

The SINGLE TAX

THE ORGAN OF THE SCOTTISH LAND RESTORATION UNION.

VOL. I.—No. 7.

GLASGOW, DECEMBER, 1894.

PRICE ONE PENNY.

COUNCILLOR DAVID M'LARDY,

PRESIDENT,

SCOTTISH LAND RESTORATION UNION.

We congratulate ourselves and the Single Tax Movement on the return of Mr. David M'Lardy for the Fourth Ward in the Town Council of Glasgow at the November Elections. The Cause of Democracy and Social Regeneration is advancing in the public mind, and it augurs well for the future to have a tried reformer of Mr. M'Lardy's kind sent to represent us in an administrative assembly like the Town Council of Glasgow. Municipalities cannot legislate, but they can demand legislation from Imperial Parliament empowering them to tax land values; and that there is a growing sentiment in favour of this "just system of taxation" is clearly seen by Mr. M'Lardy's success. He is, and has been for the past ten years, an uncompromising disciple of Henry George. He has filled many positions of honour and trust as a public man and a reformer. He has been, since he first ventured out into the open, secretary of the now defunct Scottish Land Restoration League, Prime Minister in the Glasgow Parliamentary Debating Society, President of the Glasgow Junior Liberal Association, and about two years ago he succeeded Mr. Alex. Bowman as president of the S.L.R. Union, which position he has since occupied. He also occupies at present one of the highest representative positions in the councils of the Scottish Liberal Party, where, two years ago, he carried unanimously, at their National Conference, the now well known and famous

resolution—"That the land belongs to the people, and that the values or rent should be taken for public purposes only." Wherever he goes he makes friends for the Single Tax cause,



and commands always the respect of its enemies, Mr. M'Lardy was practically unknown to the Fourth Ward, except as public men are known to the average elector, yet it was scarcely

announced that he was to contest the seat, when Radicals, Temperance Reformers, and Home Rulers rallied to his side. His meetings were more than successful. His clear, lucid statements, and his masterly expositions of the intricate phases of the hydra-headed social and labour problem drew all classes to his support, and one of the most charming incidents of the campaign, and at the same time one of the greatest compliments to the candidate and to the cause he claimed to represent, was the way in which Temperance Reformers and other than Single Taxers who spoke for him would insist in giving the land question and the taxation of land values the foremost place. As Mr. M'Lardy himself would say it is no victory of his, it is a victory for the good cause. Time and events are on our side. This question of taking for society the unearned increment of land value is vividly before every English speaking country even now, and Glasgow, nor Scotland cannot lag behind. "We are waiting" said a Councillor at the recent election in one of the Northern Towns, "to see what Glasgow is going to do on this question." Mr. M'Lardy and his colleagues in the Glasgow Council will take these words to heart. They have a far bigger and ever growing constituency than Glasgow and its suburbs. They have set their hands to the plough, and sooner or later they will win, for the cause they stand for is the cause of truth and justice.

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Notes and Comments.

AS THE NIGHT FOLLOWS THE DAY.—Speaking to the Bradford Chamber of Commerce on Monday, 29th October, Mr. Shaw Lefevre said, "depression of trade was mainly due to re-action following a period of excessive speculation." Speculation in land is the biggest industry in the speculation line. In fact inasmuch as there is no monopoly, generally speaking, in any particular branch of trade, and as trade is but the modification and transporting of the raw material of land fashioned by labour into the various desirable forms that society needs, it is difficult to see how anything but restriction could bring trade depression. The bottom restriction is land monopoly. Private ownership of land induces speculation in land, and speculation in land tends at once to stop production, and so trade receives its first check. Now with the Single Tax in operation, speculation in land would cease for the reason that the values of land being taken in taxation for public uses, no one could speculate on the ability to take these values. Those who desired land for use could then secure it at its real value; but the important vantage ground

gained to trade would be the complete destruction of land speculation, and with land thus freed it would be difficult to make a "corner" in anything produced from the land.

"THIS IS THE LAW OF RENT:—As individuals come together in communities, and society grows, integrating more and more its individual members, and making general interests and general conditions of more and more relative importance, there arises, over and above the value which individuals can create for themselves, a value which is created by the community as a whole, and which, attaching to land, becomes tangible, definite, and capable of computation and appropriation. As society grows, so grows this value, which springs from and represents in tangible form what society as a whole contributes to production as distinguished from what is contributed by individual exertion. By virtue of natural law in those aspects which it is the purpose of the science we call political economy to discover, as it is the purpose of the sciences which we call chemistry and astronomy to discover aspects of natural law,—all social advance necessarily contributes to the increase of this common value, to the growth of this common fund. Here is a provision made by natural law for the increasing needs of social growth; here is an adaptation of nature by virtue of which the natural progress of society is a progress towards equality, not towards inequality; a centripetal force tending to unity, growing out of and ever balancing a centrifugal force tending to diversity. Here is a fund belonging to society as a whole from which without the degradation of alms, private or

public, provision can be made for the weak, the helpless, the aged; from which provision can be made for the common wants of all as a matter of common right to each, and by the utilization of which society as it advances may pass, by natural methods and easy stages, from a rude association for purposes of defence and police into a co-operative association, in which combined power guided by combined intelligence can give to each more than his own exertions multiplied many fold can produce. By making land private property, by permitting individuals to appropriate this fund, which nature plainly intended for the use of all, we throw the children's bread to the dogs of Greed and Lust; we produce a primary inequality which gives rise in every direction to other tendencies to inequality; and from this perversion of the good gifts of the Creator, from this ignoring and defying of his social laws, there arise in the very heart of our civilization those horrible and monstrous things that betoken social putrefaction."—Henry George.

A PLEADING FOR HOME RULE FOR SCOTLAND.—Lord Provost Russell, of Edinburgh, in his evidence as one of the deputation to the Scotch Secretary on the reform of private bill legislation, stated that during the past twenty-three years the City of Edinburgh had spent £97,151 in London in securing the privilege of doing works of public utility. Treasurer Gray, of Glasgow, stated that "owing to the present system private bills had cost Glasgow, for the last thirty years, £10,000 per annum." Home Rule for Scotland would settle this high-handed system of legal tyranny. If the lawyers must be employed to settle the claims of the interests

OFFICE—45 MONTROSE STREET, GLASGOW.

affected by public improvements, let them do the work in the locality. There is no sense in going to London. As Treasurer Gray said—"some of the mistakes that had taken place in connection with the railway schemes in Glasgow had arisen through the inquiry having been conducted in London. He was quite sure that no mistakes would have happened had the inquiry been conducted on the spot."

THE ERROR OF SOCIALISM.—In the motto of Socialism—"From each according to his ability—to each according to his needs"—specious, altruistic as it may seem, lurks the essence of slavery. We say this with all due regard for the sincere belief of noble men and women who think relief from present conditions can be obtained only through Socialism. It implies the determining by "society" of both the abilities and needs of its individual members—the setting of tasks and doling out of rewards. Stated in the language of the Ruskin Co-operative Association's bye-laws (sec. 14, art 5), this rule is—"A man's endowments fix the measure of his duty, and the employé of great endowments who does not do all he might shall be deemed a less deserving worker than the employé of small endowments who does his best." As an abstract proposition this may be correct, but its error lies in the assumption that this duty is to "society" and that "society" is competent to measure endowments. If the conferring of greater endowments imposes a greater obligation, that obligation is logically, to him who conferred the endowment, and he alone is competent to measure it. Omnipotence alone is equal to the task. There is, however, a plain obligation of men to each other to secure the fulfilment of which is the cohesive force which holds "society" together. It is the obligation of each to observe the equal natural rights of all, and this is the basis upon which Fairhope rests.—*Fairhope Courier*.

