

# The SINGLE TAX

THE MONTHLY JOURNAL OF THE SCOTTISH SINGLE TAXERS.

VOL. III.—No 32.

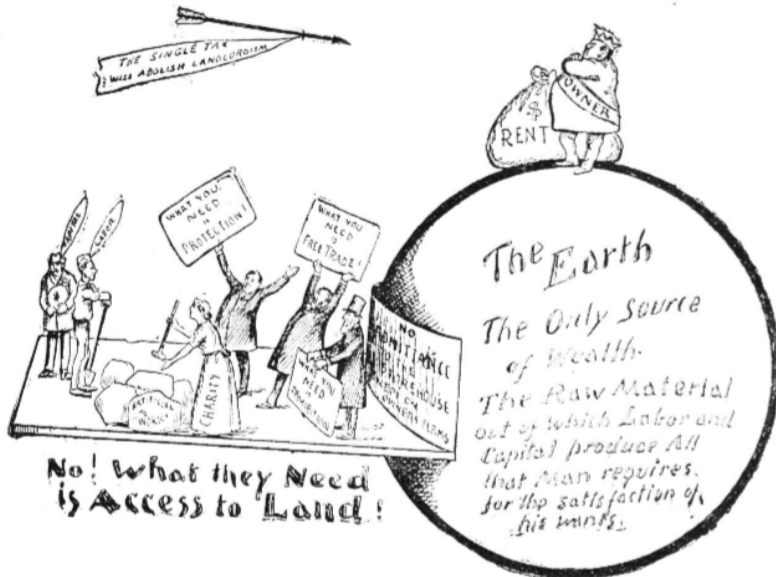
GLASGOW, JANUARY, 1897.

PRICE ONE PENNY.

## ACCESS TO LAND.

THE Land Question means hunger, thirst, nakedness, notice to quit, labour spent in vain, the toil of years seized upon, the breaking up of homes, the misery, sickness, deaths of parents, children, wives, the despair and wildness which spring up in the hearts of the poor, when legal force like a sharp harrow goes over the most sensitive and vital right of mankind. All this is contained in the Land Question."

Cardinal Manning.



BUT I am free to say that I believe the present economic condition of the country, the misery of millions of our people, the vast number of the unemployed, call for reforms which, if they could but be brought about, would vastly diminish the tendency to drink, and that one of those reforms of far-reaching and unspeakable beneficence is the Single Tax, as set forth by its great apostle, Henry George."

Frances E. Willard.

### Notes and Comments.

#### New South Wales.

In a recent letter to Mr. F. S. King, hon. secretary of the National Single Tax League, Mr. G. E. Deane, of Gosford, N.S.W., says:—

With regard to ourselves, I am pleased to say that the outlook is more than encouraging. Since the advent of free-trade and direct taxation in this colony things have been looking up. Employment is more plentiful, wages are higher, and altogether there is much promise of a return to something like the old prosperity. In reference to Single Tax work, new activity is being displayed in the city and suburbs of Sydney, with the result that converts to the "good doctrine" are continually being made. The protection agony here is growing increasingly unpopular.

#### The Queen and Land Values.

The London Daily Mail says:

The news recently circulated that the Queen is making a new will recalls the fact that since the last one was compiled, twenty-five years ago, Her Majesty's wealth has more than trebled.

From that time forth until the present day she has been in receipt of a Civil List amounting to close upon £600,000 a year. Of this the major portion is assigned to definite heads of royal expenditure, but £60,000 per annum is devoted to what is called the Queen's privy purse, and constitutes her pocket-money, of which no account is ever asked. Besides this, she has at her disposal the revenues of the Duchy of Lancaster, which have amounted on an average to £60,000 a year more. From this it will be seen that after having all the expenses of almost every conceivable character defrayed out of the Civil List, she has a sum of at least £120,000 each year to dispose of as she chooses, and which she is known to have set aside.

This in itself represents a minimum of £7,200,000, and, when it is remembered that the revenues of the Duchy of Lancaster are all the time increasing, the yield last year being no less than £90,000, as compared with £60,000 ten years ago, and that, moreover, the Queen's savings have been most judiciously invested for the most part in land which has increased almost tenfold in value during the last half-century, it is no exaggeration to estimate the present fortune of Her Majesty from these sources alone as in the neighbourhood of £20,000,000.

It is further stated that the Prince Consort saved £20,000 a year, which amounted to some £460,000, the major portion of which was most judiciously invested in land in South Kensington, which was at that time little else than waste ground, but which to-day is probably worth more per square foot than it was forty years ago per acre. The fortune bequeathed by the Prince Consort is estimated to have attained at the present day the minimum value of £5,000,000.

#### An Awkward Coincidence.

The Sydney Bulletin says:—

The value added to the land of Tasmania by the presence, needs, and expenditure of the general community totals about £8,000,000. Fewer than 5,000 persons have collared nine tenths of that increment. And the other 150,000 persons in the island haven't any idea how they are going to recover it. Probably not more than 2 per cent. of these consider they have any right to even hint at recovery. Any legislative measure which comes within cooey of a tax on land values is cheerfully blocked by the House of Landlords. That this House is elected solely by the 7,500 persons who have snavelled the whole of the £8,000,000 above-mentioned is merely an awkward coincidence.

In Britain it is different. The Chancellor of the Exchequer can bring in the taxation of land values in his budget proposals, which the House of Lords can't control. It can be carried in exactly the same way as Sir Wm. Harcourt's famous "Death Duties" Budget.

#### The Most Iniquitous Instance of Class Legislation.

The most absolutely unjust and one-sided ordinance that ever became operative law in this country was undoubtedly the Statute of Labourers passed in 1349, and re-enacted in 1351. It was, in fact, an attempt to re-establish slavery under legal forms. Its injury and oppression were all for the poor and its benefits all for the rich. It not only compelled every able-bodied man and woman to work at such tasks as the authorities thought proper, but fixed the rate of wages as well. It prevented all free competition by compelling the labourer to work only in his own district, though there were three or four exceptions to this made in favour of specially skilled workers. The objects of this atrocious statute are obvious, and if the Peasant Revolt had not frustrated them the clock of social progress in England would probably have been put back for an indefinite time. In a general sense it may be added that the Land Laws of this country are examples of class legislation of anything but a creditable kind. They have operated for centuries to the injury of the general interest of the country, and they still place a most unwarrantable power and a quite fortuitous increase of wealth in the hands of one class at the expense of all the others.—Pearson's Weekly.

#### Dr. Donald Macleod and the Land Question.

The Rev. Dr. Donald Macleod, Glasgow, at a meeting in Glasgow last month, said:—

That it struck him that proprietors whose land became very valuable through the ground being used, and whose incomes were thereby greatly increased, ought to recognise the great responsibility that rested upon them in regard to the people who were set down upon their land.

"Their land" is good from a minister of that Gospel that teaches that the Creator has given the land to the children of men. The people have been robbed of their patrimony in the land; they are charged so much per square yard for its use, and the fate of those who cannot pay the price demanded is often a home in the slums. We read in the Old Book of how Isaiah denounced this swindle and called aloud to the spoilers to restore to the people their lands.

Why can't our modern spiritual advisers possess the same faith in God's justice? Why are they always appealing to the rich to be more merciful to the poor and the disinherited? When are the poor to have justice? They can only labour on the land; how long are they to continue to pay to the rich for permission to toil on the land? And how long are we to suffer the quiescence, the sympathy, and sentiment of the Christian Church in favour of the vested interests? These are questions for the Church. To the people we say—expect nothing from monopoly and privilege but charity and you will suffer no disappointment; and remember that on you rests the full responsibility of how you are "set down on the land." It is not the will of the Creator that some mortals should pay a price to their fellows for permission to use our common mother earth—it is the will of Parliament, and what Parliament has done Parliament can undo.

What is man born for but to be a reformer, a remaker of what man has made; a renouncer of falsehood; a restorer of truth and good; imitating the great Nature which embosoms us all, and which sleeps no moment on an old past, but every hour repairs herself, yielding us every morning a new day, and with every pulsation a new life.—Emerson.

OFFICE—56 GEORGE SQUARE, GLASGOW.

**A Weekly "Single Tax."**

Mr. W. CHAPMAN WRIGHT says:—"I should say that the progress made in Scotland would justify you making the attempt, that is if any reasonable offers of support are made. It is all very well to use the existing press in England, but a regular weekly publication would have a very great influence in rousing our members to active work. That is where the advantage would be felt. Without something of the sort members will not attempt to attack (single handed as they feel themselves) a world of opposition. It is by destroying this feeling of loneliness that a paper effects great results."

Mr. FRED SKIRROW writes:—"I have seen our friends at Shipley and Bradford. All are of opinion that in a very short time a weekly *Single Tax* would pay its way; and what is more, they are all anxious for the change and would be willing to help you all in their power. When one looks at the penny rags that are published, and which must pay or they wouldn't go on, it may well be asked, 'What is to prevent a bright, intelligent paper, like yours, and with such a grand mission, from working its way into the hearts and affections of all true reformers?'"

Mr. EDWIN ADAM writes:—"I fully reciprocate the paragraph in the December *Single Tax* which asks, why not have a weekly issue? So much is now being crowded out of the monthly issue. Mr. Murray got a capital hearing at Jedburgh last week. We seem to have lots of supporters here."

