

The SINGLE TAX

THE ORGAN OF THE SCOTTISH LAND RESTORATION UNION.

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Notes and Comments.

THE "PERPLEXED PHILOSOPHER" AGAIN.—In a further letter to the *London Daily Chronicle* on the 28th August, in reply to the English Land Restoration League Executive, Mr. Herbert Spencer says:—

"As I have pointed out in 'The Principles of Ethics,' there is at present no such thing as *absolute right*, but only *least wrong*. In our transitional state all things are wrong, and only in the slow progress of things approach nearer to right. My argument in 'Social Statics' was based upon the untenable assumption that the existing English community had a *moral right* to the land. They never had anything of the kind. They were robbers all round. Normans robbed Danes and Saxons, Saxons robbed Celts, Celts robbed the aborigines, traces of whose earth-houses we find here and there. Let the English Land Restoration League find the descendants of these last and restore the land to them. There never was any equity in the matter, and re-establishment of a supposed original equity is a dream. The stronger peoples have been land-thieves from the beginning, and have remained land-thieves down to the present hour."

"To what baser uses may we not return?" But that the English community have no *moral right* to the land, and that they cannot discover the descendants of the aborigines, is no reason why "Sir John and His Grace" should retain exclusive ownership against all others. They are only strong as "land-thieves" because of the ignorance of the many. If might is right, and wrong *can* become right "at so much ratio per annum," so much the worse for the few at present in possession of the land when the Democracy make up their minds to have their innings. The day of reckoning is at hand, thanks not a little to the "untenable assumption" in "Social Statics."

THE CASE PLAINLY STATED.—In another column we give an account of the case for the taxation of land values for Glasgow, and supply a question on the subject to be put to the various candidates at the forthcoming November elections. The article will be specially printed in leaflet form, and copies for distribution at ward and other public meetings can be had at the office, 45 Montrose Street.

"THE STORY OF MY DICTATORSHIP."—We have received a copy of a neat, paper-cover, one-shilling edition of this most attractive Single-Tax ideal story. It is in good type, and contains a preface by W. Lloyd Garrison, America, in which he says:—"He (the author) has a fundamental truth to expound, and does it withal so attractively and with so much fairness that one can easily imagine him a disputant in Plato's republic." As we go to press we are receiving the names of a number of friends who desire a copy, and we shall be only too glad to take

names for any quantity at one shilling each. In another place we give a shopkeeper's opposition to the "dictator's" policy and his conversion. In view of the interest this question of taxation has for the shopkeeping class, this policy—the taxation of land values—which is being inquired into by a committee of the Town Council, ought to be put clearly before him. Quantities of this month's *Single Tax* can be had at special terms for this purpose.

We learn through the *Clarion* that one of the wealthiest landowners in Germany, Prince Fürstenberg, is about to make some "sweeping radical changes in the management of his estate." According to the *Abend Zeitung* (Augsburgh):—

"The Fürstenberg estate in future renounces public taxes paid formerly by the tenants. This includes county, church, school, State, fire insurance, and parish taxes. Special provision is made to relieve holdings which had to pay separate contributions for the assistance of the poor. The estate, in future, pays all such dues out of its own funds. The obligations regarding repairs of buildings on a leasehold have been largely reduced, as well as those for renewal of such buildings, and expenses of this kind, if amounting to more than a year's rent, will in future be borne by the estate. The term of lease has been increased by several years, and, in order to insure to the tenant as much profit as possible, the leasehold will be offered for rent two years before the end of a term, such tenants as fulfil their obligations having the privilege of renewal."

There is no mention whatever of the public appropriation of the values of land, nor of the Single Tax falling on any vacant land at present withheld from use at monopoly prices, but the *Clarion* says the prince is going to give the *Single Tax* a fair trial. The *Clarion* knows! We "smile and smile."

THE TRADES UNION CONGRESS.—"In his presidential address," says the *Labour Leader*, "Mr. Frank Delves had nothing new to tell us about the unemployed; thought that part of its solution lay in placing women upon the same wage plane as men, and by raising the age of timers and half-timers. He denounced the anti-alien emigration agitation, and spoke out strongly upon drink and gambling; looked forward to the international solidarity of labour as a safeguard against war, and finally gave himself away by referring to the futility of the labour party (he did not say which labour party) splitting the progressive vote, and thereby enhancing the chance of election for those opposed to Employer's Liability and other Government bills. This was very poor, the I.L.P.ers present could have given better reasons against I.L.P. action than did the President. He concluded with the hope that greater comradeship should prevail in the Labour ranks for the future. There was no note of inspiration, no war-cry."

"WHY LAND REFORM IS NEEDED."—In a leading article, under the above heading, the *North British Daily Mail* says:—

"On Monday night the Cathcart School Board held a meeting, at which they had to decide regarding the site of a new school, which is urgently required. The Committee who had been looking about for a suitable site recommended the Board to purchase a piece of land belonging to Mr. Gordon of Aikenhead, whose

price was 8s. per yard. This the Board agreed to do, because 'though the price was high, better terms could not be got.' Here we have an object lesson which is worthy of consideration. It shows what is meant by the 'unearned increment,' and it shows where the unearned increment goes. What is this land which Mr. Gordon will not sell at less than 8s. a yard? It is simply agricultural land, and that not of the best, for which we may safely say he does not get a rent of more than £2 to £2 10s. an acre. There is a difference between that and the price at which he has been graciously pleased to sell the land to the School Board. The price of an acre at the rate of 8s. per yard is £1,936. If Mr. Gordon invests this sum at 3 per cent. it will yield him an annual income of over £58—in place of the £2 or £2 10s. which he now draws from the land. What then is it which has so enormously increased the value, in the opinion of the land lord, when he is asked to sell? It is not anything that he has done to the land. He has done nothing. The increased value is unearned increment. It is simply the result of Glasgow's growth, and improvement, and need of more land. Glasgow people want to build houses in the direction of Cathcart, and when they come to the land that happens to be in the possession of Mr. Gordon, he says—'No, you don't, unless you pay me the building or city value which you yourselves have added to it by your own enterprise.' What right has he to such a price? The law, which was made by landlords, gives it to him; but he has not the slightest moral right to it, and therefore the law ought to be changed as speedily as possible."

LIBERALISM AND LABOUR.—Commenting on the position of the Independent Labour Party and the Liberal Associations, Mr. J. A. Picton, ex-M.P., says:—

"Even with Liberal Associations that are mere middle-class political clubs Labour will find it easier and quicker to democratise and annex that association than to start a new one. Now, if the Labour leaders will not improve, and then annex, the imperfect Liberal organisations already existing, they will find that the creation of a new machinery in such populations as I have indicated will be a work lasting their lives, and the life of the next generation. Where is the money to come from that is to provide the sinews of war against both Liberalism and Toryism? From the pence of the millions? I acknowledge the power of pence; but it is of very slow accumulation. Besides, pence are not got from unconvinced men, and most of the millions are unconvinced. Of course, if time enough be given—say, to the end of next century—I can set no limits to what may be achieved. But the other method of annexing and using the Liberal organisations would be much quicker. If, however, the grander but less practical method of the I.L.P. is to be followed, landowners and royalty-owners may take their ease, eat, drink, and be merry; the House of Lords will afresh illustrate the proverb that 'threatened men live long;' ecclesiastical anachronisms will flourish like a green bay tree; and all things will continue as in the days of our fathers."