HORACE GREELY ON THE LANDLORDS.—"That wealth and penury advance hand in hand, that the stately, sumptuous mansion implies the lowly, desolate hovel, was long ago noted. We may rehearse the babble of the accredited political economists till our brains are addled and our eyes bightened, and still the fact remains that so long as one man shall be authorized to draw an income of, say 100,000 dollars per annum, from the cultivators of a township for the use of the naked earth they stand on, to be increased as power shall dictate and need perforce assent, so long must the reward of the labour expended thereon be meagre and its subsistence scanty and precarious. So long as the millions whom God has doomed in the sweat of their faces to eat bread shall be constrained to solicit of others the privilege of so doing, and to propitiate a land-owning class by such share of their products as cupidity may exact and necessity must concede; the increase of population will be paralleled by the depression of labour and the labourer."

In the Second Ward Mr. James Willock, a thorough supporter of the Single Tax faith, was returned by 1,000 of a majority over his Tory opponent.

Ex-Bailie Morrin kept his seat easily in the Fifth Ward against his Socialist opponent. The Bailie's main plank has been the Single Tax for quite a number of years now. He is a member of the St. Rollox Single Tax Association.

Councillor Fife who was also opposed by a Labour man has been returned by quite a sweeping majority. He is a firm believer in the taxation of land values and supported Councillor Ferguson's motion in the Town Council.

Altogether the results are most encouraging to the Single Taxmen of Glasgow to continue their propaganda. They have a good case and one that the logic of events is driving towards solution with greater and greater speed. The Single Tax is winning whichever party is triumphant.

You can fool some of the people all the time. You can fool all the people some of the time, but you can't fool all the people all the time.

THE SINGLE TAX IN AMERICA.

BY A CASUAL VISITOR.

Having recently enjoyed the privilege of taking a holiday trip across the Atlantic and back in the great record-breaker the "Lucania," and of spending some idle days in New York City and its vicinity, I have been asked to write down for the benefit of the readers of the *Single Tax* a brief account of what I heard and saw of the Single Tax agitation there. My visit being but short, I had really little time to see anything. But I did hear something, as our New York fellow-agitators received me with extreme kindness whenever I announced myself as a Scotch Single-Tax man, and put themselves to great trouble to introduce me to a considerable circle of our friends in that city. I found all of them exceedingly anxious to hear what news I had to give them from Scotland, and very ready to give me in return what information they could of the speed of our cause in New York and throughout the United States generally. I assured them that I was not on a visit to America with a view to writing an exhaustive treatise on the present conditions and future prospects of the great republic; but I said that I did want as much information as I could gather about their movement and propaganda, as I knew how our friends here would torment me on this subject when I came home.

First, as to the

GROWTH OF SINGLE-TAX IDEAS

throughout the United States generally, I never heard anything like a doubt expressed. "Is the advance of our cause rapid and steady?" I asked. "Not always both rapid and steady," was the answer; "sometimes steady and sometimes rapid, but always certain." Which made me think of our progress in Scotland, sometimes going at a leisurely walking pace, sometimes making great runs. They did not seem to put very much stress on the success or failure of this or that political party. "Whoever wins, we are winning," was the almost universal sentiment.

In the field of

FEDERAL POLITICS

most of the American Single Tax men vote with the Democratic Party, as being the party pledged to tariff reform. But they have not been at all pleased with the recent action of that party as a whole, as they are strongly of opinion that during its tenure of office it has not been faithful to the pledges it gave to the electorate, and has, indeed, thrown away the chances it got. They complain of the delay that took place before any intimation was made as to the character of the tariff measure proposed. And, while that measure (the Wilson Tariff Bill), even as drafted, was not by any means a sweeping one, the form in which it emanated from the senate and became law made it almost totally worthless, the duties under it being, on the whole, higher than those in force before the imposition of the high McKinley Tariff some years ago.

All the Single Tax men with whom I spoke on the subject prophesied that the then coming elections would result in a great victory for the Republicans. They said that the electorate had been quite turned against the Democratic Party in power, owing to their broken pledges and other faults, and to the long time during which their tariff proposals had been kept hanging, to the detriment of business throughout the country on account of the uncertainty involved. Since my visit to New York their predictions have been even more than fulfilled by the complete manner in which, as we now see, the Republican Party has swept the country at the polls. Many think that the Republicans may make no alteration on the tariff as fixed by the Democrats, though I fancy it is quite problematical what may be done once the clamour of the interests affected, or which suppose themselves affected by the recent changes, is free to be heard. Perhaps the more changes that are made the better, as, now that the public gaze is directed to the subject, every tariff alteration will form a lesson in political economy to the American people. And I was assured that, despite the Republican reaction, the old Protectionist ideas are not nearly so strong as they used to be.

Meantime, the Single Tax principle is ably

represented in Congress by Tom L. Johnson, of Ohio, whose name is well known to friends of the movement on this side, and around whom a band of Single Tax and other advanced Free Trade Congressmen has gathered. Just as this goes into the hands of the printer, however, the news reaches me that Mr. Johnson has been defeated in the recent elections, and so unseated.

In

STATE POLITICS

the efforts of our friends are at present being largely directed towards obtaining what is called "local option" or "home rule" in matters of taxation. In America, local (*i.e.*, municipal, county, etc.) rates and taxes have to be levied according to *State Law*, just as in this country they have to be levied according to national law. The aim of the movement for "local option" is to put an end to this by having measures passed through the various State Legislatures permitting each locality to levy its rates in the way it judges best itself. This is a thoroughly democratic measure, and is enlisting considerable support quite outside of Single Tax circles. I was told that one or two of the States are already almost ripe for it; and I was also assured that whenever and wherever such a step is achieved there will almost certainly be some localities which would, either at once or in a short time, choose to levy their rates either wholly or partially on land values. The force of example involved in such a thing would be even greater than the results achieved to the localities themselves. For, as we believe in our principles, we must believe that every such locality would become a "burning and a shining light" among its neighbours, and a rousing voice calling upon them to "go and do likewise."

In New York a general

EDUCATIONAL PROPAGANDA

continually goes on, as I am told it does everywhere throughout the States. The methods by which this is prosecuted are very similar to our own Scotch methods, consisting as they do in the familiar circulation of literature, the running of propaganda organs, the holding of out-door and in-door meetings according to the season, the arranging of debates with opponents, the pushing of our principles in the columns of the press whenever possible, the pledging and attempted pledging of political candidates, the bringing of arguments to bear on political conferences and assemblies, and, generally, the preaching of the gospel whenever and wherever an opportunity can be found. Of large works, the one that is being circulated most extensively just now is George's "Protection or Free Trade," several million copies of which have, within a year or two, been scattered over America in various cheap editions.

I took the opportunity of being present at one of the

OUT-DOOR MEETINGS

held in Madison Square, New York, every Tuesday evening, under the auspices of the Manhattan Single Tax Club. I found there an audience of about 100, more than half of which seemed to be highly sympathetic, the remainder being evidently neutral or callous; just such an audience as I have again and again seen gathered under the auspices of the Scottish Land Restoration Union, on this side. The speeches delivered also bore a very strong family resemblance to those of the orators of the S.L.R. Union, with which I am so familiar—with the exception that all the examples and illustrations were, of course, American. I was accorded the privilege of making a ten or fifteen minutes harangue to the crowd. This I found was not a very easy thing to do without preparation, as I had to take great care to avoid making references to things British which might hardly have been understood. Besides I was quite well aware that my strong Scotch accent sounded strange to the ears of a New York audience.