Mr. LOUIS H. BERENS writes:—"I would do anything in my power to make the *Single Tax* weekly a success. I certainly think the past career of your paper entitles it to the support and confidence of all Single Taxers. Let me know in what manner I can be of assistance to you, and keep me posted of your proposal."

**Socialist Economics.**

*A Criticism of the Pamphlet issued by the Fabian Society, entitled "Capital and Land."*

BY WM. CASSELS.

This pamphlet is called "Capital and Land" not by accident but evidently by design, for the intention of the writer or writers is manifest on every page; it is to render absurd and useless the separation in thought of Capital and Land.

At the beginning we are told that "The practical aim of Socialists with regard to the materials of wealth is the emancipation of land and industrial capital from individual and class ownership and the vesting of them in the community."

Now if we analyse this sentence we find land and industrial capital placed under the general term "materials of wealth."

That Land is a material of wealth is incontrovertible, and being a material of wealth, it cannot be wealth itself—it requires something to be superadded to make it wealth. In the same way, if Industrial Capital be a material of wealth it cannot at the same time be wealth, and per contra, if it be wealth it cannot be a material of wealth. Taken either way the statement is illogical and leads to the vitiation of thought. It may be said this is a quibble, but a moment's thought will show that it is a vital criticism and that Land is the only material of wealth. The statement is somewhat analogous to that made by a schoolboy in an examination paper, when he was asked what were the principal products of the United States, and he replied, "Fruit, apples, and tomatoes." So much for the practical aim of Socialists.

The writer or writers there go on to say that "land and capital are instruments with which man works for the production of wealth material for the maintenance of his existence and comfort. Now, it is important to notice that though in common talk we separate the two, and though political economists have given a scientific dignity to this rough classification of the instruments of production, distinguishing as land that which has been provided by nature, and as 'capital' that which has been made by human industry. The distinction is not one which can be clearly traced in dealing with the actual things which are the instruments of production, because most of these are compounded of the gifts of nature, and the results of human activity."

In the first place, classification into land and capital is not merely the classification of common talk; it is a classification in the nature of things like that of "man and nature," nature and art due to a common perception of a position and environment necessary to the exertions of human industry, and to the common understanding of man that he has not created that position and that environment.

How transitory the human element is may be seen in the relics of great civilisations, such as the Pre-Incan.

Let man but disappear or be cut off from existence for a few years, and where will the great human element which is intermingled with land go to? It will pass away. But land, nature, position, will remain for man when he shall appear again.

The classification into land and capital is not a rough classification, because it is not capable of concrete manifestation; no classification is concrete. The idea of classification involves abstraction. A concrete classification is an absurdity.

Again, the classification of the elements of production into land and capital has not been given a scientific dignity by economists without reason. A scientific man could make no other classification; for science must be logical. We are not inclined to throw overboard the economics of the economists, with its occasional absurdities, for the Fabian Socialist economics, with its abstract of all the absurdities of all the economics.

Another point worthy of notice is that while land and capital are necessarily compounded, or, to speak more correctly, while capital is very generally compounded with land, it does not follow that the values of land and capital cannot be clearly separated, indeed they are separated daily, no one has ever heard of an insurance company insuring land. Insurance companies separate the value of land from improvements or the value of capital daily. While it is true that such undertakings as railways, canals, mines, etc., are necessarily compounded of land and capital, yet there is no capable manager of any of these things who will not give you a separate valuation of the two elements.

All through this pamphlet there is such an inconsistent mixture of terms that one is not surprised that the writers should accept false conclusions, indeed if they ever come to any correct conclusion it must be by accident.

There is a special word for Land Nationalisers, in which category, Henry George and perforce all Single Taxers are included.

"Land Nationalisers," it is said, "go so far with Socialists that they work for the extinction of private property in land." 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? Single Taxmen want the values of land to be taken for common purposes, but they want the land not in the hands of the state but in the hands of the users of land, as we say in Scotland, we want the land restored to the people.

It is pointed out as an argument for the nationalisation of capital, that landlords have been robbing Irish tenants and everybody of their wealth (or capital as the writers say), and it is said that we are prepared to treat as sacred capital acquired by thefts of this kind.

Not so fast, Mr. Fabian. We do not look upon such wealth as sacred, but we are more anxious to stop the drain of wealth in the future than to follow any such will of the wisp as this.

"The landlord" (says this Fabian Pamphlet) "compels the worker to convert his land into a railway, his fen into a drained level, his barren sea-side waste into a fashionable watering place, his mountain into a tunnel, his manor-park into a suburb full of houses let on repairing leases; and lo! he has escaped the land nationalisers; his land is now become capital, and is sacred."

We had scarcely believed it was possible even for Socialists to write such a nonsensical paragraph as this.

In the first place the land is not converted into a railway; the fen into a drained level; the barren sea-side waste into the fashionable watering place; the mountain into a tunnel; the manor park into a suburb full of houses; in every case the land is still there and has not been converted into anything. A railway has been constructed on the land, the fen land has been drained, a fashionable watering place has been made of a barren sea-side waste, a tunnel has been drilled through the mountain, and houses and streets have been constructed on manor park land.

Under the Single Tax regime the values of these lands would be taken in taxation, along with increased values due to the increased competition for such lands. This would be the case, suppose such conditions were possible, after land values were all taken for public purposes. But how does the landlord compel labourers to work for him under present conditions? Simply because he owns the element essential to all production. But when all land values are taken for public purposes the land speculator is killed; and if there be sufficient opportunities, as we believe, for all men, Labour will be compelled to work for no man.

**Captain Pirie, M.P., on the Single Tax.**

LAND MONOPOLY IN ABERDEEN AND THE GLASGOW VICTORY.

Speaking to his constituents at Woodside, on the 17th December, Captain Pirie said:—

The greatest reform of the land laws which could take place was the Taxation of Land Values, or what was now known as the Single Tax. It was in this direction that the real solution was to be found for those ideas at present finding expression in Socialism and Collectivism, for the Socialist and Collectivist ideas otherwise impossible and impracticable. And the Taxation of Land Values was no robbery, and no application but one of the justest and fairest measures which any one could conceive. In this matter, as in everything that was good, Scotland was taking the lead, the city of Glasgow taking a pre-eminent part in pressing on the reform. When he spoke last in Aberdeen the Municipal elections in Glasgow had not taken place. They had now, and out of the 25 wards in Glasgow, 49 members were in favour of the Taxation of Land Values—a clear majority of 28 of the Town Council in favour of that principle. To bring matters nearer home, he asked his audience to consider the paragraph that appeared the other day to the effect that in the Finance Committee of the Aberdeen Town Council various sites were mentioned as suitable for the new Post Office, and the prices were stated as varying from £30,000 to £50,000. Who made those sites worth from £30,000 to £50,000? It was not the present owners of them. It was the community of Aberdeen. Therefore, it was only reasonable that the ground should be taxed for the benefit of the city of Aberdeen. Yet the present state of things were supposed by some people to be in accordance with the principles of right and justice! It was the firm belief that on this great question of the Taxation of Land Values, involving the other reforms of which he spoke, the next election would be fought; it was a question on which the Liberal party could again become united and strong; for it was a question that was grounded upon the principles of righteousness, in which the mental and physical welfare and the happiness of the community depended.

Captain Pirie was repeatedly cheered during his address. We heartily compliment him on this straight pronouncement. It shows a grasp of the Land Question such as few Scotch Radical M.P.'s possess, and the courage to speak out these truths that the people can understand. Mr. John Morley has said that the boldest thought will not be too bold for him; Captain Pirie does better—he examines the boldest thought, and when he discovers in Socialism and Collectivism nothing but the impossible and the impracticable, he doesn't rest content with a mere negation but offers as a reasonable and just remedy for social evils the boldest thought practicable and possible—the Taxation of Land Values.

The government as well as the ruling classes, know in their secret hearts that the Land Question contains all social questions; that with its solution all special privileges would disappear, and that this question is the leading subject of the day. Yet, while they pretend to care for the well-being of the masses, and while they raise for them benefit societies, factory inspection, income taxes, aye, and eight-hour working days, they carefully ignore the Land Question.—Count Leo Tolstoi.

**Ask all Candidates for Municipal and Parliamentary Honours this Question—**



**Right to the Use of the Earth.**

(From Chapter IX. "Social Statics.")

BY HERBERT SPENCER.

"Hallo you, sir," cries the cosmopolite to some backwoodsman smoking at the door of his shanty, "by what authority do you take possession of these acres that you have cleared, round which you have put up a stake fence and on which you have built this log house?"

"By what authority? I squatted here because there was no one to say nay—because I was as much at liberty to do so as any other man. Besides, now that I have cut down the wood, and ploughed and cropped the ground, this farm is more mine than yours, or anybody's, and I mean to keep it."

"Ay, so you all say. But I do not see how you have substantiated your claim. When you came here you found the land producing trees—sugar maples, perhaps, or maybe it was covered with prairie grass and wild strawberries. Well, instead of that you made it yield wheat or maize or tobacco. Now, I want to understand how, by exterminating one set of plants, and making the soil bear another set in their place, you have constituted yourself lord of this soil for all succeeding time."