The Melbourne *Argus* mentions the case of a certain Mr. Williams who, in 1868, purchased from the crown three acres of land on the Yarra bank for £300, the crown reserving the right to buy the land back for the same price with

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interest at 10 per cent, and fair compensation for improvements. In 1872 Mr. Williams managed to get a fresh grant of the land with the conditions omitted. Sixteen years later he sold it to Messrs. Goldsborough & Co., Limited, for £25,000. In the first place, what right had the crown to sell land, the crown representing merely existing people, how could they sell the rights of generations to come who must live on the land if they are to live at all. The land does not belong to any state or any crown, it belongs, *in usu fructo*, to all generations of men. In the second place, if a man is granted a monopoly of three acres of land and sells this monopoly power and gains over £24,000 by the operation, what does this gain represent but the robbery of labour, the power to take £24,000 worth out of the produce of others in the shape of food, clothing, and shelter, without giving any equivalent in return? Thus Mr. Williams has, by virtue of the monopoly granted to him, acquired the privilege of having others to work for him. What do we call men who are compelled to work for others without return but slaves? And are we not all slaves, all we who use land on the terms of others.

THE SINGLE TAX *versus* SOCIAL DEMOCRACY.

A debate on the above subject took place in the Peoples' Palace, Watson Street, Glasgow, under the auspices of the Glasgow Democratic Federation, on Sunday, 2nd September, between J. Paul, Secretary, Henry George Institute, and H. Quelch, Editor of *Justice*, the organ of the S.D.F.; the terms of debate being—"The Single Tax or Social Democracy, which will be most beneficial to the people?" The chair was occupied by Mr. William Nairn who introduced the debaters, and stated that it had been agreed that Mr. Paul should open with a twenty minutes' speech, for the Single Tax, to be followed by Mr. Quelch for twenty minutes for Social Democracy, then to allow each a fifteen minutes' speech, then each ten minutes, closing with a five minutes' wind-up on each side.

Mr. PAUL, after complimenting the S.D.F. on the taking of so large a hall for a series of meetings said that they were probably all agreed as to the necessity for social regeneration. There was poverty and this poverty came just as we made progress. Just as we produced wealth so did this poverty increase. Nor was it the idlers who suffered; it was the workers who produced wealth who suffered from the want of it. Social Democracy was merely an ideal, but however much we might desire to wander into communism or into the highest social state it was possible to conceive, his position was that we must have a method of getting there. Before the politician can legislate we must present him with definite and detailed proposals. He did not know to what state we might attain, but people must have liberty even to enable them to say towards what ideal they will make. Land monopoly was the base of social inequality, and the Single Tax was a practical proposal to destroy that base. Wherever it is proposed just now to extend the functions of the State as Social Democrats wish, the question of compensation arises, as witness Keir Hardie's Bill to nationalise the mines, which proposes to buy them out to the tune of £110,000,000. But who ever heard of compensation for taxation? He had read a paragraph in *Justice* that week stating that he would be there to prove that one tax was better than no tax at all. But the Single Tax was not a tax—it was merely a proposal to take for society a value that was created by society as a whole. It would not only yield revenue—it would also destroy speculation in land and compel all land to be put to its best use, and so open all kinds of opportunities to labour. Socialists put against this the counter proposal of a graduated income tax, which they said would fall largely on incomes drawn from sweated labour; but he submitted that it would do the sweated workers no good to take a part of the profits after they had been wrung from them, so we must look to the other factor in production—to land—to see where the surplus goes. Whatever improvements might be made in the more effective organisation of industry, it could only result in enhancing the value of the thing on which all improvements must be made—that is to say, on land.

Mr. QUELCH said that he wanted, in the first place, to draw attention to the terms of the proposition under debate. It was quite out of place for his opponent to say that he might be in favour of anything beyond the application of the Single Tax. Mr. Paul's duty was to show that the Single Tax would be of greater benefit to the people than social democracy. His own duty was to prove the contrary. Social democracy meant the owning and controlling of land and capital by a democratic state, and he asserted that anything short of that, anything that involved slavery on any part of the community, could not solve the social problem. He agreed with all that had been said against land monopoly, but he insisted that as long as we had competition the result of that competition must be poverty. They were not there to discuss methods, but to argue principles. The Single Tax would not touch land monopoly, nor would it free the land. This question could not wait for political methods. Social democrats were no more in favour of buying out landlords than Mr. Paul was. When it came to the expropriation of the various monopolies, the only question for them would be: what was most expeditious; whether it would be cheaper to buy them out or fight them out, for he contended that it was impossible to tax them out. He wanted to know how this taxation was going to touch land monopoly or the social problem. Many landlords had bought their land, paying for it the capitalised rental. Under the Single Tax they could get it quite as easily. Instead of paying its capitalised rental all at once, they could pay the rent every year to the Government. The only person who would benefit by change would be the capitalist. Did they think their house rents would be reduced one penny if land values were taken in taxation, or that the employers would come and say, we have got rid of taxation and we are going to raise your wages. House rents and wages were fixed by competition, and as long as competition remained the tendency of wages would be to fall and of house rents to rise. The man who had most money would get the best portions of land under the Single Tax, and land monopoly would continue to exist. Social democracy would be accomplished by political methods if possible. It was just as easy to get a majority in the House of Commons to vote for social democracy as it was to get a house of landlords to vote for the Single Tax.

Mr. PAUL said that competition had been compared to running a race. Yes, but the landlord does not run, he stands by and watches the race, and then carries off the prize. For every attempt to get ahead by more improved methods raises the value of his land. It is restriction and not competition that is the cause of the trouble. If the millionaire did invest in the best land, what would it matter so long as he paid to the state all the pecuniary advantages that would accrue from it. Can we suppose that the labourer, with free access to the raw material of all wealth, would still go on working for the capitalist on his terms? Capital is in abundance, and capitalists would compete with each other in supplying capital to anyone who had an opportunity to use it. It is quite true that all land is not locked up, but all the most desirable land is locked up. We have been told that social democracy means the controlling of land and capital by a democratic state, but that is putting the end to be gained against the method. When we ask for the method, they bring forward proposals for an income tax and for buying out. Gronlund thinks it would be worth awhile to buy the landlords and capitalists out if they would but go peacefully. Here is a democratic society that says that "interest is iniquitous," yet they are in favour of continuing this iniquity by their proposals. To be consistent they should pull down that banner, and replace it by another bearing the motto "Interest is just, payment guaranteed by the Social Democratic Federation." We are told our new corporation tramways are an illustration of socialism. Well, in the first place, £40,000 was paid the landlords for permission to build the tramway stables, and, in the second place, the city has been made more inviting, and the values of land will rise because of this extension of municipal socialism. If these values were taken for behoof of the whole people you would have every

reason to push forward the extension of industry and the functions of the state. To-day such a course merely rears obstacles, in higher priced land, to further progress.

Mr. QUELCH said that Mr. Paul was presuming on the ignorance of his audience when, after the history of the Factory Acts, he told them that it was not competition but restriction that was the cause of the evil. He affirmed that it was competition that drove women and children into the mines and factories, and made the workers the worst slaves in the world. For wealth was not produced to use, but to compete with the Frenchmen, the Dutchmen, and Switzer. The land would still go to those who paid the best price for it, and how could the starving labourer compete with the like of Mr. Winans. Even desirable land can be had at the present time when you are prepared to pay the price for it, and you are only going to supersede the landlord by the state, and at the same time you are going to relieve the capitalist of all the taxes which he pays at present. Mr. Paul, of course, says that the capitalists are not in favour of the Single Tax, but that is just because "they dunno where they are." Perhaps they don't know whether they are most capitalist or most landlord. They may think that the best thing is to fight these fellows all along the line. If they begin by taking the land values they might not stop there. We have not yet heard how the Single Tax is going to rid us of landlordism. The Social Democrats are in favour of a complete social revolution, but if you like you can call it a mere political proposal. I urge that the Single Tax is not even a step in the right direction. Mr. Paul gives you what he concrete example of the Single Tax—namely, the taking over of the tramways by the Corporation of Glasgow. Well, I say, so far as the Single Tax is concerned, it is only a question as to whether you are going to pay so much to the landlord or to the capitalist.

