

# THE LIBERATOR.

DEVOTED TO THE EMANCIPATION OF LABOUR, AND THE REALISATION OF LIBERTY, EQUALITY, AND FRATERNITY.

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## THE WORKER AND HIS WAGES.

### THE BURDEN OF LABOUR.

OR, WHAT IS NEEDED.

Give us not charity, chilly and slim,  
Justice is better, though oft visaged grim;  
Where charity flourishes justice is lax,  
Give us our earnings, and  
Get off our backs!

Give not your sermons, so long and so cold,  
Covered with sugar and rhetoric and mould;  
Give us our products free from all tax,  
Let rent bear the burden, and  
Get off our backs!

Give not a workhouse, asylum, or jail,  
Give us our land or the nation will fail;  
Laws you have given us—stacks upon stacks—  
But never the justice to  
Get off our backs!

So there is wailing from west and from east,  
Millions are hungry while millionaires feast;  
Toilers are burdened with rent's crushing tax,  
Landlords and money-lords,  
Get off our backs!

Cast off your trammels from commerce and trade,  
Give us the land the Creator has made;  
Place on land values the burden and tax,  
Land-grabbing idlers,  
Clear off from our backs!

Then would the heart of each toiler rejoice:  
Then would the tongue of true freedom find voice;  
Then would rise homes on those desolate tracts  
Held idle and useless by  
Men on our backs!

Then would true love in each vined cottage dwell,  
Wealth could not measure what greed could not sell:  
Hearthstone and roof-tree unburdened with tax,  
*Tax-free means heart-free, so*  
Get off our backs!

—A. D. CRIDGE,  
in *San Francisco Star*.

In this free and independent Colony we are so accustomed to the idea that the worker is a free man, that it seems absurd to many people to speak of "the burden of labour," or to say that anyone ought to "get off our backs." Yet, when we remember that for the mere "leave to toil" on Mr. Newton's quarter acre in Albert Street, the workers of this colony have been sentenced by our Supreme Court to shoulder a burden of £5,000, and when we reflect that a similar burden has to be lifted by labour wherever the workers congregate, surely

it is worth while to consider what this means, and how it affects their wages. That £5,000 represents an annual deduction of over £200 from the true wages of labour; or, to put it another way, it means that the workers of this Colony have to pay the wages of two men to work for Mr. Newton and his heirs for ever! Do we really owe this service to Mr. Newton? Most certainly not! Land owes wages to the worker and to no one else. Those who are allowed to hold valuable land owe a duty to the State. That duty is the amount which their privilege enables them to take from the earnings of labour without rendering any service of their own in return.

The true wages of labour is the full value of all that labour produces, and no Government, nor any generation of men, has any moral right to dispose of land in such a way as to give to individuals the power to tax their fellow men for its use. The primary duty of the Government, as trustee for the whole people, is to prevent this injustice, by collecting for the benefit of all, the ground rent which is created by the presence and industry of all. The reward of labour would thus be increased in two ways,—first, by adding the ground rent to the wages fund, to which it justly belongs, as part of the earnings of labour, and secondly, by the consequent abolition of all present taxation on labour.

The close connection which exists between wages and taxation formed the subject of an address given by Mr. George Fowlds, M.H.R., in August last, to the Newtown (Wellington) Branch of the Liberal and Labour Federation. A Wellington telegram in the *Star* on the following day informed us that in his address Mr. Fowlds "declared the Colony had devoted too much attention to labour legislation during the past ten years."

This conveys quite a false idea of Mr. Fowlds' attitude on this question. No one feels more strongly than he does that it is impossible "to devote too much attention" to the legislation requisite to secure justice to the workers, and his address on "The Worker and his Wages" was given specially to demonstrate the only possible way of securing it. We are indebted to Mr. Fowlds for the following full report of his address, and commend it to the careful consideration of our readers.

Inaugural address delivered by Mr. George Fowlds, M.H.R., to the Newtown (Wellington) Branch of the Liberal and Labour Federation of New Zealand on 4th August, 1902:—

MR. CHAIRMAN, LADIES AND GENTLEMEN,—I feel pleased at having the honour of delivering the inaugural address to the Newtown Branch of the Liberal Federation of New Zealand, and I esteem it an honour to have as chairman of the meeting one of my fellow members of Parliament, the popular member for the Suburbs, Mr. Thomas Wilford. Usually the members of the House are so bored with the sound of their fellow members' voices that I consider it something of a compliment that Mr. Wilford should have consented to preside at this meeting.

