

# The SINGLE TAX

A JOURNAL DEVOTED TO THE CAUSE OF TAXING LAND VALUES.

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## INDUSTRY AT THE POLICE COURT.

TO tax Labour or its products is to discourage industry and decrease the general wealth. The Taxation of Land Values is to take in taxation that fund which arises through general growth and development. This "New Tax" will render it impossible for anyone to exact toil from others for the use of land, and compel everyone holding valuable land either to utilise it by the employment of labour, or permit others to do so.



IT will thus open opportunities of work for all, and will secure to each the full reward of his work. As a result, involuntary poverty will cease; the greed, intemperance and vice that spring from poverty, or dread of poverty, will disappear, and a reasonable equality of condition, born of equality of access to natural opportunities, will take the place of an increasing, monstrously, inequality.

### Notes and Comments.

#### Henry George's Work.

"What Henry George did for the Single Tax," says the *Cleveland Recorder*, "was to see with clearness what all his predecessors had seen only more or less vaguely; was to see the principle as a principle in all its relations, social and industrial as well as fiscal; was to give it vitality as an industrial reform; and was to offer it to the world in a literary style so rich and fascinating and with argument so lucid and convincing, that in spite of his own protests the world identifies it with his name."

#### W. J. Bryan on Taxation.

Speaking at a meeting recently Mr. Bryan, whom the eyes of the world were watching with interest last year as the U.S. Presidential Democratic candidate, said:—

"It is true that the humbler members of society are not able to cope with the more powerful ones when it comes to class legislation and special privileges. I want to apply this principle to one phase of legislation. Take the subject of taxation which is one we always have with us. In what proportion should people pay taxes? In proportion to the advantages which they derive from the Government which protects them. An unjust tax law is indirect larceny."

This is the Single Taxers contention, and it would give one of the faith some concern to put it better. Mr. Bryan evidently sees the cat.

Do you approve of the principles we advocate? Then strengthen our hands by subscribing for the paper.

#### No Coal-Miners Need Apply!

The wonderful Edison now says "that it is only a step until science will utilise the heat of the sun for all industries, and hazardous and health-destroying coal mining will be a thing of the past."—*Daily Paper*.

Of course there will be no sun-miners wanted, but the landowners will get there all the same. And they won't need to claim the sun as private property, as with the coal mines. "Dead

Rents" and "Wayleaves" will nestle in the archives of the *Financial Reform Almanack*, and the ever-present sensation, "The Coal Strike," will trouble the daily paper no more.

Will the sun be claimed as property? Not it. There will be no sun-owners, any more than there are air-owners at present. The use of the sun as a substitute for coal will be realised by the people on the land, and higher rents will be demanded and paid because of this cunning secret taken from Nature by man. The sun will be turned into a more efficient rent-making machine, competing with increasing population and public improvements for the enrichment of the men who by law "own" the material source of all life and work—the land.

What will become of the coal miners? Tax land values and you solve that problem. If the rent or value of land tends naturally to advance with increasing prosperity, be just, and take it for public purposes only. When the whole people share equally in the distribution of this fund, there will be no inducement for the land speculator to keep land from those who must use it or starve. With this obstruction to the use of land gone, the demands of the people for food, clothing, and shelter will be equal to their ability to supply themselves by their labours. On these lines, increased knowledge of how to produce things means greater leisure all round, and an overflowing abundance for all. We have before us a land "flowing with milk and honey." The way to it is straight over the land by the Taxation of Land Values.

#### The Root of the Matter.

Light on the drink problem was unexpectedly shed by an unnamed philosopher, at a meeting of the Brooklyn Philosophical Association last Sunday, when Dr. J. K. Funk lectured on the power of rum.

"We are not poor because we drink," he said. "We drink because we are poor." This view was also taken by Mr. Powell, registrar of arrears, who thought that "good, square meals" are the best cure for drunkenness, and that the conditions surrounding the poor are principally responsible for intemperance among the poor.

The truth is that drunkenness, in a vast majority of cases, is not the cause but the result of poverty; the result of bad air, bad water, insufficient and unwholesome food, overwork, anxiety, misery, and

hopelessness. All these things, which compose the environment and make up the condition of the poor, impair the strongest constitution, create disease, and drive their victims to the delusive solace of strong drink.

If Dr. Funk and Frances Willard themselves were sweaters' slaves in a back tenement, on three dollars a week, and were forced to work fifteen hours a day, it is not altogether impossible they, too, would be drunkards. They should join those who want to give the poor a chance to be healthy and happy, to provide clean and decent surroundings for them, to shorten the hours, to increase the remuneration, and to lessen the precariousness of their labour.—*New York Journal*.

We don't know how it strikes Dr. Funk, but Miss Willard agrees with the *New York Journal*. Speaking on the subject to the National W.C.T.C., Baltimore, December, 1895, she said:—

For myself, twenty-one years of study and observation has convinced me that poverty is a prime cause of intemperance, and that misery is the mother, and hereditary appetite the father of drink hallucination. We once said intemperance was the cause of poverty; now we have completed the circle of truth by saying poverty causes intemperance, and the underpaid, underfed, undersheltered, wage-earning teetotaler deserves a thousand times more credit than the teetotaler who is well paid, well fed, and well cared for.

#### The Fundamental Question.

Take, for example, writes Thomas Scanlon, in the *Financial Reformer*, the cause which this journal is meant to popularise. Call it by what name you will—"financial reform," "economic reform," "Single Tax," "Taxation of Land Values," how little meaning these words convey to nineteen twentieths of the people of this country? Can we not imagine them turning their heads away from those jarring sounds, and protesting saucily that they have no time for such "dry, uninteresting rubbish? Poor deluded souls! No time to be told how they are robbed! No time to be told how they can recover their own again! Was there ever a question which touched more closely their lives and liberties, their comfort and happiness? Is it not the burning question—

#### THE QUESTION OF QUESTIONS—

which bridges over the wide gulf between want and plenty? Is it not the fundamental question from whence all others arise which are wrongly called by different names because their source is not suspected, such as—"the eight hour day," "the

unemployed," "fair wages," "German competition," etc. Just as a white ray of light contains all the other colours, and becomes known differently as red, green, violet, purple, etc., the various active phases of social discontent to which separate names have been given, are all wrapped up under the common cloak of landlordism. If the people only knew how, under the smooth terms "taxation and rent," they are defrauded of their birthright, and condemned to lives of despair and misery, how long would they tolerate such an iniquitous system? But the mischief of it is they don't know.

#### A Teacher of the Naked Truth,

Lord Penrhyn is a teacher of the naked truth. The arts of compromise to which Englishmen are commonly addicted spoil the logic of political and economic history; autoeracy itself is generally flaccid and invertebrate. A debt of gratitude is therefore due to Lord Penrhyn for the obstinate stand he is making for his legal rights. It is important to recognise that Lord Penrhyn is strictly "within his rights." His forefather may have filched from the Crown those quarry lands, but "by-gones are by-gones" in such cases, and it is hardly worth disputing whether the quarries are Lord Penrhyn's property. So, too, this quarryowner, for whose benefit Nature placed in this land a rich deposit of slate, is entitled to say absolutely whether this slate shall be worked or not. The value of the slate, indeed, is due on the one hand to hundreds of hard-working quarrymen, on the other hand, to the public who find this slate useful, but

#### LORD PENRHYN HAS THE RIGHT TO SAY

whether these men and their families have the right to earn a livelihood, and whether the slate-using public shall have their slates. The illogical, woolly-headed, soft-hearted people may think that the quarrymen have a right to combine for bargaining in the sale of their labour-power, and that Lord Penrhyn, who would have no hesitation in combining with other quarryowners to regulate the price and the output of slate, were such a course desirable, ought to admit an analogous liberty in the men whom he employs. The same silly public also seems to think that a man who draws a large annual income for idling ought at least not to withhold from other men the power to earn a bare subsistence by working. But Lord Penrhyn knows better. He insists upon his right to refuse to purchase labour-power in a lump, and prefers to treat with its individual owners: as for public opinion, what business man will permit public sentiment to dictate to him the management of his business? The proffered conciliation of the Board of Trade, with its feeble suggestion of legal status, he treats with deserved contempt. Here is "one of our conquerors" who understands his "rights," and intends to stand by them. The question is: How long shall these rights stand?—*The Progressive Review.*

#### Bible Testimony.

And there arose a great cry of the people and of their wives against their brethren the Jews, . . . We are mortgaging our fields, and our vineyards, and our houses, . . . we have borrowed money for the king's tribute upon our fields and vineyards. Yet now our flesh is as the flesh of our brethren, our children as their children; and lo, we bring into bondage our sons and our daughters to be servants, and some of our daughters are brought into bondage already; neither is it in our power to redeem them, for other men have our fields and vineyards. . . . Restore, I pray you, to them, *even this day*, their fields, their vineyards, their olive yards, and their houses, also the hundredth part of the money, and of the corn, the wine, and the oil, that ye exact of them (*Nehemiah, chap. 5*).

