

The Single Tax.

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NEW PAMPHLET.

THE LAND QUESTION AND THE LIBERAL PARTY

By H. S. MURRAY.

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John Morley on Land Values.

At last we have obtained from a leading member of the Liberal Party, and at the same time one of the safest and most advanced statesmen of our country, an open and straight declaration on the Taxation of Land Values. Speaking to his constituents at Forfar on Monday, 4th October, Mr. JOHN MORLEY said:—

"Unless the House of Lords places itself full front in face of some law which is eagerly desired by the bulk of the voters—and in face of such a desire they will think twice or thrice before they resist it—you can't sweep it away by law. You can do it by revolution, but questions will arise which would perhaps test this temper in the House of Lords, the temper of giving way before a decisive majority.

GLASGOW'S PROPOSAL.

"I will give you an instance. I observe the other day that the Town Council of Glasgow which, I suppose, is one of the most important Corporations in the kingdom—representing one of the largest constituencies in the kingdom—I observe that the Town Council of Glasgow passed a motion adopting the heads of a Bill for dealing with what are known as ground values. Well, you know, I am sure what principle is involved in proposals affecting ground values. I cannot doubt that the principle involved in what is called the question of ground values is one which must make quicker and quicker way into the minds and opinions of the people of this island, both in this part of it and south of the Tweed. *It will be thought an intolerable thing that men shall derive enormous increments of income from the growth of towns to which they have contributed nothing, that they shall be able to sweep into their coffers what they have not produced, that they shall be able to go on throttling towns as they are well known to do in some cases—it is impossible to suppose that the system will not be vigorously, powerfully, persistently, and successfully attacked.*" (Loud cheers.)

THE LORDS CANNOT INTERFERE.

"Now, that is the kind of question which will no doubt try the House of Lords very hard, and when that question arises we shall see whether they will evade these proposals for sweeping them away by wisely bowing to the wish of the people. But let us go on with this discussion of the House of Lords. First of all, *the House of Lords cannot touch a tax bill or a money bill*, and second, it is absolutely unable to affect in any way the choice of an Executive Government. Therefore, in those two important particulars of Parliamentary power—first of all, *control of the taxpayers' money*, and second, in choosing to shape the Executive Government and from what party they shall be taken—the House of Commons is absolute and uncontrolled."

Such a pronouncement coming from one so universally respected as a gifted and cautious statesman, is very gratifying. As we noted in our last issue, close upon 140 assessing bodies in England, and 63 in Scotland, have recently sought powers from Parliament to tax land values for local purposes; and now Mr. Morley publicly commends the action of the Glasgow Town Council in preparing a bill to submit to Parliament on the subject. He also takes occasion to show that this is the kind of question which would try the House of Lords very hard; and one which can be dealt with independent of their consideration.

It has often been stated that the Lords would interfere with the Taxation of Land Values, and it is true they could prevent or mutilate the passing of an Act giving powers to local bodies

to rate land values. But they cannot interfere, says Mr. Morley, with a tax bill or a money bill. That is to say, in plain language, the Chancellor of the Exchequer could arrange in the Budget to tax land values, the Lords having no control of the Government as to how it will raise the revenue to pay the way of the nation. This is an important point, and we are more than pleased that Mr. Morley has made it so clear. Its importance lies in the fact that whether Home Rule, Disestablishment, Temperance Reform, Employer's Liability, Registration Reform, One Man One Vote, or any other measure of domestic legislation comes first in the policy of the Liberal Party, *a Budget Bill must be brought in every year.*

None of these other reforms need stand in the way of the Taxation of Land Values—it can be adopted and given effect to in the first Liberal Budget. This should destroy the opposition of those Liberals who stand for a first place for the various other planks in the Liberal programme. Liberals may contend for any of the numerous and pressing reforms for which the party stands, but in doing so they need no longer strive with those who claim precedence for the Taxation of Land Values, nor need we strive with them. A Budget is necessary every year and this "New Tax" can be dealt with whenever the Government desire. The Lords may, and probably will, oppose the other Liberal measures, but in the matter of Taxation of Land Values they are helpless; the Budget is solely the concern of the House of Commons.