I have taken as my subject, "The Worker and his Wages," as I consider it one of the pressing questions of the day, and a question on which a good deal of ignorance exists even on the part of those who take a leading part in labour questions. We are told that it is the hope of reward which sweetens labour, and it is an undoubted fact that when the worker is denied the full reward of his labour it tends to make him disheartened and inefficient.

(*The Question of Wages.*)

The Question of Wages as a factor in labour agitations is comparatively a modern affair. Trade combinations for the purpose of raising wages practically took their rise in the early seventies, and I can well remember about that time some long and bitter struggles in con-

nection with workers in coal and iron trades; the strike being the method employed to secure a more adequate remuneration to the workers. Before that date the principal agitation had been to secure work, and to get cheap food for the workers. Men had to beg from their fellow men to give them leave to toil, and felt themselves particularly lucky if they could secure regular employment, even if the remuneration was not on a very beneficent scale. The man who found them work was looked upon as a benefactor. But in later times the workers have come to realise that it is not so much work they want, as the reward of work; and while some connection was recognised between wages and the cost of living in the agitations which took place for the securing of cheaper food, the close connection between taxation and wages is comparatively a modern discovery. A famous English statesman once remarked that a small direct tax would produce a revolution in England, but you could tax the shirt off a man's back by indirect taxation and he would only grumble about hard times. The Chartist movement was entirely the outcome of such hard times, and the reforms asked by them did not include a single item of economic reform in the direction of just and equal taxation.

(The Chartist Movement.)

The six points of the Charter were:—

- 1st—Universal Suffrage.
- 2nd—Vote by Ballot.
- 3rd—Annual Parliament.
- 4th—Payment of Members.
- 5th—Abolition of the Property Qualification.
- 6th—Equal Electoral Districts.

These, you will see, all aimed at political equality and freedom, and left entirely out of consideration economic or industrial equality and freedom. In New Zealand we have practically realised the six points of the Charter, and some good people, who in their youth were eager reformers, are inclined to say that nothing more is required. I remember hearing a leading politician, who in his early years was considered a very radical reformer, make such a contention, forgetting that the six points of the Charter were only intended as reforms of the machinery which would enable the masses of the people to pass laws which would free them from industrial slavery. It is worth noting that this tendency to develop from the democracy of youth to the conservatism of old age is a general characteristic of human nature. It has been said that the democrat is a young conservative, and it is necessary to be on our guard against crystallization. Let me recommend you never to give a lease of your mind to the most cherished opinion you may hold; let it remain, as a tenant, only so long as it can justify its right of occupation.

(The fight of the future.)

The great fight of the past thirty or forty years has been, as I said before, for political equality and freedom, and the battle of liberty has been won. The fight of the future will be for industrial equality and freedom, and it is very important in this connection that public opinion should be influenced in the right direction. During the past ten years we have had a period of labour legislation, and some useful enactments have been passed into law in this country; but, in my opinion, we have depended too much on that legislation to bring about economic improvement in the condition

of the masses of the people. Take, for example, the Conciliation and Arbitration Act. No one will deny that this measure has done an immense amount of good in bringing the sweating employer into line with the best employers; but to depend upon it as an important factor in permanently increasing the reward of labour, I think will be a very great mistake. It has to be borne in mind that wages should be considered high or low according to the amount of utilities which they will purchase, rather than by the number of shillings per day which the worker receives. 5s. per day may in certain circumstances be a higher wage than 10s. per day in other circumstances; that is to say, that 5s. in certain circumstances may purchase more of the necessities, and even the luxuries, of life than 10s. would do in other circumstances; and I think it will be generally admitted that while the operation of the Conciliation and Arbitration Act has been in many cases to raise wages, it has also acted very directly in raising prices of commodities, and in raising rents. It is quite an open question to-day whether the increased wages resulting from the operation of the Act have really increased the comfort of the people as a whole; for we must remember that all workers are consumers as well as producers, and consequently they pay higher prices for the goods they consume as a result of the raising of the wages of those engaged in production. It is a weakness on the part of all of us to magnify the fact of an increase in wages without giving due allowance for the increase in the prices of things bought with our wages.

(Rent versus Wages.)