We hear a great deal about "compensation" to landowners, but this chapter on restoration and "compensation" puts the thing right; restore stolen property to the rightful owners. It is one of the marks of the depravity of man that he should think of compensating the slaveowner, but not the slave; the landowners, who, as a class, are the wrong doers, and not the landless, who are the wronged.

Nehemiah, the Restorer, prayed—"Remember unto me, O my God, for good, all that I have done for this people."

CHAS. E. GARST, Tokio, Japan.

#### Councillor Cunningham on his Defence.

In a letter to the editor of the *Single Tax*, which will be found in another column, Councillor Cunningham, Glasgow, endeavours to explain his attitude on the question of land values, and to justify his voting on two separate occasions against motions on the question proposed, recently, by Mr. John Ferguson, in the Glasgow Town Council.

We confess we have no sympathy whatever for Mr. Cunningham. His explanation, at best, betrays an ignorance of the question, that can only mean that his appeal to the electors to *Vote for Cunningham, and the Taxation of Land Values*, was a low down vote-catching phrase. "At my meetings," he says, "I seldom or never expressed myself in favour of the Taxation of Land Values, without an explanation of what I meant thereby."

What is meant by the words "*seldom or never*" will stand a slight explanation. But we let that pass. Mr. Cunningham goes on to state what he did mean was the taxation of unfeued land. This was his explanation to those who attended his meetings. His statement outside on the placards was not that he was in favour of taxing unfeued land, but that he was in favour of Taxing Land Values. On the day of election he covered his carriages with this announcement. We know those who supported him on the faith of that statement. Mr. Cunningham says now "when I use the word taxation, I mean taxation and not confiscation," and that "an appropriation of the whole value of any article cannot, without abusing the natural meaning of the word, be called taxation." Though it is an old, we submit it is a peculiar canon of morality this—that to take a shilling from a man is taxation, and to take twenty shillings is confiscation, and we are of opinion that in the matter of Taxing Land Values it is not likely to catch on, even with the electors of the Glasgow Fifth Ward.

But how does Mr. Cunningham make out that Mr. Ferguson's motions were for the appropriation of the whole value of land. As a matter of fact they were framed expressly to meet the views of those favourable to the *Taxation of Land Values*. Mr. Cunningham could have voted for this and stopped short of what he considers confiscation. Instead, he votes against and thinks he has disposed of the matter by the bald statement that he meant "taxation and not confiscation." If he is in favour of some confiscation, or Taxation of Land Value, it is to be done in his own way, but he singularly fails to state how much he would take to begin with, and where he would draw the line.

We have no knowledge of Mr. Cunningham's views on the question, except that he is in favour of taxing unfeued land; and he seems as clear as mud on this point. How would he impose such taxation? Most of this unfeued land which has a greater value for purposes of higher utility, is at present yielding a small rental, which is taxed in the usual way. It is used generally for agricultural purposes on the outskirts of the city, and within the city, such as in Bothwell Street, is rented for masons' yards, photographic studios, and by small business men generally. The owners of such land are waiting and expecting to secure its true value, plus their monopoly price, which is fixed by the demands of the people, or, as the economists say, the higgling of the market. Mr. Cunningham says, plausibly enough, "It would be of immense practical importance, and only just, that powers should be obtained to rate such lands on their real, and not on a mere nominal, value."

Let us see. We say nothing of the fine "moral" discrimination shown here in favour of the man who has feued his land last year at his monopoly price, and the desire to come down on the man who has still land to feu. We leave that to the "just" conception of Mr. Cunningham, the no-confiscation-Land-Value-Taxation supporter. The "practical importance" of this proposal to tax unfeued land has but a mythical existence, and the abstract term "just" can only have been brought into the sentence by Mr. Cunningham to dignify the delusion.

There is only one way to tax land values and that is the right way—to tax the value of all land, whether used, partially used, or held out of use.

A tax on the value of unfeued land is a tax on partially used or vacant land only, and ceases to be levied, so far as the owner is concerned, immediately the land is feued. The value of the land will remain and even increase every year, owing to the presence and activity of the people. Under Mr. Cunningham's little plan it will be confiscated or appropriated as at present by the few for their own use, while the citizens generally will go on improving at their own expense, through the rates, the amenity of the city, making it only the more certain for this precious swindle to continue.

The case for the Taxation of Land Values is, that these values belong to the people, and should be taken in taxation for public purposes only. It means a tax on the values of all land, apart from improvements, and it is not likely that Mr. Cunningham will secure a place in the public mind for anything less. If he thinks so, and, if he is in earnest, he ought at once to take action in the Council. He owes this to his own convictions, just as he owes an explanation or an apology to those of his supporters he wittingly or unwittingly deluded in November last.

#### As Single Taxers See.

TEMPERANCE REFORM.—Improved condition of people, more labour competition, lower wages, and higher rents.

FREE BREAKFASTS.—Cheaper feeding of producers, making lower wages possible, will re-appear in higher land value and more rent.

OLD AGE PENSIONS.—State care of labour wrecks handed over, when non-rent-producing. Advantage to landowner.

EDUCATION ACTS.—Improving machinery of producing power at State cost, for benefit of landowner, who collects it, through capital, in more rent.

FACTORY ACTS.—Restriction of production—unnecessary if more opportunities for work were open—meantime inflates the value of the restricted opportunities to labour on the land.

EMPLOYER'S LIABILITY.—Protection for Labour. If opportunities were open, no person would engage in dangerous work; therefore, employers would do all in their power to prevent danger.

SWEATING.—Possible only because poverty compels. Open Nature's storehouse and it would be impossible.

CITY IMPROVEMENT.—Enhancing price of landowner's property at public expense.

TRAMWAY EXTENSION.—Improving value of land on outskirts, to re-appear in higher rent.

RAILWAY EXTENSION.—Improving value of agricultural land and city property. Advance divided—shareholders get a small part, landowners the rest.

GAS, WATER, SANITATION, ECONOMY.—Increasing desirability of city for business or residence; equal to an increase of rent to balance. Thus the less paid in taxes the more paid in rent.

SHIPPING EXTENSION BUSINESS.—Improves country by bringing in trade, cheaper markets, lessening cost of living, and making more rent possible.

FREE TRADE IN EXCHANGE.—Benefits swallowed in land value by monopoly. No real Free Trade possible until Free Trade in production.

INVENTION.—Improves production. Advantages absorbed in land value shown in higher rent.

OPENING FOREIGN MARKETS.—Increasing demand for Labour and Capital products; more labour applied to land, thus making more rent possible.

ARMY AND NAVY.—Supported at public expense for benefit and defence of landowners' land. Security and safety have a rental value.

LIGHT RAILWAYS.—Open, at public expense, the landowners' land to be feued to public for more rent than now possible.

LEGISLATION AGAINST CAPITAL.—Is legislation against labour, for it restricts production.

WORKMAN'S DWELLINGS.—Will make higher price for land.

SUGAR BOUNTIES.—Paying part of price of sugar now done for us by German, Frenchman, and American.

PROTECTION.—Of any kind. Robbing Peter of five shillings to pay a shilling to Paul.

