

#### A JOURNAL DEVOTED TO THE CAUSE OF TAXING LAND VALUES.

Vol. III.—No. 36.

GLASGOW, MAY, 1897.

PRICE ONE PENNY.

#### BLOCKING A RAILWAY.

N his evidence before the Private Bills Committee of the House of Commons to consider the proposed Callander and Oban Railway, the Marquis of Lorne said:-"If I saw the slightest chance of turning Inveraray into a large factory town, I would advise my father (the Duke of Argyle) or any other proprietor, to take action. . . . I am against railways where they serve no public interest, and where the wishes and interest of the resident proprietors are not consulted."



THE Duke of Argyle said :- "If the Committee allows this Bill to pass as it is, leave will be given to a railway company to form its railway close to, and parallel with, my private drive. . . . To allow this railway to be made, and to interfere with my drives in the way proposed, would alter my whole daily life while I am staying at Inveraray. If the line is (A FEW FANGRED) to be prolonged to the southern part of the county, as has been suggested, it will damage another section of my estate."

## Motes and Comments.

The Council of the Metropolitan Radical Federation, at their April meeting, unanimously adopted the following resolution, moved by Mr. Frederick Verinder, general secretary of the English Land Restoration League:—

That in the opinion of this Council, the substitution of a direct tax based upon Land Values, for the present system of indirect taxation, would give to Ireland that measure of relief, in respect of taxation, to which she is justly entitled, and would be the most equitable form of assessment.

Mr. Verinder urged the Taxation of Land Values as the only possible method for doing equal justice, not only as between the poorer and the richer classes in England, but also as between a poor country like Ireland, and her wealthier neighbours in the United Kingdom.

At the same meeting, Dr. H. A. Rundlett, M.A., of the English Land Restoration League, was unanimously elected hon. secretary of the Federation. Dr. Rundlett, who is well known to many of our friends in Glasgow, is one of the most active Single Taxers south of the Tweed.

## Dr. Chalmers on "The New Tax."

The great Thomas Chalmers, of the University of Edinburgh, wrote a book on Political Economy in 1832. The style is excellent, but

much of the work is, unhappily, vitiated by a qualified adherence to the Malthusian theory.

He was, however, perfectly clear on the effect of the Single Tax on Land Values. For evidence, we quote the following:

Now, there is one species of tax which, by the consent of all economists, stands exempted from the charge of infringing on the comfort of the working classes. We mean a tax on the net rent of land. The incidence of such a tax is altogether upon the landlord. He is made poorer by it; but no other individual or order of the community needs to be at all affected.

There is no effect produced on the reward of industry, but solely on the distribution of it. They who are paid by the tax may live as well as before. They who pay the tax are the only sufferers.

whole; but should Government interpose with its taxations, he will not reject the part which remains to

Dr. Chalmers quotes with approval :-

Both ground rents and the ordinary rent of land, are a species of revenue which the owner, in many cases, enjoys without any care or attention of his own.—Smith's "Wealth of Nations."

When a tax is laid upon net rent, the landed proprietor can obtain no indemnification for it, from the other classes of society. There is not a sounder principle in political economy, than that it is not the rent of land which causes the high price of agricultural produce—but that the high price of agricultural produce, brought on by other influences, is the cause of rent. The landed proprietor cannot indemnify himself for the tax, by putting, at his own pleasure, a higher pecuniary value on the products of the soil.

The Appendix contains a summary of the

The Appendix contains a summary of the economic teachings of the great divine.

#### How long is it to continue?

One of the many evils arising out of the complications of foreign affairs is the neglect which overtakes domestic questions. In these circumstances, with people's minds torn with excitement, a great social question, such as that dealt with at Newcastleton by Mr. H. S. Murray, is thrown into the background. Much has been said of the anomalous nature of land tenure in this country, but the object lesson afforded by the history of Newcastleton is more effective in the way of impressing the people with the importance of the subject than hundreds of lectures of an abstract nature. Stripped of technicalities, the arrangement come to a hundred years ago by the then Duke of Buccleuch and the people was that they were to pay him for the privilege of living in his neighbourhood. Moreover, when, as the his neighbourhood. Moreover, when, as the result of their industry, the property had greatly increased in value, the Duke was to step in and claim the houses as his own, and place an exorbitant rent upon the land which had been reclaimed from a state of nature. In order to have a clear idea of the arrangement, we must imagine the relations

BETWEEN ROBINSON CRUSOE AND FRIDAY Meanwhile, the landlord, though sitting merely as a recipient, if he but give his consent and countenance, will reap the benefits of a process in which he takes no active share. His rents flow in upon him without exertion on his part. He will be glad to receive the

the land upon which his labours are expended, Imagine, further, that when Friday, with infinite toil and trouble, makes two blades of grass grow where only one grew before, Crusoe steps down from his couch of gilded sloth, and quietly appropriates the extra blade. At this rate Crusee, naturally, becomes a rich landed proprietor, and Friday sinks deeper and deeper in the mire of wretchedness. Of course, Crusee is not a hard-hearted landlord. In a spare corner of the island he builds a church. where, on Sundays, Friday can meditate on the ways of Providence, and listen to sermons on the great spiritual advantages of How long is this scandalous land system to be allowed to continue? Nothing is to be hoped for from the present Government. This is a Government of privilege and This is a Government of privilege and monopoly, How can the people of Scotland hope for relief from a Government which condones the doings of land speculators in South Africa, and sends British soldiers and sailors to prop up that fine old Turkish aristocrat and landowner, Abdul the Damned. Birds of a feather flock together.—Edinburgh Evening News.

## Cause of the Famine in India.

Few persons are better informed about the starving millions of India than Frederick Booth-Tucker, commander of the Salvation Army in America, who was born in India, and spent most of his life there. In a recent interview he said:-

interview he said:—

There are districts in India, and those, some of the fairest, where hunger is never absent. Starvation claims at least 1,000,000 a year in normal times, not counting a year of famine. The official actuarial death rate of India amounts to forty-one a thousand. The death rate of the entire United States averages only twelve a thousand. In other words, without the pressure of famine, under ordinary circumstances, 12,000,000 people die yearly. It is certain that at least 1,000,000 of these die of starvation. Sir William Hunter, the historian of India and the greatest living authority on Indian statistics, calculates that from thirty to forty millions of people scarcely ever lose the sensation of hunger. In different parts of India there are vast tracts of fertile land lying idle. In British India alone the Government returns show 93,540,000 acres, while there is as much again to be found in the various native states. These lands are amply capable of maintaining in comparative comfort the whole of the starving population of the empire, and of meeting the natural increase for years to come.

OFFICE-56 GEORGE SQUARE, GLASGOW.

#### Free Trade Progress on Single Tax Lines.

VICTORIA, S.A.

This is what the Free Trade Democratic Association of Victoria have done:-Treated with bitter hostility by The Age, on account of their Free Trade principles, and eyed askance by the Argus, on account of their advocating a small tax on the unimproved value of land, they have held their own, and now can claim the position of the only Free Trade body in the colony with any political platform, and any attack on Protection which can hope to succeed must be made through them, and on the lines

they advocate.

In May, 1890, a few enthusiasts met together and formed an association. Mr. Murray Smith, M.L A., was elected president, and Messrs. Robert Jones and Max Hirsch respectively hon, secretary and hon, treasurer. The work before them seemed almost hopeless. Protection seemed to be immovably entrenched in the mind of the people of Victoria as the settled policy. But efforts had to be made, and the work of education commenced. This took the form of lecturing tours and the distribution of literature. The success attending these tours was so great, that in 1894 a conference of delegates from country branches was held in the upper hall of the Athenaum, Melbourne, and the association, which had hitherto been purely educational, became a political organisation. It adopted a platform, the principal planks of which were Free Trade by gradual, not revolutionary, steps, and a tax on the unimproved value of land-both town and country—as one of the sources from which revenue to make up the loss by the abolition of Customs, should be derived.

A great aid to the aims of this association came when New South Wales practically adopted a similar policy to that they advocate. Free Trade, it is maintained, has given the farmers of the colony cheaper implements, cheaper clothing, etc., and it is contended that when the assessments for the land tax came out, all the exaggerations of the "heavy burdens the farmers would have to bear" were contradicted. The Corowa correspondent of the Sydney Daily Telegraph told how in his district the farmers were delighted at the results, which taxed each of them from 30s. to £3 a year, relieved them of the much greater amount they had to formerly pay in Customs duties. It is urged that naturally a tax on the unimproved land must fall lightly on the country landholders who possess the least valuable land, and most heavily on city lands, though at present untaxed, have received the greatest benefit from public works. It is confidently asserted that sixteen acres in the centre of Melbourne will under that system pay more than all the farmers in Victoria put together.