Other two speeches from Mr. Paul and Mr. Quelch, and a vote of thanks to the chairman, brought the meeting to a close.

Current Literature.

THE SHOPKEEPER.

From "The Story of My Dictatorship." (Published by Bliss, Sands & Foster, Craven Street, Strand, London. Price 1s.) Chap. IV.

The next petitioner, from whom I learnt that he was a small shopkeeper in Cheapside, was much agitated, and bore a worried look.

"Sir," he said, in a trembling voice, "I hope you will relax your sternness a little in my case. I am hard hit. I am a hardworking, honest man, and have been all my life. After fighting the battle for life for so many weary years, I have at last succeeded in scraping enough together to buy a small piece of land and build a house on it. What am I to do now?"

"Why, keep it, good sir, and make the best of it."

My answer seemed to electrify the man into life again.

"Then you are not going to take it from me?" he inquired, eagerly.

"Certainly not. I could not if I would. The Constitution would not allow me."

"But I understood that you were to confiscate all the land."

"You mean, perhaps, *nationalise*?"

"Well, is not that the same thing?"

"No, not by a long way. To confiscate means to take away. But the object of the Constitution is not to take the land from the people, but to open it up to them, since without access to it they cannot live—save, of course, by permission, and on the terms of those who can debar them from it."

"And—and—has everybody a right to it now?"

"Yes; everybody has an equal right with yourself to life, liberty, and the pursuit of happiness, and therefore to the *means of life*, that is, the land and the elements of Nature."

"Then anybody might come and turn me off the land—out of my home?"

"Oh, no. No one can do that so long as you care to stay. You are only expected to share with the others the advantages that accrue to

Ask all Candidates for Municipal Honours this Question—

you from the exclusive possession of that particular spot; and in return, all the other people have to share with you whatever similar advantages they may enjoy by monopolising portions of the country."

"And how are you going to adjust what I am to give and what I am to receive in return?"

"Very easily. Whatever the rental value of your plot of land may be, is the measure of the advantages you enjoy to the exclusion of all others. Therefore you will be required to hand over to the State a sum equal thereto. That is, you will pay a tax of twenty shillings in the pound on the *unimproved value* of your land. Others will do the same, and thus provide the funds necessary for public purposes. Your returns will consist in the enjoyment of those conveniences which the money will provide."

"If you tax my land to its full value, is it not the same as if you took it away?"

"Certainly not. You can still use it the same as before. But if I took it away you could not."

"But is not its value gone?"

"Surely not its utility. You can live on it, trade on it, and grow on it whatever it could yield, as before. These values it will still possess undiminished, and yours will be the exclusive right to enjoy them so long as you pay the tax—or rent."

He shook his head. "You leave me in possession of the land, certainly, but you tax me, and that heavily."

"No more than what you receive in return. And not so much, I think, as you paid formerly for less. You are a business-man. Let me put a few common-sense questions to you. Suppose you sold goods to a customer of yours and sent them home by another man's cart, would you claim the money for the cartage as well as for the goods?"

"The cartage money would go, of course, to the man to whom the cart belongs."

"Twenty shillings in the pound?"

"Of course."

"That is precisely your case. If you withhold portions of the country, with all its natural advantages, from your fellow-citizens, you have to pay to them for the privilege; while whatever you create on the land by your toil is yours. Others have to do the same. Those who would contribute less must be content with monopolizing less. Everybody is treated alike, and each has to pay, not according to what he possesses, but according to value received."

"I do not dispute the correctness, or even the justice of your principles," he said with a sigh, "but it falls heavily on me. You see, sir, I have bought my land with honest, hard-earned money, and now am as good as losing it—every penny."

"What is the value of your land?"

"I paid for it £240. It is assessed now at an annual value of £10."

"Then your taxes will amount to £10. Have you not paid as much before?"

"No, certainly not. My tax did not amount to more than nine shillings."

"Yes, the land tax. But I mean altogether, taxes and rates. Surely you have paid as much before?"

"Oh, altogether, I have paid, let me see—inhabited house duty, 10s.; property tax I believe as much; and rates and poor law, £15; that is about £16."

"And on your shop—is that your own too?"

"I have built it, but it's mine only for another eighty years."

"What rates and taxes did you pay for that?"

"About £60. It is assessed at £300 per annum."

"Income tax?"

"That's not much, something like £6."

"Stamp duties on cheques and receipts?"

"Say two shillings a week."

"Customs duties on tea, coffee, currants, &c.?"

"Yes, I dare say it comes to something like £4 a year, although I neither smoke nor drink. But I have six children, and they make up for it in tea and currants."

"Let us see now. You have paid altogether in rates and taxes something like £91, of which burden you are now entirely relieved. You are asked to pay instead £10 on your land only. Are you really so hardly done by?"

"If you put it that way, perhaps not."

"And for these ten pounds," I continued, "the community puts at your disposal postal and telegraph service, roads, railways, pro-

tection of life, liberty, and property; education for your children, and many other conveniences. Is that so great a hardship?"

"These are very fine promises, truly; but if you are going to reduce my taxes from £91 to £10, as you say, where is the money to come from to carry them out?"

"You say your shop in Cheapside is not on your own land. What is the ground rent of that?"

"I pay £500 in ground rent; of course, besides my own shop, there are offices which I sublet."

"Then you see these £500 which you formerly paid into private pockets will now go into the State coffers, as the price of 'natural opportunities withheld.' This will more than compensate the State for the reduction of taxes made to you and your fellow-tenants. The annual value of ground rents amounts to more than two hundred million pounds, which is far above the total expenditure; that for last year was only £185,000,000. But on this we shall be able to economise a good deal—so that the rent tax will be sufficient for both imperial and local needs—and spend it more usefully. What was spent on poor-law, police, prisons, hereditary pensions to people who had done nothing to earn them, sinecures, and gewgaws, will now be devoted to more useful purposes. We shall also save a great deal by abolishing customs houses and by the simplification of taxation, which will enable us to do away with much unnecessary machinery; or, at any rate, employ it more profitably. In short, instead of hampering trade and industry, we shall try to help it on."

"But for all that you have made a poorer man of me. Yesterday I could have sold my house and land for £1,000."

"You can still sell your house!"

"Yes, but I would get nothing for the land."

"No, but you could buy another block for the same price."

"So—I—could," he muttered with amazement, as if this truth had only just dawned upon him.

"And your children won't have to toil and scrape for years before they will be allowed to have a home in their native land."

"That's enough, sir!" he exclaimed. "I was a blockhead to have given you all this trouble for nothing. What a fool! Actually wanted to keep up land monopoly because it has made my battle in life hard; and never to think that if kept up it would make it as hard for my children. Good day, sir. I am more than satisfied with the change."

HIGHLAND LAND LEAGUE CONFERENCE.

The eleventh annual meeting of the Highland Land League was held at Bonar Bridge on Wednesday, 12th September, 1894—Mr. J. G. Mackay, C.C., president, in the chair. He congratulated the meeting on the work of the League during the past year. Looking back some eight or ten years ago, in some districts the smaller tenants could hardly call their souls their own. They were more afraid of the landlords or the sheriff, if he could say so without irreverence, than they were of their Maker himself. (Cheers.) The people of the Highlands, whom they were accustomed to hear lauded as brave and resolute, were then, when they met a stranger, actually afraid to look him in the face, and went past with head bowed down. That was the result of the grinding tyranny of generations. Now, on the contrary, the people walked along erect in the image of their Maker, and would not call the King their cousin. (Laughter and cheers.) There was no doubt that the beneficial change was the result of the organization to which they belonged. This manliness had been instilled into the people by teaching them the power of co-operation.