CHARITY ORGANISATION.—A vain attempt to counteract the evils of land monopoly.

J. S. N.

Ask all Candidates for Municipal and Parliamentary Honours this Question—



### Henry George on India.

CAUSE OF FAMINE NOT THE NIGGARDLINESS OF NATURE BUT THE RAPACITY OF MAN.

In view of the present terrible famine and pestilence in India, says the *National Single Taxer*, the following extract from one of Henry George's books is peculiarly appropriate and instructive at this time:—

"The millions of India have bowed their necks beneath the yokes of many conquerors, but worst of all is the steady, grinding weight of English domination—a weight which is literally crushing millions out of existence, and, as shown by English writers, is inevitably tending to a most frightful and widespread catastrophe. Other conquerors have lived in the land, and, though bad and tyrannous in their rule, have understood and been understood by the people; but India now is like a great estate owned by an absentee and alien landlord. A most expensive military and civil establishment is kept up, managed and officered by Englishmen who regard India as but a place of temporary exile; and an enormous sum, estimated as at least £20,000,000 annually (raised from a population where labourers are in many places glad in good times to work for 1½d. to 4d. a day), is drained away to England in the shape of remittances, pensions, home charges of the government, etc.—a tribute for which there is no return. The immense sums lavished on railroads, have, as shown by the returns, been economically unproductive, the great irrigation works are, for the most part, costly failures.

#### HEREDITARY TAX GATHERERS.

"In large parts of India the English, in their desire to create a class of landed proprietors, turned over the soil, in absolute possession, to hereditary tax gatherers, who rack-rent the cultivators most mercilessly. In other parts, where the rent is still taken by the State in the shape of a land tax, assessments are so high, and taxes are collected so relentlessly, as to drive the ryots, who get but the most scanty living in good seasons, into the claws of money lenders, who are, if possible, even more rapacious than the zemindars. Upon salt, an article of prime necessity everywhere, and of especial necessity, where food is almost exclusively vegetable, a tax of nearly 1,200 per cent. is imposed, so that its various industrial uses are prohibited, and large bodies of the people cannot get enough to keep either themselves or their cattle in health. Below the English officials are a horde of native employes who oppress and extort. The effect of English law, with its rigid rules, and, to the native, mysterious proceedings, has been but to put a potent instrument of plunder into the hands of the native money lenders, from whom the peasants are compelled to borrow on the most extravagant terms to meet their taxes, and to whom they are easily induced to give obligations of which they know not the meaning. 'We do not care for the people of India,' writes Florence Nightingale, with what seems like a sob. 'The saddest sight to be seen in the east—nay, probably in the world—is the peasant of our eastern empire.'

#### CAUSE OF FAMINES.

"And she goes on to show the causes of the terrible famines, in taxation, which takes from the cultivators the very means of cultivation, and the actual slavery to which the ryots are reduced as 'the consequences of our own laws,' producing 'in the most fertile country in the world a grinding, chronic semi-starvation in many places where what is called famine does not exist.

"Says H. M. Hyndman:—'The famines which have been devastating India are, in the main, financial famines. Men and women cannot get food because they cannot save the money to buy it. Yet we are driven, so we say, to tax these people more.' And he shows how, even from famine stricken districts, food is exported in payment of taxes; and how the whole of India is subjected to a steady and exhausting drain, which, combined with the enormous expenses of government, is making the population year by year poorer. The exports of India consist almost exclusively of agricultural products. For at least one-third of these, as Mr. Hyndman shows, no return whatever is received; they represent tribute

remittances made by Englishmen in India, or expenses of the English branch of the Indian Government. And for the rest the return is, for the most part, for Government stores, or articles of comfort and luxury used by the English masters of India. The very efforts made by the Government to alleviate famines do, by the increased taxation imposed, but intensify and extend their real cause.

#### SIX MILLIONS STARVED.

"Although in the recent famine in Southern India six millions of people, it is estimated, perished of actual starvation, and the great mass of those who survived were actually stripped, yet the taxes were not remitted, and the salt tax, already prohibitory to the great bulk of these poverty-stricken people, was increased forty per cent., just as after the terrible Bengal famine in 1770, the revenue was actually driven up, by raising assessments upon the survivors, and rigorously enforcing collection.

"In India now, as in India in past times, it is only the most superficial view that can attribute want and starvation to pressure of population upon the ability of the land to produce subsistence. Could the cultivators retain their little capital—could they be released from the drain which, even in non-famine years, reduces great masses of them to a scale of living not merely below what is deemed necessary for the Sepoys, but what English humanity gives to the prisoners in the jails—reviving industry, assuming more productive forms would undoubtedly suffice to keep a much greater population. There are still in India great areas uncultivated, vast mineral resources untouched, and it is certain that the population of India does not reach, as within historical times it never has reached, the real limit of the soil to furnish subsistence, or even the point where this power begins to decline with the increasing drafts made upon it. The real cause of want in India has been, and yet is, the rapacity of man, not the niggardliness of nature."

#### The Lord of Cumnock.

A native of Cumnock writes:—

The refusal of Lord Bute to renew or extend their present building leases, has in a great measure put a stop to all building operations in the town. Whenever a lease expires the property has been taken over by his lordship without any compensation. True, it may be in terms of the lease, still his lordship has it in his power to do otherwise. Recently, I understand, a property held by John Baird's trustees, with a rental of £30 per annum, which went for the upkeep of reading and recreation rooms, founded by the settlement of Mr. Baird, and which has been a public benefit, has been refused renewal, and is now to be taken over by his lordship. In a few years some of the best shop premises in the town will also expire, and if no change in the law takes place, will be taken over.

#### Fleeing the Ratepayers.

An Arbroath correspondent writes:—

If the ratepayers of Arbroath remain unenlightened regarding the evils of the present mode of taxation, it is not for want of examples.

The latest example is in connection with their water supply. The Police Commissioners propose to construct an adit 60 feet or so under the surface, which must pass for about 200 yards through the property of the Rosebrae Trustees, at that depth. For the privilege of way-leave the trustees demand an annual payment of £25 in perpetuity, with option to abandon the scheme within six months on payment of £100. This adit will cost about a £1,000, per 100 yards, and is regarded by the most sanguine as being of a temporary nature only; will serve for a few years at the most. The addition to the cost, of £750—the annual payment—at thirty years' purchase, has, naturally, staggered the Commissioners, and the convener's remark that, considering the prices the trustees were getting for fees, they should not be so hard on the community, was weak and inconsequential. He thought the trustees would act on the motto that "giff gair mak' guid freends," on this occasion. Vain wish. Landholders recognise no other principle than "I fleece, will fleece, and ever shall fleece." They exist for no other purpose; but if they do yield a little, it is because they see a better opportunity, at some future time, of fleecing the poor ratepayer the harder.

Old saw—"The man who gets enjoyment by making others happy need never be miserable." You can invest in any quantity of this kind of enjoyment by sending on new subscribers to the *Single Tax*. Try it. If you send on one subscriber you will feel better right away. If you send on six you will be quite happy; and if you send on a dozen you will positively enter into the realms of blessedness.

### Landlordism in China.

BY REV. C. E. GARST, TOKYO, JAPAN.

The following is an interview with Dr. W. E. Macklin, Nankin, China, on the Land Question in that empire:—

"Is there any landlordism in China?"

"Half the land, according to the Royal Asiatic Society's report, is held by landlords, and the remainder is held by actual users and graveyards."

"What is the effect of this on the condition of the people?"

"It makes a class of renters, and reduces the people to poverty. There is an abundance of good land held out of use—idle—and at the same time there are millions of men out of employment."

"How is city land taxed?"

"It is not taxed at all, and agricultural lands only taxed when cultivated."

"How are city revenues obtained?"

"Licenses, squeezes, court fees, and a large part is obtained as land transfer fees."

"Have the Chinese an internal revenue system?"

"There is a tax on opium and salt. Tax barriers are very numerous all over the country, where a tax is levied on goods in transit from one part of the country to another. It is a sort of internal 'protection' system."