The association has been particular definitely state its objects. No vaguely-worded platitudes adorn its programme; it does not seek to increase its numbers at the expense of its principles. No moderate Protectionist or moderate Free Trader need apply, for, though it clearly states the reduction of duties must be gradual, at the same time it honestly proclaims that Free Trade is its ultimate aim.

—Melbourne Weekly Times.

# Pathetic.

It is a ludicrous and almost pathetic sight to behold the economic Bourbons, who, a dozen years ago, fell into the habit of sneering at the Tax, still persisting in their attitude, quite unconscious of the change that has taken place in the general thought on the subject. As they never learn anything themselves, they naturally conclude that all the rest of the world is just as ignorant of the Single Tax doctrine as it was twelve years ago. They are unaware of the fact that the Single Tax thinkers, writers, and speakers have been getting in their work during all those years with a zeal and persistency that has never been surpassed.

When the husbandman goes forth to sow his seed in the field prepared for its re-ception, he does so in full confidence that the Lord of the harvest will see that he shall not sow in vain. Nor are they who sow sound

seeds of thought less certain of their harvest reward. For nearly two decades now the Single Taxers have sown the seeds of truth and righteousness among the people, and the harvest is at hand. As they thrust in their sickles they can afford to smile complacently upon the poor, blind Bourbons, who still persist in cursing and reviling them. Already they have the consolation of knowing that the thoughtful and well-disposed masses of the people no longer heed their revilings and misrepresentations. It will be but a few years more until the curses of even the Tories and the Bourbons will be changed to blessings. Joseph Leggett.

#### The Difference.

A radical difference between an investment in land (or other natural opportunity) and gold watches (or other labour products) is this, that an investment in land is not really an investment at all. If A purchases land which he does not intend to use from B for £1,000, the money and the "taxing charter" simply change hands, and the blackmailing is continued by A instead of B. But the money handed over is not yet "invested" or used in the production of other wealth, for B may it in his safe, or lose it, or throw it into the sea. It is totally different if C buys £1,000 worth of gold watches from D. In practically hands the money that case C (through the intermediary of the manufacturer) to the workmen who produce the watches. gold watches The money is consumed, and exist in its place. By the so-called investment in land, the industrial white slaves have simply had an exchange of owners; by the real investment in watches the community has benefited by the demand for labour. -J. M.

#### Land Monopoly in Ashantee.

The following is from The Gold Coast Methodist Times, a native paper, and illustrates the entering wedge of land monopoly in a new colony :-

CROWN LAND ORDINANCE-FIRST READING

Your land, strangers devour it in your presence.--

1 Saiah i. 7.
Other men have our lands.—Nehemiah v. 5.
The threatened Land Ordinance was read for the first time at the meeting of the Legislative Council last Wednesday the 10th instant.

All public land in the Colony may be administered by the Government.

All natives are to possess settlers rights, in fact they are to be mere squatters whose right to the soil of their own native land can be forfeited by non-use of

The Ordinance professes to protect the native against the rapacious white land grabber; but the public must scrutinise the bill carefully, or they will find that the native has been extinguished for ever, on the same principle which caused the Irishman to kill his pig to principle wh save its life.

It is interesting to note that the people recognise what this policy means, and resent it. They will require to protest strongly and watch vigilantly this land legislation—It is not the first instance of legislatures voting away the rights of the people to the land under the guise of "better administration."

## Liberal Organisation.

HOW TO GO EARNESTLY AT IT.

A correspondent in the West of Scotland writes :-

writes:—

I have been spending a couple of spare evenings in attempting re-organisation in my own ward—just outside my own windows in Blank Street—and by a judicious use of the Single Tax, I had a record success. I had a canvasser pledged for every ten voters along this division of Blank Street. All seemed very interested and quite pleased to assist. I had very different accounts of an attempt to re-organise a neighbouring ward on the old Whig lines. I distributed twelve copies of the Single Tax on as many stairs, asking the canvassers to pass it on, which they readily promised. We have our canvass cards made up for five voters each, with a neat cover, cloth boards, containing directions, for each canvasser. Quite neat, and its business-like look seems to fetch. I purpose containing directions for each canvasser. Quite neat, and its business-like look seems to fetch. I purpose forming a small Blank Street District Committee of from twenty to thirty, and we'll meet here about once a month for discussion, etc.

We trust this will be interesting and encouraging to others working at organisa-tion. A supply of the Single Tax can always be had at 56 George Square.

## Henry George's New Work.

An American correspondent writes:

An American correspondent writes:—

Mr. George's new book will not be out for some time yet. The major portion of the book has been printed for first proofs, but must' be taken in hand by Mr. George for the finishing touches that makes his literary style so perfect. When this has been done, the book will be reset for the plates. Not till the plates are all made can anyone say when the book will be ready. You know it is to be his masterpiece, and aims to be a complete philosophy of sociology, as comprehensive in its field as Herbert Spencer's synthetic philosophy. It is to be a work that college professors, statesmen, and economists can neither ignore nor refute. This is all I can tell you; and if Mr. George would set a date, even, when the book is to appear. I do not believe it could be counted on.

#### Modern Landlordism.

HOW IT WORKS OUT AT NEWCASTLETON.

ADDRESS BY MR. H. S. MURRAY.

Mr. H. S. Murray addressed a large gathering at Newcastleton last month on the Land Question Referring specially to the treatment meted out by the local landowner to the people of the village, he characterised it as one of the worst examples of landlordism to be found anywhere What were the circumstances and history of the case?

ONE HUNDRED YEARS AGO,

the Duke of Buccleuch of the time-who was evidently a well-meaning man—invited a number of poor people to come and settle on the land which was now covered by the village of Newcastleton. He allowed them to build houses on a ninety years' lease. Each of the houses had a small plot or garden attached to it, the house and garden together occupying an eighth of an acre. For this the settlers—who built their own houses—paid a yearly rent of 3s. or 4s., which was at the rate of 20s. or 30s. per acre, according to situation. Outside the village, the settlers also got small crofts of two, or, in some cases, four acres each, for purposes of cultivation, with the right to pasture a cow on land in the vicinity. It is not known at what rent these crofts were charged, but they must have been nominal or very low—(hear, hear)—and they were understood to go along with the houses in the village—to each house a croft. Now,

#### IT MUST BE CLEARLY BORNE IN MIND

that a great deal of the land at that time was heath and bog land; yet by the patient industry of the villagers it was improved and reclaimed. Well, things went smoothly enough until the year 1857, when a valuator was called in, and the rents of the crofts were all raised on the villagers, that was to say, on their own improvements. To put it plainly, they were fined for improving their land. (Hear, hear, and cheers.) About 1892, the leases of the houses in the village began to fall in, and it was intimated to the owners that the Duke of Buccleuch would allow them to retain them-that is, to retain what is morally their own property-(hear, hear)-on condition that they paid the Duke of Buccleuch three times their rental value. That value ranged from £4 to £6, so that this proposal meant that each villager should pay a sum of from £12 to £18 to the Duke of Buccleuch, in order that his Grace might do them the favour of keeping his hands off what was morally their own property. (Laughter and cheers.)

## THEY HAD SOMETIMES HEARD

of men being attacked with a threat of "your money or your life;" but in this case it was "your money or your property." But this was not all. The plots where the houses stood were also to be made the most of to take the money from the pockets of the villagers and put it into the pocket of the Duke. The villagers got the offer to feu the small plots, the sites of their houses, at a price which was almost six or eight times the old rent, and, besides these extraordinary generous conditions, they were to be charged with a sum of £8 in each case for a feu charter.

To sum up, the position amounted to thisthe villagers, who were already paying increased rent on their crofts improved by themselves, in order to prevent the confiscation of their houses built by themselves, had, in round figures, to pay this Duke of Buccleuch—1st, a feu duty increased six times on the original rent; 2nd, a sum of £3,600 redemption money; and 3rd,

£1,500 for feu charters.
From the beginning of the village, the Dukes of Buccleuch had extracted nearly £100,000 of hard earned wealth from the labour of the villagers, and now these were the terms offered This was the alternative offered to them, between clearing out or being allowed to live-if living it can be called-on what the Duke is pleased to call his land. A more

#### GLARING EXAMPLE OF LANDLORD RORRERY

as proposed in these conditions could not possibly be conceived, and yet a person of the name of Yorston had the effrontery to stand up before the Feu Commission and say he considered it justice. But fortunately for the villagers the whole thing was exposed before a public commission, and in the press. An election was coming on in which the son of the great Duke wanted to get in for the county, and new terms are offered to the villagers, which allow them to remain on at the old rents on a 33 years' lease. (Cheers.) This was a sample of the landlord system whereby a whole village lay at the mercy of one man who had no right to the land than the humblest individual in that audience. (Cheers.) They were told in the Scriptures that "the heavens are the Lord's, yes, even the heavens, but the earth hath He given to the children of men."
Now, who were the children of men? (Laughter.) No doubt this Duke of Buccleuch was one of them, but so were the rest of his hearers. (Hear, hear, and cheers.) According, however, to the present iniquitous laws, in Newcastleton the Duke of Buccleuch was the only child of man, and the rest were all dummies. (Cheers and laughter) As long as the people of this country allowed this monstrous land monopoly to prevail, they would look in vain for an improvement in their condition. It must be the work of the Radical party to sweep this gigantic injustice away.