We, who are organised to advocate the Taxation of Land Values, must bring this home to the people and to the Liberal Party. If we want the leaders to move on the question, we must create a sentiment in its favour among the rank and file. During the month the Glasgow Central Liberal Association unanimously passed a resolution to the effect "that the time had arrived when the Land Question must be faced in earnest; that land monopoly was caused through the values of land being exempt from taxation; and, further, declaring that the Taxation of Land Values should occupy the foremost place in the programme of the Liberal Party." Other Liberal Associations are also demanding that attention be given to the question. Let this work continue and we are bound to win.

We are continually being asked to defend the sincerity of the Liberal leaders on a question like the Taxation of Land Values, which strikes at the root of aristocratic privilege. Well, we do not feel called upon to reply. The attitude of the Liberal leaders for the time being counts for very little. Leaders come and go, but thought is always progressing; and when the people are resolved on the settlement of any question, the leaders will compete with each other in their haste to give effect to it.

The essence of Liberalism is the abolition of privilege. But too many of the leaders of the party, to-day, have forsaken this creed. They have left the straight path towards equal freedom, and are seeking salvation at the Socialistic shrine of restriction. The land speculator, "throttling the towns," and defrauding the people of their

natural source of revenue—the values of land—does not seem to be in their way. And in reply to the demand for industrial freedom they send factory inspectors to see that the "hands" get the regulation number of holidays, and that the workshops have been whitewashed for the year. This is not Liberalism; it is weak paternalism, or an apology for Socialism. It is merely arranging for the "comfort" of the working classes after they have been robbed, and driven into corners by the men who "throttle" the towns. Such pusillanimous action on the part of the Liberal leaders can only bring the Liberal cause into the valley of humiliation, and sooner or later (and the sooner the better) these false methods will be found wanting and condemned.

Glasgow Town Council and the Reform of Local Taxation.

WHERE ARE THEY?

The Special Committee of the Glasgow Corporation on Reform of Local Taxation reported recently, "That the present system of local taxation is imperfect and unsatisfactory, and is capable of improvement. It is of paramount importance," the report goes on, "that the assessments should be placed on all sections of the community and especially so as regards their ability to pay." The committee recommend:—

"That the rates be levied one-half on owner and one-half on occupier."

"Houses rented under £10 should only be charged half rate of all assessments levied by the Corporation."

"The Committee further recommend consideration whether the rate of differential rating should not be extended to rentals of £12."

"That the Taxation of Land Values is the most equitable method of removing the present inequalities of local taxation."

Such are the recommendations which in the name of the Glasgow Corporation are to be presented to the Royal Commission on Local Taxation. At a special meeting of the Corporation held on Thursday, 21st October, this report of the sub-committee was adopted by 30 to 25 votes. The 30 who voted for its adoption were:—Baillies Chisholm, M'Cutcheon, Fife, Hunter, M'Phun, Battersby, and W. F. Anderson; Councillors Bilsland, Brechin, Boyd S. Brown, Richard Brown, Calderwood, Carswell, Cochran, Dallas, Dick, Ferguson, Finlay, Garey, Gray, Hamilton, George Mitchell, Morrin, Maclay, Paterson, Robertson, Sandilands, Stewart, Walker, and James Willock.

The daily papers would even admit that the present system of taxation is capable of improvement, but we must frankly state that the task seems beyond the capacity of the men who support such a mixed and contradictory statement. The report winds up by saying:—

"It is our earnest desire that the Commission should impress upon the Government the necessity of this question being not further delayed, whereby we may have at no distant date a scheme placed before the country that shall be fair and equitable, instead of the present unjust methods."

When we consider this report we are almost persuaded that this peroration is wrote sarcastic. A more confused pronouncement on the incidence of local taxation it would be difficult to imagine. The report states in the first place that the basis of taxation should be "*ability to pay*," and winds up by declaring for the "*Taxation of Land Values*"—the basis of which is that men shall be rated not on their ability to pay, but on the value of the advantages they receive from the community. It is about time the supporters of land value taxation in the Council were recognising this difference.

To tax a man on his ability to pay, is to fine the industrious man, and fine him according to the amount he produces. We are told by our teachers on morals that men should be thrifty and industrious, but the so called land value taxation members of the Town Council are of opinion that this is only so much bunkum, and that Parliament ought to give them powers to put impositions on those who

SERVE THE CAUSE BY HANDING THE PAPER TO A FRIEND.