"Oh, those natural products which I destroyed were of little or no use; whereas I caused the earth to bring forth things good for food—things that help to give life and happiness."

"Still you have not shown why such a process makes the portion of the earth you have so modified yours. What is it that you have done? You have turned over the soil to a few inches in depth with a spade or a plough; you have scattered over this prepared surface a few seeds, and you have gathered the fruits which the sun, rain and air helped the soil to produce. Just tell me, if you please, by what magic have these acts made you sole owner of that vast mass of matter, having for its base the surface of your estate, and for its apex the centre of the globe? all of which, it appears, you would monopolise to yourself and your descendants forever."

"Well, if it isn't mine, whose is it? I have dispossessed nobody. When I crossed the Mississippi yonder, I found nothing but the silent woods. If some one else had settled here and made this clearing, he would have had as good a right to the location as I have. I have done nothing but what any other person was at liberty to do had he come before me. While they were unreclaimed these lands belonged to all men—as much to one as to another—and they are now mine simply because I was the first to discover and improve them."

"You say truly when you say that 'while they were unreclaimed these lands belonged to all men.' And it is my duty to tell you that they belong to all men still; and that your 'improvements,' as you call them, cannot vitiate the claims of all men. You may plough and harrow, and sow and reap, you may turn over the soil as often as you like, but all your manipulations will fail to make that soil yours, which was not yours to begin with. Let me put a case. Suppose that in the course of your wanderings you come upon an empty house, which in spite of its dilapidated state takes your fancy; suppose that with the intention of making it your abode you expend much time and trouble in repairing it—that you paint and paper and whitewash, and at considerable cost bring it into a habitable state. Suppose, further, that on some fatal day a stranger is announced, who turns out to be the heir to whom this house has been bequeathed, and that this professed heir is prepared with all the necessary proofs of his identity; what becomes of your improvements? Do they give you a valid title to the house? Do they quash the title of the original claimant?"

"No."

"Neither then do your pioneering operations give you a valid title to this land. Neither do they quash the title of its original claimants—the human race. The world is God's bequest to mankind. All men are joint heirs to it; you are among the number. And because you have taken up your residence on a certain part of it and have subdued, cultivated, beautified that part—improved it as you say—you are not, therefore, warranted in appropriating it as

entirely private property. At least, if you do so, you may at any moment be justly expelled by the lawful owner—Society."

"Well, but surely you would not eject me without making some recompense for the great additional value I have given to this tract by reducing what was a wilderness into fertile fields. You would not turn me adrift and deprive me of all the benefits of those years of toil it has cost me to bring this spot into its present state."

"Of course not; just as in the case of the house, you would have an equitable title to compensation from the proprietor for repairs and new fittings, so the community cannot justly take possession of this estate without paying for all you have done to it. This extra worth which your labour has imparted to it is fairly yours and although you have, without leave, busied yourself in bettering what belongs to the community, yet no doubt the community will duly discharge your claim. But admitting this is quite a different thing from recognising your right to the land itself. It may be true that you are entitled to compensation for the improvements this enclosure has received at your hands; and at the same time it may be equally true that no act, form, proceeding, or economy can make this enclosure your private property."

**Councillor H. S. Murray at Jedburgh.**

**THE LAND QUESTION AND THE LABOUR PROBLEM.**

We give the following from Mr. Murray's speech at Jedburgh on the 2nd December. The meeting, which was held in the Corn Exchange, was most enthusiastic. Ex-Provost Boyd presided. After referring to the Rating Bill, which he characterised as a piece of scandalous class legislation, Mr. Murray said:—

Some people have a very vague idea of what

**THE LAND QUESTION**

is. In the political history of the present century feeble discussion has been followed by feeble attempts to make improvements in our land laws, but no comprehensive reforms have been put forward, nor has any real progress been made towards a proper solution of this great question. Our present land system is a disgrace to any civilised nation. (Applause.) We pride ourselves on being the most forward of all nations, and go masquerading all over the world as the pioneers of progress, and of a civilisation in which we wish others to share, while at home we neglect the primary and fundamental conditions of the happiness of the people, viz., a proper system of land tenure. All wealth arises from the application of labour to land. Many people have a very curious notion of what wealth is. They think it consists in money. Now you cannot eat money. (Laughter.) Suppose it suddenly rained down

**SOVEREIGNS FROM HEAVEN**

and everybody in England, Scotland, and Ireland was able to pick them up from the ground and fill their pockets with them, what the better would you be for that? You could not get any more to eat or drink. You could not get any more clothing to put on, on that account, unless food and clothing rained down from heaven at the same time as the sovereigns. Nature places before us the stern necessity of labour. Food and clothing are only to be obtained by labour, as the first condition, and the raw material from which they are made comes, as I said, from the land. If this be so, in order, therefore, to make a country rich, in order to allow the people to be well provided with all the necessaries and luxuries of life two conditions require to be observed. The first is that every man shall be allowed freedom to use his labour and his faculties for his own advantage, and the second condition is that the

**LAND LAWS OF THE COUNTRY**

shall be such that the land is used in the interests and for the benefit of the whole people, and not for that of an exclusive and separate class. (Applause.) Now, do we find this to be the case in this country? Do we find that we make the best use of our land? Do we find that it is used in the interests of the whole people? I say we do not. I say that instead of the people's interests and rights being considered, in the use and development of the land, we find it monopolised by a small section of the people who look upon it as a mere rent-producing machine—(applause)—for their own exclusive advantage. Our welfare, as a society, depends upon the recognition of our equal rights to the land. It is, therefore, not surprising when we look round us to find society in such a deplorable state. It is not surprising that the society of to-day is

**A MASS OF DISCORDANT ELEMENTS**

where injustice and selfishness reign supreme. It is not surprising to find on the one hand some individuals clothed in purple and fine linen, and over-burdened with wealth beyond the dreams of avarice, and on the other a slough of despond where thousands are toiling for a bare subsistence, surrounded by conditions which are a disgrace to civilisation. (Applause.) What are the principles on which we must found our society if we would have it prosper. I remember some little

time ago Lord Rosebery—(applause)—made a magnificent speech in Dumfries on our great National Poet, Robert Burns. (Applause.) He said that Burns bore the banner of the essential equality of man. Now, what did Lord Rosebery mean by

**THE ESSENTIAL EQUALITY OF MAN?**

He could not mean that all men should be equal in their worldly possessions or that they had equal powers of acquisition. Neither could he mean that all men were equal in their abilities, for that would not be true. What then did he mean? or rather, what does Burns mean when he is described as bearing the banner of the essential equality of man? I can only take it that the only reasonable meaning to be attached to such a proposition is that men are equal in their natural rights. The first right is the right to life, and the second right is the right to that which nature has provided for the support of life, viz., the land. Consequently, I say that any society which is to be based on justice and which is to endure must be founded

**UPON EQUALITY OF RIGHT**

to the land, and every society which does not recognise this equal right is based upon injustice and cannot endure. How are we to proceed in order to restore to the people their equal rights to the land? The matter is very simple. It merely consists in putting a tax on the rent of the land, which will absorb in time the rental value of the bare land excluding improvements. Let me illustrate. We are here assembled in this Hall which stands on a certain area of ground. Now this ground is very valuable, and even although the Hall itself were lifted completely away, leaving a bare space, the ground would still retain its value. Suppose for the sake of argument that the value of this piece of ground is £1000. The annual or rental value at 4 per cent. would be £40. Now this £40 a year is purely due to the presence and collective efforts of

**THE PEOPLE OF JEDBURGH,**

and therefore they have a collective or equal right to it. If then you put a tax of £40 a year on this land and take all taxes off the building itself, and if you use this £40 for the benefit of the people of Jedburgh in their collective capacity, you will be giving to them, so far as this piece of land is concerned, their equal rights to the land. If you will apply this principle all over the country and put a tax on all land in proportion to its rental value, you will be restoring to the people of this country their equal rights to the land. Let us now glance at the results of such a measure. The first result would be to raise wages all over the country. The use of the land at present is not determined by the wages it will yield to Labour and Capital, but by the rent it will produce to a given landlord. This tax would force the hand of the landlord—it would force the land into use. Suppose that a tax was put on the land in Roxburghshire, where would the

**DUKE OF BUCLEUCH**

be? If he did not put the land to its proper use he could not afford to pay the tax. He would then be obliged to clear out—(applause)—and so abandon it to others who would put it to its proper use, and instead of being used merely as a machine to put rent in his pocket it would be used to give employment to the people, and to put wages in their pockets. (Applause.) In consequence of this, agricultural labourers would not be driven off the land into the towns to come and reduce your wages here and raise the price of land here. (Applause.) There are thousands of acres in Roxburghshire which would support thousands of people if they could only get hold of it. But they cannot get hold of it because it is used to produce

**RENTS FOR A MONOPOLIST,**

such as the Duke of Buccleuch and other men who are by law allowed to usurp the equal rights of the people. After dealing exhaustively with the question of ground rents, Mr. Murray continued—the Liberal Party has a great task before it, it has to fight three great monopolies: the parson, the publican, and the proprietor, are all united in solemn league and covenant together against it. The first wishes to monopolise religion—I beg pardon, I should say the first wishes to monopolise not religion but the funds—(applause)—the National funds, which arise from the official practice of a so-called National religion. The second wishes to monopolise the enormous profits which arise from the privileged sale of drink. The third, without doing any labour himself, wishes to monopolise the results which arise from the industry and labour of other people. These are the forces which are opposed to us. They are strong, but

**THEY ARE NOT INVULNERABLE.**

and with the enlightenment and enthusiasm of the people they must ultimately be overthrown. The two first really rest upon the third which is the greatest of the three. It again has its roots in injustice and is based upon force, which, with the spread of reason and knowledge cannot possibly endure. A distinguished writer has said—"The darker ages in which force, not reason, regulated the affairs of mankind, have transmitted to every country a vast heritage of error and injustice, which it is the duty of succeeding generations to correct." That this correction can alone come from the Liberal Party, who can deny? Let us then patiently work to that end in the full assurance and confidence, that with justice on our side, our principles shall again become the directing guide in the councils of this great nation. (Loud applause.)