I can remember a gentleman who had a great deal to do with the bringing of cases before the Conciliation Boards, and who was very successful in getting increases in wages for those for whom he acted. This gentleman in making speeches at a Parliamentary election wanted to get the functions of the Conciliation Board increased, or a new Board set up for the purpose of fixing rents, because he found that as soon as he secured any rise in the workers' wages the landlord raised the workers' rents. In this connection I was very much amused at a conversation which took place in my presence regarding the effect of rating on unimproved values in Palmerston North. One gentleman who was trying to show the baneful effects of the system in that borough related his own experience. He had a property which at one time produced a £1 a week of rent, although it had only cost him about £350 to purchase. After the rating on unimproved values was adopted the rent began to fall, until he found some difficulty in letting the place at all. He went to Palmerston North to inquire of his agent the reason of this, and was told that since the adoption of rating on unimproved values a large number of new and up-to-date houses had been built in the borough. Larger rooms, marble mantelpieces, and hot water appliances were put into the houses, and consequently the demand for old houses with low ceilings and small rooms had fallen very considerably. One gentleman who heard this landlord's narration of his sorrows ironically remarked, "I see, it must be a bad thing for the tenants," and the landlord, although posing as a democrat, was so absorbed in the landlord's view of the case that he failed to see the irony of the interjection, and replied in all seriousness, "No, it is the landlord who suffers, not

the tenant." I venture to predict that the adoption of the rating on unimproved values in the city of Wellington will go a long way to solve the housing problem, which is such a burning question in the city. Before many years have passed away it will result in reducing the enormously high rents which the workers of Wellington have to pay for the houses they inhabit; and I think you will be able to see that a reduction in the rent is the same thing to the worker as an increase in his wages.

(Rent, Wages, and Interest.)

All the old economists were agreed that the three factors in production were land, labour, and capital, and the returns to these factors were rent, wages, and interest. The newer political economy is inclined to say: Capital is only stored labour, therefore, if you take from it the opportunity of being invested in tribute-bearing forms of privilege, such as owning land for other than use, interest would tend to diminish and ultimately to entirely disappear. I am fully of opinion that interest mainly depends for its existence on the private appropriation of rent, and with the elimination of that private appropriation, interest would disappear. The rent that a land owner can get for his land will depend on the number of people who are competing with each other for its use. Land being limited in quantity, and population in all progressive communities being ever on the increase, the amount of rent will always be an increasing quantity. Whatever any one gets without having earned, some one else must have earned without getting it. If our food were showered down to us from heaven like the manna of old, the benefit of it would go entirely to the land owners, and until the workers of the world realise that all the monetary value of increasing civilisation, and the improvements in the methods of production and exchange, express themselves in land values, and should be collected by the community for public purposes, they may expect that their wages will hover around the margin of bare existence. We often hear strong condemnation of capital, and whenever a public company of any kind begins to distribute a high rate of dividend it comes in for universal condemnation. It should, however, be borne in mind that no commercial enterprise has ever been able to make such enormous profits on its business as can be shown to have arisen from land values. Ten or twenty per cent. is reckoned an extravagant dividend for any commercial enterprise, whereas I have in my hand a statement of the Pioneer Land Company of Philadelphia, which is now paying 800,000 per cent. on the capital value of the original investment. It has risen from an original value of \$8 in 1695 to \$1,000,000 in 1900. The following, from the records of the Company, may be tabulated thus:

Year.	Annual Rent.	Dividend per Cent.	Estimated Value of Lot.	Estimated value per Share.
	\$		\$	\$
1695	0.50	10	8	1.60
1700	1	20	17	3.40
1710	3	60	50	10
1720	12	240	200	40
1740	25	500	400	80
1760	35	700	400	120
1800	40	800	700	140
1810	70	1,400	1,200	240
1938	1,200	24,000	25,000	5,000
1892	24,000	480,000	600,000	120,000
1900	40,000	800,000	1,000,000	200,000

*(How Rent absorbs Wages.)*

All the above increase in value has arisen without the expenditure of a single dollar on the part of the continuous company concerned; the property having been continuously leased during the whole period. The same results are taking place in our own Colony. Notwithstanding the tax of a penny in the pound for national purposes, and the adoption of the rating on the unimproved value, the value of land, not counting improvements, in the Colony has increased from £75,787,895 in 1891 to £94,847,727 in 1902. In other words the workers of New Zealand have created by their labours land values to the extent of £19,059,832, for which they have not received any wages, and which has been handed over to a comparatively small handful of land owners, who use the increased values as a wedge to extort increased rent from the workers, who have been defrauded of their wages. In the presence of such a condition of things do you not think my contention is justified, that we have occupied our minds too exclusively during the past ten years in patch-work legislation?