I am glad to say that

HENRY GEORGE

is well, and active. He is at present engaged on his treatise on political economy which he expects to finish in the spring, and which I know will be eagerly waited for by his disciples in this country. The work would have been completed before now were it not for the frequency of the calls that are almost continually being made upon him to lecture

Ask all Candidates for Municipal and Parliamentary Honours this Question—

throughout different parts of the United States, and to enter into controversial and other work. On the completion of his book, he intends to make a holiday visit to Great Britain.

To a man who has a little knowledge, and a little observation, and a little sympathy with his fellows, and a little poetic feeling, a voyage across the Atlantic furnishes a great many new and

STRIKING THINGS.

But, I think the thing that struck me most was the similarity of the Single Tax men I met in New York with the Single Tax men I meet in Scotland. I ought not to have been surprised at this; and, indeed, I expected to find such a similarity. Yet it seemed curious! To leave this country; to sail on and on, day and night, and day and night, and day and night, with a velocity equal to that of an ordinary Scotch railway train—a velocity so great that, breaking the record as we did on the westward voyage, I can boast that I crossed the Atlantic faster than anybody ever did before. To sail on and on—now through a belt of storm and now over a region of calm, now on a warm current where the weather was summerlike, and again on a cold current where it was wintry; hour after hour under cloudy skies, hour after hour over white and angry waves, hour after hour through rippling sunny seas. And then at last to come to another country where so many things, down even to the weeds on the roadsides, are different from here. And to find there, knots of men with the identical faith of the friends I had left behind; puzzling their brains in the same way to find means to spread the same truth; with the same hope in their hearts, and the same arguments, and even the same phrases in their mouths. I had really expected to find all this. Nevertheless, it struck me very much; and, somehow, it gave me a greater appreciation of our movement and a bigger hope than ever I had before.

NORMAN M'LENNAN.

By the Way.

It is stated that the present House of Commons is made up as follows:—

| | | |
|----|-----------|--|
| 41 | per cent. | represent the Lawyer and Monied Interests. |
| 34 | ” | Employers of Labour. |
| 17 | ” | Landed Interests. |
| 2 | ” | Workers (direct). |

Payment of Members and the Second Ballot might change these figures a little.

The recent Tory Conference adopted the following resolution:—“That lodgers paying a yearly rent of £10 and upwards should be entitled to be put on the electoral roll.” There will be a few more Forfarshires if the Liberals don't hurry up and get something done.

Mr. John Inglis, president of the Institution of Engineers and Shipbuilders, says:—“The prayer of the collectivist or socialist contained but two petitions—‘Give us our daily bread, and forgive us our debts.’”

Lord Salisbury, commenting on the invasion of the “rights of property” by the London County Council, says:—“The incisor tooth of predatory radicalism was only sharpened by the food which they gave it to stay its appetite.” The chickens are coming home to roost. The London County Council was the gift of Lord Salisbury's government.

Discussing the House of Lords in a speech recently Lord Tweedmouth remarked that:—“Because a particular individual may at a particular time have been exalted for a particular work, his descendants ever afterwards should be considered heaven-sent and God-born legislators.” Commenting on which the Glasgow *Citizen* says:—“Perhaps he speaks a good deal of truth. Only, if he carries his principles out, they won't end at the House of Lords. When those lawmakers are abolished, the people will begin to ask why a few gentlemen, because they are the sons of their fathers, should inherit the land of the United Kingdom to the exclusion of the masses. Why should Lord Tweedmouth own thousands of acres, when a poor wretch of a voter can hardly get sufficient soil in which to bury himself?”

The *Citizen* is about right. This is just the question that is, not slowly, gathering momentum. The people who are crushed into single apartments, built three and four flats deep in back lands, and those who own thousands of acres, are social contrasts that will surely disappear. The yeast of Demos is at work.

“No man ever riveted a chain of slavery round his brother's neck, but God surely welded the other round the neck of the tyrant.”—*Lamartine*.

“But if the people, by the exercise of constitutional means, passed an Act through Parliament making the estates of the nobles the property of the nation, with or without compensation, that would be neither brigandage nor revolution; it would be a legal, righteous, and constitutional reform. The titled robbers of England have always done their robberies in a legal manner. We propose to enforce their cessation in a legal manner. Moral right or economic reason the landlord and the capitalist have none to lean on. Only by law is their property theirs, only by law are their privileges upheld. And laws which were made by the State can by the State be altered.”—*Nunquam*.

QUERY.—If the landlords have neither moral right nor economic reason to lean on, what gives them the claim to compensation—and if they are to be dislodged without compensation, let it be said straight out. The day has gone by for this miserable shuffling indecision.

Mr. Stephen Williamson, M.P., says he is not a follower of Keir Hardie and he does not expect to be one. “If Mr. Keir Hardie” he said, “had any definite proposal, he had never put it into the form of a bill.” Surely Mr. Williamson has forgotten Mr. Hardie's Mines' Bill, where he proposes to purchase out the present owners in the interest of—the workers of course.

Mr. Hall Caine dreams of a greater novel than we have ever yet seen, that shall be compounded of the penny newspaper and the Sermon on the Mount.

Sir Charles Dilke says:—“The Liberal Party are still hampered by men who want peerages for themselves or their sons, and he should not believe that the leaders are in earnest until the Liberal Party gave over making peers.”

Forfarshire was lost to the Liberals it is generally stated either because the Liberal candidate was a member of the “carpet-bagging” fraternity or that the Tory candidate's programme was quite as attractive on social questions as the one put forward by the Liberal. However that may be, the Tories are advancing in the ways of democratic thought. Let the Liberals act, and act quickly, if they desire to continue in the van of progress.

“The Labour Party mean to work,” so says Mr. Shaw Maxwell, “that though they do not win the seat, it would not be won for the Liberal Party.”

Sir James Carmichael, M.P., told his constituents the other night at St. Rollox, that he thinks highly of the *Single Tax*, and reads it with care and pleasure every month. He also complimented Single-Tax men on the manner of their independent attitude within and without the ranks of the Liberal Party.

Single Tax men permeate the Liberal Party from within, and the Labour and Tory Parties from without. The Labour-Socialist candidates at Glasgow Municipal Elections, in November, had nothing more important to talk about than the taxation of land values. Mr. Keir Hardie advised them to take this stand. And now the Tories are wanting a revision of the whole system of taxation, so that the burden may be equitably adjusted.

It was simply lamentable though to witness the Labour men advocate in the same breath the *Single Tax*—taxation of land values up to 20s. in the £—and a tax on empty houses also.

It reminds one of Keir Hardie's innocent declaration that “he was in favour of the *Single Tax*, and a few other taxes.”

We have received from the London Electoral Committee for the Taxation of Land Values, “Tracks for the Times, No. 2.” It is brimful of up-to-date political matter, and deals in the most trenchant manner with the land question. It is well worthy the perusal of every reformer, and is simply invaluable as a guide and teacher to all speakers who are really desirous of having the truth spoken. Space forbids us in this issue dealing with the publication as we desire, but we hope to have an early opportunity of doing so.

Foreign News.

Victoria has returned at the recent General Election 15 Free Traders, 40 Tariff Reformers, and 40 Protectionists. 49 members of this total advocated the taxation of the unimproved value of land. 20 of these did so in real earnest.

