

The Single Tax

A JOURNAL DEVOTED TO THE CAUSE OF TAXING LAND VALUES.

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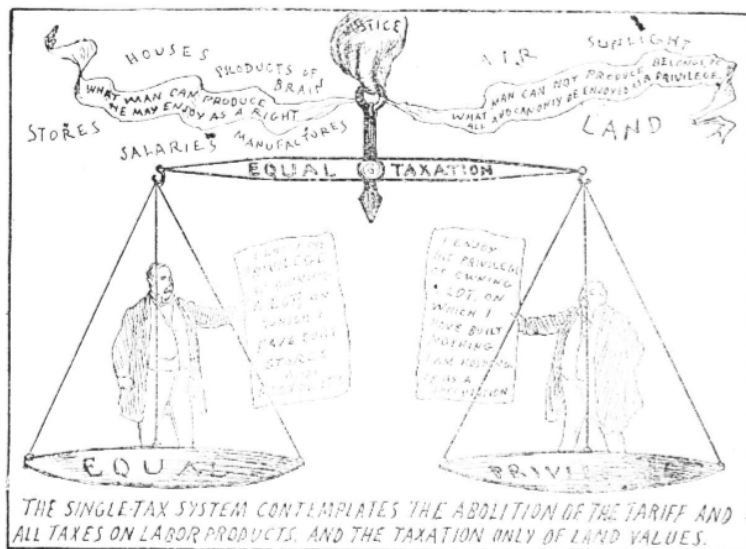
GLASGOW, MARCH, 1897.

PRICE ONE PENNY.

FOR EQUITY.

THIS healing is only possible by means of justice; no love, no faith, no hope will do it—men will be unwisely fond, vainly faithful, unless primarily they are just: and the mistake of the best men through generation after generation has been that great one of thinking to help the poor by almsgiving, and by preaching of patience and hope, and by every other means, emollient or consolatory, except the one thing which God orders for them—Justice.

John Ruskin.



HERE is the conclusion of the whole matter: that we should do unto others as we would have them do to us; that we should respect the rights of others as scrupulously as we would have our own rights respected, is not a mere counsel of perfection to individuals, but it is the law to which we must conform social institutions and national policy, if we would secure the blessings of abundance and peace.

Henry George.

Notes and Comments.

In Memoriam.

By the death of Mr John M'Millan, Bridgeton, on the 21st of last month, the Single Tax cause in Glasgow has lost a good friend. Mr. M'Millan has been ailing for a long number of years; nevertheless when able he was always to be found availing himself of every opportunity, by making opportunities, to discuss the Land Question. He was a general favourite in the East-End of Glasgow, though he sometimes bothered the politicians by his persistent advocacy of the cause. By such work he won for himself and the Single Tax the sympathy and respect of reformers, that will not soon be forgotten, and made converts not a few to the cause he was so much attached to during the past twelve years.

Lord Rosebery "Gold Mine," from which to pay all the Rates and Taxes.

THE VALUE OF GROUND IN LONDON.—The refusal at a public auction on Tuesday of a bid of £57,000 for the site of Cleveland House, London, at the corner of St. James's Square and King Street, may well give rise to some reflections on the growing value of landed property in London. In 1665, little more than two centuries ago, Charles II. granted a lease in perpetuity of the forty-five acres upon which the square stands, for the annual rental of £80, to Henry Jermyn, Earl of St. Albans. To-day, a quarter of an acre cannot be had for less than £60,000.

Who comprise the Liquor Ring?

Commenting on the sad havoc Mr. A. P. M'Hugh, M.P., played on behalf of the Liberal candidate at the Bridgeton contest, the Glasgow Observer says:—

He (Mr. M'Hugh) carried himself as if the supporting of Sir Charles Cameron were a bitter pill which party loyalty compelled him to swallow. He nested himself on his coming in the liquor ring, which at the outset had done its best against Sir Charles Cameron, and which simply came into line when it was whipped to heel by the mandate of the Irish leader.

(The italics are ours.) What is this liquor ring? Mr. M'Hugh's political associates in Glasgow during the contest were Mr. Hugh Murphy, Councillor Ferguson, the more important members of the Father Maginn and

Home Government branches of the Irish National League, the Bridgeton Liberal Executive, and others of that ilk. The Glasgow Observer no doubt is in the know, but it has said either too much or too little. An explanation is needed.

A Record for the "Stalwarts."

Councillor Morris Carswell (Glasgow) was condemned in November, 1896, by Councillor Ferguson as "a consistent municipal Tory." He voted against Councillor Ferguson's motion on the 28th December, 1896, to seek the co-operation of twenty-five of the principal Town Councils in Britain and Ireland to petition Parliament for power to tax land values.

On the 18th February, 1897, Councillor Ferguson and the "stalwarts" at the Town Council voted for Councillor Morris Carswell to be made a City Magistrate, as against Councillor Steele, the reformer. They were successful.

On the 22nd February, 1897, Bailie Morris Carswell voted against Councillor Ferguson's motion to seek the assistance of eight of the principal Town Councils in the country for Land Value Taxation. We give these facts to the electors as food for reflection, while we ask this question—Is it true that Councillor Ferguson's land value motion on the 22nd of last month suffered through his and the "stalwarts" reactionary vote on the 18th.

Half a Million an Acre.

Messrs. Driver & Co., of No. 4 Whitehall, London, on Tuesday last, let on building lease for a term of 80 years, the site of Hanover Chapel, having a frontage of about 75 feet to Regent Street, and containing an area of 6666 square feet, at the yearly ground rent of £2120. This gives a rental value of 6s. 4d. per square foot, and this ground rent capitalised at 30 years' purchase (which it will be well worth when the buildings are erected) comes out at £415,000, or approximating half a million per acre.

Over One Million per Acre.

The Liverpool Stock Exchange Committee have purchased for the purpose of extending their Exchange a strip of property adjoining the present building at a price of £226 per square yard, being at the rate of over a million

sterling per acre. This is the highest price ever realised for property in Liverpool.—Glasgow Herald.

It is a mistake to suppose that all the gold mines are in foreign parts. There is one in every large town and city throughout Britain—Land Values. When the people "catch on" that these Land Values are created by themselves, the Single Tax method is at their service.

In Commemoration.

It is reported that a well known Member of Parliament, says the daily paper, is arranging to build and endow, at a cost of £120,000, a new wing to the University College Hospital, in commemoration of the Queen's long reign.

It hasn't come out yet that the Single Tax is to receive an endowment of £120,000. An instalment of £1,000 to begin with, would be very acceptable at the present juncture. It would enable the Single Tax to come out weekly to begin with, and enable the Single Taxers to convert the country to the Taxation of Land Values by the next General Election. This would establish a social condition that would make the Queen's reign the triumph of civilisation, and enable the people to make ample provision for all hospitals and all necessary and desirable institutions.

A Labour Colony.

The Scottish Labour Colony Association has entered into an agreement with the trustees of Mid-Locharwoods, near Dumfries, for a year's tenancy of the property, with right to continue thereafter for 19 years with quinquennial breaks. Mid-Locharwoods consists of 150 acres of level arable alluvial land of good quality, about 40 acres of moss partially reclaimed, and about 300 acres unreclaimed moss. In the selection of men for the colony it is intended to work in conjunction with the Charity Organisation Society, whose industrial shelter at Kyle Street will act as a sieve through which the colonists will pass.

This is one more attempt at isolation from economic tendencies, and, if successful, can teach nothing except that with access to land there need be no involuntary poverty. Time, energy, and money, will be spent in reclaiming

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moss land, while the land speculator thrives on at the expense of the people, who are crowded out every day because of the sin of land monopoly. We can have no objection to the labour colony, as such, but it doesn't do anything to solve the labour problem. There is abundance of proof that, given a just land tenure, the people can employ themselves to advantage.

Now and Then—for "Joe."

Mr. Chamberlain, at Birmingham, 30th January, 1897:—

"I daresay that Mr. Morley was thinking chiefly of our domestic controversy, and, if I might venture to say so, I would add that this is a mistake which the leaders of the Radical Party are constantly making. They forget in the attention which they give to these domestic controversies—which, after all, whichever way they are settled, are of minor importance—they forget the great part which this country has played and is called upon to play in the history of the world. . . . We cannot occupy an insular position, and we cannot occupy ourselves entirely with Parochial matters, and, therefore, foreign affairs and Colonial affairs will continue as long as our country exists to be of the greatest permanent interest to the people of the United Kingdom."

Mr. Chamberlain, at Newcastle-on Tyne, 15th January, 1884:—

"With regard to these two questions with which I have been dealing, I think that the gravity of the situation has been purposely magnified by our opponents in pursuit of the ordinary strategy of the Tories, who would like to distract your attention from Home Affairs to the complications of Foreign Policy."

Grants in aid—Breakfast Table Duties.

The *Glasgow Herald* in its leader on "Bridgeton," asked—"What responsible politician ever suggested abolishing grants in aid, and thereby making way for a free breakfast table?" Answer: Sir William Harcourt, speaking in the House of Commons on the 4th May, 1895, second reading of the Finance Bill, said:—

In the Statistical Abstract you see that the contribution by 1892 to local taxation was nearly £11,000,000, so that under this Bill you are going to add £2,000,000. You will therefore be giving £13,000,000 out of Imperial taxation to local account.

Could not the Chancellor of the Exchequer distribute the money in a manner which would be more advantageous to all classes of the community? Why, the Local Authorities hardly thank you for giving it to them. . . . The contribution you are making to local rates is more than the whole Poor Rate of this country.

"What might you not do with that £13,000,000? You might have a Free Breakfast Table, and take 4d. off not 5d. off the Income Tax. You might take off the Tea Duties, and have two or three millions to spare for other purposes.

"I must profess my profound conviction that there never was a greater waste of money than these subsidies are."

Natural Opportunities.

One thousand families may be set off on an island thousands of miles from any other human beings, and, if the soil is productive, in less than one year each of them will live in his own house and home, and every industrious one will be enjoying the best of everything the island affords. In five years they will each of them live in a good brick house, if brick can be made, and there will not be a houseless, homeless, or landless individual in the whole number of those who are willing to work.