"What is their tariff system?"

"There is a five per cent. duty on imports."

"Is much of the land in use for graves, temples, shrines, etc.?"

"Yes, and besides this, there is a great deal of vacant land."

"About how many tenants are there to 100 acres of land?"

"From twenty to fifty."

"What rent does the landlord exact?"

"From one-third to one-half the crop."

"Does the landlordism of China interfere with the Christian propaganda?"

"It does, by pauperizing the people: tramps and paupers are hard to Christianise, and landlords and plutocrats are hard to reach with 'the gospel to the poor.'"

"Has landlordism always prevailed in China?"

"No: up till two or three hundred years before Christ, every man drank from his own well, ploughed his own field, and ate his own harvest."

"How do the Chinese regard that age?"

"As the golden age of their history; the Confucian classics are built on the customs and righteousness of that age. The Chinese historians say that poverty, crime, and suffering commenced when that custom was changed."

"How much land do some of the great landlords own?"

"Thousands of acres; the officials generally put their plunderings into land and into pawnbroker shops, to hoard their fortunes. Pawn shops get twenty and thirty per cent."

"Is Li Hung Chang a landlord?"

"Yes; all the officials own immense quantities of land."

"Are there many Single Taxers among the missionaries?"

"There are a number who believe in it, but the ardent workers are very few."

"What has been done to enlighten the Chinese?"

"A few articles by Mr. E. T. Williams, of Shanghai, and myself, in Chinese magazines. Mr. Williams has been requested by the Reform Society (composed of prominent Chinese scholars, to write a work on political economy. He will base his work on Henry George's theory of land value tax."

Note.—Dr. W. E. Macklin, Nankin, China (via L. P. Shanghai), is a zealous Single Taxer. He has been in China ten years, is a first-class Chinese scholar, and seems destined to do a great work in a holy cause, in China. Mr. E. T. Williams, Shanghai, China, has made a rare record as a missionary and as a scholar in the Chinese, being among the best in the empire. He has special opportunities to help on a great cause, and everything indicates that he will do it with great power.

"Are you in favour of Taxing Land Values?"

## The Single Tax.

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“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 Sham Labour Party.

In the article on “the Bridgeton Election,”  
 in last month’s issue, we stated that we were  
 not surprised that the Labour-Socialist vote  
 in the division was cast in favour of the Tory,  
 and gave as a reason our opinion that the ideas  
 underlying both Socialism and Toryism—Pro-  
 tection and Control—are the same. Complaint  
 has been made that to thus class Socialists with  
 Tories is coming it strong. The Conservatives,  
 we are told, are not likely to come under the  
 influence of “Merrie England,” and that the  
 Labour men stand for a clean sweep of “the  
 present cut-throat competitive system of pro-  
 duction for profit, and the substitution of a just  
 social order.”

We reply that this is one of those taking  
 phrases that may mean anything or nothing.  
 The Tory policy is restriction and paternalism.  
 It never questions the claims or the power of

monopoly to thrive on the fruits of material  
 progress, and it refuses to advance save on  
 monopoly conditions. The Socialists, who  
 plead for State control of the industry of the  
 country, are only the more logical. They would  
 stifle individual enterprise and substitute a grand  
 State monopoly. They are both reactionary  
 forces against economic and individual freedom,  
 and naturally have common sympathies.

To say nothing of the delusion that the State  
 can do for men better than the men can do for  
 themselves, the proposal to put the industries of  
 the country under State control, whether by  
 compensation or confiscation, is a large order,  
 and one that at best is a mere council of  
 perfection. The Socialists themselves recognise  
 this, and so we have them masquerading in  
 Labour garments, cut to the pattern of the  
 Independent Labour Party. There are not a  
 few Socialists who protest against this policy.  
 These are in the minority, however, and so the  
 election ventures and adventures of the party  
 are run on “Labour” lines.

Their position is that the solution of  
 the Labour Problem is only to be found  
 in Collectivism, and they mean to press  
 forward in this direction. We can under-  
 stand this as the aim of Socialists, but we  
 demur to their claim that the solution of the  
 Labour Problem has anything whatever to do  
 with such an ambition. The interests of  
 Labour are bound up in no such moonshine.  
 They are pressing for amendment and solution  
 at the bar of practical politics, and it is because  
 of this that the Socialist-Labour party is a sham  
 Labour party.

Its history has been, at critical junctures  
 a betrayal of the true interests of Labour.  
 The advance guard of the Liberal Party,  
 whose spokesmen have stood as Liberal candi-  
 dates, pledged to the Payment of Members,  
 Registration Reform, and Taxation of Land  
 Values, have met, in these so-called “Labour”  
 stalwarts, an uncompromising opposition. The  
 leaders of this party have openly boasted on the  
 platform and in the press their intention of  
 “smashing” the Liberal party, and in the effort  
 have almost smashed themselves out of recog-  
 nition as a political force. It may be very fine  
 work for the “craft” as ‘propaganda,’ but how  
 does it advance the cause of Labour? By  
 enabling the Tory to slip in to support a party  
 in Parliament whose interests are against  
 Labour, and in favour of reaction in every  
 bottom economic principle. It means the  
 triumph of privilege and monopoly, and the  
 deliberate misrepresentation of the electorate.

The Liberal party, which this “Labour”  
 combine means to smash, has a history and a  
 position in politics that commends its usefulness  
 to progressive politicians. It has a constitution  
 that entitles all reformers to join its ranks and  
 strengthen its hands in advancing the cause of  
 progress and reform. It is at the service and  
 command of all who would do something here  
 and now to further the cause of Labour. That  
 it has its weaknesses is true. Political parties  
 are like individuals in this regard; but it  
 stands for doing practical work in politics,  
 while its members generally are discussing, to  
 the best of their ability, the economic principles  
 that underlie a just social order.

It is the function of the politician always to  
 legislate in accordance with the sentiment of  
 the majority of the people. When he goes  
 beyond this he is set aside for less progressive  
 action. It is the privilege and the duty of the  
 propagandist to agitate and educate. They are  
 both necessary, and are always to be found in  
 the ranks of the Liberal party. The true  
 interests of Labour can only be secured by

striking at monopoly through legislative enact-  
 ment. The Liberal party is a powerful political  
 organisation to this end. Its sympathies are  
 on the side of reform. Its history stands out  
 in sharp contrast to the history of the Tory  
 party—the bulwark of aristocratic privilege.

On the other hand, what is this “Labour”  
 party, with its vaulting ambitions and flowery  
 pretensions? It is a party of mixed and con-  
 fused Socialists, who for purposes that at best  
 are questionable, are trying to sail into place  
 and power under the banner of Labour interests.  
 This is the truest and most charitable thing  
 that can be said in their favour. They are  
 never so anxious to solve the Labour Problem,  
 as that Socialism should solve it: and, as a  
 consequence, they are marking time at the  
 expense of Labour Reform. It takes some time  
 to find out such charlatans; but that they are  
 being found out is beyond doubt, if the result  
 of the Halifax election last month is any  
 indication of the trend of political thought.

“In 1893 there were,” says Mr. Richard  
 M’Ghee, M.P., writing in the *New Age*,  
 “three candidates for one seat, so that the  
 voting was straightforward—no splitting.  
 In 1895 there were four candidates for  
 two seats, and therefore splitting was  
 possible. Last week the circumstances of 1893  
 were repeated—three men for one seat, and  
 straight voting. Let us throw the figures into  
 tabular form:—

	1893.	1895.	1897.
Liberal Poll, ...	4,620	5,085	5,664
Tory Poll, ...	4,251	5,475	5,252
Socialist Poll, ...	3,028	3,818	2,000

However these figures are regarded, it is  
 perfectly obvious that the Socialist faction have  
 received a smashing blow, and that their loss  
 has been a Liberal gain. We may take it, I  
 think, that the bulk of the 800 votes polled by  
 the Socialists in 1895 over 1893, were due to  
 splits, and that in 1895, as in 1893, the real  
 Socialist vote was just over 3,000, so that  
 practically about one thousand voters have  
 been won back to Liberalism.”