A SINGLE TAX VICTORY.—“Mr. Wm. H. Irvine, M.L.A., of Melbourne (Victoria), who won the phenomenal victory of the elections, and has the distinction of being the first member of the Victorian Legislature who relied for his return upon the purest exposition of Free Trade and land value taxation. Just thirteen days before the polling day he, for the first time, saw the electorate which was to return him to Parliament with an overwhelming majority. His opponent, the Honourable R. Baker, had represented the electorate for twelve continuous years, and had, moreover, the advantage of being a Minister of the Crown. Yet in spite of all these adverse circumstances, Mr. Irvine was returned by the phenomenal majority of 258 votes. No wonder the politicians stand aghast before this wonderful victory and ask themselves how it was won. Yet in reality there is nothing to wonder at. The simple explanation is that Mr. Irvine, being well versed in the facts of the case, could show the electors that Customs House and railway taxation were the causes of their distress, and that their repeal and the taxation of the unimproved value of land was the only remedy. This he did, without concealment or evasion, taking his standpoint on the broad principle, that the land is the people's, and each man's earnings his own.”—*Melbourne Beacon*.

PROGRESS IN NEW ZEALAND.—“If a measure which the Government has now before Parliament becomes law, a change of a very radical nature will soon be made as regards the rating of property in this colony. The Colonial Treasurer has introduced and carried successfully through the House of Representatives a Bill which proposes that for the future the rating of land shall be upon its unimproved value. This proposal aims directly at large land owners who do not improve their holdings, and at people who purchase sections as a speculation, and hold on without doing anything to them in the shape of improvements until the improvements effected by their neighbours have the effect of giving these sections an enhanced value at no expense to themselves. The Bill absolutely releases all improvements from taxation. Supposing, for example, two sections of land adjoin each other of equal extent and quality, and that upon one of them no improvements are made, while upon the other improvements to the extent of £5,000 or £10,000 are carried out, the improving owner will not be rated on account of these improvements. His property will be rated in accordance with what the value of his land is, supposing nothing had ever been done to it by the hand of man. He may be deriving a big profit from the improvements he has carried out, but he will not be rated a single penny more than the owner of the adjoining section, who has allowed it to remain in its primitive condition, and is deriving no profit from it whatever. It is quite possible, that the Upper House will strangle the Bill when it gets there.”—*Age*.

“Are you in favour of Taxing Land Values?”

The Single Tax.

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WHERE TO BUY THE SINGLE TAX.

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TO LAND REFORMERS.

There are a number of excellent pamphlets on hand at the Office, 45 Montrose Street, which we shall be glad to forward at special rates for sale or distribution. Friends who desire to be informed on the land question, or to assist others to that end, could not do better than invest in an assorted number of the pamphlets published by the Union. For sample copies and terms apply to the Secretary.

The receipt of a copy of this paper from the office is an invitation to subscribe.

The Executive of the Scottish Land Restoration Union appeal to all sympathisers throughout Scotland to become members of the Union. Minimum Annual Subscription, 1s. A Subscription of 2s. 6d. secures membership of the Union and a copy of the *Single Tax*, post free, for a twelvemonth.

To Secretaries of Political and Social Reform Organisations the Scottish Land Restoration Union Lecturers are open for engagements for indoor meetings during the coming winter months. Address—The Secretary, Scottish Land Restoration Union, 45 Montrose St., Glasgow.

PRESS PROPAGANDA FUND.

With the advent of the *Single Tax*, fresh financial responsibilities have been incurred. We have appealed to our members and sympathisers for assistance to enable us to cope with this extra work. The Executive of the Union invite all friends of Land Restoration in Scotland to subscribe to this Press Propaganda, and so enable them the better to carry their gospel into the highways and byways of political and social reform movements.

Councillor Burt, £5; From London E.C. Committee for the Taxation of Land Values, per Councillor Ferguson, £3; County Councillor

Green, £1; John Brunton, Musselburgh, 10s.; Henry George Institute donation, 10s.; W. Cassells, 14s.; J. P., 4s.; Appollonius, 4s.; N. M'Lennan, 6s.; G. Longmuir, 6s.; J. Cassels, 2s.; W. Binnie, 6s.; D. Cassels, 2s.; Ex-Commissioner Grant, 4s.; J. Glass, 6s.; J. Mackenzie, P.L.G., 6s.; G. B. Waddell, 6s.; W. A. Paul, 2s.; J. O'Donnell Derrick, 6s.; T. Lindsay, Lennoxton, 2s.; Councillor M'Lardy, 8s.; D. M.L., 6s.; Wm. Webster, 8s.; Wm. Reid, 4s.; Councillor Ferguson, 5s.; Wm. Harrison, 3s.; Ex-Councillor Starke, 2s.; Rev. J. M. Cruickshank, 6s.; David Cassels, senr., 2s. 6d.; Robert Cassels, 2s.; T. Cameron, Campsie, 4s.; J. Thomson, Coatbridge, 2s.; Muir Bros., Dennistoun, 2s.; J. Naismith, 3s.; J. Whyte, 2s.; Wm. Wright, Bournemouth, 3s.; F. S. Mein, 3s.; P. O'Hare, 5s.; L. H. Berenes, 2s. 6d.

"We would simply take for the community what belongs to the community, the value that attaches to land by the growth of the community; leave sacredly to the individual all that belongs to the individual. . . . Thus, if a man takes a fish from the ocean he acquires a right of property in that fish, which exclusive right he may transfer by sale or gift. But he cannot obtain a similar right of property in the ocean, so that he may sell it or give it, or forbid others to use it."—Henry George.

THE CHARITY ORGANISATION SOCIETY AND THE TRAMPS.

THE Glasgow Charity Organisation Society, a very practical and respectable body of people, engaged in the work of feeding and clothing and sheltering the City's "submerged tenth," and in other ways healing the poor and needy—to say nothing of their "protecting the public from imposture"—have just submitted a plan for an extension of operations. They have established an Industrial Home where work will be demanded in return for food and shelter, and if the business prospers "other homes" will be opened in the various parts of the city.

"Each inmate," we are told, "will be requested to do work equivalent to 6s per week; whatever is earned over that amount will be placed to his credit; and no person is to be allowed to remain in the shelter longer than three months at a time." This latter proviso accounts, we suppose, for Lord Provost BELL's statement that "the object of the Charity Organisation Society was to help on those who were in distress, and GIVE THEM THE MEANS OF GAINING A POSITION IN THE WORLD."

Various rules and regulations to prevent fraud and for giving the scheme every chance have been laid down for the guidance of their officers. To prevent men deserting their wives and families, for instance, applicants must be resident two months in Glasgow. We would have thought, however, that the 6s per week wage would in itself be sufficient to keep men from deserting their wives and families.

But apart from these details, let us glance at the economics of this new venture. The work to be done is making firewood, beating carpets, and breaking stones. But where the increased demand for these products is to come from, and who are supplying the present demand, are questions that the Charity Organisation Society have surely never inquired into.

The case stands thus:—There is a certain demand just now for firewood, beaten carpets, and broken stones, which is being supplied by those at present employed in the production of these things at a wage, say, of 20s per week. If the Charity Organisation Society cater successfully for a portion of this work, they must do so, everything else equal, at a reduced price, and just as they are successful in drawing the work to their

shelter—to be done on charity pay—just so will those men who are at present employed on the much higher non-charity pay be thrown idle.