Take the same one thousand families and move them into a thrifty city or country, where they have society, laws, boards of trade, money, banks, post offices, and all other modern conveniences for utilising forces and saving labour, and out of the thousand families we will warrant that in five years there will be 980 of them living in rented houses—if not hovels—and living from hand to mouth. What is the cause of this? Is it possible that good society is demoralising? It indeed looks so. Is it possible that poverty, misery, and rags are the natural concomitants of progress? It looks so. Aye, it is so, and there is no need of trying to deny it. —*Advocate, Salt Lake City.*

Overcrowding.

A clergyman who has been investigating the condition of the workers in the Government factories at Devonport, writes to a Sunday paper:—

"I myself have seen at Devonport such a list of miseries connected with overcrowding as would appal you if I told you the plain facts of the cases. In my own parish, which is one of the most poorly peopled in Devonport, there have been sometimes three generations in one room. The ministrations of birth and the ministrations of death take place in the same room.

And it is not their fault. It is not the result of anything like bad conduct on their part; it is simply because the conditions of life in our neighbourhood render it utterly impossible for working men, unless they have a really good wage, to live in any other way if they have a fairly large family. Remember we are not telling about some things connected with some dark parts of Africa, or with closely packed China with its stagnant civilisation, but we are speaking of things existing in one of the fairest parts of our own homeland. The chastity of home is in some cases destroyed altogether, and all the virtues connected with the love of home weaken and wither."

The Royal Commission on the Housing of the Working Classes, 1885, reported in favour of Taxing Land Values as a means of destroying land monopoly, the root cause of congested districts and overcrowding. If building land, they said, at present kept out of use for a rise in price, were rated on its true value, owners would be forced to part with it to those desirous of building at the market and not the speculative value.

Glasgow—1897.

It slowly dawned upon the people of Glasgow that land monopoly was the cause of social misery, that it forced many of the people to live in rackrent hovels, 12 feet by 12 feet, and stopped the industry and expansion of the municipality, and thereby inflicted great hardship on all. They discussed the question for a long time in the press and in the streets. The Single Tax Association published literature on the subject, and sent out its members to tell the people how to remove this wrong by abolishing the power of the land monopolists. After a number of years the people were persuaded to try the remedy, and sent a large majority to the Town Council pledged to obtain powers from Imperial Parliament to tax Land Values. Some of the candidates, afraid lest they would not be returned, went to certain printers in the city and said—print me a bill saying *vote for—and the Taxation of Land Values*. And so it turned out that a large majority of the members of the newly elected Town Council were pledged to the reform.

The people said—now we will have something done. But they were grievously disappointed. The new Council decided not to act, and some of the more pronounced pledged men voted against two good forward motions in less time than five months. But when they came again before their constituency they got their reward. Their old promises were produced. They made wry faces, and attempted all sorts of excuses, and wound up by again affirming that they were still in favour of Taxing Land Values, and that it had never come up in proper form. But the electors laughed, advised them to study the question a little, and by sending in more honest men to the Town Council, carried the question, and that is how Glasgow became famous as the pioneer city of the world at the end of the twentieth century.

Lucky Landowners.

Western Australia can certainly contribute many interesting anecdotes to the already large number of strange transactions in land.

A valuable corner block of land given by the Government to an emigrant some 40 or 50 years ago, changed hands for a pair of boots—the land now is valued at £8000.

In Fremantle (the seaport) a block of land was given away for a woman's cloth jacket—the block was sold lately in small portions, and fetched £7650.

At the same place a block of land was given in barter for a cask of English ale. The block changed hands several times; in 1870, it was sold for £300; in 1880, it fetched at auction £900; and in 1893, it was sold in sub-divisions and fetched in all £5065.

In Guildford a large bit of land was exchanged by its thirsty owner for a bottle of rum and a shilling. This land is now worth £5000.

The magnificent post office in Melbourne is built on a valuable block of land, which could be claimed any day by the rightful heir if only he knew it.

It is not many years since an old weather-beaten sailor presented himself at the old Union Bank in Melbourne and told the manager he would have to "shift his shahty," as it was built on his land. The manager, seeing he had the certificate for the land, requested him to call the next day: when he did call he accepted £20,000 for it. This land

was afterwards sold for £80,000, and when the land fever was on in Melbourne, £350,000 was offered for the block.

Many years ago a block of land was given away as a prize at an entertainment—to the youngest lady in the hall. A woman held up her baby and declared she was only a month old. The land was subsequently given to the child; when she came of age the land was sold and brought her £10,000. This happened in Queensland. The mother of the lucky young lady had only paid one shilling admission to the hall.—*Daily Record.*

New Zealand is dealing with this question in the common interest, and with signal success, as will be seen in another column.

Land Nationalisation or Single Tax.

We have been asked by a correspondent, who admits the justice and excellence of the Single Tax as a solution of the Land Question, if we do not think the people can be more readily won by some scheme of land purchase?

We answer no; that is not our experience. Outside of the propoganda of our ever active friends—the Land Nationalisers—the question, as they advocate it, is seldom or never alluded to. The Single Tax, or the Taxation of Land Values, which is the Single Taxers' first step, is winning all along the line. Scarcely a paper of any importance with the people but mentions it as a first question. Advanced politicians everywhere are becoming alive to its importance, and making favourable pronouncements. Mr. Thomas Cameron presents the case in another place in this paper for those willing to examine the relative merits of the two proposals. Mr. Cameron speaks for our side. That the people will rise quicker to a scheme for land purchase as against Taxation of Land Values and no compensation, is, we venture to say, an unwarranted assumption.

Economic tendencies are constantly at work modifying and creating new conditions. Shall we turn them to the service of society by removing the obstruction of land monopoly, by the simple expedient of Taxing Land Values, or shall we galvanise them by State enactments into a promise to pay for permission to occupy the citadel of the monopolist? The power of land monopoly is not the power to dictate the terms of a subsistence wage. It is the power to render the people helpless, so that they come begging for employment at subsistence point. If the Taxation of Land Values will open the natural reservoir to employment, it is surely the first thing required. The State would do this we are told. Very good. But that is all it could do. That the State could manage the land better than the landlords may be admitted, but not better than the people.

All that the people want is access to land, and that is what the Single Tax would do—destroy ownership and recognise only possession in land, while the rent or values, apart from improvements, would be used to defray the cost of all government. Under such economic conditions, industry would be relieved from all present rates and taxes, and trade would no longer hold a commerce with restriction, State or otherwise.

This is what the Single Tax means, and if a verdict in its favour cannot be had from the people soon, it will come all the sooner by working for it; and certainly the scheme of land nationalisation cannot, by even a wide stretch of the imagination, be called a question of immediate practical politics. The Taxation of Land Values is; and, having first place, it should—as it can—be pushed to the front by all genuine Radicals and Land Reformers, as the point of least resistance.

The vacant land industry impedes the growth of the city and its suburbs, cramps business, robs labour of opportunity, and keeps unwholesome tenements crowded with many who might otherwise obtain comfortable homes in well-built flats or in suburban cottages.

TO SECRETARIES OF LIBERAL AND REFORM ASSOCIATIONS.—We desire to enlist your sympathy and support for the *Single Tax*. Would you kindly bring the matter of your Association subscribing for the paper before your Executive.

Ask all Candidates for Municipal and Parliamentary Honours this Question—

Purchase or Single Tax.

BY THOMAS CAMERON.

It is now generally agreed by all who earnestly desire a thorough settlement of the Land Question that the abolition of private property in land is the only radical cure for the evils of the present system, and that this must be the goal towards which all our efforts should be directed. But, although agreed as to the end in view, land-law reformers are not quite all of one mind as to the best means of attaining it. The great majority favour the Taxation of Land Values as being the best of all methods, but a considerable section cling to the belief that the destruction of landlordism will be best brought about by the State purchasing the land from present holders.

Supporters of the proposal to obtain common ownership of land by means of State purchase may be divided into two classes—those who believe that some compensation is due to landholders on account of their compulsory expropriation, and those who, although not nominally admitting the landholder's right to any compensation, yet believe that the quickest and surest plan would be to buy them out. Coming as it does from people who profess to be convinced that private property in land is wrong and ought to be abolished, any proposal for buying out the present holders savours of weakness, and looks very like a giving away of the whole case. Henry George declared, and all land reformers agree with him, that:—

The truth is, and from this truth there can be no escape, that there is and can be no just title to an exclusive possession of the soil, and that private property in land is a bold, bare, enormous wrong, like that of chattel slavery.

And yet some will urge that before this giant wrong can be brought to an end, those who are profiting by its continuance should be compensated, because, forsooth, the awakened moral sense of a nation declares they shall no longer be permitted to reap where they have not sown, nor gather where they have not strewed.

Is it in accordance with the moral law that people should be compensated for being compelled to cease committing wrong? For this in reality is what any such schemes of compensation amount to.

The principle of private property in land is either right, or it is wrong. If it is right, then no one has any business to interfere with landholders in the possession of their land; but, on the other hand, if it is wrong, then the smallest instalment of justice that can reasonably be asked for is the cessation of this wrong—a full measure of justice would require more at the hands of the wrongdoers.

That no greater demand has yet been made shows great clemency on the part of those who have so long and so grievously suffered from the evil effects of landlordism; and if the question is to be considered at all, the claim ought to be made on behalf of the wronged, and not the wrongdoers, even although their wrongdoing may have been quite unintentional. In this matter of compensation to landholders we believe, as Emerson believed, in ransom for the slaves:—

Pay ransom to the owner,
And fill the bag to the brim.
Who is the owner? The slave is owner,
And ever was—pay him.

The idea that seems to underlie and give strength to the wish for some form of compensation, is that because we have allowed private ownership of land to pass so long unchallenged, that many people, never dreaming of any change arising, have purchased land with their own earnings, or with property otherwise rightfully acquired, and it will be doing an injustice to them if we by law deprive them of the income arising from these investments.