The duty of Liberals and Radicals is  
 clear. It is to cut all connection with these  
 sham Labour Socialists. They can never hope  
 to conciliate them, and they need never try,  
 unless they accept the Socialist creed. They  
 must show the electorate that they too are in  
 earnest, and that they are not for Collectivism.  
 That in the destruction of monopoly lies the  
 hope of the labouring classes, and the hope of  
 the country. They need not waste time and  
 energy in refuting Socialism. They can do better  
 by affirming their own programme. In the Taxa-  
 tion of Land Values they have a question that  
 can stand the test as a remedy for destroying  
 the monopoly power that is the main cause of  
 the unemployed, involuntary poverty, and the  
 many resultant social evils that afflict the lives  
 of the people.

These questions cannot be ignored nor  
 passed over with sympathetic references, signi-  
 fying nothing. They are crying aloud for  
 solution. Every effort at improvement, and  
 every improvement secured for the public  
 good, but tends to enhance the value of land,  
 and thereby to create, in the higher rents  
 demanded for the use of land, an enrichment  
 of one class at the expense of the many, and  
 a further “tying up” of the natural oppor-  
 tunities to employment and improvement that  
 necessarily generates a more vicious social  
 problem. To impose taxation on the values of  
 land is, as Lord ROSEBERY and other Liberal  
 Statesmen have declared, “a just principle,”  
 which in its far-reaching effects will destroy the  
 grievous system of land monopoly, the main  
 and bottom cause of social mal-adjustments.  
 When the Liberal party resolve to put the  
 “New Tax” to the front, the bogus “Labour”  
 concern will walk the plank, and the sooner the  
 better for all concerned.

SERVE THE CAUSE BY HANDING THE PAPER TO A FRIEND.



## Here and There.

Lord Provost Richmond told the Church of Scotland Sunday School people, the other night, that—

On the day following his election as Lord Provost he received two congratulatory letters—one from a lady, and the other from a man whom he had lost sight of for twenty years.

When the Lord Provost voted against the Taxation of Land Values the other day at the Town Council, the *Single Tax* also received a letter from a man whom Mr. Richmond "has lost sight of for the last twenty years." It was the reverse from "congratulatory," but it was justifiable, for did not he promise to vote for the "New Tax."

£7 per square yard, or in all £19,733 6s. 8d., is the price to be paid for the site for Glasgow new Central Fire Station. The City Improvement Trust own the site. Had it been in the hands of the speculator, it couldn't be bought for twice this amount.

Bailie Carswell told the Tory Club, that exists under the name of "The Society of the Sons of Ministers of the Church of Scotland," last month, that—

He was afraid the good old Town Councillor was, like the Dodo, fast becoming extinct.

The double-dealing of the "Labour" Stalwarts—the Bailie's supporters at the Glasgow Town Council—has preserved him for the time being, but he is about right—he has got to go the way of the Dodo ultimately.

The Liberal Publication Department, 42 Parliament Street, S.W., have just issued in pamphlet form (price one penny) the very able speech on the Education Bill of 1897, delivered by the Right Hon. Sir H. H. Fowler, M.P., at Manchester, on 3rd March, 1897.

The man who has a suspicion, and the man who says there is not work enough in the world to furnish employment to the people in the world, should look around at the immense amount of work that needs to be done.

Mr. Hugh Murphy, the president of the Home Government Branch of the Irish National League, says—"The Single Taxers are no politicians." We smile; and hand over Mr. Murphy, the politician, to the tender mercies of the Glasgow Irish Nationalist organ—*The Glasgow Observer*.

Over one thousand extra copies of the *Single Tax* were printed last month and sent on to representative politicians all over the country. This means that the *Single Tax* was carried for the first time amongst a new constituency. It is sowing the seed. We are willing to continue this work if you are willing to assist in meeting the cost.

The *Glasgow Evening News* says, in the matter of the physical and mental training of the children, that "the Health Committee has been too long thwarted by the Conservatism of the School Board." The *Glasgow Evening News* is a Conservative paper. Next?

The English Land Restoration League have just issued their 1896 "Red Van" report. It tells of some splendid propaganda. During the year, 413 meetings with the "Red Van" were held in 26 English counties, and since 1891 the number of meetings held amounts to 2919. An urgent appeal is made for funds to continue the campaign.

It is Marie Corelli's opinion that the noble duties of marriage cannot altogether be properly fulfilled if extreme poverty bars the way and starvation looks in at the door; and, that it is as easy—perhaps easier—to be happy on five hundred a year, as on five thousand.

This same popular writer also says "A study of the faces of those who possess a hundred thousand a year, will move us more to compassion than envy."

We are not so much desirous in the meantime of £5000 per year as we are to have 5000 extra subscribers to the *Single Tax*, from Glasgow alone.

Councillor Main voted straight for Mr. Ferguson's motion, at the Glasgow Town Council, on the 8th of March, in favour of taxing land values. He hasn't joined the *Single Tax* subscriber's list yet, but the office boy will keep him posted with a free copy when there is anything interesting said on the question.

To you! Do you know anyone who is not a subscriber to the *Single Tax*, but who ought to be? Then persuade them to send on 1/6, and it will be posted to them for twelve months.

A Sanitary Inspector says there are 12,600 milch cows in the upperward of Lanarkshire, whose yield per annum should be 6,300,000 gallons. Most of the milk sold, as well as other farm produce, goes in payment of rent, according to the evidence brought before the Royal Commission on agricultural depression.

The man who votes for no reform in the systems by which the poor are plundered, cannot cleanse his conscience by liberal donations to the poor fund of the church.

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

At a recent meeting in Greenock held under the auspices of the Greenock Women's Liberal Association, Countess Kearney assisted Councillor M'Gregor to sell the *Single Tax*, and advised the audience to read "The Story of my Dictatorship."

Mr. M'Gregor writes—"The meeting was one of the largest, most influential, and beyond precedent the most enthusiastic ever held in Greenock. Lady Kearney is all in all; and gives an old Chartist, and present Radical, like myself, the essential idea of consecration."

The Glasgow City Parish Council are considering the necessity for a new and larger City Poorhouse.

It is cheaper for society to see that men have a chance to earn an honest living than it is to build poor houses in which to support them, after they have been reduced to pauperism.

Is trade good with you? Keep mind that a people who are too busy to secure a just government, in a season of prosperity, will have plenty of leisure in which to repent during the resulting season of adversity.

The *New Age*, March 18th, highly commends and gives the replies of J. Greenwood, Accrington; W. Chapman Wright, Bourne-mouth; and William Cassels, Glasgow, to their recent political poser—"What question should the Liberal Party treat as most urgent?" These replies were for the Taxation of Land Values.

The Glasgow Town Council have resolved to prepare a bill to present to Parliament, in favour of Taxing Land Values. Subscribe to the *Single Tax*, and sustain the agitation outside the Council in favour of the "new tax."

Ex-Bailie Graham, who now sits for a "safe" seat at the Glasgow Town Council, says he has not altered his views on the question. He seconded Treasurer Colquhoun's amendment in the Council last month. Strange procedure for a man who declares himself still a Land Value Taxation supporter. May the cause be saved from such friends.

*Re* Halifax Election, Mr. C. H. Smithson writes:—

The cause of Land Value Taxation has secured another advocate in the House of Commons by the return of Mr. Billson for Halifax. The feature of the election was the attack made upon the Independent Labour Party by the Trades Union Labour Leaders on account of the suicidal policy of the Independent Labour Party in splitting the Progressive vote to the interest of the Tories. Mr. Billson received the enthusiastic and energetic support of the Single Taxers of Halifax.

Mr. Booth Tucker says:—

Everyone knows that the value of land increases a thousandfold as soon as it is occupied by human beings, and that it is not intended that this humanitarian movement should play into the hands of the land sharks.

This may not be the intention of humanitarian efforts, but it is the net result all the same. Land values will advance. The question to be considered is—Are they to be taken by the land sharks or by the people for public uses?