So that this effort will not only not lessen the number of men out of work, but will force men at present employed out of employment, and supplant them by a class of whom it is feared they may be induced to desert their wives and families for "6s per week, three months guaranteed." Such jerrymandering with the mighty social problem does not merit, and will not, we trust, receive the support of those who would assist in this way even the poorest in our midst. If organised charity chooses to mitigate the sufferings of the wounded in life's battle, well and good; but when it proposes to do so at the expense of the wellbeing of people who are at present independent of its benevolence, it is time the citizens of Glasgow were realising what they are called upon to support.

Let this society tell us where the increased demand for firewood and broken stones is to come from; and also let us see to it before we give them fresh orders that the firewood-makers and stone-breakers and carpet-beaters without the pale of the charity shelter are fully employed. "Many came to them with the sad tale," said Lord OVERTOUN, "that they wanted work, but could not find work to do." Yes, and here lies the crux of the whole question. People want work who cannot find work to do, and this Charity Organisation Society are going to attempt to provide them with work. Well, they are just a little too late in the day—Nature has forestalled them. She has already, in the land, given man the reservoir from which to supply himself with his daily needs, and when these opportunities to employment were created the Charity Organisation Society were not consulted.

And a mighty good job too. Men have an equal natural right to the use of the land, "all laws and customs notwithstanding" Just now by law and custom they are divorced from the land. The land lies idle, crying, "Come and till me," but, as CARLYLE said, we are "enchanted. We have idle acres of building land in and around Glasgow, and yet, as ex-Bailie CRAWFORD said at the Sanitary Congress, we insist on piling ourselves 100,000 strong in 32,000 houses of one room, built three and four storeys deep, in our filthy back lands. There is no lack of capital, the labourers are plentiful, but the land, the other factor is in the hands of a class who keep it from us at monopoly prices.

It is these demands of the landowners and their power to keep urgently needed land out of use that are keeping men from the natural opportunities to employment, and because of this they are forced to go begging to a charity agency for protection from cold and hunger. How long are these poultices to be applied? If there are not opportunities for work for all by the Will of God, then the charity agency is helpless; and if there are—and we believe there are—opportunities to employment for all, then it is justice and not charity that is wanted, for, as JOHN RUSKIN truly says:—"This healing is only possible by means of justice; no love, no faith, no hope will do it—men will be unwisely fond, vainly faithful, unless primarily they are just: and the mistake of the best men through generation after generation has been the great one of thinking to help the poor by almsgiving, and by preaching of patience and hope, and by every other means, emollient or consolatory, except the one thing which God orders for them—Justice."

SERVE THE CAUSE BY HANDING THE PAPER TO A FRIEND.

If men have a natural right to the land—the natural opportunities to employment—justice demands that we abolish the laws that keep men from employment. The Single Tax method would do this effectively, and at the same time conserve to every man the right to the sole use of that property which is his by virtue of his labour upon the land. But so long as this bottom injustice that locks up nature's storehouse is maintained by law just so long will the masses suffer from want, and the fear of want, and some of them be forced into idleness, and from thence into the abyss where the worst vices generate and fashion them fit subjects for nursing and feeding at the expense of their fellows. If we would have free men and a healthy social order we must have our land freed from the clutches of the "dead hand," and in the freeing of the land from the unholy grip of the monopolist lies the only road to the promised land of peace and plenty, and true Christian charity, and duty.

THE LAND TAX IN THE TURKISH EMPIRE.

It is sometimes argued, that because there is already a land tax in the various countries of the world, the effect produced by taxing land has not resulted in an improvement in the condition of the people of such countries generally where such a method of raising revenue exists, and the example should not be followed as no good can be expected from it. China, India, and the Turkish Empire are held up as instances of poverty stricken peoples where the taxation of land has not proved the road to progress and plenty.

The following extract from "Travels in Egypt and Syria," by the celebrated author, M. C. F. Volney, written about the year 1784, will explain how different from the proposals of modern Single Taxers and Land Tenure Reformers is the incidence of the land tax in Turkey.

"When Sultan Selim had conquered Syria, in order to render the collection of the revenue more easy he established a single tribute called the *miri*. It would seem that this sultan, notwithstanding the ferocity of his character, understood the importance of favouring the husbandman, for the *miri*, compared with the extent of the lands, is an infinitely moderate impost; and it was the more so at the time in which it was fixed, as Syria was then better peopled than at present, and, perhaps, also possessed a greater trade, as it lay on the most frequented route to India, little use having been yet made of the passage by the Cape of Good Hope.

That this tax might be collected regularly, Selim gave orders to prepare a *destar*, or register, in which the contingent of each village should be set down. In short, he established the *miri*, at an invariable rate, and ordered it should neither be augmented nor diminished. Moderate as it was in its original establishment, it could never be oppressive to the people, but by abuses inherent in the constitution of the Turkish government, the pachas and their agents have found the secret of rendering it ruinous. Not daring to violate the law established by the sultan respecting the immutability of the impost, they have introduced a multitude of changes, which, without the name, produce all the effects of an augmentation. Thus having the greatest part of the land at their disposal, they clog their concessions with burdensome conditions, they exact half, nay, even two-thirds of the crop, they monopolize the seed, and the cattle, so that the cultivators are under the necessity of purchasing from them at their own price. The harvest over, they cavil about losses, and pretended robberies, and, as they have the power in their hands, they carry off what they think proper. If the season fails they still exact the same sum, and to pay themselves expose everything the poor peasant possesses to sale. Happily his person at least remains free, for the Turks are ignorant of imprisoning for debt the man who has no longer any property.

To these constant oppressions are added a

thousand accidental extortions. Sometimes the whole village is laid under contribution for some real or imaginary offence, a present is exacted on the accession of each new governor, a contribution of grass is demanded for his horses, and barley and straw for his cavaliers. They must provide likewise for all the soldiers who pass, or who carry orders; and the governors take care to multiply these commissions, which are a saving to them but inevitable ruin to the peasants.

"... The poorer classes of inhabitants, ruined and unable any longer to pay the *miri*, become a burden to the village or fly to the cities; but the *miri* is unalterable, and the sum to be levied must be found somewhere, their portion falls on the remaining inhabitants, whose burden, though at first light, now becomes insupportable. If they are visited by a two years drought and famine the whole village is ruined and abandoned; but the tax it should have paid is levied on the neighbouring lands.

In a previous part of the same work the author, C. F. Volney, refers to "the *miri* as a tribute which is imposed on the mulberry trees, vineyards, cotton, and grain. All sown land pays in proportion to its extent. Every foot of mulberries is taxed at three medins or three sols, nine demirs (not quite twopence). A hundred feet of vineyard pays a piaster or forty medins, and fresh measurements are often made to preserve a just proportion. The shaiks and emirs have no exemption in this respect, and it may be truly said they contribute to the public stock in proportion to their fortune. The collection is made almost without expense."

M. Volney is here writing of the land tax as collected by the native prince of the Druzes of Lebanon. The method of collection would seem to be less oppressive than that mentioned previously, but both being a tax on land improvements, on crops, and trees, the principle is vicious and destructive of such improvements, and herein lies the difference from the modern proposal to tax the monopoly value of land, but not the produce as such. A tax on land in proportion to its value as assessed, but not at so much per acre or foot uniformly like the *miri*.

The Turkish system was and is so atrocious that the land is rendered desolate.

The proposal to tax the value of land as advocated by Single Taxers, is not the system existing in China, India, or Turkey. The work written by M. Jules Simon on China, mentions that the land tax there is a tax on area not on value as a monopoly.

The system in India introduced by British rulers, makes the former land tax collectors virtually landlords, appropriating to themselves the public revenue from land values, and their claims when land is required for the construction of irrigating canals and public works in British India, has been bitterly denounced by Miss Florence Nightingale in her pamphlet on India.