## Single Tax v. Socialism.

Both the Single Taxers and Socialists present at the debate between Mr. J. W. S. Callie and Mr. Leonard Hall, which took place last month at Keighley, express themselves pleased by the discussion.

Referring to the debate, the Keighley Labour (Socialist) Journal, a local advertisement of Clarion Socialism, has some remarks on the Single Tax and the dismal Science, which resemble the efforts of a beginner at a village Mutual Improvement Association. "For all practical purposes," says the K. L. A., "Land is Capital. We may call it 'sunk' or fixed Capital, or whatever we please, but Capital it is, notwithstanding."

The editor writes this, in setting out, "to clear up one or two points which were left a little obscure by the debaters." It reminds us of "Nunquam's" statement, in "Merrie England," "that all Capital is produced by Labour, and that Land is Capital."

We don't quite know whether to laugh or be sad at the following statement-"If the Single Tax were instituted, there would be nothing to prevent a syndicate of capitalists from buying up the land and paying the tax to themselves, for they would then be virtually the State, and the land monopoly would remain just the same, only more so.

The genius who wrote this, also says that "Mr. Hall had the best of the arguments, and was much the abler of the two combatants." We can only sympathise with Mr. Hall, and apologise to the beginners at Mutual Improvement Associations.

In an article to the Clarion last year, Mr. Leonard Hall said :-

" All monopolies rest upon private land ownership. With the transfer of the rent of land to the State, monopoly and interests inevitably disappear, leaving to the industrious free choice either to work for themselves, for an employer, for co-operative concerns, or for the public

Does Mr. Hall still hold this opinion? If he does, he is a good enough Single Taxer, for the Single Tax is but a method of transferring the rent of land to the State. The fact is, Mr. Hall, like his friend the editor of the Keighley

Labour Journal, in his opposition to the Single Tax, "dunno where 'e are

It is to be regretted that the Socialists don't and won't understand the Land Question. They howl at the leaders of the Liberal party even for not tackling the question; but heaven preserve society yet awhile from the efforts of the Liberal leaders, if their views are on a par with the Socialist leaders, for such a medley of confused thought never yet was brought to bear on any question, as the Socialist leaders bring to bear on the Land Question. What mental condition on economics the rank and file of the party are in can only be surmised with resignation by Single Taxers. Hope is still with us, that some day some man or woman of importance within the Socialist camp will see the truth-will see the harmony and beauty behind the far-reaching effects of the Single Tax, and boldly declare for it. We heartily compliment Mr. Callie on his part in the discussion.

### COMMENTS ON THE DEBATE.

Following the debate, Mr. Fred Skirrow reviews the situation in a letter to the Keighley News, from which we take the following:

The recent debate between Mr. Leonard Hall and Mr. J. W. S. Callie will have done much good, if those who heard it will only think. Mr. Hall and his associates, Keir Hardie, Ben Tillet, and Tom Mann, have for a number of years been advertising, amongst other things, an eight hours day, a minimum rate of wages, taxation of large incomes to extinction, finding of work for the unemployed, etc. Mr. Hall now admits that if the Land Question was settled on a just basis, the Labour Problem would be solved. This is practically an admission that all the years which have been spent in agitating for the aforementioned reforms have been wasted, and that Single Taxers have all along been right in saying that the primary cause of poverty was the private ownership of land, and that until this was remedied nothing else would bring relief.

#### THE RANK AND FILE OF THE L.L.P.

Have followed their leaders with a devotion which does more credit to other qualities than the mental, only to be told—in effect—that they have been led astray. Of course Mr. Hall doesn't accept the simple method of taxing land values as the solution of the Land Question. But I would ask the members of the I.L.P. to investigate our methods before going off on another wild-goose chase with men who in the past have proved incompetent leaders; who, after having wasted time, money, and energy, have practically said that they have yet to take the first step forward. Single Tax method of solving the Land Question is too slow for men in a hurry like Mr. Hall and Mr. K. Hardie. Well, progress on Single Tax lines is slower than I care for, but, after Well, progress on Single all, it is better to travel slowly on the road to freedom and equality than to travel at express speed on the lines of restriction and coercion, in the hope that somehow or other we may reach economic freedom in the end. afraid that

#### THE I.L.P. LEADERS HAVE BEEN

In such a hurry that they have not had time to find a firm foundation on which to build their social system; hence we find them at the present time dropping reforms (so-called) for which they have agitated for years. The debate on the 12th inst. made it quite clear that Mr. Hall has not yet any clear, definite scheme which is workable. He objects to the Single Tax because we propose to begin by a tax of 4s. in the pound, and gradually increase it till the whole rental value of land is taken for common purposes. To my mind this gradual process has many advantages, and none of the disadvantages of a scheme of land purchase advocated by Mr. Hall, who holds that rent and interest are robbery. If it were found that the effects of a tax of 4s. in the pound was a good thing, the electors could then go in for another 4s., or more. If its effects were bad, it would not be a difficult matter to repeal. But, says Mr. Hall,

THE NEXT GOVERNMENT MIGHT REPEAL THE TAX.

Well, if the people were foolish enough to return a Government to repeal a tax which had Andrew Begg, 0 2 6 A. W. Shepherd, £0 2 6

brought peace and plenty, what guarantee have we that if we bought out the landowners the people won't return a Government who might again make private property of land? Mr. Hall said that if Single Taxers would go in for a trx of 20s. in the pound, he would join us. But in his second speech he asked at what sum in the pound it was proposed to begin the Single Tax, and, said he, "If 20s. in the pound, it would be absolute and utter confiscation, the wildest confiscation ever suggested."

Again, some of those who bought the land have in rent, or by the sale of a part of their land, received far more than they originally paid for it. What have these people to lose by the Single Tax? To what amount of compensation are these people entitled? But Mr. Hall would point to those who have recently bought their land, and he would say (as, in fact, he did on the 12th).

# "WOULD YOU ALLOW THE SPLLER TO GO OFF

with the whole swag, while the poor fellow who paid for it must be robbed?" The answer to the question is, that men who are to-day buying land are doing so in the face of an agitation for the Taxation of Land Values. In other words, they are simply making bets that society will continue to allow themselves to be fleeced. If they lose, why should the people who have suffered be called upon to compensate them for their loss? Is Mr. Hall in the employ of the land speculators, that he looks after their interests with such tender regard? he does not yet see the beauty, the harmony, the simplicity, and far-reaching effects of taking for the use of society that common fund, rent, and leaving the individual free from all monopolies, State and private, and in the enjoyment of the full earnings of his labour. That is why we see Mr. Hall and his friends floundering about on a sea of economic troubles, not knowing how to reach the port of peace, brotherhood, plenty, and happiness.

