

The SINGLE TAX

THE MONTHLY JOURNAL OF THE SCOTTISH SINGLE TAXERS.

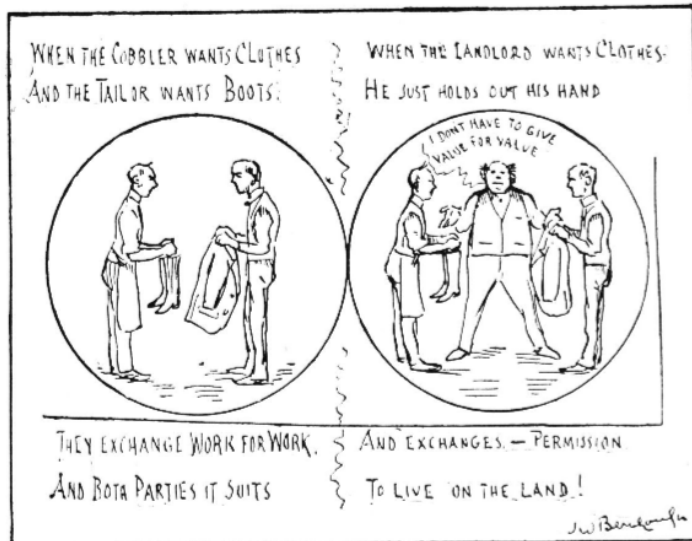
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PRICE ONE PENNY.

VALUE FOR VALUE.

IF one man can command the land upon which others must labour, he can appropriate the product of their labour as the price of his permission to labour. The fundamental law of Nature, that her enjoyment by man shall be consequent upon his exertion, is thus violated. The one receives without producing, the others produce without receiving. The one is unjustly enriched, the others are robbed.—Henry George.



I WARN ministers and I warn landlords and the aristocracy of this country, against forcing on the attention of the middle and industrious classes, the subject of taxation. For great as I believe the grievance of the protective system, 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 the Corn Law itself.—Cobden.

Notes and Comments.

"At Home" on Economics.

The Executive of the Scottish Land Restoration Union have arranged to be "At Home," on Saturday evenings, at 7 p.m., at their premises, 56 George Square, Glasgow, for the discussion of economic questions. Members and friends are cordially invited to attend. The discussion, on Saturday first, 6th inst., will be on "Betterment," which was adjourned from last meeting, and will be opened by the president, Ex-Bailie Burt, J.P.

The Executive trust that the members and others interested in the discussion of politico-economic questions will endeavour to make these meetings known. Ladies are specially invited.

A perplexed correspondent of the *Glasgow Evening News* has a "political poser" which he wishes to get solved. He had heard a certain young man declare, in the course of a lecture he was delivering on Socialism, that Socialism had a moral basis founded on the teachings of Christianity. The same evening, having gone to another Socialist meeting for the purpose of getting more light, he was astonished to hear a second Socialist lecturer declare that Socialism was antagonistic to Christianity, and he now wishes to know which of the lecturers was right.

The question has not been definitely settled yet, but the Single Tax is making satisfactory progress in the interval.

The Liberal Candidate for Forfarshire has apparently a ready facility for recalling points which his opponents would rather he had forgotten. A Rev. Mr. M'Bride having questioned his right to support a bill in favour of one man one vote until one vote one value had been secured, was promptly informed that the Tories had pretended to have that question under consideration at the last General Election, but had not yet made any effort to give effect to it. However this may be, we may at least rest assured that the Tories know the value of every vote cast for their side, and are not likely to do anything towards diminishing the superfluous votes of their supporters.

These questions of votes and values raise a very pretty question for the Single Taxer's consideration. If the old qualification for voting—namely—that of having paid rates, remains when the Single Tax comes into operation, the landowners only will have the right to vote, and, this being so, we may expect the Single Tax to be voted off as often as it is voted on—See?

Direct and Indirect Taxation.

Mr. E. K. Muspratt, president of the Financial Reform Association, has in a letter to the principal British daily papers, commenting on the report of the Royal Commission on the financial relations between Britain and Ireland, condemned the system of grants in aid, as they are fraught with evil, they encourage extravagance, and invariably tend to relieve the richer at the expense of the poorer classes of the community; and that as it has now been admitted by all parties that the taxation of commodities is essentially unjust, the time has arrived to revise our system of taxation, and relieve the pressure of rates by the Taxation of Land Values. Mr. Muspratt further affirms that the verdict of the Royal Commission simply endorses what the Financial Reform Association has been insisting upon for nearly fifty years, viz.:—"That justice in taxation is impossible so long as so large a portion of that taxation is raised by Customs and Excise Duties."

How to Undermine the Lords.

"We are surprised," says *Reynolds' Newspaper*, "that so good a Radical as Mr. Labouchere should cling to the old-fashioned notion—by the way, it was Lord Rosebery's notion, too—that the primary article in the Radical creed at the present moment should be the abolition of the House of Lords. No one will accuse us of any love for that assembly. But we would remind Mr. Labouchere that we have piped to the country on the question of the House of Lords, and the country has refused to dance. And why? Because the question seemed too remote and theoretical. In the Debating Societies of our youth we have thrashed out that subject hundreds of times. But the English people will not change merely for the sake

of changing. Give them a burning question; place the Lords in antagonism to this question, and they will be scattered like chaff before the wind. And what question more affects them than the Lords? They will never be abolished by merely bawling outside their citadel. We must undermine the fortress itself. And the undermining we propose is the Taxation of Land Values.

The Trend of Liberalism.

Commenting on Mr. Haldane, M.P.'s, recent remarks on the "unearned increment," which are anything but clear, the *New Age* says:—

All we care about in the meantime is that Mr. Haldane, M.P., is committed to the principle. The important point to be observed is that among leading lights of Liberalism it is coming to be seen that a great Progressive policy is impossible apart from the destruction of the land monopoly. Presently, we may rest assured, it will dawn upon the leading lights that, by the absurdly simple device of taxing these land values, they may gradually, and without the slightest injustice or any real hardship, be transferred to the community, and land monopoly, with all the powers of exploitation that depend upon it, be utterly destroyed, and justice established.

"The Financial Reform Almanack for 1897."

We have to heartily recommend to our readers this guide to a proper understanding of political and social questions. Apart from statistics, on nearly every public question of importance, the articles on Local Taxation, the Income Tax, Mining Royalties, Free Trade, the House of Lords, and the Housing of the People, are specially interesting and instructive. No public speaker or student of politics can afford to be without a copy of the Almanack, which can be had at the booksellers for One Shilling. Mr. R. Gibson, 16 Queen Street, Glasgow, can supply any number of copies. In another column we give the article on Mining Royalties.

Sir George Trevelyan's Retirement.

In active British politics the cause of the Single Tax has lost a good friend in the retirement of Sir George Trevelyan from the parliamentary representation of the Bridgeton Division of Glasgow. It is all the more to be regretted that Sir George retires through ill health. No one can complain, however, of his

OFFICE—56 GEORGE SQUARE, GLASGOW.

contribution to advancing the cause of reform and the commonweal during his thirty years of parliamentary life. He stood in advance for the people's enfranchisement, and when the Single Tax was brought before him as a remedy for industrial emancipation, he studied it like a true statesman, and pronounced himself unhesitatingly in favour of the Taxation of Land Values. The very last time he addressed his constituents he said, referring to land monopoly:—

Agricultural land within the boundaries of the burgh was land which was being kept until by the industry of the burghal community, and by the taxes taken from the people who lived and worked there, that land had attained a fancy value. He would cut the difficulty by taxing that and all other lands on their value as land.

For once we agree with the *Glasgow Herald* that:—

On whomsoever the choice of the electors may fall, he will not be a truer gentleman, a more conscientious representative, or a more highly-cultured scholar than the late member.

Mr. H. S. Murray's Jedburgh Speech.

Commenting on Mr. Murray's address to the Jedburgh Liberals, the *Edinburgh Evening News* says:—

Mr. H. S. Murray had no difficulty in showing the absurdity of the landlord contention for absolute ownership. It would be as reasonable to claim absolute ownership of the sea, as Mr. Murray very lucidly showed by his pointed illustration. Imagine a man claiming absolute ownership in a portion of the atmosphere, claiming royalties on the breathing capacities of the people! Such a man would get leisure to cultivate his craze for monopoly in a lunatic asylum. But the land monopolists we send to the House of Lords, load them with titles, and vote sums out of the public purse for their assistance when they fall upon bad times. Instead of being relieved of taxation, land should be compelled to resume its proper burdens. There is no need for a revolution. A step could be made by way of emphasising the doctrine that the State is the absolute owner by levying the tax on the present value, not that of 1692. Instead of the paltry million now raised, there would flow into the exchequer between twenty and thirty millions a year. The Liberal party will never do effective work on the land question till all sections agree upon a common line of action. Moreover, by insisting on land bearing its natural share of taxation in the form of land values reformers are making no revolutionary demands: they are simply relieving the people of the burdens which the aristocracy put upon them in the old days of privilege, and at the same time laying the basis of the only rational system of taxation, the value of which commended itself to the far-seeing genius of Adam Smith.

Employment at 10s. per Head.