Single Tax Items.

Own the man, and when you want work done you have to look for him. Own the land, and when you want work done the man will look for you.

"The land upon which London stands and which is worth £418,000,000 pays only £50,000 in rates and taxes, while buildings worth £212,000,000 pay £7,000,000! The smaller amount, that has got all its value through the investment of labour and capital, and often by the leaseholder, pays one hundred and forty times as much as the larger amount that has got its value from an 'unearned increment' arising out of the occupancy of the land by those who have to pay so heavily for such occupancy to landlord and tax-collector; for what would have been the value of land in London, if, by any freak of fortune or fate, the city had been settled on the now relatively worthless land east or west of its present site?" —*The Echo, London.*

"The value continually imparted to the land by the industrial exertions of the community, in the construction of harbours and bridges, in the making of new roads and railways, in the erection of new factories, mills, and houses, etc., has all gone with the land, has all been confiscated and appropriated by the owners of

the soil. If the land had not been confiscated, no such absurd or unjust result could have followed. The value imparted by labour to land would belong to the persons who expended or employed that labour, that is to say, to the public, by whose industrial exertions it was created. Thus, the appropriation of God's gifts in the land led naturally, as a matter of course, to the appropriation of an enormous amount of the wages and earnings of the nation, which, in the designs of Providence, kept continually dropping into the land, accumulating on the land, and adding to the value of the land; not for the enrichment of the landlords, but for the support of the public burdens of the State. If the English operatives could only retain for their own use and benefit the vast sums which, under the existing system of land tenure, go on the one hand to owners of the soil, and the sums that an economic system of taxation would save for them on the other, their material comforts and enjoyments would be multiplied a hundred fold. Under the existing state of things their conditions are utterly incapable of any improvement in the future. Trade-unions, therefore, instead of wasting their energies and resources in a fruitless struggle with capitalists, would do well to turn their energies in this direction. They have a wide field for their efforts, and their labours here cannot possibly be fruitless. The rallying cry of capitalists and labourers ought then to be—"Back to the land!"—*Bishop Nulty.*

Mr. Edward Marsden, Labour candidate for Central Glasgow, in his address to the electors, declares himself in favour of "the taxation of ground values and the principle of betterment, as preliminaries to the expropriation of the private land owner." He is also in favour "of the taxation of ground values and a graduated income tax to provide the necessary funds for old age pensions." Well, this is certainly an improvement on the bald abstract statement of the Labour Party, that they are "in favour of taxation to the extinction of all unearned incomes." But we would respectfully advise Mr. Marsden to procure a copy of "The Story of my Dictatorship," where he will certainly find some weighty arguments against a graduated income tax even simultaneously with a tax on land values.

The Hon. Mark Rolle, one of the largest landowners in Devon, has written that in consequence of the additional burdens lately placed on land, and the prospect of further legislation which might seriously affect his position, he will be obliged to give up his hounds of the Stevenstone Hunt, North Devon, at the end of the season.

The Charity Commissioners have just erected an institute in Bishopsgate Street, London. The cost of the site was £29,000.

At the Conservative Conference, held in Edinburgh, on the 30th October, the following resolution was adopted:—"That it is desirable that a thorough and impartial inquiry should be made by means of a Royal Commission, or otherwise, into the whole system of national taxation, imperial or local, with the view of redressing any existing inequalities in the incidence of taxation, and more equitably apportioning the public burdens between the different kinds of property." The best thing the Liberals can do under the circumstances is to give effect to the principle of the taxation of land values as soon as possible. The Tories are beginning to understand the advantages of radical pronouncements. It is deeds not words that are wanted.

The Single Tax is not a "land tax," but a tax on "land values." A "land tax" is an acreage tax, and falls on all land. A "tax on land values" is not an acreage tax, and does not fall on all land, but only on valuable land.

The latest contribution to the injustice produced by the new death duties. "If a butler inherited £1,000 from a millionaire he would pay £80 death duty; but if a millionaire inherited £1,000 from his butler he only paid £20." A Mr. Thomas Bowles is responsible for this discovery "arriving."

"I believe that there is a certain danger ahead of us, and not far off either, which will delay the settlement of the land question, perhaps hundreds of years, if no expedient effort is made to cope with it. All other reforms will be much easier to cope with after the land question has been dealt with. Considering that the masses have neither capital, property, or sufficient education to bolster them up in their efforts to 'win back the land for the people,' I believe that the only legitimate means at their disposal will be to organize and carry out a monster international educational strike for the purpose of showing the world the necessity of throwing open the land to the workers. To organize and prepare all the unemployed and those receiving a bare subsistent wage; to agree to assemble on May 1; to march in solid processions to the Houses of Parliament and present a petition demanding the immediate passing of a Land Values Taxation Bill, as a means of enabling the workers to get fair and honest employment."—"Gracchus" in *Reynold's Newspaper*.

THE CROFTER COMMISSION AT WORK.—In the township of Airor, Knoydart, quite a formidable reduction on both rent and arrears has been made all round. In the majority of cases both rent and arrears have been reduced by half, being individually as follows:—

AIROR, KNOYDART.

| Name | Old Rent | | Fixed Rent | | Arrears | | Arrears Cancelled | | Arrears to be paid | |
|--------------------|----------|----|------------|----|---------|----|-------------------|----|--------------------|---|
| | £ | s | £ | s | £ | s | £ | s | £ | s |
| Jonathan Macinnes, | 4 | 7 | 2 | 5 | 2 | 7 | 0 | 0 | 0 | 0 |
| William Macinnes, | 4 | 14 | 2 | 15 | 1 | 7 | 0 | 0 | 0 | 0 |
| Neil Macinnes, | 4 | 0 | 2 | 15 | 0 | 0 | 0 | 0 | 0 | 0 |
| Ewen Macmaster, | 3 | 4 | 1 | 17 | 0 | 0 | 0 | 0 | 0 | 0 |
| Donald Macdonald, | 4 | 0 | 2 | 5 | 4 | 0 | 1 | 15 | 0 | 2 |
| Donald Campbell, | 4 | 0 | 2 | 5 | 4 | 0 | 1 | 15 | 0 | 2 |
| James Macdonald, | 10 | 10 | 6 | 8 | 7 | 10 | 0 | 4 | 2 | 3 |

Note.—All arrears to be paid by Whitsunday, 1895.

Charity and cruelty are old chums. Let us, therefore, regard charitable legislation with suspicion—as a drop curtain, which intercepts the vision and pleases the eye—which plays upon the finer perceptions, while disorders reign behind.

THE KNIGHTS OF LABOUR PLATFORM.—The land, including all the natural sources of wealth, is the heritage of all the people, and should not be subject to speculative traffic. Occupancy and use should be the only title to the possession of land. The taxes upon land should be levied upon its full value for use, exclusive of improvements, and should be sufficient to take for the community all unearned increment.

£273,708 7s. 2d. is the total amount received for the land on which the City of Melbourne now stands.

When the cobbler wants clothes,
And the tailor wants boots,
They exchange, work for work,
And both parties it suits.
When the landlord wants clothes
He just holds out his hand
And exchanges—permission
To live on God's land.

"This we may know certainly—this we may hold to confidently—that which is unjust can really profit no one; that which is just can really harm no one. Though all other lights move and circle, this is the pole-star by which we may safely steer."—Henry George.

HE BEING DEAD YET SPEAKETH.

