

"But the boys have a prejudice against going in that direction. They say it may be all right, but it will take too long, and they don't think much of that way, anyhow, because they want to get home quick."

"Well, you can go that way or not, just as you please, but you'll stay lost till you go that way," he returned, and walked off.—*Stephen Bell in "Union Printer."*

Single Tax Lectures and Discussions During the Past Month.

Whiteinch Co-operative Society, Ltd. (Education Department)—W. D. Hamilton.

Glasgow Central Liberal Association (13th Ward)—Ex-Bailie Burt.

Alexandria Liberal Association—John Paul.

Milton of Campsie Liberal Association—William Webster.

Millport Liberal Association—Wm. Webster and John Paul.

Slamannan Liberal Association, Tarbolton Liberal Association, W. Edinburgh Liberal Association (St. Luke's and St. Stephen's Wards), Lochee Liberal Association, Glasgow Central Liberal Association (14th Ward)—Edwin Adam, A. A.

Oxham, Juniper Green, Jedburgh, Denholm—H. S. Murray.

Bohemia Liberal and Radical Club—W. Chapman Wright.

Ecclesall (Sheffield) Liberal Club—A. W. Shepherd. Bradford Branch E.L.R. League—F. Skirrow.

The "New Tax."

BY H. S. MURRAY.

In a lengthy and able article on THE LAND QUESTION, in the *Southern Reporter* (Selkirk), 20th March, Mr. H. S. Murray, Galashiels, after carefully examining the case for the Abolition of Primogeniture and Entail, Land Nationalisation, and Ownership of Land by Public Bodies, such as Town or County Councils, and showing their weakness and uselessness as a solution of the problem, says:—

"It will then be found that the true method of levying taxation carries with it at the same time the solution of the Land Question. It consists in reverting to the principle of former times, with the improvements and limitations recommended by the progress of economic science. The measure has become known as the Taxation of Land Values, and when understood and grasped in its full significance, it is at once seen that it forms a complete solution of our problem. It consists in placing a tax on the value of land apart from improvements. Particular attention must be paid to this phrase, 'apart from improvements,' because a great many people are misled by it.

WHAT ARE IMPROVEMENTS?

On a farm in the country the improvements are the farmhouses and steadings, the fences and drains, etc. In the towns they consist also of the houses and buildings of every kind, in mining land of the machinery and appliances placed there by the coal companies to enable them to take the coal from the bowels of the earth. All these things are improvements, and are the result of human labour. They are the result of industry, and, as we have said, industry should never be taxed. To tax houses, etc., is only a way to prevent houses being built, and to tax improvements is only another method of preventing improvements being made. The land, however, has a value apart from all improvements. This value comes to it purely by the presence of the whole community. It is great where the community is dense, as in towns, and small where the community is sparse, as in the country.

AN ILLUSTRATION.

Take, for instance, a farm rented at £500 a year, on which the improvements are valued at £5000, to illustrate our tax. If we allow five per cent. as the annual value or interest on the improvements, that will be £250 of the rent, while the other £250 will represent the yearly value of the land in its unimproved state. It is, then, this latter value that is to be taxed, the other being exempted; and if we put the tax at 4s. in the pound, that would be £50 this farm would pay in taxation. On the other hand, if we take a property in Edinburgh rented at £500, and take the building itself, which is the improvement, as being worth £500, on which we again allow five per cent., or £250, the other £250, which is to be taxed, represents the value of the unimproved or bare land. At 4s. in the pound the tax will again be £50. It will be seen at once, however, that this tax is far heavier than in the former case, for whereas

the £50 was levied on a farm of perhaps 400 acres in the latter it will be levied possibly on one-eighth of one acre, being the space occupied by the building. Thus the taxation will come in the great bulk from towns.

As we said, this unimproved value is given to the land by the mere presence of the community. For instance, what would the value of land in the High Street of Selkirk be if it were not for the community of Selkirk? If the people were all leaving Selkirk, this value would disappear; the land would be worth nothing. This value therefore belongs to the community of Selkirk, as a community, and it is sheer robbery to allow it to be pocketed by any individual. On the other hand, if an individual build a house in Selkirk, it belongs to that individual, and it is sheer robbery for the community to make him pay taxation on it.

OBJECT OF THE "NEW TAX."

If the reader has followed me thus far, he will now see that this great reform has for its object, first, the separating of the value of the improvements on the land from the value of the land itself, and then placing the taxation on the latter, while taking it entirely off the former.

Space will not allow me to trace out the far-reaching and beneficial results of this great reform, but it will be seen that it will destroy at once the land monopoly, which has always been and is the curse of this and every other country. It is not so much the enormous rent which a monopolistic and useless class receives from the land, which constitutes the injury to the people, as the fact that they, by owning the land, are enabled to control it. This tax will entirely destroy that control. The land must then be opened up to capital and labour, and be used in the interests of the whole people.

THE CASE OF LORD PENRHYN.