*(State Socialism not the best remedy.)*

Some people contend that the only remedy for these evils which I have pointed out is the nationalisation of industries; the public ownership and control of all the implements of production. I quite admit that great benefits can be derived from the principle of co-operative production and distribution; but such benefits can only be retained by the workers when the growing values of land are collected for the benefit of the people as a whole. The benefits of co-operation would result in lowering the cost of living, but, unless intercepted by taxation, this would simply result in increasing the landlords' rent roll.

*(Labour pays twice for all public services.)*

When I was home in the old country a year or two ago, I heard a very good story of a countryman of mine who had gone out from Scotland to Australia as a young man. He had been very successful, and had accumulated a large amount of money, and decided to pay a visit to his native land. When he reached the old town of his childhood, he found his old school-fellows occupying honoured positions in the service of the town. The Provost and Councillors vied with each other to entertain him and to do him honour. The thought occurred to him that he ought to do something to show his affection for the old town, and to show his appreciation of the cordial welcome that had been extended to him. He decided to present them with a public hall, reading room, recreation room, etc.; but he could not hang his hall in mid-air, so had to look round for a suitable site whereon to build it. He found in the centre of the town an unused allotment, a general receptacle for rubbish. Having found the owner, he enquired if he were prepared to sell. But in the old land they are not disposed to part with land so readily as in these new countries. They realise that land keeps on increasing in value while they are sleeping, and so the owner refused to sell, but offered to lease the allotment. Asked how much he wanted he replied, "£20 a year." "£20 a year," said the Australian, "Why, down in my country you can get better land than that for 20s. or even 20 pence a year." "Yes," replied the landlord, "but this land is

not in Australia. It is within a few hours' journey of 40,000,000 people. It is surrounded by all the advantages of a highly developed civilisation. Look at the well-made, well-cleaned, well-lighted streets around it; here on the one hand you have the board school, where you can send your children and get them educated practically for nothing. On the other side here is the poor-house, where, after the battle of life, you can go in and end your days in peace and quietness. All these advantages go with this piece of land." The Australian, not being much of an economist, naturally concluded that it was a very valuable piece of land, and probably worth the money asked for it. In any case he could find no better or cheaper site for his proposed hall, so the lease was effected. He then proceeded to build the hall. Just as it was being completed a gentleman came round one day with a note-book and pencil in his hand, admired the fine building, and asked how much it had cost. The owner replied, "It is not for sale, so you need not bother yourself about that." The man with the note-book said, "I don't want to buy, but only want to know what the building cost." "Look here, friend," said the Australian, "I intend to make a present of this to someone, and I don't believe in telling people what presents cost me." "Oh! but I must know," said the man with the note-book. "You see, I am the rate collector and assessor for the borough, and I am bound to know the cost of the building." "Rate collector and assessor! what do you mean?" "I mean that I am the man who collects for the borough and makes assessments how much each one has got to pay. You don't expect that these streets can be made, and kept in order, and lighted for nothing, You don't suppose that the members of the board keep the school going out of their own pockets, or that the poor-house is run for nothing. All these things have got to be paid for, and I have got to collect the money to pay for them, and apportion the amount amongst the property owners in the town." "Oh! I see now," said the Australian, "but you have got hold of the wrong man; I have agreed to pay £20 a year for these very things that you have mentioned." But notwithstanding his protestations he had to give the amount his building had cost and submit to paying for these utilities a second time; and that is exactly what we have to do in this country. Every landless man in New Zealand has to pay the value of public utilities—police protection, free education, etc., provided by the State, in the form of rent to his landlord, and then has to pay for them a second time in customs duties on his tea, sugar, and other things which he buys; and the only means of getting rid of this double taxation is to keep on gradually increasing the tax on land values, and reducing the duties on the necessaries of life. The only wages of labour is the value of the product of labour, and if we allow a select few to appropriate, in the form of rent, a large portion of the product of labour, then the labourer must go short of the just reward of his labour.