They desired to see the people replaced upon the soil, and nothing else would satisfy them. If they were to carry on this movement at all there must be no slackening of the traces. The County Councils had improved since the people got control. In his own district they had made 87 miles of roads, whereas if the old Commissioners of Supply had been in power the people accommodated by these roads would have gone on to the crack of doom without any

such accommodation. The Parish Councils would do away with the fossilised Parochial Boards. (Cheers.) In view of the forthcoming report of the Deer Forests Commission, he advised them to close their ranks. There was no saying what might take place before the Government could take up this matter and carry it into legislative effect; but whatever did take place, they must see to sending to the House of Commons men who would fight their battle with the Government of the day, whether Whig, or Tory, or Radical.

LAND FOR THE PEOPLE.

Mr. MYLES M'INNES moved—"That this Conference renews its adherence to the constitution, objects, and policy of the Highland Land League, reaffirms the general resolution of previous conferences relative to the amendment of the Crofters' Act, and resolves to adopt every legitimate means to persuade Parliament to pass an amended Land Act which will give the people access to suitable lands now under sheep and deer on terms consistent with the Highland people's past history and present condition."

He looked back with amusement to the time when Sheriff Ivory went about Skye with a body of policeman. The chairman himself was in the "nick" for a short time, but the times were so much changed that the chairman was now one of the inspectors of the prison. (Laughter and applause.) What they wanted to do was to put the landlords back into their own places. He saw that they were going to press Parliament, and he was sorry that they had no member of Parliament present to receive their pressure. Every one of them who was going back to Parliament should have been there to get his instructions from his constituents. (Applause.) They should be there to hear complaints, and they would go back and speak in their name. If he were Prime Minister—(laughter)—he would say to those members of Parliament when they came back from Italy and other holiday places, "You were not at the Highland Land League Conference, and cannot speak in their name any more than I can." (Hear, hear, and applause.) He was not surprised that clever lawyers in the House of Commons sat upon them when they spoke for the Highland people.

Mr. WM. BLACK, Grinds, seconded the motion, which was unanimously carried.

Mr. JOHN MACRAE, Dingwall, in support of resolution "calling upon the Government to see to the utilization of the timber growing land of the Highlands," said there were considerable tracts of land in the Highlands that were suitable neither for arable nor for pastoral holdings. It was roughly computed that 5,000,000 acres of land were in this condition. He hoped the Government would take the matter up.

The resolution was agreed to.

THE LAND QUESTION AND THE SOCIAL PROBLEM.

Mr. JOHN MURDOCH, Glasgow Branch, moved the ninth resolution, which recites at length:—"That the restrictive powers exercised by landlords, and under them by the holders of forests, shootings, and large farms, are the parent cause of poverty, discontent, dissipation, disease, and crime, and of the ever-recurring depression in trade and agriculture; that thus all useful and honest men have a deep and undoubted interest in radical land reform, and are under every social and moral obligation to bring to an end those far-reaching powers for evil; that this end may be achieved by united action on the part of millions at present jostling each other in attempts at sectional reforms so often rendered futile and even disastrous by those evil powers; for these and other weighty reasons this conference of crofters' delegates and others interested and versed in the land question do most earnestly and confidently appeal to every section of workers, traders, manufacturers, thinkers, and reformers in every part of the three kingdoms to drop their differences, and for a time even to leave their respective schemes of amelioration to move with the momentum they already possess, while they themselves raise their eyes to the great source of all prosperity—the land—and concentrate the might of their millions on the point of rent to the Crown, and thus take the first great step towards every kind of prosperity, and so clear the path of progress that all other reforms may be easy and thorough."

The resolution was unanimously passed.

"Are you in favour of making Land Values the basis of Local Taxation?"

The Single Tax.

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| WHOLESALE AGENTS. | |
|--------------------|--------------------------------------------------------------------------------|
| Glasgow, | John Menzies & Co., 90 West Nile Street. |
| " | William Barr, 42 Dumbarton Road, 62 Sauchiehall Street, and 242 New City Road. |
| " | Robert Graham, 108 and 110 Eglinton Street. |
| " | William Holmes, 35 St. Enoch Square. |
| " | William Love, 226 Argyle Street. |
| " | D. Campbell, 201 Stirling Road and 180 Parliamentary Road. |
| Partick, | J. Grant, 13 Bridge Street. |
| Springburn, | J. M'Guire, 532 Springburn Road. |
| Edinburgh, | John Menzies & Co., 12 Hanover Street. |
| London, | William Reeves, Fleet Street. |
| GLASGOW. | |
| Anderston, | Mrs. Higgins, Stobcross Street |
| " | R. Stewart, 242 Main Street |
| " | William Barr, 42 Dumbarton Road. |
| Bridgeton, | John Luby, Muslin Street |
| " | A. M'Kendrick, jun., 111 Canning Street |
| " | Parker, 174 Great Hamilton Street |
| " | Stewart, Great Hamilton Street |
| " | Edward Toner, 82 Abercromby Street. |
| Central, | J. Thomson, 4 1/2 St. Enoch Square. |
| " | William Hood, 229 Argyle Street. |
| " | Sharp, Exchange Square. |
| " | William Porteous, Exchange Square |
| " | Labour Literature Depot, 66 Brunswick Street |
| " | Stewart, George Street (corner of Montrose Street) |
| " | William Barr, 42 Sauchiehall Street |
| " | Mrs. Simpson, Saltmarket |
| Northern, | Mrs. J. Simpson, 1 West Milton Street |
| " | William Barr, 242 New City Road |
| " | R. A. Aitkenhead, 13 New City Road |
| South Side, | H. White, Bridge Street |
| " | Leslie, 40 Norfolk Street |
| " | Hunter, Eglinton Street and Crown Street |
| Townhead, | Hugh M'Key, Castle Street |
| " | D. Campbell, 180 Parliamentary Road |
| " | D. Campbell, 201 Stirling Road |
| " | M'Laughlin, Garmad Road |
| " | Gowan, Garmad Road |
| Govan, | Wardrop, Govan Road |
| Hamilton, | J. S. Smith, 149 Quarry Street |
| Burnbank, | J. Lang, 24 Glasgow Road |
| Coatbridge, | A. Pettigrew, 54 Main Street |
| Kilmarnock, | T. Rodger, King Street |
| Kirkintilloch, | Robert Goudie, Cowgate Street |
| Milton of Campsie, | Mrs. Morrison, Post Office |
| Lennoxton, | Mrs. Mathieson, Main Street |
| Milngavie, | John Miller, Newsagent |

"If we would have a healthy, a happy, an enlightened, and a virtuous people—if we would have a pure Government, firmly based on the popular will and quickly responsive to it—we must strive to raise wages and keep them high."—Henry George, "Protection or Free Trade."

TO LAND REFORMERS.

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.

During the month of September, open-air and indoor meetings have been held at Maryhill, Kinning Park, Govan, Chryston, Coatbridge, Clydebank; and at the opening meeting of the Glasgow Branch of the Highland Land League, which was quite a success. The Rev. J. M. Cruickshank, Mr. John Murdoch, Councillor Burt, and Mr. J. Paul were the principal speakers.

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.

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 byeways of political and social reform movements.

THE LABOUR PARTY AND THE SINGLE TAX.