The landlord of old time was accounted the landowner because he was the lord (*i.e.*, the law-ward) of his district, and his "right" was but the natural corollary of his duty; when he ceased to be the "lord," he ceased to be the "owner;" when the duty became obsolete the right was escheated in Heaven's chancery by virtue of a law written "on the iron leaf" which I, while in the flesh, laboured hard to impress upon my countrymen. Men talk of "selling land;" but the notion of "selling" for certain bits of metal the "Iliad" of Homer—how much more the land of the World-Creator—is a ridiculous impossibility. You

buy what is saleable of it; nothing more was ever buyable. Who can, or could, sell it to you? Properly speaking, the land belongs to these two: to the Almighty God and to all His children of men that have ever worked well on it, or that shall ever work well on it. No generation of men can or could, with never such solemnity and effort, "sell" land on any other principle.

Infatuated mortals, into what question have you driven every thinking man in England?

The feudal aristocracy, I say, was no imaginary one. To a respectable degree, its *jarls*—what you now call earls—were "*strong-ones*," in fact as well as etymology; its dukes, *leaders*; its lords, *law-wards*. They did all the soldiering and police of the country; all the judging, law-making, even the church-extension; whatsoever in the way of governing, of guiding, and protecting could be done. It was a land aristocracy, it managed the governing of the English people, and had the reaping of the soil of England in return—all this was actually done by the holders of the land in return for their land. How much of it is now done by them? Good Heavens! You raise £200,000,000 from the general mass of you, to get your governing done; and the "peculiar burden of the land" is to pay, not all this, but to pay, as I learn where Single Taxers most do congregate, less than £2,000,000. Your first Chartist Parliament, or Oliver *redvinus*, will know where to lay the new taxes of England!

Awake, ye noble workers, warriors in the one true war; all this must be remedied. It is you who are already half-alive, whom I shall welcome into life; whom I will conjure, in God's name, to shake off your enchanted sleep, and live wholly! Cease to count scalps, gold-purses; not in these lie your salvation. Let buccaneering be put far from you; alter, speedily abrogate all laws of the buccaneers, if you would gain any victory that shall endure. Let God's justice, let pity, nobleness, and manly valour, with more gold-purses or with fewer, testify themselves in this your brief life-transit to all the eternities, the gods and silences. It is to you I call; ye know at least this: that the mandate of God to his creature, man, is—*work!*

Difficult? Ye have shivered mountains asunder; made the hard iron pliant to you as soft putty; Ægie, the sea-demon himself, stretches his back as a sleek highway for you, and on fire-horses and wind-horses ye career. Ye are most strong, ye sons of the icy North—of the far East—far marching from your rugged eastern wildernesses hitherward from the gray dawn of time. Ye are sons of the Jötun-land, the land of difficulties conquered. Difficult? You must try this thing. Once try it with the understanding that it will and shall have to be done, try it as ye try the paltrier thing, making of money! I will bet on you once more, against all Jötuns, Tailor-gods, Double-barrelled Landlords and Denizens of Chaos whatsoever!

And yet it grieves me, even here, to think that it should have come to this. Heaven knows how I loved my true English dukes and lords—how I strove to save the natural leaders and law-wards of my country, and to show them how, on the basis of their duty alone, their right could rest secure; but they heeded me not; they mistook parchment for adamant—a double-barreled shot-gun for a sceptre of righteousness—and now the end has come. The millions of the coming time must fare onward, through the dim eternities unguided by them—must depose them from the noble office whose duties they had not the virtue to fulfil—must resume possession of the land these have ruined, and revoke the trust they have betrayed.

Enough! The East gleams red. I hear the clarion of the morn proclaim the coming day. Farewell!

CARLYLE'S GHOST.

"We will do almost everything for the poor man's relief," says Tolstoi. "We will not only supply him with food enough to keep him on his legs, but we will provide him with cooling draughts concocted on strictly scientific principles, we will teach and instruct him, and point out to him the beauty of the landscape; and we will discourse sweet music to him, and give him lots of good advice. Yes, we will do anything for the poor man—anything but get off his back."

GLASGOW POLICE COMMISSION
AND THE
UNEARNED INCREMENT.

The Sub-Committee appointed by the Police Commissioners' Committee recommends that the following be the report upon the remit.—

That all proprietors when making the Statutory return to the Assessor under the Lands Valuation Acts should, in addition to the details at present required, also furnish in two separate columns the following information:—

1st. The number of square yards of ground of which he is proprietor.

2nd. The annual value of such ground calculated at the rate of 5 per cent. per annum upon what he may fix as the price thereof, as between a willing seller and a willing buyer. In the event of the Assessor being dissatisfied with the value so stated he shall have power to alter the same, having regard to the nature and situation of the particular subject, the proprietor having a right to appeal against the Assessor's valuation.

After the valuation is made up the rates and taxes shall continue to be fixed as at present upon occupier and proprietor, but when the adjusted annual value is in excess of this annual rental the proprietor shall be assessed for his proportion of the rates and taxes upon said value instead of rental, till increased site values, *i.e.*, unearned increment, shall appear when they shall be year by year appropriated and devoted to the relief of the rates and taxes levied upon the house value until these shall have been completely remitted and the entire expenses of Municipal Government shifted from the Chattel (House) to the natural agent land.

That Parliament be petitioned to pass a Bill amending the Lands Valuation Acts in conformity with the foregoing suggestions and giving a right to County and Municipal authorities to compulsorily purchase any subjects at the proprietor's valuation.

SCOTTISH LAND RESTORATION
UNION.

QUARTERLY MEETING

A social meeting in connection with the above was held in the Mikado Tea Rooms, Jamaica Street, on Saturday, 10th November, 1894. Councillor D. M'Lardy, President, in the chair. There were also present Mrs. M'Lardy, Councillor Burt and Mrs. Burt, Mr. and Mrs. G. B. Waddell, Mr. and Mrs. D. Cassels, Mr. and Mrs. Craibe Angus, and Mr. J. Whyte. Apologies for absence were read from several gentlemen, including one from the Hon. Secretary, Mr. N. M'Lennan, who was unfortunately unwell.

During the evening the Minute Secretary, Mr. William Reid, submitted a Report of the work of the Union during the quarter. He referred to the prominent place that their question had occupied during the Municipal Elections and to the return of their President, Councillor D. M'Lardy to the City Council. He briefly detailed the principal events which had led up to this triumph, important among which was the calling together of the 25 Ward Committees of the city in the Trades' Hall at the beginning of October, at which the following resolution was passed:—"That this meeting approves of the principle of the taxation of land values, and recommends the various Ward Committees to take the necessary steps to support the principle and appoint a committee to give evidence before the sub-committee appointed by the Police Commissioners." Two important leaflets had been published during election time, one emanating from Councillor Ferguson and the other from the Union. This latter contained a question for the use of electors wishing to question candidates on the subject of the taxation of land values. Their Corresponding Secretary, Mr. William Cassels, had written all the candidates who had opposed Councillor Ferguson's motion and asked them to answer the question on the leaflet, viz.:—"Are you in favour of making land values the basis of the city's taxation, and if returned to the Council would you support a motion to secure power from Parliament to give effect to this principle of taxation?" This action on their part had inspired a leading article in the *Glasgow Herald*

Our Natural Storehouse, the Land, is Locked.

in which their action had been condemned as one of the most impudent things that had happened within the history of municipal politics. They took this as a compliment of their work, as this was the criticism usually meted out to reformers while they were in their progressive stages by the orthodox press.