## Scottish Land Restoration Union.

Mr. G. B. Waddell, hon. treasurer of the Scottish Land Restoration Union, acknowledges the following Subscriptions and Donations:-

one remember me	3011	Per	ons and Donations.	
GLASGOW,			ABERDEEN.	
	0	0	Rev. A. Doak, . £0 2	6
G. B. Waddell, - £5	0	Ÿ	Coun. Fraser, · 0 2	6
Rev. J. M.		0	A. M'Phail, 0 2	6
Cruickshank, - 1	4	0		U
Muir Bros., 1	4	0	BUSBY.	
F. S. Mein, · · 1	4	0	R. Cassell, 0 2	6
J. P., · · · · 1 W. R., · · · 1	4	0	BONHILL	
W. R., 1	4	0	Andrew Reid, - £0 5	()
Bailie Bilsland, - 1	0	0	Alex. Campbell, 0 2	6
John Laird, 1	0	0	Hugh M'Intyre, 0 2	6
J. Anderson, jr., 1	0	0	CUMNOCK.	
Wm. Harrison, - 1	0	0	Liberal Associa-	
Bailie Gray, 0	10	0		0
W. C. Menzies, - 0	10	0	tion, £0 10	6
R. B. Macouat, - 0	10	0	CLYDEBANK.	
W. C. Menzies, - 0 R. B. Macouat, - 0 F. J. Doran, 0	10	0	Alex. Aiken, -£0 2	6
W. Cassels, 0	10	0	COATBRIDGE.	
Govanhill Liberal	-		Thos. Ramsay, £0 · 5	0
Association, - 0	10	0		
Dr. Carswell, . 0	6	6	EDINBURGH.	^
Wm. Martin, . 0	6	6	J. Logan Mack, £0 5	0
Coun. Dr. Garey, 0	5	o.	GALASHIELS.	
Ex-Provost Dick, 0	5	ö	P. M'Lean, - £0 2	6
Bailie Wallace, - 0	5	0	KILMARNOCK.	
Coun. Cochran, - 0	5	o	Wm. Heron, .£0 2	6
W. S. Cochran, · 0	5	ö	LARKHALL.	
W. S. Cochran, 0 Coun. Willock, 0	-		Clr. R. Lambie, £0 2	0
Coun. Maclay, - 0	5	0		6
Coun. Calderwood, 0	5	0	LENNOXTOWN,	0
	5	0	Thos. Lindsay, -£1 4	0
	5	0	MILLPORT.	
James Orr, 0	5	0	Dr. J. Craig	
Dr. Erskine, - 0	5	0	Magowan, - £5 0	0
James Black, - 0	5	0	MILTON OF CAMPSIE.	
Thomas Wilson, 0	5	0	Thos. Cameron (2nd	
W. H. Jack, . 0	5	0	Sub., 1897), - £1 0	0
J. Anderson Russell,		. 1	A Friend (per G.	
P.C., · · · 0	5	0	M. Allan), - 0 2	6
P. S. Peat, 0	5	0	NEW LANARK.	
James Neilson, - 0	5	0	Jas. H. Fenton, £0 5	0
W. N. Macartney,			STEWARTON.	
J.P., 0	ó	0	Alex. Miller, -£0 2	6
Wm. Dobbie, . 0	5	0	WHITEINCH.	
Thos. Dykes. C.C., 0	2	6	Clr. W. Dickson, £1 0	0
R. M. Millholm,			W. D. Hamilton (2nd	
P.C., 0	2	6	Sub., 1897), - 0 10	0
Geo Craig, P.C., 0	2	6	ILKLEY.	-
D. M. Scott, · 0	2	6	L. H. Berens, -£2 2	0
James Busby, . 0	2	6	MANCHESTER.	
J. S. Lawson, - 0	2	6	James Watts, . £1 1	0
Andw. M'Allister, 0	2	6	NUNEATON.	V
James Braid, . 0	2	6	J. T. Johnson, · £1 0	0
Hugh M'Lean, - 0	2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2	6	SUNDERLAND.	U
C. D. Ritson, . 0	5	6	Clr. John Crown, £0 5	Ó
Jag. Cook 0	5	6		U
D Bayter 0	5	6	H. H. Spencer, · £0 2	6
D. Baxter, 0 W. Clark, 0	5	6	H. H. Spencer, · £0 2 Sheffield.	0
Andrew Begg 0	5	6	A. W. Shepherd, £6 2	6

# The Single Fax.

Published at the beginning of each Month.

PRICE ONE PENNY. Post Free, 1/6 per annum,
payable in advance.

All Communications to be addressed to the Editor,

Single Tax, 56 George Square, Glasgow.

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

## Blocking a Railway.

The DUKE OF ARGYLE has succeeded in stopping, for the time being, the proposed scheme of railway extension in Argyllshire, The line proposed was to strike Inveraray, close to the residence of "His Grace," which he avows is not desirable. It would interfere, he says, with his favourite walk and with his substantial interest as a shareholder in another railway concern. The people in the district and the trading public supported the scheme; evidence was adduced to prove that it would be a beneficent improvement; but the Duke, who owns the land, had to be consulted. His verdict was—"No railway on my estate;" and the Committee appointed to consider the matter decided accordingly.

We are sometimes, in fact, we are constantly being reminded that Britain is a free country. The people are enfranchised, and send the men of their own choice to Parliament to legislate in their interests. There is only one drawback to this kind of freedom, and the action of the Duke of Argyle in this instance must bring it home to all but the superstitious. We have freedom to do anything to better ourselves, provided we have the consent of those who own the land. If that is wanting, we are evidently free, like the daily papers, to abuse and menace the landowner, and turn to the next item of public interest. The people are busy with other affairs, and the Duke sits serene in his castle of power, fortified in his position as one of the few upon whose inclination and caprice depend the progress and development of the country.

The Marquis of Lorne in his evidence stated that "if he saw the slightest chance of turning Inveraray into a large factory town for the benefit of Argyllshire, he would advise his father or any other proprietor to take action." That is to say, that the wants and desires of the people of Argyllshire are subject to the will of the landowners of the county.

Land reformers are constantly told that they are too extreme in their statements; that the landowners are subject to the will of Parliament; and that the interest of the landowner is identical with the interest of the community. Well, let us see. After years of agitation against landlordism, in which its evils have been exposed in the press and on the platform, the Duke of Argyle & Co. are still found in undisturbed possession of the land of the country. The policy of the Duke in this instance is identical with the policy pursued by the land speculator in the cities and towns. The Duke blocks the railway because it is going to interfere with his taste and desires as the lord of Argyllshire, and because there is no prospect of Inveraray being turned into a profit-yielding factory town. It will be no advantage to him, and therefore he refuses the use of his land, even at Railway Companies' terms.

The land speculator in the towns holding for the rise is in the same business. The Land Question means, whether in town or country, that the people who must use the land are in the hands of an enemy to the commonweal. The The trade and commerce of the country is keenly organised by the "captains of included.

industry;" the hardly-dealt-with victims of Society are being attended to by charity, and the education of the people is daily bringing a wider distribution of knowledge. Everything seems making for progress; but the owners of the land in the long run are masters of the situation. The power of the Duke of Argyle is not so much that he lives well, at the expense of the tillers of the soil—the farmers and labourers -as from the fact that he is able to prevent the land being put to its best use, or to any use whatever. He has the power to throttle industry and keep back industrial prosperity; and in the exercise of this power, the land has been reduced in the country to a pleasure ground for the rich, and in the towns to a profit-mongering business for the land speculator.

In his reply to the Duke of Argyle, in the Nineteenth Century, HENRY GEORGE thus comments on the results of landlordism in

" Take Scotland: what there are its results? That wild beasts have supplanted human beings; that glens which once sent forth their thousand fighting men, are now tenanted by a couple of gamekeepers; that there is destitution and degradation that would shame savages; that little children are stunted and starved for want of proper nourishment; that women are compelled to do the work of animals; that young girls who ought to be fitting themselves for wifehood and motherhood are held to monotonous toil in factories; while others, whose fate is sadder still, prowl the streets; that while a few Scotsmen have castles and palaces, more than a third of Scottish families live in one room each, and more than two-thirds in not more than two rooms each; that thousands of acres are kept as playgrounds for strangers, while the masses have not enough of their native soil to grow a flower, are shut out even from moor and mountain, dare not take a trout from a loch or a salmon from a stream."

It is some ten years since Mr. George wrote this indictment. It is as true to-day as it was then. The people are still being driven from the country into the towns in search of employment, and the people of the towns are being forced back, inch by inch, into hovels in the polluted atmosphere of the slums. Such are the crimes of landlordism. But a far greater crime is the apathy and indifference of those who presume to be the leaders of advanced political thought. The time is ripe, and more than ripe, for a vigorous protest against this absurd system of land tenure on the part of the leaders of the reform party in the country. No good can come of ignoring the Land Question. It has got to be faced, and a policy advanced for dealing with it in a way that will make for the opening up of the land for the use of the people, independent of the interests of those who now control it for their own behoof.

The Duke of Argyle can have no more right to the use of Argyllshire than any other inhabitant, and the most effective way to make him feel this is to apply the "New Tax."