MR. FRANK SMITH, L.C.C., is the adopted Labour candidate for Tradeston, and the Labour Party of the Division "seek the support of Single Taxmen because FRANK SMITH is secretary of the Committee for the Taxation of Land Values." Well, we heard Mr. SMITH the other night addressing the constituency, but he never mentioned the Single Tax remedy. Of course, he did not mention any particular remedy. "The Liberals must solve the burning social questions of the day," he said, "or get out of the way and permit the Labour men to do it." But how the Labour men were going to do it Mr. SMITH did not say. One thing is certain—they are not, as a party, in favour of the Single Tax. The Liberals, on the other hand, have declared that "the land belongs to the people, and that the values or rent should be taken for public purposes only." True, they are not yet as a party over anxious to give effect to this declaration, but that is because of the apathy or indifference of the masses on the question, including the members and leaders (particularly the latter) of the Labour Party.

The important point to Single Taxmen is that the Liberals have adopted the Single Tax as a plank in their platform, and from that plank the question can be ripened and brought home to all who stand on the other planks and in the highways and byeways of Liberalism generally. The Labour Party, on the other hand, refuse to put the Single Tax on their list. They are in favour, they say, of "taxation to the extinction of all unearned incomes." But, that denotes to us either too much or too little. If the canons of taxation be applied to the "extinction of all unearned incomes," then there is no need whatever for any of the other numerous planks of their platform; for if ALL "unearned incomes" be taken in taxation then the problem will be solved, for no one will have more than the income he or she has earned, and when everyone gets only that which they earn the workers will have and enjoy, and the idlers alone will be wanting.

But how is this principle of extinguishing unearned incomes by taxation to be applied? To write down this mere abstract statement—the end to be attained—as a serious political proposal is bad enough; but to put it as against the remedy of the Single Tax is—well, one of these things called "red herrings." We do not say that this is done intentionally—far from it—but that is what it is all the same.

The Single Tax, we claim, would, besides putting us in possession of the values of land, free us from the fetters of land monopoly; and its application involves a mere change in the incidence of taxation. A graduated income tax—the other practical taxation proposal, and one (tell it not in Gath) which is more approved of both by the official Liberals and the Labour Party—is a decent enough method apart from the Single Tax: that is to say, it may be more preferable to indirect taxation, but that is all that can be said in its favour. It is a conservative proposal, and singularly weak as a lever to assist the masses.

It is admitted that the largest capitalistic incomes are made up partly by the earnings of the factory workers, dockers, mill operatives, and sweated labour generally. To take in taxation any portion of these incomes, while it may relieve for a time industry from some of its burdens, will not benefit the poorest, whose earnings go to swell and sustain them. These tributaries will continue to flow on, undisturbed,

through the present economic channels of inequality. The economic basis of society to-day is private property in land. This is the bottom wrong; and so long as it is recognised every public improvement and every social betterment can only go to increase the value of land; rent will advance at the expense of wages; and, in anticipation of a future increased value, desirable land will be held out of use at fancy monopoly prices.

This land speculation is the first check to production, and until it is destroyed we will have to face a labour problem and a scarcity of opportunities to employment. The Single Tax falling on the value of all land, will, besides providing a public revenue from a purely collective product, force this land into the labour market at its true economic value by destroying the interest of its owner as a rent collector. It will thus open up to all on equal terms every desirable acre of land. This is its chief recommendation as a solution of the labour problem, and it is because of this that it is destined to be the chief corner stone in the new social fabric. A graduated income tax is only a tax. Its function is simply to provide a revenue. It does not disturb the economic relationships of wealth production. It does not add to the sum total of opportunities to labour. It merely takes from the big capitalist, as such, and hands it over to the landlord (possibly the same individual) in the shape of increased rents elsewhere.

Yet our Socialist Labour Party prefer an extension of this old-time delusion to the revolutionary measure of the Single Tax; and they ask Single Tax men to come over to their side. As a solution of the labour problem they offer us the "whole hog"—collectivism—"the ownership and control by the state of the whole means of production and distribution of wealth." Well, we are not prepared to deny that under such a system, the labour problem as we have it, or undeserved poverty, would exist. But to say that social wrongs would cease under collectivism does not prove that anything other than collectivism will not abolish social wrongs. And how are we to secure collectivism—how are we to get there? This is the pregnant question that must be answered. To pass resolutions even at Trades Union Congresses in favour of socialism, or, for that matter, by Parliament itself, will not solve the difficulty. Our aims and ideals must find expression in one or more concrete proposals. Collectivism, moreover, cannot be manufactured. It must be a growth if ever it should be established, and, meantime, what have the Labour Party to offer us? Anything or everything but the Single Tax.

Yet Mr. KEIR HARDIE, in a recent speech, appealed to Single Taxers to come over to their side now, and we could decide in Parliament whether the Single Tax was to have a first innings. Well, we have no faith in such a notion. We believe in educating the constituencies first; and this, as a matter of fact, is Mr. KEIR HARDIE'S own policy. The Labour Party can assist enormously in this propaganda work of spreading the light on the Single Tax, and when they resolve to do so, they may with some degree of confidence seek the co-operation and support of Single Tax men, but not till then.

"Rent is robbery and so is interest," we are told by this Labour Party, and that this system they mean to destroy. How? Let us glance at their first serious attempt, as embodied in Mr. KEIR HARDIE'S bill to buy out the mineowners. He proposes to stop their royalties for a consideration of

SERVE THE CAUSE BY HANDING THE PAPER TO A FRIEND.

over £100,000,000, payment in consuls, guaranteed by the state. To ransom the robbers is his proposal to the politicians. Just exactly what the two big political parties (his particular enemies) are prepared to do once they have the opportunity. But what about the workers' interests? Are the slaves never to be ransomed? Is the Labour Party also to defend the exclusive privileges of the monopolists? They have endorsed KEIR HARDIE'S bill as expedient. But expediency cannot even plead for it. The present economic arrangement which secures to landowners increased land values, the nett result of all improvements, forbids this. The miners as a class cannot reap any advantage; and, outside the ranks of the labour leaders, where is the sentiment in favour of increasing our national indebtedness to such an extent?

In pleading for his purchase scheme, Mr. HARDIE quotes, as an illustration of how easily it could be done, the case of the Jersey meat market. The Jersey folk wanted a meat market, and to pay for it they issued corporation bonds. Taking them up as the rents for the use of the market came in. But the question is not CAN we purchase the mineowners out, but SHOULD we do it. We can readily understand paying for the erection of a meat market. The labourer is worthy of, and must have his hire. But, in the name of morality, where is the analogy between paying men for a labour service rendered and paying men for liberty to use the raw material of the mines?

Either the mineowners have a right to fleece the mining industry and the nation or they have not. Single Taxmen insist they have no such right, and they are not going to buy them out. They are going to tax them out. That is what they—the landowners—are doing just now: taxing industry for behoof of themselves, and forcing the nation to further tax industry for the maintenance of government. The Single Tax would set the landlords' claims, without ceremony, aside; take, in the form of a tax, all royalties and land values for the upkeep of government; and set industry completely free of taxation.

If it is expediency first, then the Single Tax is the most expedient. It involves a mere transfer of the incidence of taxation, and is just. And "in justice lies the highest expediency."

We give the following list of Town Councillors retiring in November who voted against the taxation of land values:—

- 2nd Ward—W. Ure, in favour, but never present to support it.
- 7th Ward—Robert Murdoch.
- 8th Ward—Thomas Cumming.
- 9th Ward—James Parnie.
- 10th Ward—Robert Crawford.
- 13th Ward—W. Bilsland.
- 15th Ward—W. Stevenson.
- 16th Ward—John Shearer.
- 18th Ward—J. R. Paton.
- 19th Ward—Alexander Sinclair.
- 20th Ward—Alexander Murray.
- 21st Ward—M. Carsewell.
- 22nd Ward—James Dick.
- 23rd Ward—A. C. Holms.
- 24th Ward—C. J. Clelland.
- 25th Ward—J. King.