**Just About the Same.**

Footpad—"I'm a desperate man, and I want money."

Land-grabber—"You vagabond! why don't you work for your money, the same as I do?"

"Same as you do! Well, ain't I trying to?"

**"Are you in favour of Taxing Land Values?"**

# The Single Tax.

Published at the beginning of each Month.  
PRICE ONE PENNY. Post Free, 1/6 per annum,  
payable in advance.  
All Communications to be addressed to the EDITOR,  
*Single Tax*, OFFICE, 56 GEORGE SQUARE, GLASGOW.

**NOTICE.**—*Single Taxers* are invited by the Executive of the Scottish Land Restoration Union to patronise the advertisers in the *Single Tax*. Mention the paper when making purchases.

## To Advertisers.

We have NO WASTE COPIES WHATEVER all our Returns being distributed at Political, Literary, Social Reform, and other Public Meetings.

The Paper finds a place in Public Libraries and Reading Rooms in Glasgow, Dundee, Aberdeen, Greenock, Paisley, and other Towns and Villages throughout Scotland.

## TO LAND REFORMERS.

The Executive of the Scottish Land Restoration Union appeal to all sympathisers throughout Scotland to become members of the Union.

Minimum Annual Subscription, 1s. 2s. 6d. secures membership of the Union and a copy of the "*Single Tax*," post free, for a twelvemonth. 5s. secures membership, the "*Single Tax*" for twelve months, and an assortment of *Single Tax* Pamphlets and Leaflets, including those published during the year.

TO SECRETARIES OF POLITICAL AND SOCIAL REFORM ORGANIZATIONS.—The Scottish Land Restoration Union are prepared to supply lecturers on social and labour problems, for open-air and indoor meetings. Address—The Secretary, 56 George Square, Glasgow.

Friends who desire to be informed on the land question, or to assist others to that end, could not do better than invest in an assorted number of the pamphlets published by the Union. See list on cover.

Special Terms to anyone willing to sell the "*Single Tax*" at Public Meetings. Write or call at Office, 56 George Square.

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

If the space below contains a Blue Pencil make, please take it as an indication that your Subscription is due. In remitting, will you try to send us the name of a new Subscriber?

Will Correspondents who send us Newspapers please pencil-mark the matter they wish us to notice.

"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.

## Charity, Drink, and Poverty.

The Annual Report of the Glasgow Charity Organisation Society states that the management had before them during the year 8,389 applications for relief, 1,419 of which were dismissed as undeserving.

In the analysis the causes of destitution were found to be—want of work, 846; intemperance, 407; illness and accident, 1,345; old age, 114; deserted wives, 21; bad character, 34; not in distress, 270; causes uncertain, 876.

Lord OVERTOUN, in moving the adoption of the report said:—

He had to confess that he had been surprised to find out of 4,000 classified cases, some proportions for which he was not prepared. One-third of the applications had been dismissed as either unworthy, or as not needing help; one-third had been aided directly, and one-third indirectly. He had found that a certain number of the cases which had been aided had been the result of accident or sickness. He would have been prepared to find that the largest number of cases had been caused by drink and drunkenness, but this was not so. *Of course it was not possible to conceal from themselves that sickness and accident were often caused by drink and drunkenness.*

(The italics are ours). It really looks as if Lord Overtoun was over anxious to find drink as the one excuse for poverty. Does it not strike him that poverty may be more the cause of drink than drink the cause of poverty? That this is so has come home clear to the mind of one great temperance reformer—whose word on the subject Lord Overtoun must respect—MISS FRANCES E. WILLARD.

In an address to the National W.C.T.C., Baltimore, December, 1895, Miss Willard said:—

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

We can only hope that this is convincing testimony to Lord Overtoun that he is on the wrong tack. But whether or no, Miss Willard's position and experience entitles her statement to some consideration from our more enthusiastic temperance reform friends. Let them look at the facts of their own experience. Is it not true that there are people who daily provide for themselves and friends an amount of drink, the price of which would maintain an average working man's home for a month? And yet these people suffer no want. They are not poor because they drink, and spend their money in drink; nay, they are even above the poverty line, in spite of the fact that they spend their money lavishly in drink.

On the other hand the sordid struggle by the masses of the people for a bare subsistence wage, in other words, their poverty, is the sole cause of so many falling into the vice of drunkenness. Let us first settle this poverty problem. Let us overthrow the power that in the first place is responsible for poverty before attempting to grapple with its effects. It is the wiser plan; for if "poverty is the prime cause of intemperance," and poverty is to keep pace with progress, the more we progress the greater will be the evils of intemperance.

How are we to abolish this poverty? How are we to raise the masses of the people above want and the fear of want? Let us turn to the efforts of the Glasgow Society for "improving the condition of the people," which has

just gone under for want of support. They attempted something practical, and to this end proposed to start a farm colony. The first thing wanted, as a matter of course, was land. When anyone wants to do anything practical, land is generally wanted; and though there is abundance of it lying around in many places badly used, or out of use, it is not generally got at readily. Such was the experience of this society. Sir John Neilson Cuthbertson, who presided at the closing meeting, stated that:—

*They had been in negotiation with several landlords who had suitable property, but they had met with great difficulty as regards terms, and also had experienced an unwillingness on the part of landlords to treat with them. Recently they had got the offer of a suitable place in Dumfriesshire. But the scheme would involve the raising of £4,000 or £5,000; and the most earnest efforts had resulted in raising only some £2,400.*

It is sad reading this; the failure of men who would fain do something, however small, for the benefit of their fellows: but they have only met in "the landlord's refusal to treat with them" a common foe to the common weal. The chairman, true to his faith in their plan even in the hour of his defeat, further said:—

*They felt that the farm colony would be a most important means of dealing with the able-bodied unemployed; and it was a great source of regret to them that the public did not put them in the necessary funds.*

And so they wound up the business in a resolution "heartily recommending," with their last breath, "the formation of a separate association for the prosecution of a Farm Colony Scheme."

Though they have not succeeded, and could have done nothing with their farm for the able-bodied unemployed commensurate with the needs of the case, they have struck at the right thing and the first thing to be done. The whole problem lies in the land question. Men are poor and destitute, and cast idle because of the system that permits other men to have absolute ownership and control of land. Charity finds them thus divorced from the soil, the ready victims to every temptation, including the drink traffic.

Why should we tolerate the suffering of the many to suit the monetary demands and the caprice of the landowners? Does justice not call aloud that the land spoilers should be dispossessed of their power, and that the people should enter into their natural inheritance? It is in the right use of the land that the cure for poverty is to be found. Able-bodied men in want of employment, and idle acres in want of able-bodied men can only produce the worst possible social condition.

There is no mistake in the matter. Every effort to do something for the unemployed but discovers the landowners as the barrier in the way; and this latest discovery by the now defunct society for improving the condition of the people can only serve, in the eyes of all thinking reformers, to hurry on the day of reckoning. And when that day comes, when we resolve to give over this fooling, and face the problem in earnest, the speediest, readiest, and safest method to the deliverance of the people from hunger and poverty will be found in the economy and philosophy of the Single Taxers proposals.

He who wants a front seat on the earth should pay for it. The Single Tax is the price of favourable locations. The cost of the Glasgow *Single Tax* is 1/6 per annum, by post.

SERVE THE CAUSE BY HANDING THE PAPER TO A FRIEND.



## How the Unemployed Problem Wasn't Solved.

BY W. C.

The winter of 18— was the most vigorous we had for 25 years. For over two months we had alternations of snow and hail, with bitter, piercing east winds. It was a winter which it took a man with plenty of food and clothes and home comforts, all his time to bear; and in which these things were scarcer than they had been for many years. Trade was bad, wages were low, masses of men were partially or wholly unemployed. Men gaunt with hunger and eager and anxious to find work, with the pinched faces of their wives and the cries of their children for food ever before them, walked about from public work to public work, and from town to town, seeking eagerly for something to do for food, clothes, and shelter for their dear ones; but, alas! they found it not.

The rich—for even during this time there were people who were rich—gave of their abundance as charity. Soup kitchens were opened and coal and blanket funds were started in every church. The newspapers, the clergy, the professors of political economy, the chambers of commerce, the labour organisations, with almost one voice declared that the country was suffering from the result of over-production, from glutted markets, or from over-population.