There is no use dealing with the Duke, or with any other individual landowner. The land hunger is general, and a general remedy is needed. A tax on the values of land apart from improvements would tend at once to destroy the power of land monopoly. If the Duke & Co. were compelled to pay taxation on the value of the lands they occupy, and prevent others occupying, their interest in the business of land owning would fast decline. But their fall would mean the advancement of society. Taxation on wealth produced by labour would be less by the amount taken in land values. This would at once oil the machinery of trade; and the land. Legislature is at work on home and foreign freed from monopoly's deadly grip, would be opened up for the use of all, the landowners

Under such a system, no one would be interested in mere landowning; everyone would be interested in seeing land put to its highest Where a railway was needed, a railway would be planted, for no one would care to pay a high price for the privilege of "dwelling alone in the land." The only incentive to-day to keep desirable land out of use is the selfishness and profit-mongering of those who, by law, are favoured with the unconditional ownership of land The Taxation of Land Values would make this position conditional. It would call upon these landowners to meet their old-time obligations; to maintain the public exchequer in revenues for public needs. And this would be only just. What right has a particular class to appropriate for their own uses the value of the land created by the presence and industry of the people? No more right than they have to stifle the natural rights of the people to the use of the land. Here and now, laws and customs notwithstanding, the people have a right to make the most of the natural opportunities which the Creator has given as a free gift to all.

The Taxation of Land Values would tap a new source of revenue, and one that in justice ought to be taken for public purposes. If we must trade, we have a right to the best possible conditions The power of the Duke of Argyle & Co. to stay the development of industrial extension cannot be defended. Their power to fleece industry for the privilege of using land does violence to the first principle of a just social contract. We deny their right to ownership of the land, and we deny their right to the rent or values of the land created by the presence and industry of the people. We claim the right of the people to freedom of trade, and we assert that such freeeom is wanting so long as any class hold the land as theirs, and impose their tariff upon the others who must use it.

To impose restrictions on labour and capital is but to condone a social system that is wrong, and to traffic in useless palliatives. It is restriction that is the cause of social evils The people, in the first instance, are restricted by the monopolisers of land from improving their social condition. The first step is surely to remove these obstacles to progress and welldoing, These gone, we venture to say the necessity for the swaddling clothes of the protectionist and the bandages of the Charity Organisation Society will disappear like the mist before the rising sun. In the last explanation it is either protection or economic freedom. The Taxation of Land Values is the simplest and readiest way to the establishment of society on a basis of justice that will make for freedom to all and privilege to none.

## bere and There.

The Duke of Argyle has succeeded in blocking the Callander and Oban Railway Bill. He has always been active in keeping the object of the land restorers before the public.

The "Duke's" fourth objection to the railway was:--"That as a shareholder, having more or less a substantial interest in the Callander and Oban Line, I object to the outlay as one which is certain to be a dead loss to the shareholders."

The Single Tax is on sale at Graham's Book Stalls, at Queen Street and St. Enoch's Railway Stations, Glasgow.

Mr. Michael Davitt, who is at present in America, has confessed himself a Single Tax man to a New York pressman. "I agree," he man to a New York pressman. "I agree," he said "with Henry George, that the land question is at the bottom of labour troubles, and that there is no possible cure except the Taxation of Land Values."

At Chicago, Mr. Davitt referred to the work of the Glasgow Single Taxers, and stated that in England Henry George was very much needed at present to tour through the country. The Trades' Unions, he says, are tinctured with Socialism, and seem blind to their own

Professor Adam Smith, speaking to an E linburgh Free Church Congregation, recently said:—"It was a defect of our modern hymnody that it failed to strike the national tone. Had we a single hymn which gave us a picture to stir the conscience within us about the slums of our great cities?"

The drawing of prizes in connection with the Subscription Sale in aid of the Maxwellton Right-of-Way Defence Fund, takes place on the 15th May. Tickets can still be had (6d. each, in books of 20) from Mr. Richard Whyte, secretary, 69 Bain Street, Glasgow, or at Single Tax Office.

A writer in the Keighley Labour Journal says the Corporation of Glasgow are proposing start municipal bakehouses to supply the public with municipal bread at cost price. The K. L. J. is not a comic, but a Socialist paper.

Sir William Harcourt has been severe on Government policy at home and abroad of late, and the Glasgow Herald has discovered that he is now bankrupt of ideas.

Sir Howard Vincent advocated protection in the House of Commons last month, suggesting the proceeds for an Old Age Pension scheme. To which Mr. Balfour, in his reply, said:-"It would be premature, obviously, to say anything on that point."

The Glasgow Central Liberal Association, at their Annual Meeting last month, adopted the following resolution:-

the following resolution:—
That this meeting of the Glasgow Central Liberal Association protests against the class and sectarian legislation of the Government, and expresses disappointment at the absence of any indication of a serious attempt to deal with those social questions which the country was led to hope would largely engage the attention of the present Parliament.

The Wilmington Star, which has the largest circulation of any newspaper in Delaware, U.S.A., has come out in favour of the Single

The Single Tax movement is in no sense a class movement. Its object is to benefit all classes, except the class of industrial parasites who live upon others without rendering any service in

When a proposition was before the House of Commons for the imposition of direct tax for war purposes, William Pitt said :-

To levy a direct tax of 7 per cent. is a dangerous experiment in a free country, and may excite revolt; but there is a method by which you can tax the last rag from the back and last bite from the mouth without causing a murmur against high taxes; and that is to tax a great many articles of daily use and necessity so indirectly that the people will pay them and not know it. Their grumbling will then be of hard times, but they will not know that the hard times are caused by taxation.

A society for the Taxation of Land Values has been formed for Hastings and St. Leonard's-

On the 16th ult., Judge Maguire addressed the members of the Legislation of Delaware, at Dover, upon the Single Tax. Several of the members of the Constitutional Convention, and a number of the leading lawyers of the State, were present and listened to his remarks with deep attention.

A branch of the Financial Reform Associa tion has been formed in Halifax. Mr. J. H. Whitley, J.P., has been appointed president, and Mr. C. H. Smithson, secretary.

A land reform correspondent to a Scottish contemporary says :—"I should advise all those who wish information on this subject to read that excellent monthly *The Single Tax.*" For For 1/6 The Single Tax will be posted to you for twelve months.

Lord Morley, as examiner of Private Bills, has struck out the betterment clause of the Glasgow Corporation Improvement Bill. thinks it can only be applied to the Nelson Street operations, and allows it in that

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?

#### TO LAND REFORMERS.

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

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

# The Programme of the Labour Socialists.

The Independent Labour Party, at their ecent London Conference, resolved on the following old-fashioned economic chestnuts-"In order to remuneratively employ the applicants for work, Parish, District, Borough, and County Councils to be invested with powers to organise such industries as they may consider desirable. Compulsorily acquire land, purchase, erect, or manufacture buildings, machinery, stock, or other articles for carrying on such industries. To levy rates on the rental values of the district, and borrow money on the security of such rates, for any of the above purposes. Abolition of indirect taxation, and the gradual transference of all public burdens on to unearned incomes, with a view to their ultimate extinction."

This is the same old child's play these wouldbe legislators never seem to get beyond. They are playing at social problems, to the amuse ment of the politicians, and, evidently, to their own satisfaction. They pose as the custodians of labour interests, and they have reduced the "giving of work" to a parochial board. The Creator has provided the only opportunities to employment, but the Independent Labour Party would have us believe that it is a

question for the County Councils.

They ask that these public boards "be invested with powers to organise industries, and they are everlastingly condemning the manner in which these boards carry on their They ask that they be empowered enterprises. "to acquire land by purchase," and they claim they are revolutionary in thought. They desire to erect, at the expense of the rates of the district, public industries, to take in the unemployed remuneratively. It never seems to strike them that the demand for labour is being supplied just now, and that the transfer of industries to public departments, granting it could be managed, does not necessarily open up new opportunities to employment.

They are prepared to levy rates on the rental values of the district, and borrow money on the security of such rates for any of the above purposes; and tax unearned incomes to their extinction.

The difficulties in the way of these professions are evidently outside of their consideration. A scheme of land purchase will inflate the values of land. Taxes on the rental values of the district means taxing the things that labour produces. Borrowing money means paying interest (tell it not in Gath), and no remission produces. of rates to the worker or his industry, and a tax on unearned incomes is a kind of admission that the other proposals are so much claptrap, got up to attract the crowd. For

invented this precious programme. And these are the men who have the unblushing promise all along the line, and in a way that can only arouse the passing interest of the enemy or amuse them.

They ask the workers to send them to Parliament. If they will only open their eyes they will see that there are too many of their kidney in Parliament already. The time of Parliament has, on questions affecting the social condition of the people, been too long devoted to thimble-rigging. It is liberty the people want. They know how to order their lives. They have the knowledge of how to produce wealth. What they need is freedom of access to the raw material of land; and it is too late in the day for these double-shuffling land-purchase "labour" leaders to hope to sanctify the work of the spoilers in the interest of labour.

