

upon it (applause). But our present system went further, for besides permitting the appropriation of those increases in land values, it enabled the landlord to put an ever-growing burden upon the people by making the workers pay, in increased rentals, interest on the additional capital which the community had created. For instance, in Bradford, land which was formerly worth £4,000 had, by the growth of the city, come to be worth £6,000. But the landowner not only appropriated that increase of £2,000 in value, but he increased the rent also. When the land was worth £4,000, the rent was £160; when it became worth £6,000, the rent was put up to £240. It would pass the wit of man, or the wit of the devil (laughter and applause), to devise a system more calculated to create and perpetuate pauperism. During the last fifteen years the number of paupers in Great Britain had increased by 20,000, although our productive power had increased enormously.

Mr. A. Billson, M.P., said that one of the main problems which Single Tax advocates had set themselves to solve was that of finding the money necessary for the government of the country. The time had come when the taxes should be taken off industry and off labour, and put on the land. In Bradford there were a large number of vacant plots of land, the owners of which were waiting until they could obtain higher prices. But in the meantime, the owners of the adjoining shops and cottages were paying rates which were to some extent making that land more valuable. Referring to the Agricultural Rating Bill, Mr. Billson mentioned that the thriving proprietors of some large nursery gardens near Chester had found themselves relieved of half their rates, whilst their workpeople living in cottages in the towns did not receive any relief.

The motion was adopted.

A FREE BREAKFAST TABLE.

Mr. F. Verinder moved—

That this meeting is in favour of the remission of the Breakfast Table Duties, and of all other taxes on the necessities and conveniences of life, and the substitution of a direct tax on the value of land; and calls upon the Government to make this adjustment through the medium of the Budget, at the earliest possible moment.

He dwelt upon the absurdities of our present systems of rating and taxing, whereby a man who lived in a good house, or who drank tea, was practically fined for so doing. The system of indirect taxation, he said, enabled the classes to get money from the workers of the country without the latter realising it; and the poorer people were, the greater was the percentage of their income which they had thus to pay.

Mr. John Paul seconded the motion. In the course of his remarks he said he once heard the case for the Taxation of Land Values put in a nutshell. A certain man, who hailed from Australia, turned up at the small struggling town of—his father's native village. He was fairly well supplied with this world's goods, and signified his intention of doing something for the town in memory of his father. He soon discovered that the people needed a public hall, which he decided to build and present to them. Of course, he could not build the hall in the air, and when he selected the site he discovered the owner of it. "Well," said he, "how much do you want for this yer piece of ground?" "£20 a year," replied the landowner. "W-h-a-t! £20 a year? why where I come from you could get it for five shillings." "Yes; so you could," said the landowner, "and the ground here may not be worth more than that, but look at the advantages you have: a splendid railway service, nice paved streets, well kept roads, and well lit, good drainage, free education, a workhouse for the poor, and a jail for the offender." "Well," said the Colonial, "there is something in all that, to be sure, and I suppose all the other land here, having the same advantages, will figure out the same way, I'll take the land." In due course the building was erected, when one day along came a man with a book and a pencil in his hand. "How much do you value this building?" he asked of the owner. "Oh," was the reply, "I ain't going to sell, so there will be no deal, stranger." "I don't want to purchase, my friend," said the man with the book, "it's the rates I'm after." "What rates? what do you mean?" "Well you are green, and no mistake. There is the poor rate, the sanitary rate, the road rate, the

school rate (you can't expect the members of the school board to keep up the schools out of their own pocket), then there's the police rate, and—"Ah!" exclaimed the Colonial, with all the air of a man who had suddenly struck it, "I see; it's the other fellow you're after (loud laughter and applause). I am paying a man £20 a year for these things. Go to him, my friend, he is your man" (laughter). Well, gentlemen, that is what the Taxation of Land Values means—sending the rate collector after the right man (loud cheers).

Mr. Charles P. Trevelyan supported the motion. He said that he had come to the Conference not as a delegate, but as a private individual who realised the importance of the Land Question. In London the burden of the rates was so severe that many people felt unable to vote for Progressive candidates, and to support the measures which they realised were advisable and necessary, because they feared that the taxes would be increased. If London was to progress some new source of taxation would have to be discovered. The Metropolis could afford to pay for its local government, but it was necessary to change the incidence of taxation. The proposal which would bring relief was the Taxation of Ground Values (applause).

The motion was carried unanimously.

THE INCIDENCE OF RATING.

Baillie Burt moved—

That in the opinion of this meeting the municipalities and other local authorities should be empowered to rate for local purposes all land, whether occupied or vacant, within their administrative areas according to its value.

He urged that rent and taxes were essentially the same, and that what was really wanted was to break down the monopoly of the landlords. The question was not merely a fiscal one; it was the foundation that had got to be laid before the social problem could be solved (applause).

Mr. J. H. Whitley seconded the motion. He said that the first thing that he found as a municipal reformer was the strangling influence of increasing land values (applause). As a first step in the direction of reform land values should bear the same rating that other property had to do. Why should the vacant land in Bradford, which was ever increasing in value, not pay the same rates of 6s. 8d. in the pound which other property had to bear? Such a step would ease the burdens on industry and commerce, and would commence the emancipation of labour from the tyranny of land monopolists.