From the annual report of the St. Martin le Grand's Labour Bureau, it is stated that last year 437 persons found employment through its agency, at a cost of some 10s. per head. The game is not worth the candle, when it is remembered that some other 437 persons out of work lost their chances of employment, through the interference of the Bureau on behalf of its patrons. What has really happened is that the ratepayers have spent 10s. per head on the selection of 437 persons for employers of labour. The only new jobs created have been for the people who run the Bureau. So far as solving the Labour Problem is concerned, it does not touch the fringe of it. It is merely a bonus out of the rates to assist employers of labour to obtain suitable help. It is charity to those who need it least, and taken from the rates, is a public contribution to the maintenance of things as they are. A Tax on Land Values would add something to the rates and open up the land—the natural Bureau for the employment of labour—free.

For the "Single Tax."

Mr. Fred Skirrow writes:—

I lectured three times last week and was cheered with the reception of our ideas. After my lecture to the Liberal women at Heighley, I proposed to my three friends (who, along with two town councillors and the Liberal agent, who was my chairman, were present), that we should go up to the Conversation and Billiard Rooms, and try to sell some literature. My friends said "never mind, you will do no good: the men who attend are mostly business men and employers." However, I had more faith in my principles, and would go. My friends followed, like men being led to the slaughter.

The Liberal agent introduced me to the gentlemen in the smoke room, and expressed his regret that they had not been down stairs to hear my lecture. When my friend sat down I rose and told the men that I too was sorry they were not at my lecture, but if they wouldn't or didn't come to me I had come to them, and, what is more, I have brought them printed copies of a far better speech than mine. I opened out a parcel of four dozen copies of the *Single Tax*, and told them that I meant to sell every man in the place a

copy of the Scottish *Single Tax*, and I wished them to read particularly Captain Pirie's speech. I went round the room and sold every man in the place a copy, not a single one who didn't buy one. I wish you could have seen my friends look of astonishment as I went around. Every man who came in after also bought one. I sold about thirty or so, and told them of a newsagent who would supply them. I sold a lot of literature at the other meetings too, and found that men who before had tried to sneer at me were friendly and sympathetic. If every man had the faith and perseverance that he ought to have we would move along at a more rapid rate.

For the Next Lease.

The farmer of a large Forfarshire farm was very neatly caught by Captain Sinclair at his meeting at Glamis on Saturday night, and is probably now sincerely repenting that he interrupted the Captain. The candidate was pointing out that the advantage of recent legislation to the farmer was very slight, when the farmer in question cried out—"Aye, but it's worth something." "How much?" said the Captain. "£15 a-year," said the farmer. "Then," said the Captain, "the landlord will remember that at the signing of the next lease, and it will be advertised that £15 a-year has been taken off the public burdens of the farmer, and the farm will be let for so much the more."

That aspect of the matter had evidently not suggested itself to the farmer before, who relapsed into silence; but there are plenty of landlords in Forfarshire and elsewhere willing and able to take the hint, and at every farm-letting the effect of the reduction of the public burden on the farmer will be carefully calculated so that the landlord will get all the advantage in a higher rent. The only case in which a farmer has any chance to benefit by the remission of taxation is where he has only recently entered on a long lease, and even there, the landlord will not fail to remind him of the fact when he next applies for a reduction of rent on account of the bad times. It is a proof positive of the general dulness of the understanding of the farmers that they have not clearly seen this fact already.—*North British Daily Mail*.

The Bees and the Drones.

"Protection, my friends, that's what you need," said a big Hornet, at the Busy Bees' Convention; "Protection from those cheap foreign pauper bees that are deluging us with their cheap pauper honey and depriving you of work. No drone, I say, should be allowed to eat foreign pauper honey. They should be compelled to stay in our hive and eat our honey, then you'd have plenty of work. Work! that's what you need my friends, plenty of work." (Applause). "It's very simple," continued the big hornet, "suppose these foreign pauper bees were allowed to bring all their cheap foreign honey into our hive—absolutely free, what would happen? My friends, I tremble at the thought! Why, you'd all be idle and you'd starve to death for the want of work. Work, that's what you common busy bees want, lots of work, the more work you get the better you're off. Blessed be he who invented work." (Great applause). "Mr. Speaker," said an intelligent looking bee, "suppose, the drones were compelled to remove those 'keep off the flowers' signs. Couldn't we go to work and gather honey for ourselves? And if the drones preferred foreign pauper honey to ours let them have it, say I; so much the better for us, the fields and flowers don't belong to the drones, my friends; they were made for all of us to use and no drone should be allowed to hold them out of use any longer. The earth belongs in usufruct to the living, and should not be bought and sold like other property." (Cries of Anarchist! Put him out! kill him! etc.)

An Appeal to Liberals.

By THOMAS SCANLON, in the *Financial Reformer*.

If Liberalism is idle, it is not that she has not good work ready to her hand. If she is dumb, it is not that she has not a song to sing well worth the hearing. Sincerity is the one thing needful. If she wishes to regain her old ascendancy over the masses, she must be always with them; if she leaves them to themselves for awhile, will they not, like the Israelites of old, fall to worshipping false gods and believing false prophets? In short, if she wants to be trusted by the people, she must take up her cross and accompany them.

Depend upon it, the lost sheep have not left the fold for nothing. They have not sought the visionary pastures of Socialism and the Independent Labour Party out of mere sport. They have sought them because of the apathy of us Liberals. Their defection is the measure of our neglect. There is a way by which they can be brought back to the fold—a way which involves no sacrifice of principle, because it is, in fact, the re-assertion of principle. There is a way to put an end to the spread of these economic heresies which are thinning the Liberal ranks, and making serious inroads upon the common-sense of the English nation. Will the Liberal Party take that way? Will they prove to the British people that Liberalism contains within itself full potentiality for realising every political aspiration to which they can justly lay claim? That is the question which Liberalism has to answer.

The Englishman has every right except the right to live. He has the right to vote, the right to say what he likes, the right to buy and sell. Education he shall have, whether he likes it or not, justice too he can have by paying for it. The highest State appointments are within his grasp. These things pre-suppose the right to live! Yes, but where is it? Make your English citizen free. Give him a stake in the country, and he will then not ask for State interference. Give him something to *own*, and he will not ask for collective ownership. Tax Land Values, liberate the natural fountain of wealth; in a word—give every Englishman the right to live, if your Liberalism is sincere. The Liberalism that does not concede that right will fail as it deserves to fail!

Scottish Liberals and the Rating Bill.

The Scottish Liberal Association have just issued a propaganda leaflet on the Rating Bill, in which the act is rightly denounced as "a delusion and a fraud," so far as its alleged relief to the farmer is concerned. The leaflet also states that:—

The amount of the grant equals one penny per £ of income tax, or twopence per lb. on tea, and it might have been used to relieve such taxation, which would have been a benefit to all; but, instead, it has been spent wastefully for the benefit of one single class, which already has many privileges. If the principle of this bill is right, then any other industry in the country that can allege depression has an equal claim upon a share of the taxes of the whole community. Where would this end if it were carried out?

A very pertinent question which can be very well answered. It would end in every depressed industry being supported by the rates. It will be said this cannot be done, and therefore is an absurd statement. Imagine the people being rated to support their own industries. But ownership of land does nothing to any industry but depress it. The rent of land, taken by a class for their private uses, is simply so much taken that ought to go to pay the way of national and local government, while industry is saddled with the rates and taxes to the amount of some £130,000,000 per annum. Relieve industry of this burden by taking the natural revenues, the rent, or values of land, for the maintenance of government, and there will be an end of the cries for relieving depressed industries. But so long as trade is hampered with the rates and taxes which are ever increasing, just so long will the wail for protection be heard in the land.

Progress in the State of Washington.

Mr. E. W. Hay, a member of the Legislature of the State of Washington, U.S.A., writes as follows:—

The Lower House of our Legislature, which convenes on the 11th of next January, is made up of seventy-eight members, over sixty of whom are pledged, by their party platform, to pass a law granting "a liberal exemption from taxation of personal property and improvements in and upon land;" the Upper House has thirty-four members, twenty of whom are pledged to do the same thing. This pledge, in the party platform, is the result of the active work of Single Taxers who were members of the Convention. How large an exemption we shall be able to secure cannot at this time be foretold; but when you take into consideration the fact that twenty members of the Legislature, including myself, are out-and-out Single Taxers, willing and anxious to exempt everything from taxation except Land Values, you will agree that the situation is at least encouraging. On the 10th of this month the Single Taxers held a Convention in Seattle, that resulted in the election of a State Propaganda Committee of fifteen members. This Committee is going actively to work to organise the State, and make the most of the favourable conditions now existing, for the success of the Single Tax principle.

Ask all Candidates for Municipal and Parliamentary Honours this Question—

Mining Royalties.

In this country the Crown is the proprietor of gold and silver mines, but in 1568, in the case of the Queen v. Northumberland, the decision of the judges was, in effect, that all the baser metals belonged to the owner of the land. This decision was evidently considered as of doubtful weight, for we find that the landholders deemed it necessary to get it confirmed and relieved from ambiguity by the Acts of 3 William and Mary, cap. 30, 5 William and Mary, cap. 6, 55 George III., cap. 134, which confirmed private property in mines containing copper, tin, iron, or lead, although they might also yield some gold or silver, subject to a right of pre-emption of the minerals by the Crown.