The advocacy of these reactionary proposals by declared Socialists, only helps the more to show up the hollowness of Socialist pretentions. would manufacture the perfect State, instead of removing restriction and permitting it to grow. But in their proposals, even to this end, they are checkmated by economic forces they do not understand. Their platform, outside the political proposals that are common to all advanced thought, is worthless, and can only retard the progress that makes for freedom.

#### The Church and the Land Question.

BY JOHN S. NEIL.

"They are slaves who fear to speak for the fallen and

the weak;
They are slaves who will not choose hatred, scoffing, and abuse,
Rather than in silence shrink from the truth they needs must think;

They are slaves who dare not be in the right with two

Human laws recognise land as something to be bought and sold in spite of the Divine law that "The earth shall not be sold in perpetuity."

As a consequence, the gifts which, in His bounty, God intended for all His children, are absorbed by a few. If manna came down from heaven and lay a foot thick over this country it would, by our human law, belong to the landowner. What good would it be to the starving? None at all. What would the landowners be most likely to do? Call out the military and police to protect their property, while formed themselves into the "Great British Manna Collecting and Storage Company, Limited," Lord Grungreedy, president; the Marquis Astute and the Duke of Greatguile, vice-presidents; with (for respectability) the Reverend Save-all on the directorate. Working capital, £50,000, which they would obtain from friends who have lived well and obtained comfortable incomes under a tyrannous land monopoly.

With this they would employ the starving to collect the manna, giving them a little manna for their work; and with bursting storehouses we would have an overproduction of manna and a starving population, to whom they would dole it out in such quantities and at such prices as would secure decent dividends. As it got short, the price would go up till the people had given all they had, even to the clothes off their

Do you like the picture? You may think it is exaggerated, but 'tis not so. The rain from the clouds, which shields us from the burning sun, is the landowners, for it collects on his land. Water companies are formed to sell it to the people. Imagine water, the God-given gift, necessary for life, sold to make dividends. The winter frost is the landowners, for you can't take or use ice without his permission -ask for it, and you won't get it. wild birds and beasts are his. The only thing you have left is the air and the light, and even that you have to pay for. A short time ago the N.B. Railway carried a bridge over a piece of land in the neighbourhood of Partick, and they had to pay a landowner (now a Glasgow Town Councillor) for casting a shadow over it.

Why, you can't even worship without permission of the landowner. Read Hugh Miller's where no one has any income but what he or she earns, there will be no injustice, and no social problem to worry the swelled heads that the Duke of Buccleuch and others would not

allow the Free Churchmen to stand on their land to worship the God of their fathers in their own way. In many places the people had to take the sacrament with the tide coming to The Duke stood out for seven their knees. years, and then graciously allowed them to worship in a gravel pit, whereupon they passed a resolution of thanks to his Grace.

It is sickening to see the present ignorance of land monopoly and its power. church is asleep, and it must not be wakened or "the classes and the masses will be set against each other.

Let the people of the churches ponder over James R. Lowell's poem, "The Parable," part of which reads :-

Have you founded your thrones and altars, then,
On the bodies and souls of living men?
And think ye that building shall endure
Which shelters the noble and crushes the poor?
With gates of silver and bars of Gold
Ye have forced My sheep from their Father's fold;
I have heard the dropping of their tears
In heaven these eighteen hundred years.

Then Christ sought out an artizan,
A low-browed, stunted, haggard man,
And a motherless girl, whose fingers thin
Pushed from her faintly, want and sin.
These set he in the midst of them,
And as they drew back their garment hem
For fear of defilement, "Lo! here," said He,
"The images ye have made of Me."

# THE POSITION OF THE CHURCH.

"The earth hath He given to the children of men," not to a few privileged ones, but to the whole human race. "The land shall not be sold for ever, for the land is mine, saith the Lord, for ye are strangers and sojourners.

If the church from its pulpits spoke the truth proclaimed by the Single Tax Association it would only be carrying out the Divine law which it is supposed to expound.

"Cursed be he who removeth his neighbour's landmark." So says the Old Book. But gone are the peoples village greens and pasture lands. Do we hear the clergy speak of them, or do they say—"Restore, I pray you, to them even to-day their lands, their olive yards, and their houses?" Do we hear the lordly occupants of the cushioned pews saying—"We will restore them, and will require nothing of them, so will we do as Thou sayest?" No. Not only have Not only have the common lands been stolen from past generations, but the people to-day are driven back, inch by inch, into the filthy slums of our cities and towns, housed in polluted atmospheres unfit for the brute creation. And the church is silent.

"Speak! moral teachers, dumb so long, Speak: moral teachers, dumb so long Your silence fortifies the wrong, Man's enemies behind you hide, Speak out like men, or, step aside. The landless for their birthright cry, Brothers, their brothers right deny, Yet ye, who pray 'Thy kingdom co As Gods ambassadors are dumb."

"Wherever, in all the ages of the world," says a famous historian, "there has been a conflict between the oppressed, enslaved and suffering humanity on the one side, and power in the hands of privileged classes on the other, the Church has been found on the side of power." And so it is in every fight for treedom.

The Church could not see the difference between money invested in slaves, and that invested in material things during the American War.

Jesus boldly espoused the cause of the oppressed, beat back the oppressors, showed up the iniquity of their rulers, denounced their politicians. He did not think only of the spiritual welfare. His actions and words in the temple, among the usurers, are known to all. "The common people heard him gladly and followed him." He was the great humani-tarian of his age. Why do they not hear his tarian of his age. Why do they not hear his word gladly now? In every social wrong done by those in power and place, in every endeavour to burst the chains of slavery, the Church takes sides with the oppressor.

"Go to, now ye rich men, weep and howl for your miseries; for ye have condemned and killed the just." (James, chap. v.) The chasm is widening between the simple Christianity of Christ, and the Churchianity of to-day. very reverse of this would be true if the Church represented the Kingdom of Heaven, as

not put new wine (doctrine) in old bottles, without endangering the bottles (churches).
"Thon shalt not steal." How is this great

commandment interpreted to day, even by the men who pretend to preach the Gospel? According to them it means, "Thou shalt not get into the penitentiary;" not much more than that with any of them. You may steal, provided you steal enough; and if you do not not the penitential of them. get caught, you may get a front seat in the churches

Our land has been stolen, and the Christianity which ignores its responsibilities by remaining silent, has really forgotten the teachings of Christ

With poverty, misery, want, and destitution at all times present, disease and filth in con gested slum districts, in single rooms 12 feet by 12 feet, starvation and beggary holding out the hand in appeal at every door, and yet boundless resources held out of use for speculation, what, in the spirit of the parable of Matthew, would be the reply from the judgment seat? Would it not be, "I provided for them all. The earth that I made was broad enough to give them room. The materials that I placed in it were abundant for human needs. Did you or did you not lift up your voice against the wrong that robbed them of their fair share of what I provided for all?" Let the Church and the

Let me tell a story with a moral, by the son of a famous American divine. It is called
"A DREAM."

Dozing off in his chair, he imagined he was

ferried over the river of death, and, taking the straight narrow way, came at last within sight of the Golden City.

A fine looking old gentleman

angel, patriarchal appearance, opened the wicket, enquired his name, and let him in; warning him at the same time, that it would be better if he chose his company in Heaven, and did not associate with disreputable angels."
"What!" said the newcomer, in astonish-

ment; "Is not this Heaven?"

"Yes," said the warden, "but there are a lot

of tramp angels here now."
"How can that be? I thought everybody

had plenty in Heaven."

"It used to be that way some time ago," replied the warden, "and if you wanted to get your harp polished or tuned or restrung, or your wings combed, you had to do it yourself. But matters have changed since we adopted the same kind of property regulations as you have in civilised countries on earth, and we find it a great improvement, at least for, the better

Then the warden told the new-comer that he had better decide where he was going to board.

"I don't want to board anywhere much rather go over to that beautiful knoll and

"I would not advise you to do so," said the warden; "the angel who owns that knoll does not encourage trespassing. Some centuries ago, as I told you, we introduced the system of private property in the soil of heaven. So we divided the land up.'

"I hope I was considered in the division." "No, you were not; but if you go to work, and are saving, thrifty, and diligent, you can earn enough in a couple of centuries to buy yourself a nice piece. You get a pair of yourself a nice piece. You get a pair of beautiful wings free as you pass in, and you will have no difficulty in hypothecating or pawning them for a few days bread, until you get work. But I would advise you to be quick about it, as our population is constantly increasing, and there is a great surplus of labour. Tramp angels are, in fact, becoming quite a nuisance."

"What shall I work at?"

"Our principal industries are the making of harps and crowns and the growing of flowers; but there are many opportunities for employment in personal service.

"I love flowers so, I will go to work growing them. There is a fine piece of land over there that nobody seems to be using."