Treasurer Colquhoun (Glasgow) told the Glasgow Clerks Association last month that—

The farms which the Corporation had leased for the purposes of sewage disposal were rented some 20 years ago at a nominal rent of 1s. per acre, while, at the end of the lease, when they were handed over to the lord of the manor, he would be able to exact a much higher rental.

This is the experience of the average man who farms out land: whether in country or town we are all working to enable the landowner to raise the rent. The clerks are in the same boat, but then they are respectable members of society, and have long lectures from City Treasurers and Members of Parliament. It keeps them quiet—in a fool's paradise.

"Civis," in a letter to the *Glasgow Evening News*, in reply to a letter by Councillor Ferguson on "Betterment," says—

Betterment is simply neither more nor less than 100 per cent. of land values, or the whole of the increment of land value due to the presence and industry of the community.

Dr. Carmichael told the Glasgow Philosophical Society last month, that what was wanted was—

More open spaces, wider streets, and houses so situated and constructed as to admit of a large amount of sun-lighted air. In other words, what is wanted is more of the conditions of life, and fewer of those which tended to death.

The first thing wanted is the "New Tax," to clear the land speculator out of the way.

Sir William Harcourt, speaking to the Liberal agents, at Norwich last month, said—

There is one thing, and one thing only, that is of value, that is to know what you mean and to say it, and let the world know what you mean.

There is another "value" plank in the Liberal programme—Land Value—that might be referred to oftener by the Liberal leaders. The agents of the party generally know what they mean, but we have known them differ greatly as to what the leaders of the party mean.

During the past three years the arrivals in Victoria, Australia, have been 24,661, and departures 70,414; employment is scarce and wages low. A penny in the pound land tax has produced exactly opposite conditions in the adjoining colony of New South Wales.

The price of coal is higher than grain in Minnesota, U.S.A., and the farmers are burning corn and wheat to keep themselves warm. The British farmer, depressed by the burden of rent, keeps himself warm by basking in the sunshine of Landlordism.

The following resolution, moved by Mr. F. Verinder, the General Secretary of the English Land Restoration League, was unanimously carried at a densely packed meeting of the Eleusis Club, Chelsea (one of the oldest clubs in London), on the 24th inst.:—

That this meeting expresses its sympathy with, and pledges its moral and financial support to the Bethesda quarrymen in their trade struggle for the right to live against the usurpations of a notorious land-grabber, and hopes that their sufferings will result in hastening the day when monopolists shall no longer be able to deny labour access to the land which is the gift of nature to all.

Mr. Labouchere, M.P., speaking to the National Liberal Club, London, on the same evening, said:—

Lord Penrhyn, he had heard, had a hold of the slate quarry through one of his ancestors cadging it from the public.

The first meeting of the new Scottish Trades Congress, held in Glasgow last month, passed the usual Socialist resolution in favour of Collectivism. Another feature of the gathering was Mr. Robert Smillie assisting at a vote of thanks to Bailie Chisholm, who welcomed the delegates on behalf of the Corporation. The Bailie and Mr. Smillie stood as Liberal and

Labour candidates for Camlachie at the General Election two years ago. The Socialist lion can evidently be down beside the Liberal lamb, and be happy in the effort.

Sir William Harcourt's Norwich speech on the Home and Foreign Policy of the Government has just been published by the Liberal Publication Department, 42 Parliament Street, London, S.W. Price One Penny.

The Arbroath Single Taxers have recently been carrying on a lively correspondence with the local Socialists in the columns of the *Arbroath Guide*. The letters, which were kept going for several weeks, created a more than usual amount of interest in the neighbourhood. The Socialists were badly handled, but they must have received some useful information, for it is universally admitted that the cause of taxing land values has risen in local, political, and social reform circles.

A debate between J. W. S. Callie, editor *Financial Reform Almanack*, and Mr. Leonard Hall, takes place in the Corporation Hall, Keighley, on the 12th inst. Subject:—"Taxation of Land Values v. Socialism; which is the better solution of the Labour Problem?"

### The Glasgow Town Council and the Taxation of Land Values.

THE GLASGOW CORPORATION TO PREPARE A BILL TO PRESENT TO PARLIAMENT ON THE SUBJECT.

At the usual monthly meeting, held in the Council Chambers, on the 8th March, Mr. John Ferguson moved:—

That directions be given to the Parliamentary Bills Committee to prepare a bill for Parliament embodying the principles of the petition ordered to be presented by this Corporation to Parliament for the Valuation and Taxation of Land Values.

He urged, in the first place, that it was the duty of the Council to pass the motion, because it followed almost as a corollary from the motion which had already been passed and which was in active operation, viz., to petition Parliament for the very thing which he now asked the Council to embody in a bill. It was also the duty of the Council, because the majority of the citizens of Glasgow had declared at the November election in favour of this principle, and 49 members had been returned pledged to support the proposal. ("Question.") A gentleman said "Question." What proof did he want further than the pledges given on the platform. He could give a list of the names of those thus pledged whenever it was desired. His next point was that no man had a right to hold as private property land in the city of Glasgow for a rise in price, to the injury of the citizens by congestion of the population, and that before he established such a right, he would require first to prove himself to be a partner with the Author of Nature. He was not disposed to admit that any man was a partner with the Almighty in the production of sunshine, air, and light. In a book called "Glasgow," which was published with the authority of Lord Provost Bell's honoured name, they had it again and again (page 98) that the citizens had had the honour of initiating regulations and legislation that was not in accordance with the common or public law of the country, and they set an example to the country. In various parts of the country this question was now voiced in no uncertain manner, and he asked the Council to vote, as the majority of them were pledged at the November election.

Mr. P. G. Stewart seconded.

Dr. Colquhoun moved the previous question. He argued that either the bill that was proposed to be prepared was to be a private bill for Glasgow alone, or it was to be a public bill altering the general law, and to be applicable to the whole of the three kingdoms. Now Mr. Ferguson did not enlighten them as to which category this bill was to belong; but whether it was to be a private bill or a public bill, Dr. Colquhoun apprehended that his objection to the proposal would be found satisfactorily sound.

Mr. Graham seconded. He had never altered his opinion on the question of the Taxation of Land Values, but he did not think it was the business of the Town Council of the city of

Glasgow to prepare and bring forward before Parliament any bill affecting the general legislation of the country. They might get a bill embodying the proposals introduced by someone, and then petition in its favour, but he did not think it was the duty of the Town Council to bring forward a bill.

Mr. Gray said they had never been afraid in the past of initiating measures that were against the common law of the land, and they were not afraid now. At the same time, he confessed he would like to see this bill of Mr. Ferguson's in print; and without committing themselves further, he would submit that they might add to Mr. Ferguson's motion the words, "With a view to its consideration by the Town Council."

Mr. Shaw Maxwell seconded the amendment, which, he thought, should meet at least some of the objections of Dr. Colquhoun and Mr. Graham. Dr. Colquhoun put the lay members of the Council somewhat at a disadvantage by the air of great professional authority with which he laid down an absolute dictum from the legal standpoint. The doctor would forgive him if he were to suggest that a good deal of that which he had ventured to tell the Council with so much authority, was only indifferent law at the best, and more a matter of opinion than fact. It was quite admitted that the principle involved in the motion was one of vast importance, and he believed Councillor Ferguson was speaking quite within the mark when he said that it had already secured the adherence of the majority of the Council. They did not require either Dr. Colquhoun or Mr. Graham to advise what was the wise course in the introduction of a bill, but they declared the weight attachable to a private bill would be infinitesimal as compared with one presented with the Corporation of Glasgow at its back. It would at least show where the city of Glasgow stood in relation to this great question. The public opinion which had been growing on it, would develop in a still greater degree, and he reminded honourable members that they would have to appear again on the hustings by-and-by.

Bailie W. F. Anderson pointed out that Dr. Colquhoun was inconsistent, inasmuch as quite recently the Parliamentary Bills Committee had introduced a bill—the Stipendiaryship Bill—which was intended to legislate not only for Glasgow but for the whole of Scotland.