What is it that purchasers of land which they do not intend to use themselves, really buy? The essence of landlordism consists in the power it gives to the landholder of exacting a share of the proceeds of industry from those who desire to use land, as the price of permission to use it. It is this power which the law gives them of levying a tax upon land users which makes land ownership profitable, and it is this that is really bought and sold.

Land is of no value to the mere owner, as such, until someone wants to use it—and then its value is in proportion to what inclination

prompts or necessity compels would-be users to offer as the price of permission to use it.

As to the plea that landlordism would be more speedily and surely swept away by a scheme of State Purchase, it is more than questionable that this would be so. Any such scheme would be very costly, cumbrous to carry out, and would, if carried, entail an enormous amount of trouble in management afterwards. What difference will it be to the workers whether heavy toll is taken from their earnings in the shape of rent, or of interest on State bonds paid to landholders as compensation for loss of revenues from rent. The pressure of the burden might be rendered less irksome, but they would still have to carry the load.

In attempting to right this great wrong justice ought to be the guiding principle, and although expediency may suggest compromise, let us not forget the dictum of a great writer—“In Justice is the highest and truest expediency.” And the warning uttered at a great crisis in American history may still appeal to us:—

Amid the market's din
List the ominous stern whisper from the Delphic cave within:
They enslave their children's children who make compromise with sin.

All that land nationalisers expect to gain by State purchase of land, can be much more easily, effectually, and equitably secured by the Taxation of Land Values. Those who maintain otherwise surely have not given sufficient attention to the matter, or they could not fail to be convinced of the simplicity, practicability, effectualness, and, above all, the justness of the remedy advocated by Single Taxers.

It is sometimes said that it is simply confiscation we advocate, but here our critics deceive themselves and blind others to the truth. We do not propose to confiscate anything. Our proposal is to gradually put a stop to the wholesale appropriation of public property by individuals which is at present going on sanctioned and supported by unjust laws. Our desire is to secure to individuals all that justly belongs to them, and also to prevent individuals taking that which does not belong to them but to the community as a whole.

After deducting from the gross rental the value of all separable improvements in or on the land, the value which is left is what we call economic rent, or land values, or, in other words, the price which users agree to pay as the price of permission to use land. These land values are not created either by the individual owners or users, but are due to the natural inherent capabilities of the land, the presence of population, and the combined energy, industry, growth, and general social progress of the community. So that the wealth which we wish to divert into the public treasury, is really common property, which certain privileged individuals are now by law allowed to intercept for their own private use.

The power of landlordism to rob and harass industry would crumble into nothingness under the pressure of the Single Tax. From the first turn of the screw its effect would be apparent. Land held out of use, or not put to its best use, would become an expensive luxury, and, as the tax was increased, landholders would be more and more anxious to get their land put to use, until at last no one would seek to own land unless to use it. Thus use, or occupancy, of land would gradually become the only form of tenure, and private ownership in land cease to be.

Long before this desirable consummation had been reached, all men would be conscious that a great revolution was in progress, rents would fall, wages rise, taxation grow less and less, trade flourish, and a new era of industrial and social prosperity set in.

Our faith is strong in the belief that to do as we purpose, namely, take in the form of a tax and apply to common uses the whole economic rent of land, would effectually assert natural rights to land and obtain all the benefits which would naturally accrue from common ownership.

Thereby we would provide equality of opportunity for all, and secure to each the enjoyment of the full fruits of their labour, thus ensuring a free and natural distribution of wealth, extirpating poverty and the evils it engenders, and generally pave the way for the firm establishment of juster and happier social conditions of life for all than those which at present prevail.

A "Progressive" Vote at the Glasgow Town Council.

On Thursday, 18th February, the members of the Glasgow Town Council were called upon to elect a Magistrate for the City in room of Bailie Paton, deceased. There were two candidates—Councillor Steele, the reformer and Land Value Taxation supporter, and Councillor Morris Carswell, one of the most bitter reactionaries and most persistent opponents to the cause of Taxing Land Values. The division was as follows:—

FOR CARSWELL.

Bailie Dick.	Councillor Finlay.
R. Anderson.	Murdoch.
Cleland.	Sorley.
Thomson.	Hutchison.
Jack.	Walker.
Deacon-Convener Ramsay.	Wallace.
Dep. River Bailie Cutlibert.	M'Farlane.
Councillor Cronin.	A. Brown.
Boyd Brown.	Dallas.
M'Lennan.	Pettigrew.
Ferguson.	P. G. Stewart.
Maxwell.	W. Stevenson.
G. Mitchell.	Shearer.
D. Willox.	Primrose.
Martin.	Paton.
Cunningham.	Maclay.
Cochran.	M. Carswell.
Main.	R. M. Mitchell.
Dougan.	Kerr.
R. Browne.	R. Graham.

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FOR STEELE.

Bailie Chisholm.	Councillor Morrin.
Murray.	N. Thomson.
Sinclair.	Dunlop.
M'Cutcheon.	Bisland.
Hunter.	Alexander.
M'Phun.	Robertson.
Battersby.	Dr. Carswell.
River Bailie Anderson.	D. M. Stevenson.
Councillor Willock.	Sandilands.
Hamilton.	Calderwood.
Dunn.	Garey.
King.	Oatts.

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Declined to vote—Councillors Breechin and Steele—2.
Absent—Lord Provost: Bailie Fife; Councillors A. Osborne, T. Watson, T. Guthrie, J. H. Dickson, R. Paterson, Gray, and J. W. Dick; Dean of Guild; Treasurer Colquhoun—11.

Why this Tory vote on the part of the "Stalwarts," excluding the "wobblers," for the opponent, as against the friend of reform? Councillor Steele is recognised as a reformer inside and outside the Council. He supported Ex-Bailie Burt's straight motion, carried on the 5th October last—to present a petition to Parliament in favour of making Land Values the basis of the city's taxation. Councillor Morris Carswell opposed it. He has opposed this reform all along. Yet we find such men as Bailie Jack, Councillors Cronin, Boyd Brown, Ferguson, Shaw Maxwell, G. Mitchell, Cochran, Dougan, R. Browne, and P. G. Stewart, who get credit for being the most pronounced advocates of social reform, throwing in their lot to give place and power to a man who has always bitterly opposed their interest, when they had the alternative of supporting a tried and trusted reformer.

In his "manifesto to the electors" in November last, Councillor Ferguson wrote down Councillor Carswell as "a consistent municipal Tory," who, in eight different divisions on questions affecting the "workers," voted against their interests.

Whence this change of front? Mr. Ferguson threatened "he would change their convictions or their seats." Does this mean that they are to be made magistrates, or does it mean—well, what does it mean?

Given a race of human beings having like claims to pursue the objects of their desires—given a world adapted to the gratification of those desires—a world into which such beings are similarly born, and it unavoidably follows that they have equal rights to the use of this world. For if each of them "has freedom to do all that he wills, provided he infringes not the equal freedom of any other," then each of them is free to use the earth for the satisfaction of his wants, provided he allows all others the same liberty. And conversely, it is manifest that no one, or part of them, may use the earth in such a way as to prevent the rest from similarly using it, seeing that to do this is to assume greater freedom than the rest, and consequently to break the law.—Herbert Spencer.

"Are you in favour of Taxing Land Values?"

The Single Tax.

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"A Friend," per	John Cameron, - £0 2 6
P. Burt, - 2 0 0	KIRKINTILLOCH.
Walter Menzies,	Thos. McGregor, £0 2 6
J.P., - 2 2 0	PARTICK.
James Wallace,	Comr. J. Bowie, £1 10 0
S.D., - 2 2 0	Robert Orr, - 0 12 6
Dr. Joseph Green, 2 2 0	William Orr, - 0 5 0
Ex-Councillor Jas.	WHITEFINCH.
McKenzie, - 2 2 0	W. D. Hamilton, £0 10 0
Robert Cassels, - 1 12 0	BONHILL.
Thos. Robinson, 1 10 0	Andrew Busby, - £0 3 6
John Cassels, - 1 4 0	HAWICK.
David Cassels, jr., 1 4 0	J. T. Laing, - £0 2 6
H. Macrae, - 1 1 0	PAISLEY.
James Fleming,	David Christie, - £0 2 6
J.P., - 1 0 0	GREENOCK.
Michael Swan, - 1 0 0	Baillie F. Moon, £0 2 6
Baillie Chisholm,	CAMPBELTOWN.
Councillor J. W.	Duncan Wright, £0 2 6
Diek, - 0 10 0	PEEBLES.
T. F. Wilson, - 0 10 0	H. Ballantyne,
Jas. R. Chalmers, 0 10 0	junr., - £0 2 6
Peter McLean, - 0 10 0	MUSSELBURGH.
Wm. McKillop, - 0 10 0	G. A. Ferguson, £0 2 6
Baillie Fife, - 0 5 0	MONTROSE.
Coun. R. Browne, 0 5 0	Jas. Davidson, - £0 5 0
H. Fraser, - 0 5 0	Henry Ross, - 0 5 0
Hugh Blair, P.C., 0 5 0	ABERDEEN.
James Stewart, - 0 5 0	John Leith, - £0 5 0
Wm. Gibson, - 0 5 0	Jas. P. Butchart, 0 5 0
Samuel Graham, 0 5 0	Councillor H.
Walter Freer, - 0 5 0	McDonald, - 0 2 6
J. McLaurin, - 0 5 0	Ex-Treasurer
Jas. Thorburn, - 0 5 0	Middleton, - 0 2 6
Donald McKenzie, 0 5 0	George Gordon, 0 2 6
John Dornan, - 0 2 6	D. McPherson, - 0 2 6
W. Breckenridge, 0 2 6	R. Henderson, - 0 2 6
D. W. Hyslop, - 0 2 6	Jas. Marshall, - 0 2 0
J. Neil, - 0 2 6	G. Murray, P.C., 0 2 0
J. H. Young, - 0 2 6	KIRKCALDY.
John Shields, - 0 2 6	John Birnie, - £0 2 6
Angus McPherson, 0 2 0	SELKIRK.
Eben. Oliphant, 0 2 6	J. H. Clapperton, £0 2 6
D. Blue, - 0 2 6	NEWPORT.
F. Phillips, - 0 2 6	Rev. D. Macrae, £0 2 0
Alex. Milton, - 0 2 6	LIVERPOOL.
Arch. McDonald, 0 3 0	A Sympathiser, - £5 0 0
GALASHIELS.	HALIFAX.
Councillor H. S.	C. H. Smithson, £0 2 6
Murray, - £20 0 0	MIDDLESBRO'
MOTHERWELL.	J. In Keadley, - £0 3 6
John Colville,	NEWCASTLE-ON-TYNE.
M.P., - £3 0 0	N. Miller, - - £0 2 6
BONNYBRIDGE.	HAMILTON, ONT., CANADA.
John S. Stein, - £0 19 0	J. T. Barnard, - £0 2 6
FALKIRK.	SAN FRANCISCO, U.S.A.
Baillie Christie, - £0 10 0	Joseph Leggett, £0 2 6

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

The Bridgeton Election.