Now the Parliaments of William and Mary were about as corrupt as could be, and in every way the members strove to feather their own nests. The King could not oppose them, for he did not know when the popular caprice might send him back to his beloved principality. And so we have the spectacle of the few landholders, who made up the corrupt Parliament of the time, laying claim to one portion of the national wealth after another, and passing laws conferring special privileges upon their noble and upright selves. But had they been the most virtuous collection of senators the world has seen, they would, in passing such Acts, have been going far beyond their powers. The people who lived three hundred years ago could have no "right" to say that certain men living to-day shall have as their exclusive possession the minerals contained in the land. They had not the right to do it for their own time, much less for all time.

But these landowners having got possession of the minerals to themselves and their heirs, began to have a scrupulous regard for the rights of certain individuals. In the matter of "straining at gnats and swallowing camels" our British landowner Pharisees, with the aid of their Scribes, could have given lessons to their Biblical prototypes. Having deprived a whole nation of their rights to all time, they straightway proceed to legislate that the life tenant of an estate shall not be allowed to do anything to the injury of his successor. He cannot grant a lease for above a certain limited number of years, lest he sell that which in right belongs to his successor.

The recent Report on Mining Royalties says:—

Recent legislation, however, has, in the public interest, enlarged the powers of limited owners. In 1856 an Act was passed to facilitate leases and sales of settled estates (19 and 20 Vict. c. cxx.) by which the Courts of Chancery in England and Ireland were given power, upon the application of the tenant for life, with the concurrence or consent of the parties interested in the succession, to authorise leases of minerals for forty years, notwithstanding such powers were not given by the settlement, on the conditions that the best rent that could reasonably be obtained should be reserved, and that where a tenant for life was entitled to work the minerals for his own benefit, one-fourth, and where he was not so entitled, three-fourths, of the rent should be capitalised.

The italics are ours. How kind it was of legislation to enlarge the powers of limited owners "in the public interest!" How much better it would have been, however, if legislation had curtailed the powers of both limited and unlimited owners "in the public interest." Again, how careful legislation was, notwithstanding "the public interest," to see that nothing was done except "with the concurrence or consent of the parties interested in the succession," and to insist that a certain portion of the rent should be capitalised. The landowners have never been ignorant of the right of each succeeding generation to have that which belongs to it, and the injustice of depriving them of that right. The history of the Laws of Settlement and Entail shows that this is the case, and we have the right to insist that their unjust legislation, their appropriation to themselves of that which belongs to us, should be set aside. Further, any appeal for compensation must be based on the ground of pity alone. At present they are inflicting injury upon the community, and justice can never sanction compensation for loss of the privilege of inflicting wrong upon others.

The proprietors of minerals other than gold or silver, may be divided into—1st, the Crown, which possesses important proprietary rights over minerals lying below the foreshore and territorial waters, as well as over minerals in the Isle of Man and other

places under Acts of Parliament. The Duchies of Cornwall and Lancaster also possess important mineral property. 2nd, Corporations and Public Bodies; for example, the Ecclesiastical Commissioners, who possess the largest mineral property in the United Kingdom. Universities and Colleges, Municipal Corporations, Charities and Hospitals, and the Board of Admiralty, which possesses the forfeited estates granted to Greenwich Hospital. 3rd, Private Individuals, being proprietors of the surface as well as the minerals, or owning the mineral without having possessory rights over the surface. Moreover, certain persons possess rights of mining in the Forest of Dean, in the King's Field in Derbyshire, and elsewhere, derived either from grants of the Crown, or from some immemorial usage, some of these rights having been confirmed by legislation.

LEASES.

In England and Wales the length of coal mining leases usually varies from 21 to 63 years, but in some cases it extends to 99 years, while on the other hand some small collieries are let on yearly tenancies. The term varies according to the leasing power of the lessor, the extent of property embraced, and the number of seams let; the length of the lease depending upon the arrangements made between the parties. The lessee generally desires to obtain as long a lease as possible, and usually lessors are not unwilling to grant long leases. In Scotland the length of leases is shorter, usually varying from 20 to 31 years. The mines being private property, each landlord has a separate lease, no matter how small the area he owns, and it is quite exceptional for a colliery to be under one lease; most have several, the costs of which, sometimes very heavy, are borne by the lessee. The leases are rarely on the same terms; each lessor gets as much as he can. There are degrees, even in their voracity; one won't accept what satisfies another, and more has to be given to the most voracious to enable the colliery to be worked. We know of a case at this moment in which a lease cannot be worked, as the owner of one-eighth of the property is standing out for his own terms. The only remedy is to apply to the Court of Chancery for a division, a remedy which is worse than the disease.

In these leases power to sell without the landlord's consent is rarely given, and sums are sometimes exacted by the landlord before he will consent to the lessee selling his own property. Not only does he make the lessee pay all the costs of the lease, but he stipulates in it that the lessee shall pay all taxes except income tax, which he would also make him pay but for Parliament; and by this means the immense sums drawn from the fruits of other people's industry contribute nothing to the poor rates, the highway rates, the county rates, the sanitary rates, or the School Board rates, which are all laid upon the shoulders of the lessee.

DEAD RENTS.

The capital for sinking and opening a colliery is all found and risked by the lessee. The landlord does nothing, risks nothing, finds nothings—simply stands by to profit by the labour, the skill, and the capital of others; ready to reap the harvest, or, vulture-like, to feed on the ruins of the unsuccessful adventurer who has lost his time, his labour, and his capital. A short period is usually allowed for the sinking of the pits, after which a rent called the "Dead Rent" begins, which is to be recouped out of the coal when worked. Occasionally this recouping runs through the period of the lease, but it is generally for short periods. Whether sufficient coal is got to cover the dead rent matters not to the lessor; if short, or if perhaps the lessee has not been able to work the coal, or perhaps not even have reached or found the coal, the dead rent must be paid; if the coal is being worked, and over the dead rent, the full amount has to be paid. No matter what happens, the lessor is on the right side. "Heads I win, tails you lose," is practically the landlord's way of dealing with the tenant in the dead rents. In the report of the Royal Commission, it says:—

This "dead rent" varies according to circumstances, and is a matter of arrangement between the parties. The amount fixed is generally settled in relation to the probable output, regard being had to the circumstances of the area leased, such as the number of and thickness of the workable seams, and the capability of the mine for rapid development or otherwise. The fixed rent usually averages from £1 to £2 per acre of surface area, though in exceptional cases it varies from £2 to £5.

But the gentleman to whom we are indebted for much of the information in this chapter,

and who is an authority on the question, says:—

The sums put into the landlords' pockets from these dead rents, without any consideration, are enormous. No estimate can be formed. No returns are made. It is a gold mine, worked vigorously and unscrupulously, and the landlords carefully keep to themselves the knowledge of its proceeds. It is not long since that a colliery in Lancashire which had to liquidate had overpaid £60,000 in dead rents; another at this time has £260,000 overpaid. This latter is so serious that a Bill is in preparation to enable overpaid dead rents to be recouped. These cases are in Lancashire, but every mining district can show similar cases of its own. We will just mention another case in North Wales. The sinking of a colliery, through unforeseen difficulties, was most costly, exceeding fourfold the original estimate, and far exceeding the time calculated. During this time the period for recouping expired. The landlord upon whose land the pits were sunk refused to extend the time for recouping to enable the lessees to get back their money, which was over £3,000: this money the landlord kept in his pocket, and the coal, when worked, he made the lessee pay for.

Other instances could be given in proof of his statement.

ROYALTIES.

There are no fixed royalties; every landlord gets as much as he can, which is the limit of his liberality. In the same taking there are often as many different royalties as different leases. They vary as to places, times, and circumstances. In some places the price is per foot per acre, others a percentage upon the price at the pit's mouth; others again at a tonnage rate. The landlord, in fact, extorts the highest amount the lessee can possibly afford to pay. Every advantage in quality of mineral or advantage of situation means so much in the owner's pocket. Mr. G. W. McCreath, mining engineer, Glasgow, in his evidence before the Royal Commission, admitted this (vol. II., p. 331):—

(Chairman—The Earl of Northbrook.) Am I to understand, then, that anything the proprietor could afford to pay to the landlord would be reasonable?—Yes, I think so.

Even if it were 1s. a ton?—I think it would.

Is the distance from the port of shipment taken into calculation in arranging the amount of royalties paid in Scotland?—The coalmaster simply considers what he can afford to pay; it is for the lessee to consider what he can afford to pay. That is his business.

Is the distance taken into consideration when you are making the bargain for a royalty?—Yes, it depends upon the distance that the coalfield is from the market.

Do you know of any case where a mine which is further situated from the market is paying a larger amount of royalty than a mine nearer to it?—Yes.

You do?—Yes, five times over. It depends upon the value of the coal seam.

Then it does not depend upon the distance to the port of shipment?—Yes, it does. If that valuable coal, which is at a great distance, had been at a shorter distance, then the royalty would have been so much higher.

Take the same class of coal; do you know of cases in Scotland where for the same class of coal a mine at a further distance from the market would pay a greater royalty than the one nearer?—It might be.

It might be?—Yes, to some extent. One colliery might be more fortunately situated than another.