Alderman J. Crown supported the motion in a brief speech. He said that the land values of Sunderland had increased in forty years from £30,000 to £175,000 a year. It was that increase which was a consequence of the labour of the people of the town that land reformers wished to appropriate.

The motion was agreed to.

On the suggestion of Mr. Callie, a very hearty vote of thanks was accorded to Mr. Byles for presiding, and to the speakers—Mr. Byles formally replied, and the proceedings then terminated.

Letter read at the Conference.

LONDON, 3rd January, 1898.

L. H. BERENS, Esq., Secretary, Bradford Conference.

Since man cannot exist without the land, those who hold it are responsible for his maintenance, and are morally bound to pay the Poor Rates.

It is right that those who pretend to own the land should protect their own property and pay the Taxes. Landholders being privileged to make our laws, compel us, as slaves, to pay the rates and taxes for them.

"Slaves" is the proper word, because land is life, and to preserve life the landless man must labour to keep the landed man, his master, in luxurious idleness.

Some entertain the notion that King William I. owned England by right of conquest. Not so. He claimed legitimate succession to Edward the Confessor, whose laws he swore to observe; and, far from giving land to his favourites, he let it on the condition that they should provide the revenue. He let it by Knight's Fees, not by superficial measurement. He who had ten Knight's Fees had measured out to him so much land as would maintain ten knights, armed and mounted, with their attendant men-at-arms, for the public service; therefore the revenue was the primary object, and therefore since "none can convey a better title than they receive," the landholder should provide the revenue to this day, and every rate or tax paid by the landless men is a legalised robbery, until all land rent is absorbed by the Taxation of Land Values.—I am, yours truly, JOHN WHEELWRIGHT.

The Differentiation of Individualism and Socialism.

BY CHAS. E. GARST.

At this time of close study of economics, we are learning to fix the limits of functions, and about the Single Tax there has grown up a considerable literature noted for clear cut thinking. Henry George (whose memory is enshrined in my heart as one of the noblest of earth) is almost as much distinguished for the method of his teaching as for the subject matter.

The equation, simple but comprehensive, at the base, is:—

$$\text{Production} = \text{Wages} + \text{Interest} + \text{Rent.}$$

The whole trend of the teachings of the German school is to make capital common property, and to reduce wages to a dead level. They would socialise arbitrariness and commerce at the wrong end, with the finished product and not the raw material.

Wages are individualistic because produced by the labour of individuals. Wealth is wages, and "capital is wealth, &c." hence capital and interest are naturally individualistic. The only other term in our equation is rent. Proper Socialism commences with rent and ends with rent. An accurate distinction of this kind, if made early, would have saved volumes of hazy thinking and ambiguous talking. Be it further remembered that the two are co-related in such a way that there can be no true individualism without true Socialism, and vice versa. If the community does not take the rent which its presence creates, the landlord will, and more too, and the domain of labour and capital will be injured.

We cannot have all individualism nor all socialism, simply because that is not "the nature of things."

When the community takes the rent of land it gives the condition of lightest rent, because all land would, under the Single Tax, which our equation indicates as the true one, be thrown into use if needed, thus distributing the population and reducing the competition for land to a minimum.

A minimum rent means a maximum wage and a maximum interest, because interest is the wages of wages, and the maximum demand for true capital will be when all nature is free to the access of labour and capital.

When we tax labour and capital the social element invades the individualistic sphere, and the car of Juggernaut is dragged over the crushed and bleeding forms of thousands of our fellows, and, to change the metaphor, men are watching each other, the strong rending and tearing the weak like a pack of wolves.

There are two great evils under the sun—socialism invading the sphere of individualism, public taxation of individual wages and interest, and individualism invading the sphere of socialism, the landlord class collecting the income of the community.

These are the two wheels of the car of Juggernaut which are crushing millions, millions remember every year, every year remember, of men, women, and children, made in the image of God. It is a knowledge of this condition, and of the law of correcting it, that is burning in the souls of Single Taxers, that makes them zealous, and frenzies them till they see the dawn of the new day. The heart that would not be touched by it is colder than an ice hammock at the North Pole.

To Commemorate the Birth of Henry George.

Mr. J. W. Ingham, Secretary, Single Tax League, Adelaide, writes:—

At a meeting of our League, held on 26th November, 1897, it was decided that an annual meeting be held on 2nd September, to commemorate the birth of Henry George; and I was instructed to write to the various papers, including the Glasgow Single Tax, to make known to them what the League had done, with a request that they adopt a similar course. So far as Australia is concerned, we shall try to make the 2nd September a great day, but we should like it to be taken unanimously, and to that end rely upon you for assistance.

Henry George.

'Twas not for thee to see the harvest
From the seed sown by thy hands,
Only green blades upward shooting
In the soils of many lands.
Yet the harvest cometh surely,
As the sunshine and the rain;
Thou but saw it in its promise,
We may see the Golden grain.

Wm. Cassels.

The Single Tax is the Key to Open it.