*(Ground Rent the true source of Public Revenue.)*

That land value taxation has an ethical basis would be denied by few. Life on this earth without the use of land is an impossibility, and if all men have a natural right to life, they have a natural right to that by which alone life can be sustained. Whatever is produced by the individual, belongs by right to

the individual who has produced it. Whatever is produced by the community as a whole belongs by right to the community, and ought to be collected by the community for community purposes. Increase of population in a town or city will cause an increased expenditure in the government of the city, and in providing necessary conveniences for the health and comfort of that population. An increase of population in a town or city causes an increase in the land values of the area on which the city stands; a beautiful arrangement of Providence providing a fund to defray the increased cost of providing public utilities. Clearly the one increase—land values—is intended to meet the other increase—cost of administration. You people here in Wellington have led the way amongst the large cities of the colony in adopting rating on unimproved values, and you will have your reward in the form of increased prosperity. You will find that the tendency will be to the increase of comfortable homes for the people, because it will discourage the speculative holding of land out of use. The increased building of houses will result in increased wages for the workers. Where there are two jobs competing for one man the rate of pay will be higher than when there are two men competing for one job. The next result coming from the increased number of houses being built will be the lowering of rents. Where you have two houses competing for one tenant the rent will be lower than where you have two tenants competing for one house. Taxation of land values has the same effect as increasing the quantity of land open for use.

*(A Famine of Figs—and its Remedy.)*

A story is told of an Eastern potentate, who, like all other monarchs, was short of funds. He called together his wise men to advise means of increasing his revenue. After consultation the wise men recommended the king to put a tax upon every fig tree within the kingdom. This was done, and very soon the people began to cut down the old fig trees that were past full bearing in order to escape taxation. They also refrained from planting any new trees, because they would have to pay the tax for several years before they came to full bearing. Soon there was a famine of figs in that land, and the king again summoned his wise men to reconsider his position, and one who was wiser than the rest told the king the right thing to do was to abolish the tax upon fig trees, and to put a tax on every place where a fig tree would grow. The result was an immediate increase in the planting of fig trees, and soon a plentiful supply of figs was provided for the people. That is the course we ought to adopt in New Zealand. Tax the places where the houses can grow, where wheat and potatoes can grow, where sheep and oxen can be fed, and then we shall soon have a plentiful supply of houses, of wheat, and of sheep. That is the only system of taxation that will open to labour its natural reward—namely, the full value of that which it produces. The time has arrived when we ought to take a step towards that ideal by increasing the present tax on land values, and by reducing the present Customs taxation on the necessaries of life.

*(The Farmers' Union.)*

We have heard a good deal during the last year or two about the Farmers' Union, and what the farmers are going to do at the

next election. Personally, I hail the advent of the Farmers' Union. I believe that when the farmer comes to a study of these questions he will realise that his interests as a worker are identical with those of his fellow-workers in the towns, and the agitation for his rights will mean education for himself and education for his brothers in the city. I am sorry, however, that up to the present the Farmers' Unions have been led by men whose interests as land owners are greater than their interests as farmers; and it is highly amusing at times to see these monopolists endeavouring to make brother Hodge believe that their interests are identical. There are two kinds of farmers in this as in every country. The farmer who farms the land and the farmer who farms the farmer—namely, the land owners. While it is true that a large proportion of the farmers own their own land, or at any rate nominally own it, it is absolutely untrue that an increase of the tax on land values, with a reduction of Customs taxation, will injure the *bonâ fide* farmers of the Colony. It will probably be some years yet before we shall be able to get the statistics necessary to show you how the tax on land values is divided as between town and country, and between small and large land owners, but we have sufficient information to know that a total abolition of all taxes, except the taxation of land values, would mean an enormous decrease of taxes to the vast majority of *bonâ fide* farmers.

(The owners of New Zealand.)

The Parliamentary Papers B. 20 and B. 20A of 1892 show that out of 91,000 land owners in the colony 78,000 owned less than £500 worth of unimproved land values; the average value held by the 78,000 being £113. Supposing we raised the whole of our taxes from land values. More than eight out of every ten of the land owners of the colony would pay an average of £5 13s. a year, and have remission of present taxation, which costs them not less than £25 a year for every family of five persons. It has suited the interests of the leaders of the Farmers' Union to desire to see the farmers pull the chestnuts out of the fire for large land owners; to mislead farmers by telling them that the taxation of land values is an endeavour on the part of town people to shift the burden of taxation from their own backs to the farmer's. As a matter of fact, this is a movement in the interests of the workers, whether in town or country, to make the non-workers, whether in town or country, get off the workers' backs. As a matter of fact, by far the largest proportion of the land values of the colony are in the towns and cities of the Colony. Take, for example, the Auckland province. The combined area of Auckland City and suburbs is about 15,000 acres, with an unimproved value of £3,855,997. A 5 per cent. land value tax on that would produce £192,799 per annum. The nine counties lying to the north of Auckland, extending all the way to the North Cape, a distance of about 200 miles, and the six counties to the south and east, fifteen counties in all, contain an area of nearly 6,000,000 acres, and include the townships of Warkworth, Whangarei, Kamo, Hikurangi, Russell, Mongonui, Dargaville, Helensville, Otahuhu, Papakura, Pukekohe, Coromandel, Paeroa, and Waihi; yet the unimproved value is only £3,756,418, or £99,579 less than the value of the 15,000 acres of