On a division there voted for the motion—Bailies Chisholm, Hunter, Battersby, and W. F. Anderson; Councillors B. S. Brown, Richard Brown, Dr. Carswell, Cochran, Cronin, Dick, Dr. Dougan, Dunlop, Ferguson, Finlay, Gray, Hamilton, Main, Shaw Maxwell, G. Mitchell, Morrin, Robertson, Sandilands, D. M. Stevenson, Stewart, Willock, and D. Willox—26.

For the previous question there voted—Bailies Murray, Dick, Robert Anderson, Cleland, and Carswell; Treasurer Colquhoun; River-Bailie Cuthbert; Councillors Alexander Brown, Cunningham, Dallas, Dickson, Graham, Guthrie, Hutcherson, Kerr, Martin, Murdoch, Oatts, Osborne, and Shearer—20.

Declined to vote—The Lord Provost; Councillors M'Farlane and Steele—3.

On the suggestion of the Lord Provost, Mr. Ferguson accepted Mr. Gray's amendment.

### Liberals and the Land Question.

Councillor H. S. Murray recently addressed the West Edinburgh Liberal Association on the "New Tax," and thus the Edinburgh (Liberal) *Evening News*:—

The marvel is that so little attention is paid to the subject by leading Liberals. The result is that in the absence of guidance Liberals in all parts of the country have been allured into crude nationalisation schemes which carry with them the germs of Socialism. In the East there has been a remarkable apathy on the question; and were it not for the efforts of energetic outsiders like Mr. Murray, the Liberal party, so far as land and fiscal reform is concerned, would be practically without influence. The deplorable feature of the situation is that, despite the efforts of enthusiasts, leading Liberals are still in a state of haziness about the new land reform agitation.

THEY HAVE A SUSPICION

That somewhere there lurks in the agitation

the germs of Socialism. The truth really is the the new agitation is simply the logical development of the Free Trade movement associated with the name of Cobden. Mr. Lang Todd referred to the congestion of the population in towns, with all its attendant evils—overcrowding, disease, poverty and crime. How many people are aware that this state of things dates from the time when landowners, in addition to shifting their fiscal burdens to the shoulders of the people by means of enclosures, drove the people from the land into the towns? It suited the land monopolisers to raise a hue-and-cry against the capitalists early in the century in connection with the distress among factory workers. Not content with driving the labourer off the land, the aristocracy began to harass capitalists by demanding fancy prices for all land required for industrial purposes. By the action of the landed interests, the progress of towns, the progress of the people, socially as well as financially, has been arrested by means of the prohibitive tax levied by the ground landlord.

WHAT, THEN, IS THE DUTY OF LIBERALS?

Plainly, their duty is to re-arrange taxation so that the land, as in old days, will bear its proper burden. Let land near towns be taxed, not on its agricultural value, but on its real value, and at one blow you redress a colossal anomaly. No longer would the ground landlords of London, Liverpool, Manchester, Edinburgh, Glasgow, etc., pocket enormous sums while they escape taxation. By placing taxation, not on bare agricultural value, but on economic value, not only would local taxation be relieved, but a blow would be struck at the pernicious system of keeping land out of its proper and natural use. The era of feudalism is long since past. It should be the work of Liberalism to clear the ground of the decaying relics which still block the path of progress.

### Truths for Trades-Unionists.

If there is such a thing as co-ordinated truth in the universe; if there is any relation between cause and effect, then organised labour will never solve the out-of-work problem, or the wages problem, until it drops trade matters, personal quarrels, factional animosities, etc., and strikes at the fundamental cause of industrial depression—monopoly of natural opportunities.

We have a system of taxation by which burdens are placed upon productive enterprises. We fine annually the man who employs labour in any useful capacity. We fine the man who engages in trade, domestic or foreign. We raise the prices of what some have to sell and others must buy. We create opportunities for "cornering" the products of labour and building up trusts and monopolies. We relieve from taxation to a great extent those who buy up the earth and wait for the necessities of future generations who must live on it.

I don't believe that five per cent. of our members have the slightest knowledge of political economy. This is not because they are naturally stupid, but because they are too lazy to study it. And until they do study it they are like the man in the hole who would not take thought as to how to get out—they will stay there until they do.

We have had law after law passed by legislators—factory inspection laws, child labour laws, sweat-house laws, eight-hour laws for labour in public works, mechanics' lien laws—and what have they done for the out-of-work? They have failed because they were not based on a knowledge of fundamentals. Restriction and regulation are not for our good but Liberty. We don't need inspection and protection, but the right to earn a living. Then we can protect ourselves.

"Why don't you advocate something practical? The Single Tax is all right, but what shall we do now?" are questions which have been asked me. Well, a party of hunters from the city got lost in the woods. They met an old trapper who knew every inch of the country. They desired to learn the way back to civilisation. He told them.

"But we don't want to go that way," said the spokesman.

"But that's the only way out," said the trapper.

**Our Natural Storehouse, the Land, is Locked.**



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

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

### Single Tax Lectures and Discussions During the Past Month.

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

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

Alexandria Liberal Association—John Paul.

Milton of Campsie Liberal Association—William Webster.

Millport Liberal Association—Wm. Webster and John Paul.

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

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

Bohemia Liberal and Radical Club—W. Chapman Wright.

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

### The "New Tax."

BY H. S. MURRAY.

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

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

#### WHAT ARE IMPROVEMENTS?

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

#### AN ILLUSTRATION.

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

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

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

#### OBJECT OF THE "NEW TAX."

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

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

#### THE CASE OF LORD PENRHYN.

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

#### THE LAND A COMMON GIFT TO HUMANITY.

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

#### THE FAILURE OF SOCIALISM.

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

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

#### "WHAT WE REQUIRE"

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

### They were in the same Boat.

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

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

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

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

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

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

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

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

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

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

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

**The Single Tax is the Key to Open it.**

within you; but what's the good of it if there is no chance for it to express itself? If God gives you the power to work, why don't He give you the power to turn work into results? The one is a mockery without the other!"

"Young man, you've hit the very centre of the bull's eye," exclaimed the other, dropping at once all the air of bluff and bluster. "God does give to all men opportunities to work. He gives them freely and in great abundance. The trouble is a few men swoop 'em all in. They use the hocus pocus of the law and get control of all opportunities to labour, and hold on with such a grip that the poor man is driven to beg of them as a favour what is really his own by right of gift from God. It isn't because God hasn't furnished opportunities enough, but because some men monopolised them, that I stand here in shabby clothes, and wait the 'yes' or 'no' of a fellow man to decide whether I may or may not earn food for my wife and comforts for my little ones.

"Well, old man, we've got to face the situation; I'm in the same boat," said the other, softening. "Do you think if opportunities were free, that I would choose the drumming business? Do you think I would sharpen my wits for no other purpose than to bore people into buying what they don't want? Do you think it's a fascinating outlook, the probability of totting this sample box the rest of my life time? Let's shake."—*L. E. Wilmarth in "New Earth."*

### The Castle of Pain.

A Stranger came from the Ocean of Mind,  
To visit our Castle of Pain—  
Whose walls are far toward the evening star  
In the Mountains of the Brain.

The way was long, the path was steep,  
The mountains rough and high;  
But over the snow he saw the stars,  
And heard a distant sigh;

'Twas not the sigh of one sad heart,  
But millions in deep despair.  
He hastened on to the castle wall,  
And entered its portal fair;

And there he found a Mighty Man  
With millions of heads and hands  
Toiling in fear, with many a tear,  
For a Dwarf with a Golden Wand.

"And who is this with his million hands  
That grovels in fear and pain?  
And who art thou, O mighty one,  
That binds him without a chain?"

"I am the Lord of Everyland,  
The Owner of Everyplace;  
This blind obedient Giant  
Is my chattel—the Human Race."

Then the Stranger drew from his quiver True  
An arrow of keenest Light,  
And the tyrant was slain, and the Castle of Pain  
Melted forever from sight.