The ordinary propaganda work had been very actively carried on during the quarter. Several open-air meetings had been held and a good deal of literature had been distributed. There had been an increased demand for literature and many applications for information on the subject of land value taxation had been received. This was principally due to the existence of their new monthly organ the *Single Tax*, which had brought them many new friends and sympathisers. The shilling edition of "The Story of my Dictatorship" had been eagerly bought up, and it was likely to accomplish some good missionary work as it became more widely known. They had been invited to send delegates to the "Highland Land League Conference." This Conference had re-affirmed its adherence to the constitution, objects, and policy of the League, and had unanimously adopted a resolution calling on all the various schools of reform to concentrate their efforts on an attempt to institute a first step in the direction of securing the rent to the state.

They had been represented by four delegates at the "Land Nationalisation Conference" in London, where a resolution had been passed in favour of a tax of 4s. per £ on the values of land.

Their Honorary Secretary, Mr. N. M'Lennan, had recently visited America and had brought home glowing accounts of the progress of the movement there. Mr. Henry George was presently engaged on a treatise on political economy, which he expected to finish in the spring of next year, after which he intended to lecture in various towns in Great Britain, including Glasgow.

In closing his Report he alluded to the very promising outlook in the Australian Colonies, notably Victoria and New South Wales. In the former the estimated deficit in the Budget was £528,000, all of which, less £100,000, was to be raised by a tax on the unimproved value of land. After the defeat of the Dibbs' ministry in New South Wales it was intimated that Parliament was to be asked to reconstruct the fiscal policy, the principle item in the new policy being the taxation of the unimproved value of land. This declaration of policy had been implemented by a promise (from the Premier, Mr. Reed), to have the matured proposals forward by May of next year.

The rest of the evening was spent in songs recitations, interspersed by speeches. A most enjoyable evening concluding with the singing of "Auld Lang Syne."

"We say it is as sensible to legislate to regulate the tides, to direct the course of the winds, to oblige water to run down hill, as to pass laws to make employment for men. You have only to abolish laws that force men to keep away from employment. Unholy hands have forbidden the bands of true love and the one and only adequate action for your committee to recommend is that those whom God has joined together shall not by foolish men be kept asunder. And the method is the Single Tax."—*William Lloyd Garrison.*

"According to the only statistics available, namely, the returns of the inhabited house duty and the rate books of the municipalities, London vestries, and rural areas, the classification comes out as follows: Two hundred and thirty-three families live in houses rated at £1,000 a year and over; 9,214 in houses rated from £1,000 to £500; 8,633 in houses of rateable value of from £500 down to £200; houses from £100 down to £50 account for 101,948, while 3,624,608 families inhabit houses or cottages rated at less than £20 a year. In the statistics above quoted, families are averaged at five persons each, and the calculation leaves some 5,000,000 of individuals unaccounted for. These are, of course, the paupers in workhouses, criminals in gaols, the homeless of the great towns, and the nomads who live a wandering life in caravans, canal boats, etc."—*Pearson's Weekly.*

Poetry.

WHERE THE GREAT CITY STANDS.

The place where a great city stands is not the place of stretch'd wharves, docks, manufactures, deposits of produce merely,
Nor the place of ceaseless salutes of new-comers or the anchor-lifters of the departing,
Nor the place of the tallest and costliest buildings or shops selling goods from the rest of the earth,
Nor the place of the best libraries and schools, nor the place where money is plentiest,
Nor the place of the most numerous population.
Where the city stands with the brawniest breed of orators and bards,
Where the city stands that is belov'd by these, and loves them in return and understands them,
Where no monuments exist to heroes but in the common words and deeds,
Where thrift is in its place, and prudence is in its place,
Where the men and women think lightly of the laws,
Where the slave ceases, and the master of slaves ceases,
Where the populace rise at once against the never-ending audacity of elected persons,
Where fierce men and women pour forth as the sea to the whistle of death pours its sweeping and unript waves,
Where outside authority enters always after the precedence of inside authority.
Where the citizen is always the head and ideal, and President, Mayor, Governor, and what not, are agents for pay.
Where children are taught to be laws to themselves, and to depend on themselves,
Where equanimity is illustrated in affairs,
Where speculations on the soul are encouraged,
Where women walk in public assembly and take places the same as the men;
Where the city of the faithfulest friends stands,
Where the city of the cleanliness of the sexes stands,
Where the city of the healthiest fathers stands,
Where the city of the best-bodied mothers stands,
There the great city stands.

—*Whitman.*

"Private property in land as we know it, the attaching to land of the same right of ownership that justly attaches to the products of labour, has never grown up anywhere save by usurpation or force. Like slavery, it is the result of war. It comes to us of the modern world from the Romans, whose civilization it corrupted and whose empire it destroyed."—*Henry George.*

When your rent is raised it is not because your house is worth any more; but it is because the land your house stands on has increased in value. Has the land increased because of anything that the man who owns it has done? No; but because there is a greater demand for it. More people want it. Why should the people who have created this value be not only deprived of it, but fined on account of it, to the advantage of one man?

"When the possession of land means the gain of unearned wealth, the strong and unscrupulous will secure it. But when economic rent, the 'unearned increment of wealth,' is taken by the state for the use of the community, then land will pass into the hands of users and remain there, since, no matter how great its value, its possession will only be profitable to users."

"If I am born to the earth, where is my part? Have the goodness, gentlemen of this world, to show me my woodlot where I may fell my wood, my field where I may plant my corn, my pleasant ground where to build my cabin. . . . I cannot occupy the bleakest crag of the White Hills or the Alleghany range but some man or corporation steps up to show me that it is his. . . . I must tell you the truth practically; and take that which you call yours. It is God's world and mine; yours as much as you want, mine as much as I want."—*Emerson*

Coming Events.

LECTURING PROPAGANDA.

- Dec. 1. Free St. Mary's Literary Society, Govan. "The Land Question and the Single Tax."—Mr. John Paul.
- Dec. 3. St. George's Co-operative Society, St. George's Cross. "The Labour Problem."—Councillor Ferguson.
- Dec. 5. Carluke Liberal Association. "The Living Wage."—Councillor Ferguson.
- Dec. 6. Spoutmouth Literary Society, St. Andrew's Square. "Ruskin's Economic Teaching."—Mr. John Paul.
- Dec. 7. Councillor M'Lardy's Election Committee's Social Meeting, Mechanics' Hall, 46 Canning Street, at 7.30.
- Dec. 12. Belfast Young Ireland Society. "Coming struggle between Labour and Capital."—Councillor Ferguson.
- Dec. 13. Shawlands Debating Society, Liberal Rooms, Minard Road. "Free Trade and the Land Question."—Councillor M'Lardy, Glasgow.
- Dec. 15. Bonhill Liberal Association. "The Land Question."—Mr. John Paul.
- Dec. 18. Plantation Tenant Right Society. "The Housing of the Poor."
- Dec. 19. Clydebank. "The Living Wage and how to get it."—Councillor Ferguson.
- Dec. 20. Central Liberal Association, 95 Dumbarton Road. Debate—"The Abolition of the Drink Traffic: a Cure for Poverty."—*Aff.* Mr. Geo. M'Pherson. *Neg.* Mr. John Paul.
- Dec. 24. Campsie Liberal and Single Tax Associations. "The Fallacies of Socialism."—Mr. John Paul.

"Equity does not permit property in land. For if one portion of the earth's surface may justly become the possession of an individual, held for his sole use and benefit, as a thing to which he has an exclusive right, then other portions of its surface may be so held, and our planet must then lapse into private hands. It follows that if the landowners have a valid right to its surface, all who are not landowners have no right at all to its surface."—*Spencer.*

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