The municipalities engaged great numbers of the population to sweep the snow-clad streets, and to break stones, at one shilling a day.

Weeks elapsed and things seemed to get no better.

Statesmen and philanthropists were at their wits end, or at least pretended to be—some of them really were, for of wits they had few; but of the bulk of them we have our "doots," as the Scotchwoman would say.

A great mass meeting of the unemployed was held in the town of —, the Mayor presiding. The hall was packed with a dense mass of hungry wretched people.

The first speaker was Sir Self-Help Money Bags, and he urged the unemployed to appeal to the rich. He told them that he had once been poor himself, that he had even satisfied his hunger in a soup kitchen; but through thrift, frugality, and business energy he was what he was. He said he would give £100 for the relief of the present distress, which he had no doubt would disappear in God's good time.

The second speaker was the Rev. Salvation Hereafter, who counselled them to pray earnestly to God, and to give up indulgence in strong drink. He joined with his good friend, Sir Self Help, in subscribing £50.

The third speaker was Mr. Wealth Defender, the Secretary of the Livery and Poverty Defence Society. He said that the present condition of things was all due to those wicked Socialists who proposed to confiscate and divide up all property. They had chased a great quantity of the capital out of the country, the result being that there was not enough capital to employ all the people. He advised them not to listen to those agitators who talked about the land for the people, and who said that the land should bear all taxation. Suppose they had no taxes to pay, would that give them employment?

To this last statement Mr. Dont Care Softie, M.P., the celebrated Socialist, cried out, "Hear, hear," which so pleased the august Mayor and the bright galaxy on the platform, that he was invited to address the meeting, which he forthwith proceeded to do.

He advised the municipalities to give the workmen 1/6 a day, instead of a bob, for sweeping the snow off the streets and for breaking the stones; advised the government and municipalities to build ships and gun-boats, washing-houses, and purify their rivers, in fact, to go in for all kin's of public works. This, in addition to establishing an eight hours' day all round, would give employment to all. But he held that nothing short of the nationalisation of the land and the instruments of production, including black soap and soda water industries, and the mines, would prevent such industrial crises. He himself had brought forward a bill to nationalise the mines at a very low rate of compensation, something like £110,000,000.

This speech was received with vociferous cheers.

The meeting was then about to dissolve, when a man, seemingly one of the unemployed, rose from the body of the hall and proceeded to speak. There were cries of "the meeting's closed," etc. But he started to speak, and all kept their seats. He said, we are all half-starved. I am a practical agriculturalist, and I know there are a good many agriculturalists here. We could grow food for ourselves. The capitalist would be only too glad to lend us his capital if we had the use of land. If we had an opportunity of cultivating the soil, the baker and the butcher would only be too glad to give us food; the tailor would rejoice to give us clothing, and run the risk of being paid at the first or second harvest. If all those who could work the land got a chance of using land, they could not only employ themselves, but they could employ all the unemployed shoemakers here to give them boots, and all the unemployed engineers to make tools for them. They could, in fact, take up the unemployed. What we want, friends, is not prayers or charity. What is wrong is not that Socialism is driving capital out of the country. There are none too many people, and there cannot be overproduction while thousands want products. What we want is the use of land. And how can we get it? Simply by taxing out the land speculators' fund called rent, and the land speculator will be no more seen in the land. Notwithstanding what Mr. Wealth Defender says about land value taxation—if all taxes were put on land values, there need be no unemployed.

"How was this speech received?" you ask, *Single Tax* readers. How do you think: with great enthusiasm? Every man present resolved to do all he could to get land taxed; with the result that a great Society was formed for the Taxation of Land Values, and the ideas spread until the whole country was aflame, and the statesmen saw the truth and resolved to save the people and carry out this project, and it was passed through the legislature, with the result that the land was free, and there was no unemployed and no involuntary poverty?

No, no; this was what should have been, but in the world of reality it is quite otherwise.

The audience said, "That's one of these *Single Tax* cranks; they are always talking about the Land Question." And they hissed him down, to the great joy of the Mayor, Sir Self-Help Moneybags, The Reverend Salvation Hereafter, Mr. Wealth Defender, and, I regret to say, also of Mr. Dont-Care Softie, M.P.

## Here and There.

The *Single Tax* wishes its readers and friends another Good New Year. It has found many new friends during the past twelve months, and hopes, with the assistance of all *Single Taxers* it may reach, to win during 1897 a still greater number of friends.

Mr. Shaw, M.P. for Hawick Burghs, told his constituents at Hawick last month—

That seventy men owned half of Scotland, and 1700 men owned nine-tenths of the land of Scotland. This was due to the vicious law of primogeniture, to abolish which he had again prepared a bill which had been powerfully backed. But they would require to go further than this, and impose a tax on land values instead of rentals. Free Trade required to be extended so that the community might have access not only to the fruits of the earth, but access to the land itself.

Adam Smith said the greatest burden on the land was the landlord. The "New Tax," as Mr. Shaw indicates, will shift this burden, and give the people real free trade.

The Scottish Women Liberals have been active in the matter of organisation during the year. A conference is to be held in Glasgow this month, and Countess Alice Kearney is to spend a fortnight addressing Liberal meetings throughout the country.

Sir Henry Campbell-Bannerman, M.P., at Paisley, "makes bold to say that at the present moment the Liberal Party is more solid and united in political principle than it has ever been within his knowledge." What principle?

Captain Pirie, M.P. for North Aberdeen, expressed his belief to his constituents, at Woodside, last month, that the next election would be fought on the question of the Taxation of Land Values, on which, he hoped, the Liberal Party would be united.

A member of the Western Club—Mr. Norman Lamont—writes to the papers that "In the matter of agricultural depression the Rating Act is a makeshift, and that it is a floating superstition that beetroot cannot be grown in this country." A home bounty on sugar is the explanation.

Mr. Robert Duncan, Whitefield Works, Govan, another sugar bounty man, also writes "that no man in this country, whether workman, employer, or professional, wants to get an article cheaply as the result of an evil and unjust system." The idlers who live on rent are not included. Probably Mr. Duncan thinks that people who take not only their sugar but their living for nothing are beyond redemption.

The *Glasgow News* says:—

All the laws of progress make the Armenian's life more precious than the Matabel's to the world at large.

The *Glasgow News* is a paper supposed to be run, like the "world at large," on Christian principles.

Lochlands Ward Committee, Arbroath, have passed a resolution approving of the principle of Taxing Land Values, and calling upon the Town Council to support Glasgow in securing the necessary powers from Parliament. The committee also appeal to the various wards to bestir themselves on the question.

A correspondent writes to the *Melbourne Review*:

I am a member of the Amalgamated Society of Engineers. We have had a fourteen weeks' strike at Gawler, and it has ended no way at all, except by some of us losing our jobs. I have more faith in a shilling spent in land reform than in a sovereign spent in trade union methods.

We have received a copy of "Following the Flag," by W. H. Lever, of "Port Sunlight." It is the records of a voyage round the world by Mr. Lever, from September, 1892, till March, 1893. In another column we quote the chapter on the Australian Land question. It tells the same old story of how progress might be made but for the sin of landgrabbing and land speculation.

Mr. Arthur Withy, editor of *Forward*, is the Radical, Temperance, and *Single Tax* Candidate for Parnell, New Zealand, at the coming general election.

By the recent Rating of Unimproved Land Values Act, local bodies in New Zealand are now empowered to abolish local property taxes and to substitute a rate on land values. This is what Glasgow and sixty two other assessing bodies in Scotland are asking from the British Parliament—powers to tax land values for local purposes.

Herr Liebknecht says "the 5,000,000 peasant proprietors in Germany are going to ruin as fast as they can, and that the protective laws on agricultural produce only increase their difficulties." Just so. The real remedy lies in the *Single Tax* on land values and no taxation on industry. Peasant proprietary is only a more embracing form of landlordism, with industry saddled by the taxation of the country.

Captain Sinclair, ex-M.P. for Dumbartonshire, has been adopted as the Liberal Candidate for the coming Forfarshire bye-election. He is a thorough land value taxation man, and the Landlords' Relief Bill is already being looked into by the Liberals in the division.

Bailie Chisholm told the Salvation Army people at Mrs. Booth's meeting in Glasgow last month:—"It was better far to stop that which had occasioned the necessity for their rescue work. Better a fence at the top of the precipice than an ambulance waggon at the foot." Correct.

Lord Overton says though the Tories promised at the general election good trade and better wages for Dumbartonshire, it was the case that trade was worse now in the Vale of Leven than it had been for the past 30 years. That is so, and the chickens are coming home to roost. Mr. Wyllie, M.P., was refused a vote of confidence last month by the Cumbernauld electors in the constituency.

READ THE APPEAL TO LAND REFORMERS ON PAGE 4.

The first of a series of meetings, open to outsiders, for the discussion of economic questions was held last month at the Single Tax Rooms, 56 George Square, Glasgow. The "Currency Question" was the subject, Mr. M'Lardy opening the discussion. "Betterment," "Future Unearned Increment," and "Municipal Banking," are to come up in turn. Members and friends welcome. Notice of dates will be sent to members in due course.