The result of the Bridgeton Election in
returning Sir CHARLES CAMERON by the narrow
majority of 125 came undoubtedly as a surprise
to the Liberals of Glasgow and the country
generally. It is felt in Liberal and reform
circles that the verdict of Bridgeton demands
an explanation. Politicians are calculating
that it is now a mere matter of time when the
Tories will say in Glasgow:—"We are seven."
This is a more general question we do not
propose to discuss at present, except to say
that the why and the wherefore of this rests
with the Liberals of Glasgow themselves. We
confine our remarks to Bridgeton. Why are
the Bridgeton electors forsaking the old faith?
Why is Liberalism on the down grade? Let
us see. Was it a Liberal fight as in the old
days, when Sir GEORGE TREVELYAN first came
to the division? By no means.

All during the fight it was Ireland first and
Bridgeton and Scotland after. The chief
speakers came in a "foreign garb," and the
Liberal organisers fell prostrate at their feet.
We are for Home Rule for Ireland, and
Scotland as well; for Home Rule all round.
But Bridgeton is a Scottish constituency, with
home questions calling loudly for solution.
That there are some 800 Irish voters on the
roll is no reason whatever why the odd 10,000
Scottish voters, with their interests and needs,
should have been thrown aside by the Liberal
leaders, an easy prey to the vigilant Tory
organisers.

Yet this was done. The Irishmen took
possession of the ramparts at the beginning
of the contest, and openly boasted that
the fight was for Irish Home Rule. Mr.
A. P. McHUGH, "came specially down at JOHN
DILLON's request." The first meeting he
addressed was under the Liberal auspices,
called to hear the Liberal candidate. Mr.
McHugh commenced right away by a tirade
against Mr. ASQUITH and the Liberal party in
the worst possible form, in which he boldly
said:—"He cared nothing for the Liberal
party, nor for Sir Charles Cameron. He was
there in the interests of Ireland," and altogether
carried himself, to quote a local Irish Nationalist
organ, the *Glasgow Observer*, "as if the
supporting of Sir Charles Cameron was a bitter
pill, which party loyalty compelled him to
swallow."

The Liberals, to say nothing of the other
electors present, were amazed and astounded at
Mr. McHugh's remarks. But none of the
leaders protested. They were openly advised
the following day to insist on Mr. McHugh
using the other half of his return ticket. But
they heeded not, and tolerated him to the last.

His value to the Liberal cause is summed up
in the frank and outspoken remarks of the
Glasgow Observer, which said:—"That for every
vote Mr. McHugh gained he lost ten. . . .
His speeches, in this instance, did much more
harm than good. They received the ironical
cheers of the Tories, and sent voters into the
Tory camp by the dozen and the score."

Whence this attitude on the part of the
Liberals? Is it not sufficient for the Irish

Nationalist electors in any Scottish constituency
that the Liberal candidate is in favour, and
that the Tory is against, Home Rule? If not,
it ought to be, and must be, if Liberalism is to
thrive in the country. The people who are
invited to vote for the Liberal Party and
Reform, can best be appealed to by questions
directly affecting their own and their country's
wellbeing; and if the Liberal managers cannot
see this, and will persist in giving Scottish
affairs a subordinate position, they cannot
reasonably complain if they fail to inspire the
people with enthusiasm for the Liberal cause.

But the climax came in Bridgeton when, at
the close of the campaign, Mr. WILLIAM NICOL,
an officer of the Bridgeton Liberal Association,
appeared along with Countess KEARNEY, and
Mrs. BARTON, of the Women's Liberal Associa-
tion, at the Sunday meeting of the Home
Government Branch of the Irish National
League, and said—"He had to convey to the
members of the Branch and the other members
of the League, and to the Irishmen of the
district, the thanks of the Executive of the
Bridgeton Liberal Association, for the splendid
and loyal services they had rendered to the
Liberal candidate in the contest, especially to
thank Mr. McHugh."

Mr. Nicol spoke for the Bridgeton Liberal
Executive. Why, it is only last November
since Mr. Nicol acted as election secretary for
the return of ex-Baillie McLENNAN, Tory and
publican, to the Glasgow Town Council, who
now sits there a bitter and uncompromising
opponent to Baillie CHISHOLM and other social
reformers. It would be laughable if it were not
sad to witness the affairs of Liberalism in the
hands of such misguided mediocrities. Is it
any wonder that the day seems looming when
the Tories will claim Glasgow as their own?

After all, how did the Irish vote go? The
Glasgow Examiner, the other Irish Nationalist
paper in the city, admits "that some 300 Irish
votes went Tory, while the other 800 went for the
Liberal." Is it not just possible that the
figures could be reversed and be nearer
the truth? Is it not highly probable
that the parish priest, who openly voted
Tory, has more influence than the Nationalists
of the Home Government Branch, and
that this was used on behalf of the Tory
policy of doing something for English Catholic
schools? We are not blaming them. It is their
own affair. All manner of credit to the Irish
Nationalists who voted Liberal; they know the
real interest of Ireland must suffer in the hands
of the Tories. But while we may acknowledge
their assistance, we insist that Bridgeton is a
Scottish constituency, and that the election
should have been controlled in the interests of
Liberalism by Scotsmen, and not by Irishmen
who, by abuse of the Liberal Party, "drive
dozens and scores of voters into the Tory camp."

The strongest comment on the unwisdom and
bad taste of this reckless procedure is to be
found in the *Glasgow Examiner* of the 20th
February, which, in its leading article,
triumphantly claims Sir Charles Cameron as
"Bridgeton's Irish Member." We may rely on
the Tories making the most of this, and we
leave our Liberal leaders and organisers to
explain it away.

The Labour-Socialist vote, it is said, went in
favour of the Tory. We are not surprised.
Like, they say, draws to like, and if a good
Socialist is stirred he will be found a Conserva-
tive. They both believe in protection and
regulation for the working man as a thing of
paramount importance. They only differ as to
who should do the regulating; the one goes for

SERVE THE CAUSE BY HANDING THE PAPER TO A FRIEND.

the aristocracy, the other for the State. When Liberals see clearly the difference between their declared policy of equality of opportunity to all and privilege to none, and the Tory and Socialist policy of paternalism and State Aid, they will be able to preach successfully a living gospel of hope to the masses.

Until they realise this, there is every likelihood, on important occasions, of their floundering and clutching at every broken reed and detached political faction, from a some-time labour leader to a "pro Ireland first" delegate from London.

Here and There.

The proposed Municipal Building for London is to cost £500,000, while the site will involve an outlay of £850,000.

Mr. Labouchere told the Liberal Club the other day that "he was credibly informed that Lord Penrhyn's ancestors robbed a slate mountain from the public, out of which that nobleman was making £60,000 a year, and when his workmen asked a rise in wages he refused it to them."

A league of young men to take an active part in municipal politics on non-partisan lines, has just been started in Chicago. 56 George Square, Glasgow, is open for local young men to do the same for the "Second City."

The Liberal Publication Department, 42 Parliament Street, London, continue active in publishing readable up-to-date electioneering leaflets, which can be had by Liberal Associations, and similar bodies, for from 3s. to 4s. 6d. per 1000.

The latest consignments received at *Single Tax* Office deal with the Education Question, Tory Social Reform, Ten Things done by the Tory Government, the Rating Act, John Morley on the Education Bill—a searching criticism—and Dropping the Social Programme, illustrated.

These publications are well-written, lucid exposures of the Government's pledges and broken promises, and it will take the Tory organisation, with all its money, to come within miles of such excellent powder and shot.

"A piece of ground in Millport," says the *Buteman*, "with a feu duty, was sold recently for £140. This ground was made valuable solely by the presence of the community, which should of course benefit by that. If a tax of five per cent. were imposed on this ground, the town would have been benefitted annually to the extent of £7 10s. Let ratepayers think over this matter." The *Buteman* sees the Cat.

A barber in a thoroughfare in the Northern district of Glasgow has the following legend displayed in his window:—

WESTWARD HO!

Removing three doors west from this rack-rented shop.
We deal with razors, but not rent-raisers.
The Independent (of) Labour Party—
The Landlord.

In sending a donation to the funds of the *Single Tax*, Mr. Michael Swan, president of the Glasgow Liberal Club, says—"You are doing good work; I have pleasure in sending you enclosed contribution."

The Glasgow Single Taxers are being complimented all round for their work on behalf of the candidature of Sir Charles Cameron, the Liberal candidate at the Bridgeton election last month. *The New Age* published in full the leaflet, "The Land Question and the Taxation of Land Values."

In another column we quote from an article by Mr. Richard Mc'Ghee, M.P., in *The New Age*, dealing with Sir Charles Cameron's Radical record. During the contest we heard Mr. Mc'Ghee publicly refer to this record. If the Liberals had been alive to their business this would have found a place in the election literature issued. Everything can't be done in the course of a week, but this should have been done.