"Accurately and strictly speaking, there is no foundation in natural law why a set of words on parchment should convey the dominion of land. Allodial (absolute) property no subject in England now has; it being a received and now undeniable principle in law, that all lands in England are holden mediately or immediately of the King."—*Sir William Blackstone.*

THE TOWN COUNCIL AND TAXATION OF LAND VALUES.

THE CASE PLAINLY STATED.

The land values of Glasgow amount to close upon £2,000,000 per annum.

These enormous values are not the creation of the landowners, but are solely due to the presence and industry of the community as a whole.

They should, therefore, be taken in taxation for the upkeep of the city and for public purposes generally.

These land values contribute at present nothing to the rates, which amount to close upon £600,000 per annum.

So that the industry and property of the Glasgow people alone are taxed for the upkeep of the city's government to the extent of £600,000 per annum, and also pay the landowners for the bare use of the land £2,000,000 per annum.

Why should land values, as such, be exempt from any contribution to the rates?

The council have discussed the question, and have appointed a committee of inquiry.

When the report of the committee of inquiry comes up, action will be taken. The council will decide by vote.

To obtain a verdict in favour of the people and against land monopoly and class privilege it is necessary to return men to the council who understand the question, and who will pledge themselves to support a motion to seek power from Parliament

TO TAX LAND VALUES.

The tax to fall upon the value of all land, vacant land included, so that the speculative value of such land may be destroyed, and thereby throw all desirable building sites into the market at real and not fancy monopoly prices.

Before deciding to whom you will give your support at the forthcoming Municipal Elections, ask your candidates the following question.

QUESTION FOR CANDIDATES.

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 powers from Parliament to give effect to this principle of taxation?

NOTE.—Although this has been written in the interests of the Glasgow public, yet the question concerns all other municipalities, and should be urged by all concerned upon every candidate for every representative position, local or imperial, throughout the country.

GLASGOW WARD COMMITTEES AND THE TAXATION OF LAND VALUES.

A meeting of the twenty-five Ward Committees of the city was held in the Trades' Hall, Glassford Street. Mr. William Morton, Chairman of the 14th Ward, presided, and explained that the Committees had been summoned together to consider once more the question of the taxation of land values. At the commencement of the year the Committees had met and appointed a deputation to wait on the Town Council and urge them to support the motion of Councillor Ferguson. Since then the subject had been pretty well ventilated, and he was of opinion that the members of the various Ward Committees were now in a position fully to express their minds on the matter.

Mr. JOHN GENTLES, Fourth Ward, moved—"That this meeting of members of the united Ward Committees of the extended city cordially approves of the effort now being made to secure for municipal purposes, by means of a tax on land values, that enhance value given to land within the city boundaries by the presence, energy, and industry of the citizens themselves generally, and recommends the electors to take this question into their serious consideration at the forthcoming ward meetings."

Mr. F. S. MEIN, Sixth Ward, seconded the resolution. He pointed out that every improvement paid for by the ratepayers went to enhance the value of neighbouring sites, as for instance the laying out of the Phoenix Recreation Grounds.

Mr. T. G. STEWART moved as an amendment—"That a Committee be formed of members of the various Ward Committees to report to a further meeting what could be done in the question. It seemed as if they had come unprepared to discuss the question. Pious opinions were of no use."

Rev. J. U. MITCHELL seconded the amendment.

Mr. M'PHIE, Seventeenth Ward, moved an amended motion to this effect:—"That this meeting approves of the taxation of land values, and remits to the various Ward Committees here represented to take the necessary steps to bring pressure on their representatives to support the principle."

Mr. ALEX. HART, Fifteenth Ward, seconded. Ex-Bailie A. S. WHYTE argued that the whole, and not a portion, of the unearned increment should be appropriated.

After some further discussion the movers of the various motions and amendments agreed to the following amended resolution:—"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 appoints a Committee to give evidence before the Sub-Committee appointed by the Police Commissioners."

Mr. ALEXANDER HADDOW moved to this an amendment to the effect that nothing less than the nationalisation of land and the means of production, distribution, and exchange, also railways and canals, would satisfy the meeting.

The motion was carried by a large majority. A Committee was thereupon appointed in terms of the motion.

"Property in land differs in its origin from property in any commodity produced by human labour; the product of labour naturally belongs to the labourer who produced it, but the same argument does not apply to land, which is not produced by labour, but is the gift of the Creator of the world to mankind; every argument used to give an ethical foundation for the exclusive right of private property has a latent fallacy."—*Right Hon. Justice Longfield. (Cobden Club Essays).*

Foreign News.

Eugene V. Debs, the American Labour leader, at a meeting in Chicago, in July, said—"We must go to the foundation causes if we wished to cure the evil from which we suffer through industrial depression and starvation and wretchedness. And I want to advise every member of the Railway Union and every working man to invest in a book called 'Progress and Poverty'—the greatest book of the century—written by Henry George, the acknowledged prophet of the labour movement the world over. Take it home, read it, study it, and you will there find the solution of the difficulty in the Single Tax. This will solve the problem, and I wish that wherever men can be found who are thoroughly grounded in this principle, and otherwise qualified, the labouring men would nominate and elect them to Congress."

The second plank of the Women's Social and Political Reform League of Victoria is a tax on the unimproved value of land as a substitute for existing taxation, so as to secure to every person individually the entire result of his labour; and to all persons collectively the value which their common labour and the expenditure of the Government gives to the land.

The leader of the New South Wales Labour Party (Mr. Cook) is a Single Taxer.

The *Melbourne Beacon* for August gives figures on a black-board showing how 1d. in the £ taxation on the unimproved value of land would yield £625,000, enough to clear off the 1893-94 deficit and leave a balance to the good of £75,000.

The *M.B.* also says "You might as well be opposed to to-morrow morning's dawn as opposed to the Single Tax."

Mr. B. R. Wise, one of the leaders of the Free Trade Party, after the recent elections which put the Free Traders in power—"I pledge myself to support no ministry that will not make the taxation of land values the first object of its internal policy."

The drift of the People's Party toward the economic doctrines of Henry George seems to be growing stronger. As a single straw showing the direction of the wind the fact that the Populists of the second district of Illinois have adopted a platform especially declaring for the Single Tax is worthy of note. The Socialist tendency of the party is distinctly on the wane.—*Johnstown Democrat.*

Single Tax Items.

AN EMPEROR AND A SINGLE TAXER.—Joseph II. of Austria was a Single Taxman. "A clear and just basis of taxes," says he, "is certainly the greatest good fortune of a country. Through it alone is obtained the true means of satisfying the wants of the State in the fairest and cheapest way and of establishing everything good in the land. The land which nature has appointed for the sustenance of man is the only source from which everything comes and to which everything flows back, and whose existence is constant through all the changes of time. Hence follows the incontrovertible truth that the land alone can furnish the needs of the State and that in natural justice no distinction should be made."

At a meeting of the Manchester Board of Guardians some time ago, Mr. John Harron said—"A few years ago cotton spinning could not be carried on very well in the neighbourhood of Ancoats, and in consequence Sir William Henry Houldsworth was compelled to build large mills at Reddish. Before that time land could be had at Reddish for £20 an acre, but after cottages had been erected and quite an industrial village came into existence the land realised from £300 to £400 per acre. Contrast this Lancashire case with the growth of land values along the Clyde side due to the development of Clyde shipbuilding; or compare the values of the land in the village of Clydebank before the Singer Machine Co. established their works there with the present values of land there and you will find similar results."

The north wing of the London Post Office, which is just complete, cost £520,000—for the building £200,000, for the site upon which the building stands £320,000.