(Mr. Robertson.) What is the highest royalty charge, in your experience, operating now in Scotland?—On common coal?

The highest charge on coal?—As wayleave or royalty only?

As royalty?—3s. 6d. on gas coal is the highest that I know of.

And on the other classes?—1s. 4d. is the highest on common coal.

Is that 1s. 4d. on tripping?—It is on tripping.

Can you say what proportion the small coal in the tripping holds to round coal?—Roughly, about one-third.

Does that mean a much higher charge on the round?—Yes.

The royalties vary according to circumstances; in some cases they are a fixed sum per ton raised, in others a fixed sum per acre worked, and others a sliding scale varying with the selling price of the coal raised. The latter was probably a survival of the primitive arrangement whereby the proprietor received as his share a percentage, in kind, of the coal raised. Sliding scales, however, seem to have been generally superseded by fixed rates of royalty until the depression in the coal trade some seven years ago forced the lessees to seek relief from the high payments to which they had agreed. The proprietors, while agreeing to afford a reduction, stipulated that the price should in future be based on a sliding scale, so that in case of a revival of prices they would participate. The scale is generally one twelfth of the selling price at the colliery, with a fixed maximum and minimum cost.—*Financial Reform Almanack, 1897.*

"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 Irish Landlords' Convention.

Henry George once said that if we could get the landowners out into the open to defend their position, half the battle for land restoration would be won, as their claims to land-ownership could not stand discussion. A few years have come and gone since then, but except for a passing kick here and there from a minor light, none of the owners of "our native land" have till now seriously ventured into a justification for their existence. But the hour has apparently brought the man, and Mr. George's prophecy seems likely to be realised.

Speaking at the Irish Landlords' Convention, held at Dublin last month, Lord Londonderry, one of the owners of Ireland, said:—

The ruin of Ireland would inevitably follow the expatriation or expropriation of the land-owning classes. Those who wished to expropriate the landlords had entirely forgotten that the labouring classes could by their votes swamp the tenant farmers as completely as the tenants had swamped the landlords. With a pauper proprietary absolutely without capital, and unable to give employment, Ireland would go completely out of cultivation. History always taught that no matter how much land was divided, it would after a while revert to a comparatively few owners. Who, then, would be the landowners? They would be the Gombeen men, who were determined to extract a good deal more than their pound of flesh.

What an innocent-minded being Lord Londonderry must be to imagine that such a piece of special pleading can do anything but bring discredit on the class he represents. That Ireland would be ruined "if the present landowners were expropriated," can only be true if the present system is maintained. The mere going of one class of drones, to give place to another, can do no good to a landlord-ridden country. But that the country would suffer, as the labourers, those who do most to produce the wealth of the country, could not keep themselves, and are dependent on the present landowners for their living, is simply so much claptrap.

Lord Londonderry refers to the labourers as penniless "paupers without capital and unable to give employment." Why are the people he refers to so poor? Is it not because they have been robbed of their earnings on the land? And if they can produce sufficient now to keep an idle class of aristocratic loafers in comfort and affluence, by what reason does it follow that they would be further reduced in poverty if they were permitted to labour without the payment of rent to Lord Londonderry & Co.

The struggle of Irishmen for political freedom, has brought the light of day in on the Irish Land Question, and shewn it to have been one long bitter struggle on the part of the people to supply the greedy demands of the landlords. Not only this, but eviction has removed the Irish people from their native land to the ends of the earth. The slums of the cities and towns of the country have been fed by the expropriation of the people from Ireland during the entire development of the industry of Britain. The history of Ireland is the Land Question. There is nothing more striking to record than eviction of the most cruel and dastardly character. In recent years, some measure of relief was given the tenant farmers. The State interfered and stopped the rapine of high-handed landlord tyranny, and we are told, forsooth, that the landlords were "swamped" by such legislation, and that, if it continues, the labourers will "swamp" the tenant farmers, and that ultimately Ireland will fall into the hands of the "Gombeen men."

If the rights of the people to the land are recognised by taking the rent of land in

taxation, there need be no fear of the "Gombeen men" usurping the power of the landlords. The Taxation of Land Values will tax the "Gombeen men" and landlordism out of place. These men are in possession just now because of their ability to take the rent of land; when this power is taken from them by the imposition of the "New Tax," their occupation will be gone, but the people will have access to land, with an equal participation in the rent of land.

A great deal is being said and written just now on the over-taxation of Ireland compared with England. But the real taxation on Ireland, and Britain as well, is the tax landlordism levies on the people, in the form of rent. All improvement finds expression in higher rent or land values, and if Ireland were to get taxation reduced, it would only result in rent rising to the extent of such relief. This is the argument that has been used against the Rating Bills of the present Tory Government, even by some of the men who are loud in their demands for justice to Ireland in the matter of taxation.

What is the use of refusing to take an all-round look at the real burdens borne by the people. The Father of Political Economy, Adam Smith, said—"The greatest burden on the land is the landlord." When are we going to have this burden shifted? Only when we resolve to pay the way of the nation with the rent of the land, and relieve the people and the industry of the country from the present burden of taxation. Lord Londonderry and his friends will say that this is rank confiscation. Perhaps it is; but if the rent of land must be confiscated, why, seeing it is a communal product, should the landowning class be permitted to do the confiscation?

Justice demands that this fund be taken for public purposes, and that the land be opened up for use free from the grasping interests of any one class. It is expedient in the highest degree that the industry and commerce of the country should be exempt from all impositions. In the values of land lies the fund best suited for purposes of taxation; and when the system is adopted, Lord Londonderry's fears for the labourer will disappear, as will the "Gombeen" men, and all other parasites that at present prey upon the people and their earnings.

Here and There.

At the Irish Landlords' Convention last month, Lord Londonderry excited amusement by quoting the Chief Secretary's statement that "the rents fixed previously were not too high, but ought to be reduced now." This reminds us of the American judge who, when discharging a prisoner, whom the jury had found not guilty, remarked, that this would be a warning to him.

There was some straight talk all round at the Convention. Lord Templeton said "the Government did not think it worth while to recognise the principle of common honesty in dealing with the property of Irish landlords," and the general opinion seemed to be that the present Government bitterly deceived the "garrison" in Ireland.

Mr. Edwin Adam, M.A., who stood as Liberal candidate at the General Election for the Central Division of Glasgow, addresses the Glasgow College Division, Liberal Association, on the 16th inst., in their Rooms, 272 New City Road. Single Tax Readers cordially invited.

Sir John Stirling Maxwell, M.P., has selected Sir William Laird, Dr. Donald McLeod, and Lord Stair as the three living men who most are representative of Scotsmen at the best, and the Glasgow News asks what about the Duke of Argyll, Sir William Arrol, and the McConagall.

SERVE THE CAUSE BY HANDING THE PAPER TO A FRIEND.

Captain Sinclair was asked during the campaign at Forfarshire if he was in favour of taxing Land Values, and replied in the affirmative. Mr. Ramsay, the Conservative candidate, in reply to a similar question stated that feu duties were already taxed. The heckler got riled a little.

There were twenty-six divisions last session of Parliament taken on the Scottish Landlords' Relief Bill, and the majority of representatives from Scotland was in every instance out-voted by the English Tory representatives. When it comes to a question of legislation Scotland gets nothing for her pains in being in the vanguard of reform. There will be a rude awakening some day.

The North-Eastern Daily Gazette, Middlesborough, has taken up the cause of the Single Tax, and in a recent number a column was given to "The Single Tax; what it is, and why we urge it," by Henry George.

Sir Thomas Gibson Carmichael, M.P. for Midlothian, has advised the whigs not to be overawed by Radical sentiments, but to stand up for their own views, no matter how little support they may obtain. This is excellent advice. It will do the whigs good, and the different views presented in political circles will tend to bring out the truth much better than silent disapproval of Radical principles.

Sir Thomas also told his constituents at Colington, that "in the matter of taxation, people who benefit most should pay most. He favoured the taxation of ground annuals and feu duties." The Taxation of Land Values includes both, and gets at the land speculator at the same time.

A Scottish Trades Union Congress is to be held in Glasgow on the 25th, 26th, and 27th March next. What better subject have they for discussion, apart from organisation, than the relieving industry of taxation, and the overthrow of land monopoly. Some of the more prominent delegates know the case for the Single Tax.

The Single Taxers of New Zealand are greatly delighted with their recent victory in securing powers to municipalities to impose Taxation of Land Values for local purposes. The Upper House opposed the bill until public sentiment forced them to pass it.

The Rev. Hugh Humphreys, at the Dublin Landlords' Convention, stated that the Conservative Government had been a good deal worse to the landlords than the Liberal Government.

The Montrose Liberals think highly of the Single Tax method of solving the Land Question, and mean to keep the Taxation of Land Values before them as a practical reform which must find a first place in the Liberal programme of the future.

The Trades' Councils of Glasgow and Edinburgh have resolved not to recommend the various Trades' Unions to subscribe to the Indian Famine Fund.

When Mrs. Bramwell Booth last spoke in Glasgow, she stated that 6,000 precious souls of homeless people slept under the roofs provided by the social scheme of the Salvation Army.