The Duke of Westminster, K.G., has subscribed £10 to the Church Society for the Promotion of Kindness to Animals, £50 to the Church Sanitary Association, and £40 to the Church Burial, Funeral, and Mourning Reform Association.

Our new boy noticed this in the daily papers and says he thinks the Dook will send on a "Fiver" to the *Single Tax*. He hasn't seen the cat!

Since the formation of the Associated Ironmoulders of Scotland—some 60 years ago—they have paid as idle benefit, £302,864; funeral benefit, £60,019; accident benefit, £2,250; lent to members, £5600; superannuation benefit, £68,671—making a total of £439,304.

The new boy doesn't think the Ironmoulders will send on £1,000 to the *Single Tax*. There might be a strike, he says, and then they would require all the money.

When the Trades Unionists see the cat they'll strike against our common enemy—the land monopolist—and set themselves free. The cat can only be seen through the law of rent, and by a study of the Land Question. The landowners know this. Lord Londonderry recently advised the miners to have nothing to do with land reformers, and to stick to trades-unionism. He is in earnest (for which he deserves our best thanks); and the landlord party in Durham, it is said, have decided to send out a "Constitutional Workmen's Van" as a counterblast to the Red and Yellow Vans of the English Land Restoration League and Land Nationalisation Society. More power to them! They will make converts to the truth.

Lord Penrhyn, another Landowner, is on a different tack. He is assisting the Land Question men to waken up the trades unionists to the fact that he and his class have the power to shut down on labour the natural opportunities to employment, and that when they will to do so, trades union organisation is as helpless as the Taxation of Land Values is powerful to shatter the nefarious "trade" of the monopolists and land speculators.

Mr. W. Chapman Wright, agent of the English Land Restoration League, has addressed several meetings during the past month at Portsmouth, with much acceptance. Lord Penrhyn is maintaining the interest on the question just now in the South.

Mr. Edward M'Hugh, who is at present preaching the *Single Tax* gospel in New York, has just received a letter from Mr. Leslie M. Johnston, London, editor of the *Seaman's Chronicle*, stating that he is now a *Single Taxer*, and means to start a good *Single Tax* movement in London.

Henry George is being talked about as a candidate for first Mayor of Greater New York. The newspaper men are after Mr. George to know what he will do if the Democrats invite him to stand.

Mr. George Elliot, who is engaged with other active spirits in an endeavour to start a Glasgow Radical Association, writes to the daily papers that the only peaceful and satisfactory way of abolishing the House of Landlords is by taxing land values, and that the other plan of "nipping them politically" is a decided failure. This is good advice. When the lords are taxed out, they won't be concerned much as lords in obstructing legislation.

Not one solitary square inch of English soil remains unclaimed on which the landless citizen can legally lay his head, without paying tax or toll to somebody; in other words, without giving a part of his own labour, or the product of his labour, to one of the squatting class (the landlords), in exchange for their permission (which they can withhold if they choose) merely to go on existing on the ground which was originally common to all alike, and has been unjustly seized upon (through what particular process matters little) by the ancestors or predecessors of the present monopolists.—*Grant Allen.*

Do you want the *Single Tax* to be a power in politics? Then persuade Reformers to join the Subscribers' List.

New Zealand.

Consul Connolly's New Report Proves Single Tax Success.

EVILS OF PATERNALISM.

BENEFITS OF "BURSTING UP" LAND MONOPOLY: "INCREASED AND CONTINUED PROSPERITY."

PARTIAL SINGLE TAX MEANS HIGH WAGES.

WASHINGTON, Feb. 11. — United States Consul John D. Connolly, of Auckland, New Zealand, has sent another valuable report to the State Department at Washington. This new State paper is a supplement to Consul Connolly's tax report of 1894. It is issued, the author says, in reply to "hundreds of letters asking for additional information, from all classes of citizens—doctors, lawyers, legislators, would-be immigrants, and nearly all kinds of social reformers."

He proceeds to tell how New Zealand had been cursed by land monopoly and how, by a partial application of the policy of the *Single Tax*, that monopoly was destroyed to the great advantage of the whole country. This consular report flatly contradicts the stories, published in certain Tory newspapers in this country, alleging that "the New Taxation" had been a failure in New Zealand. Consul Connolly positively states that the *Single Tax*, although not fully enforced and although handicapped by paternal legislation, is a distinct success and blessing to the people. As to the conditions that led up to this great reform, the Consul writes as follows:—

"It may not be generally known that by treaty with the British Government all the lands of the colony were vested in the Maoris (natives), and could not be alienated except by their consent; but early in the history of the colony, the 'Pakeha' (European), with his usual earth-hunger, began to manifest his superior intelligence over the poor unsophisticated Maori by acquiring large areas of the very best land in the colony for almost nothing. Thus from the very beginning of British settlement and for twenty or thirty years afterwards, this scheme of despoiling the natives of their birthright continued until the most fertile and easily developed lands had been alienated.

"The population being sparse, this condition of affairs was not noticeable till immigration set in on an extensive scale, when it was found that the eyes had been picked out of the colony—so far as good and easily cultivated land was concerned. It is true there was any quantity of land still available, but the best lands had been largely acquired both by individuals and companies—sometimes in blocks of 100,000 acres and over. It is charged against the church missionaries that they were as great sinners in the acquisition of valuable lands as were the laymen.

"Most of the lands thus acquired remained unimproved—held, for the most part, by wealthy people for speculative purposes. However, as population increased, the demand for good land became greater, till, finally, the people became thoroughly roused and exasperated at the 'dog-in-the-manger' policy pursued by the large holders, and a course of action was determinedly resolved upon, having for its aim the passing of legislation which would bring about a radical change in the land policy of the country. It was this legislation, which had for its purpose the 'bursting up' of those immense estates, and thereby affording every man in the colony who desired it a piece of land upon which to build himself a home.

"Of course, as might generally have been expected, a cry of alarm went up, and this class of legislation was condemned far and wide as being revolutionary and un-English, and those who favoured such laws were denounced as 'socialists' and 'spoliators.' Be this as it may, the people adhered to their settled policy, and the hand of the clock has not been turned back as yet—the course of legislation still goes on. The honest conviction of those who were disinterested spectators and had a knowledge of the facts were, and still are, that no moral wrong had been committed in compelling the selfish, large landholders to either sell, improve, or subdivide their holdings.

"Now," he continues, "the people are rapidly beginning to realise the beneficial effects of the

READ THE APPEAL TO LAND REFORMERS ON PAGE 4.

new era that had been inaugurated a few years back, and are becoming reconciled to the innovation they were wont to condemn heretofore."

"This restoration of confidence is the result of largely increased and continued prosperity, which, in a measure, they attribute to the new order of things, and, in this, they are to some extent warranted, for there is no doubt there has been considerable improvement in nearly every branch of trade and industry."

Recurring to the evils that had followed the theft of the Maori lands by the speculators, Mr. Connolly dwells at some length on that story of oppression and depression. He describes the hard times that followed the collapse of the speculative boom, and depicts the growing suffering and indignation of the people. Then he tells of the downfall of the Tory Government and the success of the people's party. But he is careful to point out the bad results of the crude, paternal legislation with which the tax reform policy was cumbered. He deplors the death of Mr. Ballance, the able, experienced leader of the reform party; and he narrates what happened after that death as follows:—

"Then began that era of democratic and semi-socialistic land and labour legislation, including the extension of the franchise to women, which has brought New Zealand into almost universal notoriety, if not fame. It would be contrary to fact to say that all that has been done has been successful, for the reason that most of the legislation of recent years was crude and ill digested before its passage. Some labour legislation especially is extremely vexatious in its character, the idea being to make the life of the worker easier and happier—an idea with which no one can find fault—provided the interests of all concerned are properly safe guarded. Here, however, from the trend of legislation, it would appear that due consideration was given only to one side of the question, and with the result that the producing power of the people has been considerably curtailed in consequence of too many legally enforced holidays and half holidays, and other interference with the ordinary business pursuit and life of the people."

But though the class legislation which had been tacked on to the programme of tax-reform, had hindered, and, in some minds, discredited that programme, Mr. Connolly leaves no room for doubt as to the good that has been done by the new taxation. He shows that under this policy the number of land holders holding estates valued at over 500 dollars, increased from 84,549 in 1889 to 91,501 in 1892: and he says: "The holders of small areas, say from five acres and under to 1000 acres, increased proportionally, both in number and in value of improvements." Then he adds this emphatic sentence—"In the face of these figures there is little room for doubt as regards the wisdom of abolishing the improvement tax."

It must be remembered, however, that this has been a national not a local reform, for the revenues of most of the towns and municipalities of New Zealand are still raised by the old system of taxing improvements as well as land. But even in those little local governments the way is being cleared for the march of reform. On 10th July, 1896, a federal law was passed, entitled, "New Local Bodies Rating Act on Unimproved Values." Commenting on this measure, Mr. Connolly says:—"This act should gladden the heart of the average 'Single Taxer,' for the reason that it goes a long way in that direction." By the provisions of this act 25 per cent. of the ratepayers of any defined district where the total number of ratepayers does not exceed 100, may petition the chairman of the governing body to call an election for the purpose of determining whether the taxes shall be levied under the old system, viz., on land and improvements, or on the unimproved land value only.

In any district where the ratepayers number more than 100, and less than 300, only 20 per cent. is required to petition for such an election and where the number of ratepayers exceed 300, only 15 per cent. are required to secure such an election by petition. "There are," says Mr. Connolly, "a large number of Single Tax advocates in the colony, and I believe I am right in saying that it is to their persistent advocacy

that the passage of this measure is mainly attributable.