"You can't do that," said the warden. "That property belongs to one of our most far-sighted angels, who has got very rich by the advance of land values, and who is holding that professes to, and it is because of this that the people are falling away from it. They recognise to an impostor in a borrowed robe. You do that yet."

And so the story goes on to describe how the roads of Heaven, the streets of the New Jerusalem, were crowded with disconsolate tramp angels, who were outcasts in Heaven itself-duplicating the conditions on earth at the present time.

would commend the moral which is contained in the story to the members of our churches, and to the ministers of the Gospel, who, if they did preach from the pulpit the "Land Values for the people," would only be doing what the Bible tells them.

THE TEACHINGS OF THE CHURCH.

There is no failure in Christianity. failure is in the sort of Christianity that has been and is being preached. If the clergy wish to advance temperance, it must be done through

the land question,
"Through the abolition of poverty and the vices which spring from poverty which are the great causes of intemperance."—(Miss Frances

E. Willard.)

The Single Tax system is an application to society at large of the golden rule—" All things therefore whatsoever ye would that men should do unto you, even so do ye unto them." is the teaching of Christ.

The rich are getting richer, and the poor, comparatively, are getting poorer. There is a cause for this result. We Single Taxers believe we have discovered it. A remedy must be found. We believe we have found it. We bring it before the clergy. They turn their backs, lift up their eyes, and say—"Thy will be done." Is it the Lord's will or man's? The lessons of the past are before us. When

the head of society becomes a head of gold, and the feet of society become feet of clay, then

society fails.

Nebuchadnezzar, King of Babylon, in the pride of his dominion said :—"Is not this great Babylon that I have built for the house of my kingdom, by the might of my power, and for the honour of my majesty." While the word was in the king's mouth, there fell a voice from Heaven, saying:—"O King Nebuchadnezzar, to thee it is spoken, thy kingdom is departed from thee."

It was in the midst of the luxurious drunken feasting of King Belchazzar that a mysterious hand traced the letters on the wall. The "Eternal" city of Rome fell when it became one great almshouse where in the streets bread was thrown to the starving multitude. Europe was built up on the ruins.

Again, the advance of great landed estates, and the absorption of the soil, destitution followed among the common people. The despised rabble rebelled, and the wheel turned as turn it must if all the wealth and comfort be piled on the top. Revolution filled the yawning gulf between the aristocrat and the proletariat with corpses; and now the suffering caused by land monopoly is leading us—where? Such is the history of all times, such the

results. The church may be blind to it or not. Christianity is intended to be the conservator of order and righteousness. "Peace on earth" was the song of the angel messenger at the advent of the Redeemer; but while the Christian desires peace, he should know that it cannot be

except on a firm and true basis.

I do not ask the minister to abate one word of the Gospel he is now preaching. I only want him to supplement it with a little more of the Gospel, and say it just as often, summed up as follows :- "God gave the earth to all men for use; and for some men to monopolise and 'corner" it, and compel a large majority of men to pay them for the privilege of living on it, is a violation of an expressed divine provision. If Gospel means good news, this would certainly be good news to the disinherited of their natural rights; and it would bring to the church many who now feel that the church is on the side of the oppressor. It would remedy many of the wrongs which the church is trying to cure by charity and counselling men to suffer in meek-ness and humility as God-sent. Shame, in the face of facts, that sucn a slander on the Almighty should be so often repeated in every Christian land by Christian ministers in Christian pulpits.

THE TRUE FOLLOWERS OF CHRIST.

It must not be understood that in speaking of the Church, as a whole, I do not recognise that there are noble, self-sacrificing followers of Christ within its walls; men and women who are continually striving to help others; men and women who, if the time required it, would willingly give their lives for Christ and their fellow men. It is here that the reader must discriminate between those who simply use the Church as a cloak of respectability, and those meek and lowly followers of the humble Nazarene. Among the ministry are a few-too few-who are worthy of the position they hold as honest exponents of the teachings of Christ. As for the others, they seem to think Christ was a fool when he said that it was easier for a camel to pass through the eye of a needle than for a rich man to enter the Kingdom of Heaven. Yet it is a solemn, sober truth; for the Kingdom of Heaven is the Kingdom of Justice, and in the Kingdom of Justice how can one man get what belongs to another. It is better to preach rank Atheism, than to preach that God countenances and supports such injustice as we have here on earth. What did Christ come for? Why was he crucified? Why were his followers martyred? Because they preached the doctrine of equality, of justice on earth as it is in heaven. Does our

A rich man goes away to a distant land, leaving to a large family of children an estate amply sufficient to bountifully support and provide for all. No sooner is he gone, than the stronger and more cunning claim the estate as theirs alone. The result is suffering and want. Where their father intended peace, happiness, and brotherly love, there is pride, envy, malice, and greed. What would you say of the friend of the father, the trusted representative and exponent of his will, who, seeing this, should not have one word to say about the gross perversion of the trust. Would you have words bitter enough to express your contempt for such a false friend, such a traitor to a sacred trust—traitor who even welcomed the despoilers to his home? And yet, that is today the attitude of the majority of the Christian ministers.

modern churchman do so?

When will we have, as Henry Lloyd says "A Church not only preaching, but doing Christ; a Church that would make its worshippers share this world as well as the next; a Church that will declare that the difference in the death rate between masses and classes, is evidence of murder done for money; a Church of deed as well as creed; a Church that will look upon luxury, by the side of want, as impious and profane; a Church that will not let any man offer charity to those to whom he denies and refuses justice; a Church that will not help the poor, but will help them to help themselves; a Church that will not let the poor give up this world on the unsecured promise of the rich, to divide the next world; a Church that will prevent the anarchy from below, by punishing the anarchy from above; a Church that will help to abolish the landlord, sooner than let him abolish the childhood of children, the womanhood of women, and the manhood of men; a Church in which no man will have a right to trample on the rights and liberties of his fellows."

## The Cause of Poverty.

BY DR. J. CRAIG MAGOWAN.

In a letter to The Buteman, in a recent issue, Dr. J. Craig Magowan says:-

issue, Dr. J. Craig Magowan says:—

I observe from your last issue that the temperance party in Rothesay are on the warpath, and that they are mustering their forces to fight their powerful enemy "Drink." This estimable and well-meaning people tell us that drink is the cause of three-fourths of the misery and the poverty in this country; that if the sale of drink could be put an end to, peace, plenty and happiness would prevail throughout the kingdom. What a veritable Utopia this country would be if peace, plenty and happiness prevailed, instead of the bulk of its population suffering from want, ill-health and unbappiness. But would the prohibition of the sale of drink bring about that result? The whole matter turns upon this question—Is poverty the result or the cause of drunkenness? I consider that nine-tenths of the drunkenness existing is the result of poverty, overwork, anxiety, insufficient food, and bad hygienic conditions. "All these things which compose the environment and make up the condition of the poor, impair the constitution, create disease, and drive their victims to the delusive solace of strong drink"—so says an eminent American medical authority. Miss Willard, one of the greatest (and one of the most reasonable) temperance reformers says—"Twenty-one years of observation and study has convinced me that poverty is a prime cause of intemperance, and that

misery is the mother, and hereditary appetite the father, of drink hallucination." Here we have an acknowledged

TEMPERANCE REFORM AUTHORITY

admitting that twenty-one years of observation and study have led her to believe that poverty is a prime cause of intemperance. The next question that arises is—What has caused this poverty? The answer is, "Land Monopoly"—the appropriation by the few of what was intended by Providence for the use of all. Take one instance, the City of Glasgow. There one sees thousands of people herded together like cattle, living lives of misery and vice, bringing up children under conditions which are a disgrace to a civilised community, not from choice, but because they are compelled to do so. What wonder is it that a race of degraded, vicious and stunted men and women is being reared in our cities?

WHY IS THERE SUCH OVERCROWDING.

WHY IS THERE SUCH OVERCROWDING.

with all its attendant evils, in one of the greatest cities in the world? Firstly, because men have been forced to the city from the country, where they were denied natural opportunities of employment (were excluded from the laad), and secondly, because the law permits rapacious land speculators to hold land on which people ought to live. Town land becomes valuable through the presence of the community. Everything which increases the general prosperity of the town increases the demand for land and the price which it commands. The people pay taxes with which improvements are made which enhance the value of land, yet it is the landlord who pays comparatively nothing who benefits, not they. The people actually suffer by the very taxes they pay, they actually cut their own throats, because the enhancement of the value of land (brought about by the expenditure of the money they have paid) increases the rent they require to pay for houses.