The Govan Free St. Mary's Literary Society had a Single Tax debate last month, when the proposal was adopted by a large majority. Commissioner William Dickson, Whiteinch, for the Single Tax; Mr. Edward Scott, Jamaica Street, Glasgow, the lead for the opposition.

*The New Age* quotes *The Single Tax* on land monopoly and the remedy, and asks Mr. Asquith, as a Scottish member, to tell us "the broad lines of the Liberal policy" on the subject. We commend *The New Age* Captain Pirie's opinion, to be found in another column. He is a more representative Scotch Member and a radical, free from the Socialist notion that the cure for industrial troubles lies in restriction, Factory Acts and Employers' Liability Bills included.

Professor Jones told the Annual Meeting of the Glasgow Charity Organisation Society "there was no spectacle which was more tragic and pathetic than that of a man in need of food ready to work but unable to find it—organised skill in his body, brain, and mind, without any outlet." The correlative of this tragic and pathetic picture is the man who stands on the land—the source of all work—demanding his fancy price before a single hand can be stretched out to do any work even by men in need of food."

Mr. R. P. Lamond writes to the papers warning directors of Insurance Companies, Finance Committees of Churches, and to such capitalists (I) as Lord Blythswood and Sir John Stirling Maxwell, against the fantastical device of the Glasgow Town Council to penalise property to suit the views of the "Single Tax" Party. Mr. Lamond is a lawyer on the pro-land speculation side of the question.

The Executive of the Scottish Land Restoration Union passed a resolution last month condemning the "Betterment" proposals of the Glasgow City Improvement Trust, and re-affirmed their belief that all land should be rated according to its value, and that the Taxation of Land Values is the only just solution.

A Single Tax Association—a branch of the English Land Restoration League—has been formed in Bradford, with Mr. L. H. Berens as secretary. Mr. Fred. Skirrow, Bingley, and Mr. J. Singer, Calverley, are included in the executive. Mr. Byles, ex-M.P. for Bradford, has written the secretary offering to assist the movement, "as an enthusiastic land reformer. Landlordism," he says, "is the bane of the country." He has found the antidote in the Single Tax.

The Parish Council of East Kilbride have dropped the Maxwelltown right of way case, and left a few of the villagers to fight it out with the landlord. Mr. Richard Whyte, secretary of the right of way committee, Maxwelltown, has put the case straight in a letter to the *Hamilton Herald*, where the question is being discussed.

The Progressive Union is no sooner done congratulating itself on its success at promoting the return of christian men to the Glasgow Town Council than a "Sixth Commandment" correspondent of the *Herald* writes about "the recent action of a godless Town Council (Glasgow) in permitting Sabbath bathing."

"Lorgnette" of the *Glasgow News* says "that the Labour members of the Town Council would do well to look up the case of the intelligent working man who can't have his glass of beer served at a city tavern because he is in 'working clothes,' and give land values a rest. Next.

Mr. David Robertson, Kirkcaldy, read a well thought out paper on Taxation of Land Values recently, to the Kirkcaldy Liberal and Radical Association. A good discussion followed, and it was resolved to arrange for a public lecture to be addressed by some of the leaders in the Single Tax movement.

Mr. Augustine Birrell, M.P., told the Aberdeen Liberals last month that "he could not but believe that the justice of taxing land values was admitted by the landowners themselves, though, as a lawyer, he had found that the principal view of certain landlords was that the only right the people had to the country was to walk along the high road, and that they must not even linger there."

The Glasgow Landlords' Association have resolved "to give the new Improvement Trust Bill the most strenuous opposition, as many of the proposals which it contains are crude, unworkable, and unjust." The coming New Tax will give the organised landlords something worth opposing, though if they only could see it through and through they would welcome its coming as a relief from the cares and worries of the present day scramble for mere sordid gain.

The Liverpool Parliamentary Debating Society have resolved to tax land values 10s. in the £, and to correspondingly relieve industry of the present burden of taxation. The Tories and Socialists, as usual, voted together against the measure.

"The principle difficulty," says the *Daily Paper*, "which the examiner into the earthquake phenomena is confronted with in this country is the want of an earthquake department." 56 George Square, Glasgow, is the earth-speculation department of the Scottish Reform Movement—a movement that will make the man who owns the earth quake. Students will please send on their subscription to the *Single Tax*, the monthly exponent of the phenomena.

Mr. Ellis, M.P., chief Liberal whip, says "that the Welsh land agitation is not artificial, and that the people of Wales have suffered because they were not properly understood by the English people." Does Mr. Ellis mean to suggest that the English people themselves suffer through landlordism because the landowners don't understand 'em.

Sir Robert Ball says, "A message from the earth to sun might be replied to in about 20 minutes. The message would take years to reach the stars, but some of these were so remote that if the glad tidings of the birth of Christ, 1896 years ago, had been dispatched then by the swiftest messenger known, the news would not yet have reached them." If there be people on some of these planets they would be startled to have a message that the earth was held by law as private property 1896 years after the proclamation of the glad tidings.

The *Sydney Bulletin* says—"The New South Wales land tax assessments which have just been issued, and that a howl of rage such as the province hasn't heard for many years, has gone up to the heaven. The speculators are using language about the land tax department which is wholly unprintable."

"Street nomenclature," says the same paper, "at the West End of London tell awful tales of unearned increment pouring ceaselessly into the coffers of men whose wealth in some cases gets no other form of advertisement. The outside world is just now reminded that Lord Portman is a "great" property-holder by his demand of £400,000 from a railway company which requires 14 acres of his London territory for a station terminus. His family motto is 'A clean heart and a cheerful spirit.'"

"Patrick, I was sorry to hear that you were arrested last week. What was the charge against you?"

"Sivin dollars and costs, sor."

"I mean what were you charged with when they brought you before the justice?"

"Apple brandy, sor."

## Salient Points of Epoch-Making Books.

Continued.

BY EPEIRON

"THE SCIENCE OF POLITICS," BY P. E. DOVE.

PART II.

*Two Elements of Political Science, in two Books—*  
(1), on Method. (2), on Doctrine.

In the second part, Mr. Dove investigates the principles of civil laws, with the view of simplifying legislation, and takes his stand on the real difference between good and evil, which makes moral science possible. In the preface he meets the objection to "Metaphysics" by stating that he means the concrete product, and that true thought is the forerunner of improved action. For the progress of civilisation is the improvement of man under an amended order of thought. Evils exist because political societies are not the embodiment of true principles. Political progress is clearly and steadily tending to an ultimate principle; and in desiring political regeneration, we must ascertain the axioms of justice, if we would hasten the prophesied period of peace.

In the first book on Method, Mr. Dove distinguishes between political economy and true politics. True politics are deductive. Pure politics must lay down rules of perfect and absolute right, determine laws and the natural theory of property. Next he passes to the greatest transformation of the two extremes, lord and serf, and the result. As he says, we must show the true cause of suffering before clamour becomes effective to produce and extort change. Then he brings in the question for solution—man and the earth. It is as a natural science that he treats of politics sanctioned by Scripture, approving the system just and equitable.

Mr. Dove distinguishes what is incumbent upon us as men, and what is incumbent upon us Christians. The selfish and unjust may be clear regarding the law of benefit, and the law of justice may be carried out by men of no benevolence.

He points out the distinction between the abstract and the inductive sciences, and the classification of the abstract sciences, and insists on the necessity of logic, because a flaring comet may stir revolution. It is of deductive proof we speak in the science equity. A chapter on definition, therefore, follows. In the relations of men in equity, *property* is one of the most important substantives; and one of the objects of this work is to show the impossibility both as applied to slaves and to land. We desire objects, which causes that desire to be called *value*. That value never exists alone, but resides in some object, material or immaterial. Axioms and Postulates come before the propositions.

1. *All men are equal in natural rights.* 2. *A man has not a right to do everything.* 3. *Men have a right to do something.* After, the problem (prop. 4), *To find the equitable limit of action* (that is, at the point of interference, the required equitable limit). 5. *No majority of men may equitably interfere with a minority, or with a single individual.* 6. *Society can contain only those rights which belong to the individuals composing society.*

We have no instance of a country brought to degradation by individual crime, but legislative crime produced revolutions in Italian Republics and Spain, and thrice in France.

There is a capital chapter on the formation of the State, and the right of its majority.

The essentials of political science are life, liberty, property; the non-essential, physical benefit and mental gratification. The Doctor sees to the absolute preservation of life, but politics takes care of relative preservation from force, interference, originating from another. Statistics cannot prove everything right or wrong, yet they are necessary for the guidance of society. No man has a right to compel another to purchase even an advantage without his consent. The use of statistics is to convince and enlighten men, not to govern them; and the matters of the science of politics are within the reach of every human being. The science is purely rational.

When self-interest is concerned, of course, one must look for contradiction. The extension of abstract science depends on the deduction of new propositions from principles and axioms of reason the minority must convince the majority.

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



**Australia and the Land Question.**

LAND MONOPOLY BLOCKS THE WAY.  
From "Following the Flag," by W. H. Lever.