Up to the present some £200,000 has been subscribed throughout the country to the Indian Famine Fund, £30,000 of which comes from Glasgow. When Mrs. Booth was here she appealed for such a sum for the famine stricken homeless people of the slums, but in vain. Verily, we are a great people.

The Leopold Parliamentary Debating Society have made provision in the Queen's speech for the Taxation of Land Values.

Mr. Joseph Legget, San Francisco, writes:— We are getting on finely on the Pacific Coast. The interest in the cause is deepening and extending. The good news from Glasgow has greatly cheered and encouraged us. I should like very much if you could give us a letter now and again for our columns in the *Examiner*.

Mr. George G. Bryan, Toronto, Canada, writes:—

The success of the Glasgow Election is regarded as a great advance. We do not despair of getting as good a verdict some day here for the Single Tax platform.

Mr. W. W. Bailey, editor and proprietor of the *Johnstown, U.S.A., Democrat*, writes:—

A copy of your excellent paper came into my hands recently, through Mr. John Gray, Boston, and I need not say that I read it with avid interest. You are doing a noble work, and we, of the good cause on this side of the water, are watching the progress of Glasgow with an interest not less keen than your own.

Mr. Worth is preparing an illustrated article on the Single Tax victory in Glasgow for the *Chicago Chronicle*, one of the great American papers.

The Hon. G. H. Reid, Premier of New South Wales, referring to the increase in the wheat yield, the other day, stated that that was an indication that the Land Tax is giving a stimulus to cultivation. He expected, he said, a much larger increase next year; and he argued that, as shown by the great increase in building operations, the tax would have a marked effect in compelling landlords to put their property to use.

According to the census returns, 1891, there are 874,007 families in Scotland. 535,566, or rather more than three-fifths, live in either one or two-roomed houses.

The peace of Europe is maintained by armies and navies at an annual cost of £208,943,648. Britain's quota is £35,595,000. We also pay the landowners some £200,000,000, per annum, for permission to inhabit and work our way in peace and strife in our native land

The *Dundee Peoples' Journal* says:— It is now stated on authority, of which there can be no doubt, that Lord Rosebery opposed Sir William Harcourt's Death Duties Bill in the Cabinet, and that he also wrote a long memorandum on the subject, which is still in existence.

Mr. Alex. Cross, M.P., is being talked up just now by the press for his Bill to abolish the yearly lets in Scotland. The Bill provides that whether taken under agreement or otherwise the occupancy can be terminated by either party giving the other written notice by registered letter of this intention three months before the time it is proposed to terminate the occupancy. It will work out all right when the Taxation of Land Values is applied, and the building sites opened up for the building of extra house accommodation at decent rents.

The Single Taxers of Delaware, U.S.A., are by no means discouraged by the set back they received at the Presidential election. New Club Rooms have been secured, and preparations are being made for a Municipal campaign.

There are over one hundred newspapers in America devoted to Single Tax, ninety favourable, and fifty sympathetic. The *National Single Taxer*, the weekly organ of the propaganda, is being well sustained, and tells of the progress of the movement the world over. Louis F. Post is being invited to take charge as editor.

Mr. Malcolm M'Donald, editor, *Justice*, Delaware, writes:—

We value your *Single Tax* very highly. Many thousands of Americans were cheered and uplifted by your recent success in Glasgow. We appreciate intensely the good work you are doing. The stars in their courses fight with you.

Mr. George Bernard Shaw, the well-known Fabian Socialist, told a Manchester audience, last month, "he was by no means the 'red-flag' Socialist he used to be, and that Socialists should set themselves to the solution of practical problems."

Mr. Walter Rutherford told the Hawick Liberal Club, when lecturing to the members last month, that "unless something was done to stop the rush from the country districts to the towns a great national crisis might come."

Councillor M'Gregor, Greenock, quoted to the Town Council, from last month's *Single Tax*, Cardinal Manning's statement of the misery, degradation, enslavement, and death wrapped up in the Land Question.

The American Single Taxers are talking of another Conference to be held this time at Washington.

Springburn is going in for a new Public Hall, and the price asked for the site is 13s. per square yard.

A Glasgow ratepayer is having his rent raised, and writes to the papers he is going to remove rather than pay; and that he means to hang out of the window something "red," as a warning to prospective tenants.

The Scottish Land Restoration Union are "at home"—56 George Square, Glasgow—every Saturday evening, at 7 p.m., for the discussion of economic questions. Members and friends cordially invited.

In his letter of resignation to Mr. Sadler, chairman of the Bridgeton Liberal Association Executive, Sir George Trevelyan says:—

I shall always watch with the deepest interest the political life of a community to which I owe so much, to which I have given the best work I had to give, and my connection with which has been marked by mutual confidence and agreement on political opinion and action, and by warm personal friendliness which never has been broken, and which for my own part I shall always value and retain.

Captain Sinclair has been returned for Forfarshire with a majority of over 500. He is one of the Scottish M.P.'s who thoroughly understand the Single Tax, and is strong on the Taxation of Land Values as a plank in the Liberal programme. His opponent, Mr. Ramsay, was a progressive Tory, but against the "New Tax."

G. L. writes to the *Daily Record*, Glasgow, wanting to know "what the Glasgow Town Council are doing with the Taxation of Land Values—one of the main issues of the Municipal Elections last year?" G. L. may be a young man in a hurry, but there is some reason in his question, which some of the retiring Councillors in November will discover. Procrastination is the thief of time, but that is all that can be said in its favour.

The Problem.

The New Marquis of Bath refused the usual Christmas gifts of meat of bread made by the late Lord Bath to the villagers of Longleat estate, because of "the very heavy burden imposed on the estate by Sir Wm. Harcourt's death duties."

How are the poor people to get along when the new tax comes down on the new Marquis, and all other living lairds? The Marquis of Bath & Co. have been having their meat and bread all the year round through the rents paid for the use of land. The new tax will take the rent of land for the upkeep of Government, and the poor people, having no rates to pay, and having at the same time the use of the land, may just find it possible to have abundance of meat and bread all the year round themselves. At least it strikes us as a very probable outcome of this system of taxation. The Marquis, of course, may then be concerned about the poor landlords, who will be forced to work like other decent people for their bread and meat. But why should we suggest such sordid considerations to the lords of the soil? Didn't they get the verdict of the people for their side at the last General Election; and hasn't Parliament, by giving them relief from the public rates, recognised that they are necessary to the well-being of the common people?

Spite of all that agitators say, how could the people exist unless by using land, and how can they get the use of land except by the gracious permission of the landowners?

There is a collected population in our large towns which equals in amount the whole of those who lived in England and Wales six centuries ago, but whose homes are more squalid, whose means are more uncertain, whose prospects are more hopeless than those of the poorest serfs of the mediaeval cities.—*Thorvald Rogers*.

Is any system of taxation just which does not take the rental value given to the land by the community to defray the expenses of the community which gave such value?

Mr. Wolf and Master Lamb. WITH APOLOGIES TO ÆSOP.

BY W. R.

One hot day Mr. Wolf came to quench his thirst at a cool stream, and happening to see Master Lamb some distance off refreshing himself with the cool water also, Mr. Wolf accosted him thus.

"Hullo! you there. What are you doing drinking all my water? Don't you know that this stream belongs to me?"

"No," meekly replied Master Lamb, "I was not aware that the stream belonged to you, and, besides, I don't see what harm I am doing you in taking a drop of water from the stream. Isn't there sufficient for both of us, and don't I require water as well as you?"

"Well if it comes to that," said Mr. Wolf, "you do require water as well as me, but that is not a sufficient reason for you drinking my water without my consent. I'll have you to know that if you want to drink at this stream you'll have to pay me for the privilege of being allowed to do so."

"But I do not understand you," replied Master Lamb, "why do you say your stream and your water? Did not the good Creator, who made us all, provide this stream in order that we might all slake our thirst during the warm months of summer; and would you try to thwart His will by laying claim to a thing that you don't require, and the owning of which would produce untold misery on thousands of our fellows, who, like ourselves, have appetites that can only be appeased by the water from this stream?"

"Oh, hold your jaw," said Mr. Wolf, "do you fancy I'm going to be led to forego my rights to this stream because you choose to waste my valuable time with your cheap sentiment about untold misery and common appetites, and so on. I've heard all that before; you fellows will try anything but the right thing and say anything except the truth. I suppose you'll be a member of some of those Stream Restoration Societies, or, worse still, perhaps you are one of those paid agitators that are continually trying to stir up strife between class and class. I tell you that you talk rubbish when you refer to common appetites and untold misery resulting from my ownership of this stream. No one is prevented from drinking here provided he adheres to the legal conditions, which are—that he shall apply to me in the first instance, and that he shall return unto me value for value received."

"Ah! But where does the value received come in," said Master Lamb. "What privilege do you confer on your fellows by your stream owning? Would not the water here have been as plentiful and as pure if you had not been here to own it?"

"But I am here to own it, and that is sufficient," interrupted Mr. Wolf.

"But how came you to own it," persisted Master Lamb.