A. F. BROOMHALL.

Count me o'er the earth's chosen heroes—they were  
souls that stood alone,  
While the men they agonized for hurled the Con-  
tumelious stone,  
Stood serene, and down the future saw the golden  
beam incline  
To the side of perfect Justice, mastered by their Faith  
Divine,  
By one man's plain truth to manhood and to God's  
supreme design.  
By the light of burning heretics, Christ's bleeding feet  
I track,  
Toiling up new Calvaries ever with the cross that  
turns not back,  
And these mounts of anguish number, how each  
generation learned  
One new word of that grand *Credo* which in prophet  
hearts hath burned  
Since the first man stood God-conquered, with his face  
to heaven upturned.  
Then to side with Truth is noble when we share her  
wretched crust  
Ere her cause bring fame and profit, and 'tis prosperous  
to be just;  
Then it is the brave man chooses, while the coward  
stands aside,  
Doubting in his abject spirit, till his Lord is crucified,  
And the multitude make virtue of the faith they had  
denied.

Lowell.

"I have here," said the agent, "a little book that will show you how to be your own lawyer." "If it would show me how to be somebody else's lawyer," said the man with the black beard, "I might buy it. But what is the use for a man to learn how to rob himself."—*Indiana Journal.*

### The Single Tax Platform.

The Single Tax contemplates the abolition of all taxes upon labour or the products of labour—that is to say, the abolition of all taxes save one tax levied on the value of land, irrespective of improvements.

The Single Tax is not a tax on land, and therefore would not fall upon the use of land, and become a tax upon labour.

It is a tax, not on land, but on the value of land. Thus it would not fall on all land, but only on valuable land, and on that not in proportion to the use made of it, but in proportion to its value—the premium which the user of land must pay to the owner, either in purchase money or in rent, for permission to use valuable land. It would thus be a tax, not on the use or improvement of land, but on the ownership of land, taking what would otherwise go to the owner as *owner*, and not as a *user* of the land.

In assessments under the Single Tax all values created by individual use or improvement would be excluded, and the only value taken into consideration would be the value attaching to the bare land by reason of neighbourhood, public improvements, etc. Thus the farmer would have no more taxes to pay than the speculator who held a similar piece of land idle, and the man who on a city lot erected a valuable building would be taxed no more than the man who held a similar block vacant.

The Single Tax, in short, would call upon men to contribute to the public revenues, not in proportion to what they produce or accumulate, but in proportion to the value of the natural opportunities they hold. It would compel them to pay just as much for holding and idle as for putting it to the fullest use.

The Single Tax therefore would—

(1.) Take the weight of taxation off the agricultural districts where land has little or no value, irrespective of improvements, and put it on towns and cities, where bare land rises to a value of tens of thousands of pounds per acre.

(2.) Dispense with a multiplicity of taxes and a horde of tax-gatherers, simplify government, and greatly reduce its cost.

(3.) It would do away with fines and penalties now levied on any one who improves a farm, erects a house, builds a machine, or in any way adds to the general stock of wealth and employs labour. It would leave every one free to apply labour, or expend capital in production or exchange without fine or restriction, and would leave to each the full product of his toil, whether of hands or brain.

It would, on the other hand, by taking for public uses that value which attaches to land by reason of the growth and improvement of the community, make the holding of land unprofitable to the mere owner, and profitable only to the user. It would thus make it impossible for speculators and monopolists to hold natural opportunities—such as valuable land—unused or only half used, and would throw open to labour the illimitable field of employment which the earth offers to man.

It would thus solve the labour problem, do away with involuntary poverty, raise wages in all occupations to the full earnings of labour, make over-production impossible until all human wants are satisfied, render labour-saving inventions a blessing to all, and cause such an enormous production, and such an equitable distribution of wealth, as would give to all comfort, leisure, and participation in the advantages of an advancing civilisation.

The ethical principles on which the Single Tax is based are:—

(1.) Each man is entitled to all that his labour produces. Therefore, no tax should be levied on the products of labour.

(2.) All men are equally entitled to what God has created, and to what is gained by the general growth and improvement of the community of which they form part. Therefore, no one should be permitted to hold natural opportunities without a fair return to all for any special privilege thus accorded to him, and that value which the growth and improvement of the community attaches to land should be taken for the use and benefit of the community.

### Land Values at the Town Council.

4 ROSEBERY TERRACE,  
GLASGOW, 6th March, 1897.

(To the Editor of the *Single Tax*.)

SIR,—Referring to the article which appeared in your issue of this month, under the above heading, and to the paragraph which reads—"What has Councillor Cunningham to say for himself; we are entitled to ask? He voted against these two motions, yet he invited the electors in November last to 'Vote for Cunningham and the Taxation of Land Values.'" The two motions referred to were that of Councillor Ferguson, on 25th December, 1896, to seek the co-operation of twenty-five of the principal towns in Britain and Ireland to petition Parliament for powers to tax land values for local purposes; and another motion, on 22nd February, also by Councillor Ferguson, for practically the same thing, but the co-operation of only eight towns was asked in the second motion.

I do not usually reply to newspaper comments, but as you have had the courtesy to forward me a copy of the paper, and as I have no doubt your strictures were made in good faith, I feel that you are entitled to the corresponding courtesy of a reply, believing that you will also give me the credit of having acted in good faith, of having to the best of my ability explained to the electors my views as to the Taxation of Land Values, and having also, to the best of my ability, embodied these views in my votes in the Council.

At my meetings I seldom or never expressed myself in favour of the Taxation of Land Values, without an explanation of what I meant thereby, and, with your kind permission, I should like to do so again in this letter to your paper. In the first place, when I use the word "Taxation," I mean Taxation, and not Confiscation. An appropriation of the whole value of any article cannot, without abusing the natural meaning of the word, be called Taxation, and I never willingly allowed anyone to understand that I had any sympathy with a movement to appropriate the whole value of land. [The italics are ours.—Ed. S.T.] On the other hand, I am firmly persuaded that unfeudal land within the boundaries of a city is not at present bearing its due share of taxation, and that a very real injury to the community is the result. In this persuasion I am not alone, for many of our prominent public men, from the Prime Minister downwards, have indicated that in their opinion this is so, and I sincerely hope that in the immediate future something will be done to remedy the evil, which is a greater one than may at first sight appear. It is not merely that the taxation on other property is heavier than it would be if unfeudal land bore its fair share—that is perhaps the smallest consideration—but it also has a tendency unduly to raise the cost of fees, and consequently the rents of houses, by encouraging the proprietors of unoccupied lands to hold them back in order to obtain exorbitant prices.

At the present time I believe that Assessors have the power to value unoccupied lands within a city boundary, at what they might bring yearly, if let for grazing or agricultural purposes, but in most cases these lands are not agricultural subjects but feuing lands generally of great capital value. In my opinion it would be of immense practical importance, and only just, that powers should be obtained to rate such lands on their real, and not on a merely nominal value, which might easily be ascertained by taking the capital value which they would fetch if exposed for sale in the open market, and assessing upon a reasonable interest upon such capital value. It might also be a principle in valuing any such land which might be wanted, that the valuation for a compulsory rate should not exceed the value put upon it by the landlord for assessment purposes.

These are the views which I have advocated upon public platforms, and which I am still prepared to advocate until reform is obtained; but these are not the views which were meant to be forwarded by the motions, against which I voted.—Yours truly,

T. M. CUNNINGHAM.

[This letter is noticed on page 2.—Ed. S.T.]

### The Maxwellton Right-of-Way.

The landlord has won this case against the villagers. The expenses are heavy, and a Subscription Sale in aid of the defence fund has been initiated. It takes place on the 15th May. There are 32 prizes. The tickets (price 6d. each) are in books of 20. Mr. Richard Whyte is secretary of the committee, and tickets can be had from him at 69 Bain Street, Glasgow, or at *Single Tax* office, 56 George Square, Glasgow. Mr. Whyte appeals, on behalf of his committee, to the readers of the *Single Tax* to lend a helping hand in the sale of tickets, which, we trust, will find a ready response,

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. See list on cover.

### LONDON AGENT—

W. REEVE, 185 Fleet St., London, E.C.

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