"Water, water, everywhere, and not a drop to drink." If we read this, "Land, land, everywhere, and not a yard to till," it would hardly be any exaggeration of the position of the land question in Australia. For the land available for the settlers at a reasonable price and of good quality is not rightly situated for the markets, and the land that is right for the markets and of good quality is firmly held by speculators for a rise, and the prices they ask for what little they are willing from time to time to sell, make it dearer when cleared, fenced, and provided with buildings, than would be the price of similar land in England.

The manner in which the land of the country has been dealt with in the early history of the colonies, and the way in which it has passed out of the hands of the people without any corresponding advantage to the state, is one of the greatest hindrances to the progress and development of Australia. Men and companies have been allowed to acquire millions of acres of the best land—in one case one million acres to one company alone—without the payment of one single farthing of purchase money, but merely on condition that they improve the land to the extent of one pound per acre. Having acquired millions of acres on these easy terms the owners "sit down" and wait the development of the surrounding country to reap their "unearned increment." Take the case of one well-known English-Australian Land Company. In the early years of Australian colonisation they acquired over one million acres of the best land on the above easy terms. Coal was afterwards discovered, both under their land and also under adjoining land, which they did not own. Not satisfied with this lucky find, for which they had not paid one farthing, they actually tried to stop the coal being worked on the adjoining land, claiming that their deeds gave them the sole right to get coal in that colony.

Of course the courts decided against them, and their monopoly was broken up. Everyone can see that had they succeeded in making good their monstrous claim, it would have stifled the manufacturing and other industries on which the progress of the colony depends, but everyone cannot so readily see that the ownership, or, in other words, monopoly of one million acres of land by one man or company is, equally, morally wrong, and equally against the progress of the colony. But this is so, as is shown by its effect on the colony as a whole, and on the town that has sprung up in the neighbourhood. The town is growing all on one side, extending on the adjoining land that is uncontrolled by the Land Company, because the Land Company hold for extreme prices. Their land, having cost nothing, does not eat itself up in interest, and therefore they can afford to do this. Some years back the town wished to acquire a few acres of the Company's land for the purposes of a recreation ground, when the price asked them was £1,000 per acre. This raised such a hue and cry, that, alarmed for the consequences, the Company, with as good grace as they could assume, at short notice, elected to make the town a present of the land.

What is the consequence of this abominable state of affairs? Within a radius of 100 miles of Sydney, there is not an acre of land that the settler could buy at its fair honest value, and therefore the settler has to take "back blocks," whence to get his produce to market he has to pay such heavy charges for freight that he can barely subsist. Hence the settling of the country proceeds slowly; the towns and cities are crowded with unemployed, trade stagnates, and wages are depressed. For in Australia, as elsewhere, dear land means low wages, and cheap land means high wages.

**Greenock.**

Councillor M'Gregor writes:—

At every ward meeting here the question of Taxing Land Values was put to the municipal candidates. There was not a negative answer from those whose three years of service had ended, nor from those offering their services for the first time. The ward committees set it down in their list of questions, and this afforded the candidates an opportunity to speak on the principles and enlarge on the effects of the Single Tax. The question is daily becoming better understood

**Two Social Pictures.—Thrift and Poverty.**

No wonder the Glasgow Society for Improving the Condition of the People has gone under for lack of support. The People are so well off that 193,421 of the number have at their credit £7,281,697 19s. 6d. in the Saving Banks of the City. 100,000 of the depositors have sums to their account ranging from £10 and under. Lord Provost Richmond, presiding at the Bank meeting, holding up the Government receipts for the amount, said—"This is the most valuable document I have ever held in my hand." Very good.

But the other side of the picture for Glasgow is the 100,000 persons living in 32,000 houses of one single room. "Many of them 12 feet by 12 feet, containing families of boys and girls from 14 to 17 years of age, and in an atmosphere, so polluted, that a visitor can scarcely breathe;" so said Mr. Mitchell, vice-president of the Glasgow School Board, to the Health Congress in July last. Thrift may be a virtue, but there is no use going into hysterics over the savings of people who save often at the expense of their needs through fear of want, and to ward off consignment to a hovel 12 feet by 12 feet in the polluted atmosphere of the Glasgow slums. No amount of thrift will wipe away this disgrace to Glasgow. "Nothing," as John Ruskin says, "but the one thing God has ordered—justice."

The people who save can double their savings, and the Lord Provost can announce it from the housetops; it will not avail the poor who get crushed to the wall daily in the struggle, and, who too often find a refuge in the submerged tenth—the material that we cast aside for our "General Booths," and our social amelioration societies to work upon.

But these good people are bailing the sea, and often get little thanks for their labours. They need not be surprised at this. To rescue a drowning man is good work, but to propose to rescue thousands suggests the query—Why are they there? The Single Taxman insists because of their divorcement from the land. Free the land from the grip of the land speculator, and the people will naturally make provision for themselves.

**Scottish Home Rule and the Single Tax.**

(To the Editor of the Single Tax.)

SIR,—I am a Scotch Home Ruler, as well as a believer in the Radical doctrine of the Single Tax. But in my advocacy of our right, as Scotsmen, to rule our country according to Scottish ideas, I have been frequently told by my fellow Single Taxers, that, were the Single Tax an accomplished fact, there would be no need of Home Rule. I confess, Mr. Editor, that I have never been able to share this opinion—an opinion, by the way, which, in many instances, is little more than an excuse for lack of enthusiasm, and, in others, a clear indication of want of sympathy with the present-day demand for the restoration of our national rights—a demand everyday becoming more and more emphatic, as is more clearly perceived the extent of the robbery and perpetual injustice that is perpetrated by England upon the smaller nationalities composing the Union.

Let us suppose that Scotland was ripe for legislation according to the just aims of the Single Taxers, what then? It is undeniable that England is Tory out and out. This is not a pleasant fact to contemplate, but "facts are chieftains that winna ding and daurna be disputed," said one who, had he been living to-day, would have been both a Single Taxer and a Scottish Nationalist. Toryism has been bred in the blood of the English people ever since the Norman conquest. We Scotch Radicals do certainly not despise the downtrodden children of Alfred. No, it is their Norman Conqueror and ruler that we abhor. These are the scoundrels at whom we aim our shafts. Too well we know that once the Saxon stood with soul erect, a lover of freedom; but the Norman robbed him of his land, and from that day to this the grip of the mailed hand has been upon the Saxon throat. Deprived and robbed by the landlords, he has been by turns cajoled and coerced by the priests of a State-paid Church, and brought, by their nefarious influence, into a state of the most abject and slavish submission.

They have even added to his sufferings here the supposed unspeakable terrors of the next life, so as to make it easier for their friends the landlords—the present day representatives of the Norman thief—to plunder their victims of the product of their toil, by levying blackmail, in the form of rent, for the use of land that God made for all.

The wage-earner, or to speak more correctly, the wage-slave of to-day, is undoubtedly the lenial descendant of the saxon serf, and, as such, he is the prey alike of the landlord and the capitalistic monopolist. In the struggle for existence, caused by the infamous justices of our social and political state, our modern saxon does well if he can make a mere living, which means that he makes as much as will keep body and soul together, with the added prospect of dying in the workhouse in his old age. To relieve his sorrows, he

resorts, when he can, to the stupefying influences of iliquid fire and bad ale. Worse still, his education has been sadly neglected, so that into his dull materialistic brain it is almost impossible to find a lodgement for anything in the shape of basic principles. Wealth and position fill him with awe.

He is capable of appreciating the classic beauties of Cockney jingo-rhymers. "God save the Queen" is a piece of doggerel for which he has a sort of religious veneration; but "A man's a man for a' that," or the "Marcellaise," is, to him, worse than Greek. Briefly, this is a truthful presentiment of the situation to-day in "Merry England"—her own Liberal papers bearing witness; and if it was not for the little drop of Irish, Welsh, and Scotch blood in the English people, together with a touch of the Liberal spirit bred of non-conformity, the race would be at this moment the most servile on the face of the globe.

Now, I am willing to help towards this state of things; but what I want to know is, are we Scotchmen prepared to wait for land reform until Englishmen have been saved from this political heathenism, and have learned the A B C of natural rights? Has a democratic people like the Scotch, the product of three hundred years of education, to be ruled by the representatives of a nation too weak to win their own manhood, and whose education began only yesterday? I do not speak for myself alone when I say that I yet possess as much of the old Scottish spirit as will enable me to withstand those who would thus act in direct opposition to the best interests of our country. Given a Parliament in Edinburgh, we will soon deal with the Single Tax.—Yours truly,  
J. STEEL.

31 KELVIN GROVE, PRINCES GATE, WEST, LIVERPOOL.

**"Betterment."**

(To the Editor of the Single Tax.)

SIR,—The Glasgow Town Council have passed their City Improvement Trust Bill with a "Betterment" clause. It was argued by its supporters that London and Manchester had been granted powers to levy a Betterment charge on these proprietors whose property had been improved by public expenditure. But I am afraid this counts for little except as a vote catching phrase. For though these cities have power to levy Betterment, it has yet to be given effect to. Under the Manchester proposal the army of assessors, surveyors, arbiters, lawyers, and officials required to determine whether there has been any Betterment, and the amount, coupled with the small amount to be taken, not to speak of the quit-rent clause, renders the whole scheme ridiculous. I have been told the Betterment clauses in the Glasgow Improvement Trust Bill have been lifted almost bodily from the Manchester Bill. If this be the case it will not be difficult to account for Manchester's slackness in putting their powers into operation.