Under the heading "Conclusion," Mr. Connolly says:—"I have been a studious observer of every phase of social life and legislative change that has taken place in this colony during the last seven years. I arrived at the beginning of the experimental era—and it is no misnomer to call much of the legislation of the past few years experimental in the truest sense. But while it is so, there is a most gratifying feature which compensates for the violence done to those whose motto has been, 'Let matters remain as they are; they suit us well enough.' That some of the "prominent and well-to-do colonists" have been shocked, he admits, but he repeats "there is the fact of increased prosperity in nearly every branch of trade and industrial life throughout the country. Farm products are fetching satisfactory prices, manufacturing industries are running full time and paying good wages and fair interest on the capital invested, and the credit of the country at no period of its history stood so high in the English market as it does to-day."

Land Values at the Glasgow Town Council.

FOR AND AGAINST SINCE NOVEMBER.

At the Glasgow November 1896 Municipal Elections, 49 members out of the 77 who sit in the Town Council were returned pledged to the Taxation of Land Values. They were as follows:—Lord Provost Richmond, Bailies Chisholm, R. Anderson, M'Cutcheon, Fife, Hunter, M'Phun, Battersby, Jack, W. F. Anderson. Councillors Alexander, Bilsland, Brechin, Boyd S. Brown, Richard Browne, Calderwood, Dr. Carswell, Cochran, Cronin, Cunningham, Dallas, J. W. Dick, Dougan, Dunlop, Dunn, Ferguson, Finlay, Garey, Gray, Hamilton, King, Main, Shaw Maxwell, G. Mitchell, Morrin, Murdoch, M'Farlane, Maclay, Osborne, Paton, Pettigrew, Sandilands, Steele, D. M. Stevenson, P. G. Stewart, Walker, Wallace, Willock, Willox—49. Councillor Graham, who stood for Land Values in November, has since been elected by the Council in room of Bailie Paton, deceased, which makes a total of 50.

On the 25th December, 1896, Councillor Ferguson moved that the Council seek the co-operation of 25 of the principal towns in Britain and Ireland, to petition Parliament for powers to tax land values for local purposes. Treasurer Colquhoun moved the previous question.

There voted for the motion:—Bailies Chisholm, Paton, M'Cutcheon, Fife, Hunter, M'Phun, Battersby, W. F. Anderson. Councillors Alexander, Boyd Brown, R. Browne, Calderwood, Dr. J. Carswell, Cochran, Dougan, Dunn, Ferguson, Finlay, Garey, Gray, Hamilton, Shaw Maxwell, G. Mitchell, Morrin, Maclay, Sandilands, P. G. Stewart, Walker, Willock—29.

For the previous question:—Lord Provost Richmond. Bailies Dick, R. Anderson, Cleland, Thomson. Dean of Guild. Treasurer Colquhoun. Councillors Cuthbert, A. Brown, Morris Carswell, Cunningham, Dallas, Guthrie, Hutchison, Kerr, Main, Martin, Murdoch, M'Farlane, M'Lenman, Oatts, Osborne, Paterson, Paton, Robertson, Shearer, W. Stevenson, Thomson, Watson—29.

The Lord Provost gave his casting vote for the previous question.

On the 22nd February, Councillor Ferguson brought the question before the Council again, and moved—(1) That instructions be given to the Clerk to direct the attention of the Town Councils of the eight chief towns of England and Ireland to the petition recently presented by this Corporation to Parliament upon the Valuation and Taxation of Land Values: and (2) that directions be given to the Parliamentary Bills Committee to prepare a Bill for Parliament embodying the principles of the petition so presented by this Corporation to Parliament."

Mr. Shaw Maxwell seconded the proposal. Treasurer Colquhoun moved the previous question, which was seconded by Mr. William Stevenson.

Bailie W. F. Anderson said that at the recent Municipal Elections 49 members pledged themselves, or allowed the public to believe

that they had pledged themselves to the Taxation of Land Values. The point was simply—Were the members not prepared to affirm that the principle of the Taxation of Land Values was a ripe subject for taxation, and that the other eight important towns in England should be asked if they were in line with Glasgow on that subject? Those who were not with them were against them. (Applause.)

The division was as follows:—For Councillor Ferguson's motion—Bailies Fife, Hunter, M'Phun, Battersby, Jack, W. F. Anderson. Councillors Alexander, Bilsland, Brechin, Boyd-Brown, R. Browne, Dr. J. Carswell, Cochran, Cronin, W. Dick, Dougan, Dunlop, Ferguson, Finlay, Hamilton, Shaw Maxwell, G. Mitchell, Morrin, M'LAY, D. M. Stevenson, Stewart, Willox—27.

For the previous question—Lord Provost Richmond. Bailies Murray, Sinclair, R. Anderson, M'Cutcheon, Cleland, Morris, Carswell, Cuthbert, Treasurer Colquhoun. Councillors A. Brown, Cunningham, Dallas, Graham, Guthrie, Hutchison, Kerr, Main, Martin, Murdoch, M'Farlane, Oatts, Paterson, Robertson, Shearer, Sorley, W. Stevenson, Watson—27. The Lord Provost gave his casting vote for the previous question.

What a falling off is here. We leave the favourable absentees from these important divisions to account for themselves. Possibly bad organisation in the main accounts for these deplorable defects, but certainly there are screws loose somewhere.

When Mr. Burt was in the Council, he carried his motions against far greater odds. He thereby lifted the cause in the estimation of the public, and encouraged politicians and reformers standing for the reform throughout the length and breadth of the land, and to the far ends of the earth. Then we had victories to chronicle at the Glasgow Town Council. Now there is nothing but confusion and disaster.

But let those responsible take heed. The ratepayers will find them out in due course, for there is more and more evidence to show that the Glasgow people are determined on this reform. Does anyone want the latest proof of this? Mr. Scott Dickson, the Tory candidate for Bridgeton, gave it last month when he placarded the dead walls of Bridgeton—*Vote for Dickson and the Taxation of Ground Rents.*

What has Councillor Cunningham to say for himself, we are entitled to ask? He voted against these two motions, yet he invited the electors in November last to "*Vote for Cunningham and the Taxation of Land Values.*"

What has Councillor Main to say? He also voted against these motions. Yet he promised on the platform, in November last, to vote for the question. We took him on his word, as a gentleman and said in the *Single Tax* of that month—that though he had voted previously against the question in the Council, he had now publicly pledged himself to support it. Mr. Main took the fullest advantage of this, and issued a special circular stating, in italics, as a reason why the electors should vote for him—"That the *Single Tax* had reported him favourable to the Taxation of Land Values." We can only apologise to the electors, and say, that, like themselves, we had only Mr. Main's word for it. When he comes "to face the music" again, we don't expect he will quote the *Single Tax* in another circular. This, we are sure, will be left to the opposition candidate.

Then there is Lord Provost Richmond. The Single Taxers and Liberals of the ward he represents had his distinct promise to vote for Taxing Land Values. They supported him on that account. They have been sadly taken in, and no doubt feel sore that Mr. Richmond has twice cast the balance in favour of Land Values being exempt from contributing to the rates, and for the continuance of the existing system of land monopoly, with its rack-rented victims, many of them in the 18th Ward, huddled together in conditions "so filthy and rotten, and polluted," according to Mr. Mitchell, vice-president of the Glasgow School Board, "that they are beyond description."

The day of reckoning will come. You can fool all the people some of the time; you can fool some of the people all the time, but you can't fool all the people all the time.

Our Natural Storehouse, the Land, is Locked.

The Record of Bridgeton's Radical Member.

SOME OF SIR CHARLES CAMERON M.P.'S PUBLIC SERVICES.

Mr. Richard M'Ghee, M.P., in an article to our plain spoken Radical contemporary, *The New Age*, says:—

One of the first things that drew my attention to Sir Charles Cameron was his championship of a poor woman who had been prosecuted by the Glasgow police for stealing a handful of chips belonging to a certain Bailie Bannerman. The unfortunate woman was brought before the magistrates—Bailie Bannerman sat on the bench—and the woman was sentenced to a short term of imprisonment. Dr. Cameron took the matter up. The Home Secretary of the day released the woman. But Dr. Cameron was not satisfied. He pursued the matter further. Bailie Bannerman retired from the bench and disappeared from public life.

I was a young man at the time, but I have a very vivid recollection of the impression the incident made upon me. I said to myself, "this Dr. Cameron is a man after my own heart."

Another affair of the same sort I recall. A certain almighty god—a landlord in the vicinity of Loch Fyne—by name Sir John Orde, was driving one day, and a little urchin ran after his vehicle; whereupon the baronet flung his whip round, and encircled the child's neck with the lash, and dragged the poor little chap some distance along the road, until the lash got loose. The baronet went on his way, and none dared call him to account. But Dr. Cameron stepped forward, compelled a prosecution, and secured a conviction. And that was the last of Sir John Orde.

Dr. Cameron rose yet higher in my esteem.

Then, I recall the time when the Truck system extensively prevailed in Glasgow. Dr. Cameron engaged a commission to investigate the whole system, and published a series of articles in the Glasgow daily and weekly *Mail*, and made the people of Scotland thoroughly acquainted with the evils of the system, and to him more than to any other man we are indebted for the abolition of the system. He roused public attention and organised enthusiasm, and the iniquity was put down.

Then, in the seventies, the clearing of the streets of Glasgow was a matter of contract, and the contractors, for some reason or other—perhaps for a reason it will not be difficult to guess—attended very well to the West End, but neglected the poorer districts, the slums, to such an extent that they were filthy in the extreme. The sanitary condition of the houses and back-yards was horrible. They were simply death dens. The death rate was very high indeed. Dr. Cameron and his wife, and members of the *Mail* staff, made a thorough investigation, and in a series of powerful articles published in the *Mail*, laid bare the whole abomination; rousing public attention to such a degree that the sanitary authorities were compelled to take the matter out of the hands of contractors and deal with it themselves, and from that time to this the slums of Glasgow have been as carefully looked after as the West End.

Then, at one time, adulteration of food was a very common thing in Glasgow as elsewhere. Dr. Cameron exposed this villainy also. He published a series of articles in the *Mail* on such subjects as "Death in the sugar bowl," and in this way threw light upon the subject and aroused public opinion, with the result that food inspection became law, and inspectors were appointed, and everything was changed.