London ground values are set down at £16,000,000 per annum.

A New York journal gives some particulars of the "landed gentry" of the city—that is, the owners of real estate. It appears that of a total value of 1,562,582,393 dollars, 474,085,000 dollars worth of real estate is owned by 117 persons. At the top of the list of these landed millionaires figure the two Astors—William Waldorf, the London newspaper proprietor, who is set down for 36,000,000 dollars; and John Jacob Astor, who stands for 28,650,000 dollars. Robert and Ogden Goelet, who were entertaining the Duke of York at Cowes the other day, make not a bad third with 21,000,000. Then follows quite a list of men whose property ranges from nine million dollars down to one million.

WHY IMPORT APPLES?—We could grow beautiful apples in any quantity instead of importing them from abroad; and the apple is a fruit for which there is an ever-increasing demand. Hundreds of thousands of acres of rich meadows along the banks of our rivers and rivulets are splendid sites for growing choice apples by millions of bushels. There will be many of our greatest orchards of the future producing fruits of the best quality in such abundance that the foreign product will be crushed out of our markets in the only way anyone dare seriously propose to mete out—by raising so much good fruit at home that it will not pay to bring inferior from other countries.

The Cathcart School Board have purchased from Mr. Gordon, of Aitkenhead, a site for the erection of a new school, at 8s. per square yard. The price of an acre at 8s. per square yard is £1,936.

"We have always thought," says the *Mail*, "that Sir John Stirling Maxwell's feuing price of £40 an acre at Pollokshields was exorbitant; but Mr. Gordon's selling price means an annual payment of nearly half as much again. For a long time he has been keeping back his land and waiting till its value would be increased by the extension of the arms of the city. It is much to be desired that a measure should very soon be passed by Parliament for the taxation of land values, and that landlords like Mr. Gordon of Aitkenhead should be taxed upon the values which they themselves put upon their land when they are asked to sell."

About one dozen members of the House of Lords own the West-end of London; the Duke of Sutherland and Buccleuch, and about seventy other persons hold between them one-half of Scotland. In addition, we pay to a few private people about £8,000,000 per annum royalties. Londoners, in addition, pay between seven and eight millions per annum in rates.

In England alone the rural population has decreased since 1871 by about... 4,000,000
The decrease of the population in
Ireland from 1841 to 1891 was..... 3,490,400
Scotland has also a decrease of the
rural population in 10 years alone,
viz.:—from 1881 to 1891..... 52,324

Total about 7,542,724

"It is certainly necessary to oblige the land-owners to relinquish the land they have stolen, or which they have bought or inherited from those who stole it; but it is not at all necessary to appropriate mills or machinery. Let the people set up national mills, farms, and stores, and the capitalist can be beaten in the open market."—*Nunquam.*

DEPENDS ON THE LAND SYSTEM.

"Where soil is men grow,
Whether to weeds or flowers."

—*Endymion (Keats).*

Mr. Arthur Withy has an instructive article on the Single Tax as a solution of the social problem in the September *Westminster Review*. Mr. Withy resided in New Zealand for seven

The State-earned increment to the value of private lands in New South Wales amounts to the enormous sum of £143,000,000; that is to say, while the State has parted with these lands for £47,000,000, of which £12,000,000 still remains unpaid, their present unimproved value is £190,000,000, while the improvements on them are separately estimated at £126,000,000.

years and gives some interesting facts about the progress the movement is making in the Australian Colonies. He argues that the liberation of labour and capital by the Single Tax method of destroying land monopoly and the opening up all land to labour, would give the state first adopting it such an enormous advantage over the others that they would be compelled to follow suit.

By the Way.

EIGHT HOURS.—A Melbourne paper describes the condition of the workmen in Australia as follows:—"Eight hours rest, eight hours recreation—in looking for—eight hours work."

Says the Duke of Argyll to a correspondent:—"Neither the constitution nor the disposition of the House of Lords enables it or prompts it to resist the formed and settled conclusions of popular opinion in the United Kingdom."

The Central Branch of the Labour Party in Edinburgh resolved at a recent meeting "that Mr. William Small, miner's agent, Blantyre, must furnish the public with a refutation of certain charges made against him by some of his fellow-officials in the miner's Unions before they take any further steps in connection with his candidature." It will be ever thus with new political parties so long as there is a Social Problem to solve.

The miners' leaders are at loggerheads. Mr. John Wilson makes some serious charges against Mr. Chisholm Robertson and challenges him to debate the points for six hours, for which he will pay him £1 per hour.

Mr. J. H. Wilson, M.P., says:—"The great anxiety of the Independent Labour Party was to sow as much discontent as possible, to wreck the Liberal Party, and to constitute one great Conservative Party, who would pass repressive measures and drive the working men into rebellion."

"They are very proud and very clever and very great these Labour Leaders—with their beggarly cliques, and miserable feuds, and paltry exclusiveness! But their figures look mean against the background of a people's misery; their mimicry of the Parliamentary air seems apish before an audience of tramps and starvelings, and thieves and prostitutes; their wide-drawn platitudes and rickety arguments bring neither help, nor comfort, nor peace, nor pardon to any one of the million wronged and wretched creatures who are being driven to hell or to the grave in spite of the Labour Electoral, and the S.F.D., and the I.L.P., and Messrs. Burns and Pickard and Wilson and Hyndman, and the Miners' Eight Hours Act, and the philanthropic statesmanship of Lord Rosebery and John Morley."—*Nunquam.*

Mr. J. G. A. Baird, M.P., has subscribed £2 to the funds of the Glasgow Womens' Labour Party.

Mr. Keir Hardie wants £4,140 from the Labour Party for office expenses, election expenses, and to maintain six M.Ps. Well this is quite moderate compared with his request to the workers to buy out the mineowners to the tune of £110,000,000. "Any branch of the I.L.P.," he says, "that would not pay their share of the £4,140 would require to go out." So much for the rebellious I.L.P. men, but what is to be done with the opponents of the £110,000,000 swindle?

The London *Star* asked for 20,000 "tanners" to assist to keep John Burns at his post, but they confess "they haven't got them, nor do they anticipate getting them," so the list is closed.

Our Natural Storehouse, the Land, is Locked.

Mr. Norman M'Lennan, Secretary of the Scottish Land Restoration Union, is on a visit to New York at present for the good of his health.

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

Single Tax becoming triumphant? The members of the 25th Ward last night adopted resolutions in favour of the taxations of land values, and also the abolition of the excise license.—*Glasgow Echo*.

SCOTTISH LAND RESTORATION UNION.

QUARTERLY MEETING.

The usual Quarterly Meeting was held at 45 Montrose Street, on Saturday, 1st September, at 6 p.m. The Hon. Secretary, Mr. Norman M'Lennan, occupied the chair. Apologies for absence were intimated from Mr. D. M'Lardy, President, Councillor Burt, and others, and the minutes of last meeting were read and approved of. Mr. William Reid, Minute Secretary, then submitted his report of the work of the Executive during the quarter of which the following is a summary:—

SUMMARY OF SECRETARY'S REPORT.

The first number of the *Single Tax*, the organ of the Union, was hastily issued in time for the Anti-Lords' Demonstration in Glasgow, on 2nd June. Some dissatisfaction was then expressed with its meagre size, but this fault was remedied in the July number, when the size of the paper was doubled.

The issuing of the paper has also revived in an intensified form the out-door branch of our propaganda, some 20 open-air meetings having been held during the quarter in various places, including Burnbank (Hamilton), Kirkintilloch, Kilsyth, Partick, Cambuslang, Maryhill, Carlisle, Port-Glasgow, Clydebank, and Springburn, nearly all of which were large and enthusiastic, and at all of them copies of the *Single Tax* and various pamphlets were sold, and leaflets distributed.