I am of those who are convinced that a separate charge for Betterment is but a heavy complicated attempt to get at the unearned increment that can only result in failure. It is an attempt to take the unearned increment piece-meal; on a par with the proposal to wring concessions from particular landowners who are particularly aggressive, ignoring by the way the real issue.

Of course it is very seductive to those who have not bottomed the economics of the question; and that it passed muster in the Glasgow Town Council, among so many pledged land value taxation men, as part and parcel of their faith, can only be accounted for by the common notion that it is an instalment on land value lines; which is a delusion.

Let us look at the question. The value of land is a constantly increasing quantity all round. That, I should say, finds a general acceptance. When any improvement, by corporate expenditure, takes place in a particular area, it is quite possible to have an important readjustment of the economic value or rent of said area. One situation may improve in value at the expense of another. For illustration—if the City Improvement Trust decides to widen Nelson Street, City, and make it a main thoroughfare, the immediate effect, everything else equal, would be to depreciate the letting value of property in the Candleriggs. But if we take the increased increment of the one as such, why not compensate those who suffer decrement in the other? As a matter of fact that is what is being proposed.

But what real benefit will this scheme confer on the ratepayers, supposing it could be applied? No good whatever. It would mean simply a readjustment of the incidence of rates on the present basis, and would in no way reach the land speculator holding for a rise. The proposal to tax land values has this intention—not merely to provide revenue, but to free the people from land monopoly. Anything else that will not open up the land for use is a deliberate swindle, and, as Single Taxers, we must protest against this "Betterment" principle, or rather expediency measure, as a sham, which only finds support to-day because of the looseness of thought on economics, and the want of courage on the part of some of its supporters to stand for the truth on the wider and more embracing question—the Taxation of Land Values.—I am, etc.,  
IMPOT UNIQUE.

Greeting to our brothers beneath the Southern Cross. In the words of Lowell:—

"For mankind are one in spirit, and an instinct bears along  
Round the earth's electric circle, the swift flash of right or wrong;  
Whether conscious or unconscious, yet Humanity's vast flame,  
Through the ocean-sundered fibres, feels the gush of joy or shame.  
In the gain or loss of one race all the rest have equal claim."

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

### The Gizzard for the Landless Co-operator.

BY LOUIS F. POST.

Let us imagine a sailor wrecked off an island. Let us suppose, in order to clear away many objections, that all the machinery which may have been aboard the vessel has been lost, all the money has gone down, and that the poor sailor himself by the buffetings of the waves and from contact with the rocks has been stripped of his clothing, so that he lands upon the island a naked man. The proposition is, given a naked man and an island: will the man starve? If the weather is warm and fruit and nuts abound he will manage to live and even perchance to put by a little store. He will build a rude shelter and in time may make for himself some sort of clothing. He manages to live a natural free life though he cannot do it in a civilized life where land is monopolised.

Now let us suppose another sailor is wrecked upon this island in precisely the same manner as sailor number one had been and he swims for the shore. Before he lands sailor number one says: "See here! you can't come on my island unless you'll be my slave." Sailor number two standing out in the water rebels, he says, "Oh no! I'll not be your slave, I don't believe in slavery, we abolished that in the United States long ago."

Number one is open to argument and is somewhat conciliatory; so he says, "Oh, well, I didn't know you had any objections to slavery. I didn't know you came from the United States. I respect your opinions. I won't ask you to be my slave, you may come on the island, make yourself at home, be a free man, but I want to say that this island is mine. I got here first, my title is perfectly straight and clear." Number two thinks that the argument is good, the title must be clear because it's the kind they have in the United States. So he agrees.

They get along first rate for a time both glad to have some company and some one to whom they might talk.

But one day sailor number the First feeling tired or lazy says to number two, "Go out and get me a bird for breakfast." Number two says, "Well, suppose I do get you a bird what will you get for me?"

Number one replies that he's getting enough already, isn't he living on number one's island, what more does he want?

Then comes a study in practical economics. Number two wants to arbitrate, number one says "nothing to arbitrate at all, get me the bird or get off." Then co-operation is proposed by number two.

"All right," said number one, "we'll co-operate, you go ahead and get me the bird and I'll take my share as owner of the island and all that's on it, save yourself, and you may have the gizzard."

It is unnecessary to point out that if the chattel slave be released and be not allowed to breathe that his freedom is a mockery, or that if he be denied access to water his liberty is a sham, and as land, earth, is just as much a necessity to his existence as either of the two elements just mentioned, it follows that if he be denied free access to land, his alleged liberty is a misnomer.

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

GLASGOW.—College Division Liberal Association—ex-Baillie Burt and ex-Councillor M'Lardy.

PAISLEY.—Radical Association—ex-Baillie Burt.

GLASGOW.—St. Matthew's Parish Church Literary Society—W. D. Hamilton.

GOVAN.—Free St. Mary's Literary Society—Commissioner W. Dickson and E. Scott.

GLASGOW.—Govanhill Liberal Association: Bernard Kelly Branch I.N.L.; College Division Labour Party; Milton of Campsie Liberal Association: Garelochhead—J. Paul.

JEDBURGH.—H. S. Murray and Edwin Adam.

Uncle Sam, wide awake, progressive, superlatively patriotic, cannot too soon take the initiative in supplying employment for his people who are displaced by labour-saving machinery. What benefit is machinery if it destroys the purchasing power of the community at large?—*Sound Money*.

### The Single Tax Platform.

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

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

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

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

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

The Single Tax therefore would—

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

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

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

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

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

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

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

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

### God Help the Poor.

She sits by the midnight lamp alone,  
And her cheek is pale and worn  
With the toil for bread, and a nameless dread  
In her aching heart is borne.  
And faster still her fingers fly,  
Though her weary eyelids fall,  
And the clock strikes one. By to-morrow's sun  
The landlord's sure to call.

God help the poor,  
Who must endure

The pinch of want and the hunger gaunt,  
That ever seems with its phantom dreams  
To mock and jeer with a hideous leer.  
God help the poor.

And her thoughts are sewn in every seam,  
Beside the fireless grate,  
Of a lover bold and a story told  
That was penned in the book of fate.  
And baby fingers twined with hers,  
But her heart is sore bereft;  
For a little mound in the churchyard ground  
Is all of baby left.

God help the poor  
Who must endure

The phantoms bred of a nameless dread,  
And the maddening gleams in their fever dreams  
Of sumptuous fare and viands rare.  
God help the poor

And the faded shawl and the wedding ring;  
How her aching bosom swells;  
While the cupboard bare and the broken chair  
A woeful story tells.  
The wind is whistling down the street,  
And up the creaking stair,  
With the snow piled high 'neath the wintry sky,  
As white as her faded hair.

God help the poor  
Who must endure

The scanty crust and the cold mistrust,  
With piteous need and hearts that bleed,  
And the tordling's scorn of the lowly born.  
God help the poor.

But the angel gently beckoned her,  
With an unseen, snowy hand,  
From the squalid gloom of the attic room  
To the silent, shadowy land.  
And he softly touched the sleeper's brow,  
And smoothed the lines of pain,  
Till they gently said of the peaceful dead,  
She is growing young again.

God help the poor.  
Who must endure

The lash of need and the sweeter's greed,  
Where might is right in the bitter fight,  
In the social ring where gold is king.  
God help the poor.

MISS M. MCGREGOR, Victoria, B. C.

### NOTICE TO SUBSCRIBERS.

The First Volume of

## THE SINGLE TAX,

From June, 1894, to May, 1895.

Has been Artistically Bound

In Dark Crimson Cloth Covers

WITH GILT LETTERS,

And may be had for 2s. 6d.; by Post, 2s. 10d.

CONTAINS—

"LANDLORDISM THE ROOT EVIL," by HENRY GEORGE.

"THE HIGHLAND LAND QUESTION," by JOHN MURDOCH.

"COUNT TOLSTOI ON HENRY GEORGE."

"THE SINGLE TAX: WHAT IT IS AND WHY WE URGE IT," by HENRY GEORGE.

"HERBERT SPENCER'S RECENTATION."

"MINING ROYALTIES: HOW A LITTLE TOWNSHIP LOST ITS PAPERMAKING BUSINESS."

"THE SINGLE TAX IN THE COLONIES AND AT HOME."

"THE SINGLE TAX IN AMERICA."

"ARCHIMEDES," by TWARK MAIN.

"THE GREAT-GREAT-GRANDSON OF CAPTAIN KIDD; OR, HOW THE LANDLORDS ROB THE PEOPLE."

"TRADE UNIONISM AND SOCIALISM."

"THE GLASGOW TOWN COUNCIL AND THE TAXATION OF LAND VALUES."

Etc., Etc., Etc.

NO SINGLE TAXER SHOULD BE WITHOUT A COPY.

Early application necessary as the number is limited.

LONDON AGENT—

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

Printed for the SCOTTISH LAND RESTORATION UNION by MURRAY & DONNELLY, 74 Argyle Street, Glasgow, JANUARY, 1897.

THE "SINGLE TAX" FINDS ITS WAY INTO ALL SOCIALAND POLITICAL REFORM CIRCLES THROUGHOUT SCOTLAND.