Auckland and suburbs, and under a five per cent. tax would only pay £187,821 per annum, being nearly £5,000 less than would be paid by Auckland and suburbs. These figures show conclusively that a tax upon land values is not a tax upon the country for the relief of the town. As a matter of fact a large proportion of the unimproved value of the country districts is still held by city speculators waiting for it to ripen into high prices; so that land value taxation is as much in the interest of the *bonâ fide* average farmer as it is in favour of the town worker. The earnings of both are unduly reduced by the present unjust system of taxation.

(Just Wages depend on Just Taxation.)

I think that I have said enough to show you that the question of wages is intimately bound up with the question of taxation, and if I have succeeded in stimulating the interest of some here to-night to make a study of economics, I shall feel that I have been rewarded for any trouble I have taken in connection with this address. You must realise that in our social life, and in our relationships with our fellow men and our mother earth, we are under the dominance of universal law. That the great Creator has made bountiful provision for the needs of all his children, that all man has to do is to discover these universal and unailing laws, and bring human society into conformity therewith; and if we fail to discover these laws, or having discovered them, fail to comply with them, we may expect to bear the penalties of broken law. I believe it is contrary to the will of the great Creator that involuntary poverty should exist in this world of ours. It is either man's ignorance or man's inhumanity to man which makes his brother mourn.

[At the conclusion of the address a number of questions were asked and answered, and on the motion of Mr. S. Luke a unanimous vote of thanks was passed to the lecturer for his able and instructive address. The meeting then closed with a vote of thanks to the Chairman.]

Well done, Carterton! A telegram in the *Herald*, of 25th ultimo, announced that the ratepayers of Carterton had adopted rating on unimproved values by 187 to 8, or a majority of over 23 to 1, and the sender (presumably inspired by the "policy" of the *Herald*) had the impudence to add, "Practically no interest was taken in the question." According to the latest "Official Year Book" there are only 243 ratepayers in Carterton, and 195 (*i.e.*, fully 4-5ths of the total number) actually voted. When Auckland disgraced itself by rejecting this reform (thanks to the misrepresentations of the daily papers) only about half the ratepayers actually voted, but when out of 243 ratepayers 187 come forward and vote for reform the *Herald* man says that practically no interest was taken in it. Funny, isn't it? To us it seems that four-fifths of the Carterton ratepayers showed their interest in the question in the most "practical" manner possible.

"Land values in Wellington continue to mount higher and higher. An investor has just paid £130 a foot for a section at the northern end of Lambton Quay"—so says a telegram in the *Herald* on the 21st ultimo. As a pendant to this we take the following from another telegram which appeared in the *Star* on 23rd ultimo: "Wellington is threatened with an invasion of carpenters from the other side. Several workmen who arrived from Sydney last week found employment within an hour after landing, which clearly demonstrates the activity prevailing in the building trade here. Matters are likely to be brisk for several months ahead in consequence of the contemplated erection of a number of big buildings, and good carpenters are in great demand. One master builder states that he was unable to secure all the carpenters he required, and is consequently seriously handicapped in carrying out a contract which he has secured. Other contractors are in similar straits."

Wellington adopted rating on unimproved values (by 1,261 to 591), yet in spite of this and the land tax combined its land value goes up by leaps and bounds. It stands to reason that the less labour is taxed the more prosperous it is, and the more prosperous a community is the more people will pay for the privilege of living in it. There can be little doubt that if we had an additional twopence in the pound on the land tax, the £500 exemption abolished, rating on unimproved values generally adopted, and an equivalent reduction in Customs taxation, the relief thus given to labour would result in a vast and permanent increase of general prosperity.

FOR AFTERNOON TEA

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Try Them.

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