"That is none of your business," said Mr. Wolf, "but since it may serve to teach a lesson to other malcontents, as well as you, I will tell you how I came to be possessed of this stream. You have probably read in history how my illustrious ancestor, Sir Bengal Tiger Wolf, fought and bled in the memorable battle of Collarall, and how when he came home he was knighted and presented with this and several other streams because of his prowess on the field. Now that is the long and the short of it. The stream has come down through generation after generation, until now I am privileged to own it, and who dare say that our family ownership of it has been anything but an unmixed blessing to the country at large. Why, until that incompetent and blundering Chancellor of the Exchequer, Sir William Hardheart, introduced his infamous Death Duties' Budget, I, myself, have been able time and again to give dinners at Christmas to the poor around this country side. Can as much be said for you or your family? Are you satisfied now as to my right to own this stream?"

"No," said Master Lamb, "I am far from being satisfied. You forget that your illustrious ancestor was banished from the army for withholding the supplies sent by the government to the soldiers at the battle of Collarall. You also forget that the poor people who

received a Christmas-day dinner from you were robbed of their everyday dinner by you. Next, you affect not to know that the wealth taken from you by Sir William Hardheart was returned to you shortly afterwards by your friend, Mr. Chuckling; and do you imagine that we, who are streamless, are going to be ruled by the dead past? Do you think we are going to submit to a contract made in the days of our forefathers, but without even their consent? I tell you we must and we shall have our rights in the stream established and your fictitious rights destroyed."

"Have a care now," angrily interrupted Mr. Wolf, "if you dare to talk to me in this way there is no saying what may happen to you. You would have the presumption to talk of appropriating my stream; and if it were only me that would be injured by the process it would not be so bad, but what of the poor widows who own streams, would you take their property also? I suppose you would be heartless enough to do so, and I could believe that you would not give them any compensation for their losses."

"We would at least give them this," said Master Lamb, "we would give them the right to equally participate in the bounties of the stream, which is more than you are prepared to concede to most widows, and further"

But at this point Master Lamb was seized from behind by two of Mr. Wolf's minions, who carried him off to Mr. Wolf's lair, where he was badly fleeced the next morning.

A Single Tax Allegory.

BY M. A. VYNE.

Labour says to the mountains—"In your bosom is hidden the golden sand; humanity is in need of it. May I apply the strength God has given me to serve my fellow men?"

The mountains answer—"Just as well as not; I will be your paymaster. Strike the rock with your drill, and I will yield you a wealth of glittering ore, and humanity will exchange with you all the products of its labour."

The drill awakens the echoes from hill and canon; but Labour is startled by a heavy hand on its shoulder, and a strident voice warns him—"This land is mine; get off, and throw that yellow metal back on the ground; it is mine."

As Labour walks sadly down the canon, from the caverns of rock comes a voice—"The land is Mine and all the fulness thereof, saith the Lord."

In the sweat of his brow Labour must eat his bread, and down in the distant canon the giants of the forest wave their welcome to him. Again he asks—"May I labour here?" And through the branches of the health breathing pines comes a response—"Just as well as not. Bring your child to romp and play under our branches, and we will shield him. For your labour we will exchange the finished product, which will be your tribute to commerce. We will furnish you all you need for your home and fireside."

The axe bites into the wood, and again the echoes join their voices with the song of Labour. But again the mandate—"This is mine; you must leave here."

Labour takes the hand of his child, and slowly walks down the canon. The canon torrent grows larger and larger. Labour notes the quick leap of the waters, and contrasts his puny strength with the power of the stream. He asks—"Will you turn my wheels for me?" The Torrent laughs and replies—"Just as well as not. Construct your dam and wheel, and I will never tire. Harness me, and I will grind corn for you." But Labour is again driven away.

Labour walks into the fertile valley. The flowers nod their welcome. Long grasses twine their slender arms about him and urge him to stay.

"May I gather food here for my child?" "Just as well as not," replied the Valley, "tickle me with a hoe, and I'll smile with a harvest."

In honest toil he seeks to earn his bread, but man's injustice again drives him on. Again the Valley bids him stay. It tells him—"We own no master but God, our Creator. You and I are His children; why should we be

parted? If you desert me I must turn back into a wilderness. Do not listen to the delusive voice of Greed, for it will enslave you and me and your posterity."

Labour stands on the shore of the Great Lakes, and asks—"May I launch my boat here?" The Surf replies—"Just as well as not. I will carry your freight, and my neighbour, the Wind, will fill the sails for you."

But the voice of the Law replies—"You are a trespasser. You cannot launch your boat here; the land is owned. You cannot build your wharf here; that is owned also. The lakes are free, but whosoever owns the land about its harbours alone has the right to enjoy the freedom of the lakes. You must pay tribute."

Labour enters the city. "Surely I may labour here." But everywhere the right to obey God's mandate is denied. Labour sits down on the cold flagstone to rest his swollen feet, affectionately gathers his child in his arms, and night throws its mantle around him. But man only is unkind; roughly Labour and his loved one are taken into custody by the majesty of the Law. In ermine robes it condemns him as a vagrant with no visible means of support, and tears his child from his arms, and condemns him to a felon's cell.

True Genuine Single Taxism.

51 POLMADIE STREET,

POLMADIE, 7th January, 1897.

(To the Editor of the Single Tax.)

DEAR SIR,—I take the liberty of making known the satisfaction I feel by the article written by Mr. Cassels in this month's issue of your paper. He touches on a point which I think is too much forgotten in the propagandism of the Single Tax.

In reply to a Fabian Socialist pamphlet, which classifies Single Taxers as "Land Nationalisers," he says:—"We must demur to this as applicable to Single Taxmen. Single Taxmen do not work for the extinction of *private* property in land. They work for the extinction of *property* in land. The State, in their view, has no more right to the land than the individual has; the State being merely a collection of individuals. How much does 36 million nothings come to?" This, I consider, is true and genuine Single Taxism.

I am aware that eminent men, such as Dr. Nulty and J. S. Mill, declare that "the land of a country belongs to the people of that country;" but it is obviously a most illogical fallacy without a moral basis.

I think Single Taxers have given too much support to this fallacy. The doctrine that the land belongs to the people agrees in no way with the principles of the Single Tax, and can in no way advance the Single Tax movement.

When a workman is employed by a capitalist, he is supplied with tools, and when referring to these tools he speaks of them as "my machine," or "my hammer," or "my chisel," and makes use of the possessive pronoun in the same way with regard to any other tool he may be provided with; but he never forgets that they legally belong to the capitalist. In like manner, in ordinary parlance, it may be permissible to speak of land; but for propagandism it should never be forgotten that the real owner is the Creator.

The philosophy of the Single Tax does not point out land as the property of the people; it only points out that that which the people themselves produce belongs to them, viz., the value that attaches to situation by their presence.

I believe, as all Single Taxers must believe, that ownership in land must include the ownership of the people who live on the land, and that no number of people, whether they be in a majority or in a minority, can give a moral right of ownership in either. The right to give or hold property springs from labour. No man or men can say that he or they made land, or received it from the man that made it. Now, if it is true that the ownership of the land must necessarily include the ownership of the people also, and if it is true that the land belongs to the people, it logically follows that the people belong to each other. This is Socialism, which rests on the belief that the individual derives his right to live from society: not Single Taxism, the first principle of which is that each individual derives from the Creator the right to belong to himself.

I am glad that now I know at least one Single Taxer who has given a direct and public denial to the doctrine that "the land belongs to the people."—I am, yours truly,

ARCHD. M'DONALD.

Single Tax Lectures and Discussions During the Past Month.

Mr. Fred Skirrow addressed three meetings in Bradford and district. Mr. Chapman Wright addressed the Bournemouth Branch of the English Land Restoration League. Mr. I. Singer addressed the Bradford Branch of the English Land Restoration League on the "Principles of Taxation."

Clydebank Liberal Association, Callander Liberal Association, Musselburgh Liberal Association, West Edinburgh Liberal Association, Forfarshire.—Mr. Edwin Adam, M.A.

Kilmarnock Liberal Association, Forfarshire.—Ex-Bailie Burt, J.P.

Montrose Liberal Association, Brechin Liberal Club, Aberdeen Liberal Club, Glasgow College Division Liberal Association.—Mr. J. Paul.

Our Natural Storehouse, the Land, is Locked.

During the Meal Hour.

"Say, Jack, what's this Single Tax paper I see you reading occasionally?"

"The monthly journal of the Henry George men."

"Henry George, why I thought the idea of dividing up the land was laughed out of court years ago?"

"Yes, that's true, but Henry George never proposed to divide up the land; in fact, he was the man who exploded the notion."

"Well, that is something new to me."

"Have you ever read George's works."

"No; but I understood his plan was rejected as a weak Yankee invention. Besides, what have you or me got to do with the land? It is all very good for people in the country; towns-people generally don't know anything about it, and care less."

"Go on; it does me good to hear you talk like a halfpenny book. The other day you were complaining about having your rent raised. where do you think the shoe pinches?"

"The scarcity of houses easily accounts for that."

"Just so; but why are sufficient new houses not built in the case of increasing prosperity?"

"Oh, well, it is every man for himself, and builders ain't fools to put up houses to reduce rents."

"No, it is just because the builders ain't fools enough to pay an idle class of non-producing landowners exorbitant prices for land."

"Yes, of course, that comes in too, but what can you do? They have the land and they have a right to take all they can get for it."