Then, everyone remembers how trade unions stood in relation to the criminal law some years ago. At that time the trade unions of Scotland were in a weak and helpless condition; but they were led by able men, among them Alexander Macdonald, afterwards member for Stafford; Andrew Boa, member of the Conservative Party in Glasgow; Daniel Ferguson, and others. Dr. Cameron associated himself with these men, took up the question of the trades unions' position, and carried on a vigorous agitation. Large demonstrations were held in Glasgow and all the large industrial centres. The agitation spread all over the country, and finally the law was altered.

Then, at the General Election in 1874, two real Whigs, Messrs. Crum and Bolton, were nominated by a Whig clique as candidates for Glasgow in the room of Messrs. Graham and Dalgliesh, resigned. Labour at that time had no one to represent its grievances save Mr. George Anderson, M.P., and the advanced Reform Party in Glasgow, believing that Dr. Cameron was the strongest democrat to be found, invited him to stand for one of the seats—Glasgow was then a three-cornered constituency. The trades gathered round the man who had so vigorously fought for the poor and championed the cause of labour, and placed him at the head of the poll. Crum and Bolton were rejected, although they had been supported by the *Glasgow Herald*. And that was the end of Whiggery in Glasgow.

Then, before and after this, Dr. Cameron carried on a great campaign against a Tammany gang in the Glasgow Town Council—a gang that was much concerned in the Improvement Trust—and drove them out.

Then the publicans made a most determined effort to capture the Town Council, and again Dr. Cameron took the field. He fought the publicans with much vigour and determination, and roused the enthusiasm of the citizens to such a degree that the whole drink crowd was defeated—not a single man of them getting a seat. Dr. Cameron made the Town Council a place to which workingmen could send their representatives, and from that time to this the Glasgow Council has been the most Progressive municipal body in the world. For this result, I affirm without hesitation, we are more indebted to Dr. Cameron than to any other man.

For the Bridgeton Election.

The following appeal, issued as a leaflet by the Scottish Land Restoration Union, was posted to the electors of Bridgeton, at the recent Parliamentary contest:—

The Land Question and the Taxation of Land Values.

The Land Question lies at the root of the Labour Problem, because land is the first necessity of all employment. All industry consists either of drawing the raw material directly from land, or of working that material up into finished products.

Yet in this country enormous tracts of land are, for purposes of sport or speculation, held idle, or are only put to partial use.

HOW LAND VALUES ARE CREATED.

The value of land is not produced by anything the landowner does, but is due to the presence and energy of the whole community. Where population is sparse and inactive, the value of land is proportionately low. Where population is dense and energetic, Land Values are high. Thus, land assumes its very highest value just where population is densest and most energetic—in the heart of our great cities.

To illustrate. The Glasgow Corporation paid recently £29,000 for 82 acres at Tollcross, for a Public Park. At once 12 acres of adjacent land rose in price from £350 per acre to £500 per acre.

Another case. When the Cathcart School Board wanted the use of land, some two years ago, to erect a Public School, the price rose from £2 10s. per acre per annum, to £100 per acre per annum.

Again, the Glasgow Social Union, who resolved to build houses for the working classes, had to pay for the ground they occupy, at the rate of £4,400 per acre, or over £200 per acre per annum.

A STRIKING EXAMPLE.

The Corporation of Glasgow over a hundred years ago sold the site upon which the Glasgow Municipal Buildings stand, for 2s. 8d. per square yard, or some £800 in all. When the Corporation bought this same site back, some twelve years ago, they had to pay for it £175,000—equal to £35 10s. per square yard.

It is the artificial scarcity of land, caused by landowners holding building sites out of use, at fancy monopoly prices, that prevents the extension of the building trade and forces the people to live in congested districts. This was the finding of the Royal Commission on the Housing of the Working Classes, and they reported in favour of Taxing Land Values as a means of compelling the owners to part with these sites, at their Market Value, to those who are desirous of building, and as a new source of taxation that would lighten the rates on the present occupiers.

WHY SHOULD LAND VALUES BE EXEMPT FROM TAXATION?

They are created by the presence, growth, and industry of the people, and are sustained by the expenditure of public money.

To take Land Values in Taxation would not be to take the private earnings of anyone. It would merely be taking for public purposes a value which is created by the public, and which would enable us to correspondingly relieve the ratepayers of the burden of taxation.

On this subject, the National Conference of the Scottish Liberal Associations, held in April, 1893, declared by unanimous resolution:—

"That the land belongs to the people, and that the rent or annual value be used for public purposes only."

In February, 1891, when the Conservative party was in power, Mr. Provand, M.P., moved a resolution on Land Taxation in the House of Commons, which was defeated on a division. Four years later, in March, 1895, the House agreed, without a division, to the following motion, also moved by Mr. Provand:—

"That no system of taxation can be equitable unless it includes the direct assessment of the enhanced value of land, due to the increased population and wealth and the growth of towns."

OPEN UP LAND FOR USE.

A Tax on the Values of all Land, vacant land included, would tend to force land held idle into use. Owners of such land could not afford, and few would care to pay taxation on land yielding no return. The land would thus be opened up for use at its real value, the natural avenues to social and material progress be extended, and industry quickened in all directions.

Therefore, we appeal to the Electors who have the true interest of their country at heart, to support the Liberal Candidate, who has pledged himself to the Taxation of Land Values, and who will support a measure in Parliament giving powers to local bodies to make Land Values a basis of Local Taxation.

H. S. Murray at West Edinburgh.

THE RALLYING POINT FOR THE LIBERAL PARTY.

Councillor H. S. Murray, Galashiels, delivered a lecture last month to the members of the West Edinburgh Liberal Association, in the Albion Halls, Stockbridge. There was a large attendance. Councillor Lang Todd, who presided, said:—

They had undoubtedly in a city like this something to learn in regard to the Land Question. The root of the matter of overcrowding was undoubtedly the question of land. The principle of Taxation of Land Values was one which had made very great progress recently, and it would keep the Liberal party busy for many a long day to come.

In the course of his address, Mr. Murray said:—

Edinburgh was behind the time of day with regard to the question of the Taxation of Land Values. The whole municipal elections in Glasgow had turned upon that question. The Land Values of Princes Street had been increasing by leaps and bounds, and had thrown large sums of money into the pockets of monopolists who had not done a hand's turn to create them. (Applause.) The value of these sites was simply the presence and combined efforts of the whole community. It was a communal value, not an individual value. The present system of rating was absurd. A man who built a house was a public benefactor. Why, he asked, should a tax be put upon his house the moment he had put it up? The remedy which he proposed to apply was merely to put a tax on the value of the land apart from the buildings. (Applause.) All taxation would be taken off the buildings. As regards the land in the cities and their outskirts which was not built on, they proposed to take the value of the land as such, and get at the annual value by the same method as in the other case and tax it whether it was used or not. (Applause.) If that was done it would destroy the monopolistic power which the owners of such land possessed. The taxation of this country on things such as whisky and other indirect taxation, had no logical sanction whatever. The whole taxation of the country should come out of the value which the community gave to the land, and from no other source. One result of the application of the principle would be an increase of wages all over the country. The Land Question would become the great question of the future. It was at the root of all social evils. If they were to make any progress, they must take this question up and make it the rallying point of the Liberal Party.

At the close Mr. Murray was awarded a cordial vote of thanks.

The *Edinburgh Evening News* the following night had something to say to the Liberals on the subject.

From Sir G. O. Trevelyan.

In reply to the resolution passed by the executive of the Scottish Land Restoration Union expressing sympathy with Sir G. O. Trevelyan in the cause of his retirement from the representation of Bridgeton, the following replies were received:—

WELCOMBE, STRATFORD ON AVON,
February 10, 1897.

Dear Mr. Paul,—I value very much your friendly letter and the kind message which you have conveyed to me. I am glad to think that the Taxation of Ground Values has, as a principle, owed so much to the public opinion of Glasgow. I am heartily sorry to lose my political connection with the city, where I have met with nothing but kindness and consideration. I have read the article in the journal, which you were good enough to send me, with much gratification.—I remain, yours very truly,
G. O. TREVELYAN.

WELCOMBE, STRATFORD ON AVON,
February 12, 1897.

Dear Bailie Burt,—I had received official notice from the Secretary, Mr. Paul, of the resolution which the executive of the Scottish Land Restoration Union had been good enough to pass on my retirement from the representation of Bridgeton. But it is a great pleasure to hear direct from you. I retain a very satisfactory recollection of the cordial relations which we have always retained, for your part in which I greatly thank you.—I remain, yours very truly,
G. O. TREVELYAN.

ST. ROLLOX UNITED PRESBYTERIAN
CHURCH, SPRINGBURN RD., GLASGOW.
REV. J. M. CRUICKSHANK, MINISTER.

BAZAAR

In aid of the Debt Liquidation Fund, to be held in the HALLS OF THE CHURCH, ON THURSDAY, FRIDAY & SATURDAY, 11th, 12th and 13th MARCH, 1897.

WANTED—Glasgow *Single Tax* readers and friends to patronise this BAZAAR on the above dates.
U.P. CHURCH, SPRINGBURN ROAD.

The Single Tax is the Key to Open it.

Single Tax Lectures and Discussions During the Past Month.

Milton of Campsie Liberal and Radical Association, Tolleross (Glasgow) Liberal Association—William Webster.

Nitshil Liberal Association, Ingram Literary Society (Glasgow)—John Paul.

Episcopal Church Literary Society, Springburn—Wm. Reid.

Bridgeton Contest—Richard M'Ghec, M.P., ex-Bailie Burt, Edwin Adam, John Paul.

Largs Liberal Association, Govanhill Liberal Association—ex-Bailie Burt.

Milton of Campsie Liberal and Radical Association—Thomas Cameron.

Dundee Branch Scottish Land Restoration Union—"Appollonius."

Kilmarnock West Ward, Portobello Liberal Association, Crawford (South Lanark) Liberal Association, College (Glasgow) Liberal Association, West Calder (Mid Lothian) Liberal Association, Bo'ness (West Lothian) Liberal Association, Dalry (Ayrshire) Liberal Association—Edwin Adam, M.A.