Take, for instance, the recent case of Lord Penrhyn. The men did not suffer so much from the fact of him getting his thousands a year from a quarry, to which, we hold, he has only an equal right with themselves, as from the fact that he controls and prevents them getting access to it. Put a tax on the quarry in proportion to its rental value, whether it is used or not, and where would Lord Penrhyn be? He could not continue to pay a heavy tax on a quarry from which he was deriving no income. His control of it would therefore be destroyed, and he would be forced to open it, or, rather, it would never have been closed against the men. If the reader applies this example universally he will at once see that a tax on land values will solve the labour problem, because it will open up the land to capital and labour, and not only force it into use, but cause it to be put to its best use. It will thus increase the demand for labour and raise wages, diffusing an increased amount of well-being throughout the community, instead of as our present system, putting money which was never earned, into the pockets of idle monopolists.

THE LAND A COMMON GIFT TO HUMANITY.

To this fundamental wrong of diverting the land from its natural function most of our social evils must be traced. The land is different from every other species of property; it is not wealth, but the source of wealth; just as a well is not water, but the source from which the water comes. As the land is a common gift to humanity, it can, therefore, never be made the exclusive property of individuals without the grossest violation of justice. On the other hand, the wealth which comes from the land is the result of the labour of individuals, and belongs absolutely to those who produce it. It is, therefore, the legitimate and proper subject of individual property. To use the simile of the well, those who take the water out of the well have a right to the water so taken as their exclusive property, but they have only an equal right with others to the well itself.

THE FAILURE OF SOCIALISM.

The failure to make this distinction lies also at the root of Socialism. In their ignorance the Socialists, like the monopolists on the other side, cannot see the difference between an individual right and a common right. While the monopolists maintain everything to be individual, they, the Socialists, equally maintain everything to be common. They wish indeed to destroy all individual rights, thus violating

the fundamental principles on which the right of property justly rests. Their system is repugnant to liberty, and like the present one is utterly opposed to justice. We do not require Socialism with its State tyranny and official corruption.

"WHAT WE REQUIRE"

is simply the concession of our natural rights and the liberty to use them for our own advantages. After that, if we fail, then the blame shall be upon ourselves and on no one else. These rights we have not got. To allow some men to own as their exclusive property that which has been given to all, to allow some men to control that on which and from which all must live, is an abrogation of all human right and all human liberty, and can only end in anarchy and confusion. It was this system which brought about the destruction of Rome, so graphically described by Pliny when he tells us that *latifundia perdidere Italiam*—'large landed estates were the ruin of Rome'—and it will ruin our country, our empire, and our civilisation, if we do not retrace our steps, and revert to a system founded upon reason, liberty, and justice.

They were in the same Boat.

"There is no use of your waiting. I know the proprietor. You won't get anything here. I've heard him tell lots of fellows that he hasn't either victuals or money or work to give away," said a dapper young man, decisively, to a poorly-clad middle-aged man, whose turn to speak with the "boss" of the establishment preceded his own. And then, as though to himself, he added, "Hurried as I am, I hate to be kept back by a beggar."

"I'm no beggar, you rosewater kid," retorted the man, "I'm here looking for a chance to work."

"Well, what is the difference between begging for work and begging for anything else?" was the quick response.

"Say, young man, what's your business?" began the man, straightening up and expanding his chest, "Commercial traveller. I see by the black box. Agent for some new and improved development of the short cut system of lightning-proof waffle-irons, perhaps."

"Never mind what I'm agent for. I'm selling goods: I'm not asking anybody to give me anything," said the young man.

"Well, you must be fresh from college! The professors there seem to teach that work is something that the capitalist creates and holds in the hollow of his hand. If that were true, do you think that employers would give away work and then turn around and pay men for taking it?" And the man laughed drily. Then in a tone of intense earnestness he added: "No man can give another man work. The power to work is within a man; it is God-given. It is the life within me that alone can furnish me work. All I need is a chance to exercise it—a chance to turn my work into results. And I don't give away the results either; I sell 'em."

"If you are so independent I don't see why you come here at all," remarked the young man.

"Well, why do you come here?" rejoined the other. "You want to coax somebody to buy your stuff. And what is your truck, anyway, but the results of a lot of other people's work?"

"I am soliciting orders for valuable goods," replied the commercial traveller, with dignity. "When the goods are delivered to the full satisfaction of the purchasing party, and I receive pay for them, its quits. Value given for value received."

"Well, that's about what I am here for," replied the man. "I am soliciting orders for the results of my work; I'm trying to sell in advance what my work will produce. And not until these results are produced, and delivered to the full satisfaction of the purchasing party, do I expect to get the pay for them. Isn't that quits? Value given for value received."

"That talk is good enough for bluff," said the annoyed drummer. "But the fact remains that you are here begging for an opportunity to work. If you don't get that opportunity you won't have anything to sell. It's very soothing to think that the power to labour is God-given, that it is your own life, that it is

The Single Tax is the Key to Open it.