"Have they? Who made their land so valuable, and what better right have they to exclusive possession than the people who are badly housed because of monopoly prices?"

"Would you take the land from them?"

"Now, look here, we Single Taxers don't propose to take anybody's land. What we want to see is all land being put to its best use, and the rent or value put to its proper use."

"What is that exactly?"

"This: the presence and industry of the people create a value on the land they occupy. There is also another value—an improvement value—the value of buildings on land, for instance, which belongs to the people who created the improvements. This we would leave to the producer; but the value of the land apart from such improvements belongs to the whole people, and should be taken for public purposes."

"How do you propose to do it?"

"By the imposition of a Single Tax on this land value, while at the same time relieving the shop-keeping classes, employing classes, and the working classes of all the present taxes."

"Is that Henry George's plan?"

"Yes, that's his simple proposal. Not the dividing up of land, but dividing up of the rent of land."

"But how does that settle the land question? The land will still be in the hands of the landlords, and they can refuse to part with it unless they get their price."

"It settles it in this way. Suppose you own some valuable land—part of it is being used and part of it is unused. You ask 20s. per square yard for the unused lot. Just now you take the rent of the portion that is being used, and you are not called upon to pay taxation for local purposes as landowner. Suppose the Commissioners resolved to impose, say, a tax of four shillings in the £ on the value of your land, used and unused, how long would you keep the vacant lot out of use?"

"Yes; I see what you are driving at now. The effect of this tax would compel me to put it to some use."

"Exactly, or you would lose on the transaction. That is to say, the Single Tax, or the Taxation of Land Values, would force the hand of the land monopolisers; it would bring land into the market at its real value, and would absorb that value for the uses of the community whose presence and energy created it."

"Very good; but where do the landowners come in? It seems to me you would bring many families to beggary."

"That is rather strong language, but I confess there is a grain of truth in it. Whenever any great change is made for the common good somebody's interests must suffer. The abolition

of chattel slavery ruined not a few families who obtained their living out of the earnings of their slaves, but it freed the slaves, and humanity felt better and stronger for that freedom.

"Is there no difference between freeing men and settling the land question?"

"Yes, there is a difference. The slave was always sure of some kind of a living. But to-day a worse form of slavery exists. Life in any form is impossible without the use of land. The masses are disinherited of the right to life because they are denied access to land. All that we have comes from the land. But the seasons and the harvest is only for the idler who has by law usurped the position of the Creator. The people are housed in hovels in your towns, piled together like inferior beings who were not intended for better treatment, while the idle acres, capable of giving them healthy moral lives, are in the hands of a class, to be used only for their private profit, and when we say this abomination must cease, we are told, forsooth, that we will bring this class to beggary. Well perhaps we will. But the people will live. They will realise that there is a heaven on earth for them too. That this hell of poverty, with all its brutal environment, is not the natural order. Life will be sweeter and purer for the human race, and that will compensate us for bringing down the privileged few to the level of working for their living."

"Well, I begin to see daylight on this land question. Looked at in that way it is staring us in the face. The land, as you say, is the top, bottom, and centre of all our efforts, and being so thoroughly mis-used, it accounts for a host of wrongs I never could bottom before. I'll look into the "Single Tax" you may be sure. I feel like wakening the neighbourhood to discuss the question."—S.T., in the *Partick Free Press*.

Canada.

The Right Tax.

(Excerpt from a *Single Tax Appeal by the Toronto Single Taxers.*)

TO THE CITIZENS OF TORONTO:

The great City of Glasgow, Scotland, has now a majority of twenty-three Town Councillors pledged to make Land Values the basis of the city's taxation. For four years this question has been agitated in Glasgow. Last year there was a majority of nine Town Councillors in favour of the Land Value Tax. Another election took place in November, at which the main issue was, "Shall the British Parliament be asked to allow Glasgow to make Land Values the basis of the city's taxation?" The campaign was conducted on Single Tax lines. The leaders were Bailie Burt and other prominent Single Tax men. Thousands of campaign leaflets were circulated by the Scottish Land Restoration League, advocating the Single Tax idea squarely and strongly. Every candidate pledged himself on one side or the other.

Result:—

For Land Value Taxation, ...	50
Against,	27
Majority,	23

And not only this, but sixty-two other assessing bodies in Scotland have also agreed to petition Parliament for the Taxation of Land Values. This is due to the action of the Glasgow Town Council and the Glasgow Board of Police Commissioners, which for months have been in communication with other Scottish Municipalities on the subject.

Hitherto there has been practically no tax on land values in the cities of Great Britain. This of course helps to account for the great popular support given to the Single Tax leaders. But, now that the movement is started so strongly, it cannot stop short of its logical termination that land values should bear the whole tax.

In the western State of Washington, U.S., the People's Party recently elected large majorities in both Houses of the State Legislature; and their platform pledges them to relieve buildings and improvements from taxation to a liberal extent. This, again, is due to the agitation of Single Taxers, twenty of whom have been elected to the Lower House of the Legislature.

We have quoted these two instances to show the strength and vitality of the movement for relieving industry from taxation. Shall Toronto lag behind? No. Let her look to the Mother Land. Let her follow the example of progressive and prosperous Glasgow. Just so soon as one declared Single Taxer is elected to the Toronto City Council, the question will be in our municipal politics to stay.

As practical men and women, you want to know how this plan of taxation would work out in Toronto, in relation to our present assessment and other conditions. We therefore reprint below a pamphlet by a local author, which gives just the information you want. By reading it carefully, you will find yourself pretty well posted on the question.

THE PROPOSITION.

Let us first state exactly what the Single Tax proposition is. We propose to relieve from taxation all personal property, incomes, buildings, and improvements to real estate generally. The only tax we would retain is the tax now levied on the Value of Land; and that tax we would increase sufficiently to make up the deficiency caused by the relief of the other items.

THE ADVANTAGES.

For this method the following advantages are claimed:—

- (1) It would be certain; that is to say, the tax could not be evaded. Land "lies out of doors" and cannot be hidden. Land Values are more easily appraised by the assessor than any other species of property, especially when the speculative element is eliminated.
- (2) It would be wise, because its effects would be to remove burdens from commerce, industry, and business generally. By discouraging the withdrawal of land from use, and encouraging its improvement, it would expand opportunity for labour, augment wealth, and increase the reward of industry and thrift. Tax dogs, and there are less dogs. Tax trade, and there is less trade. Tax houses, and there are fewer houses. But tax land, and there is not a square foot less land.
- (3) It would be equal, because everyone would pay taxes in proportion to the amount of land value which he appropriated to his own use; and the value of land is a thing which is created entirely by the community at large. The value of each particular lot is caused or created by the whole of the people, not by any particular individual.
- (4) It would be just, because it would not fall upon enterprise, labour, and thrift, but upon the value of a special privilege—namely, the privilege of appropriating a part of the value created by the community.
- (5) It would be economical, because a large step in the direction of simplicity and directness: lightening the duties of assessors, Courts of Revision, and other officials, instead of increasing them.

HOW WOULD IT WORK?

Let us show just how the adoption of the Single Tax would work in the city of Toronto. The assessment values for 1896 are as follows. We give the figures merely:

Land values, ...	72½	millions of dollars.
Buildings, ...	55½	" "
Income, ...	4½	" "
Personalty, ...	8½	" "
Total, ...	141	millions of dollars.

These are the figures for the assessments of 1896, and on it the present rate of sixteen and a half millions was based. As we propose to relieve buildings, income, and personality equally from taxation, we group them together, and they make a total of sixty-eight and three-quarter millions of dollars.

CHECKING LAND SPECULATION.

Consider for a moment the true inwardness of land speculation. Here is a growing town or city. On its outskirts are acres and acres of vacant land, upon which in a short time labour and capital will seek to produce wealth, in the shape of houses, stores, workshops, goods, produce, and the thousand and one different shapes that such wealth assumes. Now, the use and occupation of land is an absolute necessity to that labour and that capital in their production of wealth. It is, so to speak, their raw material and their basis. Common sense would dictate that labour and capital should have as little as possible to pay for this

The Single Tax is the Key to Open it.

raw material of nature. It is evident that the more they have to pay for it the more difficult will it be for them to produce. Yet our present law encourages a set of non-producers to go in advance, get hold of this necessary basis, and invest in the power of charging labour and capital a heavy toll for the mere permission to engage in production. Is it any wonder that we have periodical "hard times" under such a system.

CONFISCATION.

The cry most persistently raised against us is that of confiscation. We meet the issue boldly. We say the confiscation boot is on the other leg. It is the land speculator and ground-rent owner who wears it, not the Single Taxer. It is they who are the confiscators, and we who desire to stop confiscation. They talk of their "investments." What are those investments? They are investments in the power to confiscate "unearned increment"—that is, the value which the population of Toronto has added and is yearly adding to the land by its collective trade and industry. These investors now take the chance that that value may fall instead of rising. They must also take their chance that the people may rise instead of the value. They must take the chance that the people will get their eyes opened to a system which enables land monopolists to skim the cream off the productive industry of the whole city.

Let us not be misunderstood. We make no attack on individual landowners. They are not to blame for taking advantage of an existing system. Some of them desire its abolition, even at their own loss. It is the system we attack.