West Edinburgh Liberal Association, Melrose Liberal Association, Ancrum Liberal Association, Galashiels Liberal Association—H. S. Murray.

Sir Charles Cameron, Bart., M.P., on the Question.

During the Bridgeton election contest, Sir Charles Cameron, the Liberal Candidate, pledged himself readily, in answer to an elector, to the Taxation of Land Values, to support or bring a measure before Parliament giving powers to local bodies to make Land Values a basis of local taxation. In one of his opening speeches, he said:—

That the Land Question, as he had heard it repeatedly stated in this campaign, really lay at the root of the rent question and the house question. They had around every large and growing community a number of men who bought up land and held it in order to obtain exorbitant prices for it, who kept it out of the market, who placed every impediment in the way of the expansion of the community in the way of sites for its houses in order that at last they might obtain enormous feu-duties. Under the present system the land so held up paid merely agricultural rates. Under the Government Act of last session these agricultural rates would be reduced by five-eighths. The result was that a still further inducement would be placed in the hands of that class of proprietors to hoard up their land and stand out for still stiffer prices. Agricultural land, the intrinsic value of which was only a few pounds per acre, was commonly fenced at £30, £40, £50, £100, and even several hundred pounds, an acre. Now, all a man had to do was to be content to forego his interest and pay the very moderate rates exacted; but if they were to say that the land was valuable, worth so many pounds, and that its capitalised value was so much, and that the owner would be assessed and taxed on that capital value, a man would think twice before he hoarded up his land for a number of years with the prospect of making a profit out of it. In that respect, the Taxation of Land Values was an implement to be exercised for the good of towns, for the prevention of their continuing "cribbed, cabined, and confined." It was a matter of policy affecting the working men almost more than any economic question he knew. While they were in favour of that proposal, while the citizens of Glasgow had returned to the Town Council a majority in favour of it, the Government had carried out a policy diametrically opposed to them, and cutting at the very root of the object they had in view. If the electors favoured the Government policy they would vote for his opponent, but if they were prepared to endorse the view which they expressed at the recent municipal election, then they should have no hesitation on Monday next of recording their votes for him.

These references to the question were heartily cheered, as on all other occasions the question was referred to by Sir Charles and other Single Taxers.

Suggested Royal Proclamation.

DEAR SIR,—A great deal has been written as to the best manner of commemorating the Queen's record reign. I therefore enclose a suggestion, which I hope you will publish *pro bono publico*. A copy of the proclamation will be forwarded to Her Majesty for approval.—Yours respectfully,

ICONOCLAST.

A V.R. PROCLAMATION.

I, Victoria, Queen of Britain and Ireland and Empress of India, do hereby make known to all My faithful and long-suffering subjects, in whatsoever part of My dominions they may be, that in thankful commemoration of My reign of sixty years, and feeling certain no measure is more urgent for the happiness and prosperity of My people, I hereby direct and empower My Lords and faithful Commons to bring forward and pass into law with expediency a short and conclusive measure—To Wit: "To progressively Tax All ground or Land Values in all My Realms, wheresoever situated, and howsoever held, commencing at a minimum of 4s. in the pound sterling, as aforesaid was formerly levied

in this realm (unless just reasons can be produced to the contrary), thus abolishing Landlordism, which now is the Curse of My dominions, and the World generally, and hastening on the glorious period of human emancipation and happiness as sung and spoken of in past generations. And to show to My peoples that My earnestness in this My wish is sincere, I have from this time forth commanded that My name be inscribed as a Member and Patron of "The English Land Restoration League," whose central offices are situated at No. 376 Strand, in My capital, London, and "The Scottish Land Restoration Union," 56 George Square, Glasgow.

Given at Our palace, "Osborne," the 6th day of January, 1897, and sixtieth year of Our reign

(Signed) VICTORIA.
Reg. and Imp.

The united Press of the world are graciously invited to copy and publish My Will as above proclaimed.—VICTORIA, R. and I.

From Boston, U.S.A.

WOLLASTON HEIGHTS, MASS., U.S.A.

(To the Editor of the Single Tax.)

DEAR SIR,—I promised to keep you informed as to our progress in scattering the seeds of truth. First, let me say that your example has not only been an inspiration to us but throughout the country thousands of newspapers are publishing accounts of your system of Municipal ownership of franchise, and the growth of the Single Tax ideas as seen in your city elections. Yet, perhaps the same paper will contain an editorial arguing against the foreclosure of the Central Pacific R.R. by the U.S. Government (which, by the way, is now operating the road as its receiver), for fear of Socialism. Of course the initiated all know that the men who write these editorials, and most of the newspapers that publish them are too clear in their thinking to be deceived by their own logic; but monopoly is in the saddle, and if the wild and unco ride of Tam O'Shanter is not outdone it will only be because we have not a Burns to make the scene vividly real to us; meanwhile, God pity the suffering ones underfoot, the trampled upon, the unemployed, the small traders, driven to the wall by oppressive taxes and the pressure of Trusts. Thumb-screws are out of date, but the principle still obtains.

There are two classes of people who can face the future with serene confidence. First, the indifferent—they, whose front doors are closed, and who find it warm and comfortable inside, who devoutly believe they are the evolved result of the survival of the fittest; and secondly, the devout, loyal Single Taxers, who have seen the truth, "clear as the stars at midnight," and to whom this truth has made "the faith that trusts where it cannot see, a living thing." We are not disturbed by the temporary success of injustice, for we know that behind this seeming mystery of existence there is, as Carlyle said, "nothing else but justice."

Our Banquet to the patrons of husbandry in Boston, January 7th, was a success. Sixty papers published reports of it, and our leading Boston daily gave us five columns of space besides two respectful "tub-to-the-whole" editorials.

The truth is, the farmers of the State cast nearly the controlling vote, and they have, for years, blocked the way for reform in taxation; devoutly believing in taxing all personal property in sight, guessing at what is out of sight, and then taxing the mortgages, stocks, and bonds, which are raised from both real estate and personal property; and they are as sure as of anything they don't understand, that this is not double taxation, and, moreover, that the Single Tax can be shifted; that it will increase the tax upon farms, and decrease it upon cities and franchises. So our attempt to change their point of observation so they could behold for once the full outline of the cat, was appreciated by the Anti-Double Taxation League, and, also, the many Single Tax believers who now are a little timid of being seen marching in our ranks. Our guests not only enjoyed the palatable feast, but flow of Single Tax argument as well; for as one of our speakers said—"If we learn to know one another, we will love one another." The truth of this was manifest in more than one official member of the Grange confessing his surprise at some phase of the Single Tax, never before understood, and which would be very advantageous to the farmers.

The banquet, to which were seated some two hundred guests, broke up at a late hour with the best of good fellowship on both sides, and an earnest intention on the part of many to study the subject more deeply. I note that you still continue to advertise my "Economic Principles" in your paper. Let me say that while I appreciate your kindness in so doing, yet, for the present there are no more for sale, as the edition is exhausted. Later there will be another edition.

With best wishes for your work, I remain,—Very sincerely,
ELIZA STOWE TWITCHELL.

To LIBERALS.—Is it too much to ask you to send in half a-dozen subscribers from the members of your Association?

We appeal to those friends whose subscriptions are due to renew same, and so encourage us in efforts to sustain and carry on the propaganda,

Bill for the Taxation of Land Values.

Mr. Charles Harrison, M.P., has prepared and brought in a Bill for the Taxation of Land Values in towns. It does not apply to Scotland and is backed by Sir Walter Foster, Mr. Haldane, Mr. Channing, Mr. Stevenson, Mr. Kearley, and Mr. Lough.

Mr. Harrison writes: the Bill which he has annually presented to Parliament stands for the second order on the 12th May next, and most probably may be discussed this year.

The first matter in the Bill is to create a new column in valuation list, in which shall be inserted land values; and then to declare that class of hereditament shall be liable to assessment as other assessments and hereditaments are now liable. The Bill is confined to boroughs and assumes that all land in boroughs in England has a building value. It then declares and lays down rules for ascertaining the value of the land apart from buildings, with a view to insert the value so ascertained in the valuation list.

Up till 1878 in England, ironstone mines and sporting rights were not assessed for poor and local rates. An act was passed making those interests for the first time assessable, and their insertion in the valuation lists as a separate hereditament. This Bill advocates the same procedure, applying it to land values.

If it be said that these interests are now assessed indirectly, as being included in the assessment valuation of houses and land, then it cannot be objected that to make them separate is an injury or interference with any existing assessments, and as the Town Holdings Committee reported, it is better that the land interest should pay its taxation directly, and make the taxation follow its real, rather than an indirect, course.

A "Good Man."

My Lord Fat Purse was a very good man,
He had houses and lands galore,
And with each new day he had some new plan
For aiding the needy and poor.
He gave to the churches, he gave to the homes,
He gave to the tramp by the way,
Yet the terrible curse in the land grew worse,
And the poor grew poorer each day.
My Lord Fat Purse was troubled and sad
That his thought and toil seemed vain;
"But I do what I can," said this very good man,
"To ease the want and the pain.
'Tis the will of heaven that some shall be rich
And many be poor, I see,
I can do no more than give from the store
That a just God gives to me."
Yet, acres and acres of fertile soil
Lie idle under the skies,
While my shrewd lord waits and holds his estates
Till prices in land shall rise.
Down in the breast of those acres broad,
Which are selfishly grasped by one,
Lies wealth for many—free gifts of God
Like the wind and the rain and the sun.
Food in the ocean and food in the soil—
Free gifts from a hand divine,
And who dare hinder the fisher's toil
Or say, "Lo, the sea is mine."
Ah, my Lord Fat Purse, no wonder the curse
Of poverty hangs like a pall,
When you hold by fraud the lands which God
Has meant for the use of all.

ELLA WHEELER WILCOX.

Join our Subscribers' List, 1s 6d. per annum by post.

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 mark, 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?



LONDON AGENT—

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

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