During the quarter the usual demand for literature has been made.

During the quarter the Executive were asked by some Fabian and Land Reform bodies in Liverpool to assist in the formation of a "Waste Land League," of which the object was to secure legislation to have the unemployed set to work on what was vaguely termed "waste lands." After some correspondence on the matter we were informed that the scheme had fallen through, as there had been practically no response from the various bodies communicated with.

Our president, Mr. M'Lardy, has been invited to attend the Annual Conference of the Highland Land League to be held at Bonar Bridge, on the 12th and 13th of September, and he has also been asked to supply names of secretaries of societies in the south which might like to send representatives there. Communications have been received from Mr. John Murdoch, asking the Union to assist in getting up meetings for Mr. Saunders, M.P., and Mr. Frank Smith, L.C.C., who are to be in Scotland to attend the Conference.

Outside, the movement is progressing favourably. Since last November, Councillor Ferguson has kept the question of the taxation of land values well before the citizens of Glasgow, by various motions in the municipal bodies, and a Committee has been appointed by the Glasgow Police Commissioners to enquire into the matter. From various indications that have shown themselves lately, it seems likely that the question of taxing land values for municipal purposes will, ere long, take a very prominent place in Glasgow public affairs.

Not long ago the enthusiasm of Single Taxmen was aroused by a first step in their direction being taken by the New Zealand Legislature, and now this is to be followed by a similar step in New South Wales. At the recent general election in that colony the Protectionist Ministry

under Dibbs was turned out and the Free Trade Party, which is strongly pledged to the taxation of land values, returned to power. The Governor of the colony, in his speech at the opening of the Parliament a few days ago, said:—"That Parliament would be invited during the present session, in obedience to the mandate of the electors, to recast the fiscal policy in order that taxation might be more equitably adjusted. The duties imposed by the late Governor and many others would be repealed, taxes on the unimproved value of land and on incomes taking their place."

A discussion took place on the Report, in the course of which the exact political position in New South Wales was explained, and it was remarked that any experiment made in taxing land values there would be likely to have a greater educational value in this and other countries than the experiment in New Zealand had had, seeing that New South Wales was a much larger colony in point of population, that its public affairs were more fully recorded abroad, and that it was closely surrounded by other colonies, whose financial and industrial position was similar to its own. Afterwards the Report was unanimously adopted, and Mr. Reid was complimented on its neatness and interest as a summary of the quarter's work and prospects.

In the absence of the Treasurer, Mr. G. Longmuir submitted a financial statement for the quarter ending 31st July, which showed a debit balance of £5 10s. In adopting the Report, the meeting expressed regret that the balance was still a little on the debit side.

Reports were read from various Branch Associations, and it was afterwards decided that a statement of the financial position of the *Single Tax* should be submitted to all future quarterly meetings.

Coming Events.

The new *Labour Annual*, price one shilling, promises to be brimful of interesting and instructive matter to all political and social reformers. For fuller information write the Editor, Mr. Joseph Edwards, 64 Carter Street, Liverpool.

Mr. H. M. Hyndman lectures to the Glasgow Branch of the Social Democratic Federation at the People's Palace, Watson Street, on Sunday, 7th October at 2.30 and 6.30 p.m.

The Central Literary Association of G.W.M. C.A. open their 1894-5 sessions course of Lectures and Debates in the Christian Institute, Bothwell Street, on 11th October, with a Debate on the "Ending or Mending of the House of Lords." The closing Debate, which takes place on 18th March, 1895, is, "Will Henry George's Single Tax Theory solve the Labour Problem."

We have received the Syllabus of the Partick Liberal Club for the coming winter Lectures and Entertainments. The opening Social of the session, which is arranged by the Ladies' Committee, takes place on 11th October. Another interesting item on the Syllabus is a Debate on "Single Tax v. Socialism."

The Campsie Single Tax Association, in conjunction with the local Liberal Association, commence a winter's course of fortnightly lectures and debates with a social, under their joint auspices, on Monday, 8th October.

The formation of a Branch of the Scottish Land Restoration Union is under way at Coatbridge.

"We permit absolute possession of the soil of our country with no legal rights of existence on the soil to the vast majority who do not possess it. A great landholder may legally convert his whole property into a forest or a hunting-ground, and expel every human being who has hitherto lived upon it. In a thickly populated country like England, where almost every acre has its owner and occupier, this is a power of legally destroying his fellow creatures; and that such a power should exist, and be exercised by individuals, in however small a degree, indicates that as regards true social science, we are still in a state of barbarism."—*Alfred Russel Wallace*.

Poetry.

IO VICTIS.

I sing the hymn of the conquered, who fell in the battle of life—
The hymn of the wounded, the beaten, who died o'erwhelmed in the strife;
Not the jubilant song of the victors, for whom the resounding acclaim
Of nations was lifted in chorus, whose brows wore the chaplet of fame—
But the hymn of the lowly and humble, the weary, the broken in heart,
Who strove and who failed, acting bravely a silent and desperate part;
Whose youth had no flower in its branches, whose hope turned in ashes away,
From whose hands slipped the prize they had grasped at, who stood at the dying of day
With the work of their life all around them, unpitied, unheeded, alone,
With death swooping down o'er their failure, and all but their faith overthrown,
While the voice of the world shouts its chorus, its pean for those who have won;
While the trumpet is sounding triumphant and high to the breeze and the sun
Gay banners are waving, hands clapping, and hurrying feet
Thronging after the laurel-crowned victors—I stand on the field of defeat,
In the shadow, 'mongst those who are fallen and wounded and dying, and there
Chant a requiem low, place my hand on their knotted brows, breathe a prayer,
Hold the hand that is helpless, and whisper "They only the victory win
Who have fought the good fight, and have vanquished the demon that tempts us within;
Who have held to their faith, unswayed by the prize that the world holds so high;
Who have dared for a high cause to suffer, resist, fight—if need be, to die."
Speak, History! Who are life's victors? Unroll thy long annal, and say.
Are they those whom the world called the victors, who won the success of a day?
The martyrs, or Nero? The Spartans who fell at Thermopylæ's tryst,
Or the Persians and Xerxes? His judges or Socrates? Pilate, or Christ?

—*W. W. Story*.

THE COMPLAINT OF THE IDLE CLASSES.—
"Will you bandy accusations, will you accuse us of over-production? We take the Heavens and the Earth to witness that we have produced nothing at all. In wide domains of created Nature circulates no shirt or thing of our producing. . . . He that accuses of producing, let him show himself, let him name what and when. We are innocent of producing; ye ungrateful, what mountains of things have we not, on the contrary, had to 'consume' and make away with! Mountains of those your heaped manufactures, wheresoever edible or wearable, have they not disappeared before us, as if we had the talent of ostriches, of cormorants, and a kind of a divine faculty to eat? Ye ungrateful!—and did not you grow under the shadow of our wings? Are not your filthy mills built on these fields of ours; on this soil of England, which belongs to—whom think you!"—*Carlyle: "Past and Present."*

"I warn ministers, and I warn landowners and the aristocracy of this country, against forcing upon the attention of the middle and industrial classes the subject of taxation. For great as I believe the grievance of the protective system, mighty as I consider the fraud and injustice of the Corn Laws, I verily believe, if you were to bring forward the history of taxation in this country for the last 150 years you will find as black a record against the landowners as even in the Corn Law itself. I warn them against ripping up the subject of taxation. If they want another League at the death of this one—if they want another organisation and a motive—then let them force the middle and industrial classes to understand how they have been cheated, robbed, and bamboozled."—*Richard Cobden*.

The Single Tax is the Key to Open it.