It should be also noted that government has always reserved the right to make changes in taxation, regardless of individual loss. Every change in a tariff hurts somebody. In June, 1891, when the Dominion Government doubled the duty on malt, a firm of brewers in Toronto lost 8,000 dollars at a stroke, taken from them by that action of the government. They would be laughed at if they talked of "confiscation,"

HARDSHIP.

But we listen respectively to the plea of hardship. It is hard, you say, that those who have invested in land should have their values shrunk. We have already pointed out the practical compensation afforded by the relief of improvements from taxation, and the impetus given to business generally. A further and most practical relief from hardship would be in the gradual introduction of the Single Tax principle, according to the methods we have pointed out. There would then be the least possible disturbance of existing investments, and full opportunity for throwing the light of experience upon the working of our principle.

No beneficial reform can be effected without causing some individual cases of hardship. But must progress be stopped because of this? And we must not forget that individual cases of hardship are frequent under the existing system.

Such loss as the change will cause, will fall chiefly upon wealthy monopolists—upon those best able to bear it, and best able to look out for their own interests.

WHO WILL BE HURT!

Sum up the matter for yourself in a practical way, and see how *your* mere personal interest will be affected by the Single Tax.

If your interest as a worker, as a *user* of land and buildings, or as an owner of buildings and other capital, is greater than your interest as an *owner* of land itself, you will gain. If otherwise, you may lose.

Have you any doubt as to which way the balance will incline? Then throw justice and public interest into the balance, and the landowning scale will kick the beam.

He means to see about it.

One of our Colonial friends' first callers when his house is finished, is an active business-looking gentleman, with an excise ink bottle dangling from his buttonhole, and a well-thumbed notebook in his hand.

"I have called about the house," he explains. "What valuation do you put upon it?"

"Well, I wasn't thinking of selling just yet," is the reply, "so I don't think there will be a deal."

"Oh, its not that," says the caller, "its the rates."

"Rates, what rates?"

"Well, there's the Poor Rate, the Registration Rate, and the School and Burial Grounds Rate. There's the General Sewer, Roads and Bridges Rate; the Lighting, Watching, Paving, Cleansing, Streets and Roads Rate, the Water Rate; the—"

"But, excuse me," interrupted the Colonial, "what have I to do with all these?"

"Well, you see," explains the rate collector, "there's all the expense of making and repairing the roads and Streets, and scavenging and watering them. Then there's the board schools—people can't expect the members of the School Board to pay the expenses out of their own pockets: And there's the poorhouses and relief of various kinds for the poor and superannuated workers—these take a mint of money. And you can't expect to have the public gardens for nothing, nor—"

"Oh, I see, I see," exclaims our friend, "but I have settled all that. I pay a man £20 a year for my share of all these things—my ground landlord you know. These were the very things he said made his little bit of sand worth £20 a year—roads, and police, and schools, and so on. So you'd better go to him and he will settle with you."

"I have nothing to do with your ground landlord," replies the collector. "The law does no recognise him in the matter at all. It is the owner and occupier of the house I have to look to."

"Oh, bother the law," says, our Colonial. "Here I am paying a man £20 a year for his bit of sand, which would not be worth eighteen pence to him but for these very improvements. Isn't he, therefore, the man to pay for the cost of them? If not, what in thunder *does* he provide for my £20? Not the sand, for that was provided when the world was made, just as the good land in the backwoods was provided; and you might as well expect me to pay him for the sunlight, or the sky, or the rain, as to pay him for the bare sand! Meantime I suppose I must pay your claims, but it is pretty clear either that this ground landlord system is a piece of downright swindling, or that my ground sand-lord is the man to pay my rates. And I mean to see about it."

Arbroath Trades' Council for the Single Tax.

At a meeting of the Arbroath Trades' Council, held last month, Mr. Alex. Smith, president, in the chair, Mr. Irons moved:—

"That the Council agree to support the principle of the Taxation of Land Values, and petition Parliament in favour of the bill to be brought forward by the Glasgow City Council, believing that such a measure is required in the interests of the nation." He said he was not aware when he gave notice of this motion that the Council had previously endorsed the principle for which he contended, but the question had now entered on a new phase owing to the action of the Glasgow City Council, who intended to borrow £600,000. He presumed a bill would be introduced into Parliament asking permission to tax all securities and Land Values. He thought it would be admitted that the principle was just. It would simply be giving the community the value that had been created by the community. In the city of Glasgow there were 31,000 houses of one room each, and the death rate for those houses was 38 per 1000. In the better class districts the death rate was only 16 per 1,000. The death rate of children under five in those houses of one room was 32 per 1000, whereas in houses of five apartments it was only 2 per 1000. If the Taxation of Land Values went to the community, landowners would have an interest in parting with their land. They would have to compete along with other capitalists for that which they held, and consequently more ground round the large centres of industry would be thrown open for building purposes. In Arbroath there was, for instance, the piece of ground in Hill Street, occupied by the Parish Council buildings. The price asked for twenty feet of ground there for the extension of the offices was £250, and finally the ground was purchased at £215, or £10 15s. per foot. Previously that ground was of no use for anything but growing dandelions and cabbages. Then the ground at the new Inverbrothock School was something of the nature of a sandhill. A good deal of that kind of land in this district was practically of small value for agricultural purposes, but when you go to buy it for a public purpose you have to pay £36 per acre for it, and the holder of the land was relieved of taxation while drawing the ground annual. It was the community that had created that value, and the value rightly belonged to the community.

Mr. McCulloch seconded the motion, which was carried unanimously.

We heartily commend the action of the Council to similar bodies throughout the

country. A pronouncement like this from Trades' Councils would tend greatly to stimulate thought, and help to bring the subject before their constituents.

The most urgent Reform.

The *New Age* asked last month as a "political poser" the question, *What political reform should the Liberal Party treat as most urgent?* The Taxation of Land Values won by a large majority, and the prize has been awarded to our friend, James Macrae, St. Leonards-on-Sea, for the following reply:—

The Taxation of Land Values (including mining rents and royalties and monopolistic franchises) because—

1. It is the only item in the Newcastle programme on which practically all Liberals are agreed.
 2. It would rally to the side of the Liberals both those who think "there has been too much Socialism in Liberal legislation lately," and those who think there has been too little. Land Values being the creation of the community, no thinking being can deny that they ought to belong to the community, to be used for common needs.
 3. It would also gather in those thousands of distressed ratepayers who "don't care for politics," but who groan under their crushing burdens, and "want to tax the ground Landlords."
 4. It would be the best way to answer the challenge the Tories have thrown to us in their Rating Bill—a bill which will come up again in four years.
 5. It could be included in the Budget, and passed in the teeth of the Lords.
 6. A first instalment of 4s. in the £ would only be a revival of the old law (a great recommendation in the eyes of the precedent-loving Englishman), and would yield over £30,000,000, which would allow of a large remission of taxation and the establishment of Old Age Pensions. This latter consideration alone would make all workers enthusiastic Liberals, if it were properly put before them.
 7. A first instalment of even 1s. in the £ would be a great step—and that along the line of least resistance—to the great reform, the breaking up of the present land monopoly, and the restoration of the land to the people. The Taxation of Land Values, carried to its full extent, would—
 - (a) Destroy land monopoly and land speculation, and throw all natural opportunities open to the people.
 - (b) Abolish involuntary poverty, sweating and slums.
 - (c) Raise wages.
 - (d) Lower rents.
 - (e) Abolish rates and taxes.
 - (f) Enormously increase the production of wealth and justly distribute it by securing to every man the full produce of his labour, no more and no less.
 - (g) Make work possible for all, and
 - (h) Cause the brotherhood of man to be recognised as a living reality.
- This reform is, therefore, the true solution of the social problem, and to set about it is the most urgent duty of the Liberals.

Why People Drink.

The relation between alcoholism and landlord-made poverty has rarely been more clearly set forth than by Miss Annie Hicks, in the *Pacific Ensign*, as follows:—

The time has come when temperance reformers must go one more step and look at the victims of drink from yet another standpoint. * * * We, who know their lives intimately, who have worked with them, and loved them; we, whom they trust and love, too, know that what is holding them down, what is sapping their life and health, is not primarily drink, but the economic conditions of their life, which make drink to them almost indispensable. I will give you one or two points:—

First, overcrowding; this affects the question in two ways:—The mere sleeping in foul, vitiated air makes spirits almost a necessity before going to work. One has only to enter a room in the slums of a big town in which several grown-up persons have been sleeping to understand something of the awful sickness, and weariness, and nausea which must await those who sleep in such an atmosphere, to understand the craving which leads to the early morning spirit-drinking. The discomfort of an overcrowded room is quite indescribable to those who have never experienced it. Temperance women must take up the question of the better housing of the poor.

And, secondly, is the question of the unemployed. The awful uncertainty that surrounds the lives of the working classes leads, in my opinion, to a recklessness and despair, and in many instances, directly to their drinking. Then, too, when they are out of work there are always plenty of people who, if they will do nothing else, will treat them to drink, and so the public-house corner becomes the haunt of the destitute and despairing out-of-work. The fact that jobs are so often to be picked up in a public house, and that society clubs and out-of-work benefit concerts and entertainments are held there, is also an added danger. Temperance women must also take up the question of the unemployed.

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

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