THAT IS TO SAY, THEY PAY TWICE—

#### THAT IS TO SAY, THEY PAY TWICE-

First, in taxes to pay for improvements that enhance the value of surrounding land; and secondly, in increased rent due to this enhanced value. Let us take an instance. Lately in Glasgow a charity organisation conceived the idea of building working men's dwelling houses to relieve the congestion in the slums. They paid for a quarter of an acre of ground £1.100, on which to build these houses, with the result that they could not make the rents so low as if they had only paid £100. These people by their presence, and by the taxes they had paid, had made the ground valuable, yet they not only do not benefit by this, but actually pay for it. It is like a tradesman doing work for a householder, and, in addition to doing the work, having to pay the householder for the privilege of working for him.

THE REMEDY FOR THIS STATE OF AFFAIRS

is to give back to all men their equal right to the source of all wealth—the land, or what is the equivalent, namely, their equal right to the rental of the land, and is embodied in a measure known as "The Taxation of Land Values." If a direct tax was placed on the rental value of land in large towns, the owners would no longer be able to play dog in the manger; they would either have to build houses themselves, and pay the tax with the rents, or abandon the land to people who would. Thus people, instead of being cooped up like cattle, would be able to get healthy houses at a moderate rent. An immense field for labour would be opened up in the building of houses, and the people would save greatly by the reduction of rents. In the country this tax would force land into use and give labour access to it. In the Highlands force land investee Highlands

# THE EVILS OF LAND MONOPOLY

are well illustrated, and Henry George relates that one hard-working honest man who went to a banker for the loan of two pounds, on receiving it, told him, with tears in his eyes, that he and his family of four had lived on potatoes all winter, and that morning after morning he had seen his little children going to school, fearing they would fall down from weakness on the road. And yet there were hundreds of acres, within sight of this man's house, lying idle and uncultivated, which, if he and others had access to, would enable them to live in peace and plenty! Possibly when this man and his family were almost starving, his landlord was spending thousands of pounds on his own pleasure; and yet we prate about this being a free country, with its inhabitants enjoying all the glorious privileges of liberty, while three-fourths of the population are veritable slaves. are well illustrated, and Henry George relates that

#### THE OBJECT OF THIS LETTER

has been to point out that intemperance, to a great extent, is the result of poverty, and that poverty, with all its resultant misery, is the result of a violation of Nature's law, or of Land Monopoly; so that if temperance reformers wish to go to the root of the evil, let them destroy that monopoly. It always seems to me that temperance reformers are like a man who, wishing to destroy a tree, chips off the branches instead of destroying the roots. Let temperance reformers in Rothesay and elsewhere go to the root of the question and assist those who are endeavouring to destroy the cause of the poverty and misery that exist in the country, namely, Land Monopoly, by restoring to the people what rightly belongs to them. This question is rapidly coming to the front, and now that the power ef government is gradually being transferred from the landed classes to the people, we may expect that they will break the chains by which they have been held for centuries. Let temperance reformers think of this when trying to solve the drink question.

"Then to side with Truth is noble, when we share her wretched crust, Ere her cause brings fame and profit, and it's prosp'rous to be just.

#### Scottish Land Restoration Union.

The annual business meeting of the Scottish Land Restoration Union was held on the 13th April, in the Hall, at 56 George April, in the Hall, at 56 George Square, Glasgow, Vice-President Ex-Councillor M'Lardy presiding. The minutes of the previous meeting having been adopted, Mr. John Paul, general secretary, submitted a report of the past year's work, which dealt at considerable length with the progress of the The report movement at home and abroad. was adopted unanimously, and the Executive instructed to publish it in pamphlet form. G. B. Waddell, hon. treasurer, submitted the following balance sheet, which was also adopted.

#### BALANCE SHEET.

1		DALANCE	OILL	123			
	To	Balance brought forwa	rd,	-	£13	6	91
	,,	Donations and Subscri	ption	ıs,	238	12	4
	,,	Literature Sold, -		-	87	15	4
	٠,	Advertisements, -		-	73	19	11
	,,	Rent for Sub-let,	-	-	5	0	0
	,,	Social Meetings-Surp	olus,		1	4	3
	,,	Balance—Deficiency,			21	1	11
					0.1.11		
					£441	0	$6\frac{1}{2}$
	By	Printing and Literatu	re,		£200	0	9
,	,,	Salaries,	-	-	148	0	0
,	,,	Travelling Expenses,	-	-	8	16	8
	,,	Billposting and Adver	tisin	g,	1	6	0
3	,,	Postages and Carriage	,	-	10	5	11
	,,	Rent of Office, -		-	17	10	0
,	,,	Rates and Insurance,	-		5	8	8
1	,,	Gas,		-	3	6	0
S	,,	Stationery, Newspape	rs, ar	$^{\mathrm{1d}}$			
7		Magazines,	-	-	2	11	31
5	,,	Cleaning Office, -			1	19	6
ĺ	,,	Depreciation on Fur	nitur	e			
3					5	2	1
f	,,	General and Petty Ch			3	14	$5\frac{1}{2}$
t					£441	0	$6\frac{1}{2}$
ı	1	The following office-ber	grare	w	ore ele	octor	d for

The following office-bearers were elected for the following omce-bearers were elected for the ensuing year—President, Ex-Baille Burt; Vice-Presidents, Ex-Councillor D. M'Lardy, Rev. J. M. Cruickshank, County Councillor George Green, Norman M'Lennan, Glasgow; Councillor H. S. Murray, Galashiels; Edwin Adam, M.A., Edinburgh; Thomas Cameron, Milton of Campsie; Thomas Lindsay, Lennoxtown; J. C. Geddes, Peter Fleming, Dundee; Hon. Secretary, William Reid; General Hon. Secretary, William Reid; General Secretary, John Paul; Hon. Treasurer, G. B. Secretary, John Paul; Hon. Treasurer, G. B. Waddell; General Executive, John Cassels, James Busby, David Cassels, W. Harrison, John S. Neil, William Webster, Richard Whyte, W. D. Hamilton; Gilbert M'Allan, William Cassels, Samuel Roger, Andrew Johnston, David E. Bell, M. G. Harvey, W. M'Keown, F. S. Mein, David Cassels, Jr., Peter, Mileon, Bohert, Opp. Lang. Wheel Peter M'Lean, Robert Orr, James Whyte, and George Kay.

A resolution was afterwards adopted ex-

pressing satisfaction at the progress of the Single Tax movement, and approval of the work of education being done by Single Taxers in other countries. Councillor George Green, one of the newly elected vice-presidents, afterwards briefly addressed the meeting.

# Single Tax Lectures and Discussions During the Past Month.

Eastbourne, Hastings, Folkestone -- W. Chapman

right.
Dumbarton Liberal Association—J. Paul.
Springburn Branch, St. Rollox Liberal Association

Springount District, S. Ex-Bailie Burt.
Newcastleton—H. S. Murray,
Bradford, E.L.R. League—F. H. Bentham.

# To Advertisers.

We have NO WASTE COPIES WHATEVER I our Returns being distributed at Political, iterary, Social Reform, and other Public

Literary, Sucial Meetings.

The "Single Tax" finds a place in the Public Libraries and Reading Rooms, and in Social and Reform circles in the Cities and Towns throughout Britain, in all British Colonies, and in the United States of America.

If Single Taxers desire to have a comfortable sleep they could not do better than invest in one of M'Allister's Chiffonniere Beds. They have been tried and pronounced a decided success. Address—M'Allister, 7 Shamrock Street, West; after May, 140 Renfield Street and 40 Cowcaddens.—Advt.

### The Single Tax and the Freeholder.

An interesting discussion is now going on in the correspondence columns of the Hastings Times between Arthur Clayden, who maintains that Henry George's solution of the Land Question would be "unconstitutional," "sheer robbery," "anarchy of the worst description," and our friend James Macrae, who shows that it is only pure and simple justice. We give the following extract from the Single Tax side:-

But to come to the illustration which Mr. Clayden gives as an unanswerable argument against Henry George's method. Of course no reform has ever been stopped or can ever be stopped by a few isolated "hard cases, real or imaginary. But let that pass.

Mr. Clayden supposes I have inherited a snug homestead of 200 acres, and thinks I should probably have used club reasoning with Mr. George, had he looked me up at my paternal farm, and told me he proposed to "practically dispossess me of it by taxing me 20s. in the  $\pounds$  of its value." Mr. George would have put his meaning more clearly to a farmer, who is primarily a land user, and whom he by no means confounds with the mere landowner, or farmer of farmers.

What happened between us when he looked me up was this-He not only reminded me of the glaring consequences of land monopoly and the threatening revolution, but he pointed out that even great landlords themselves were more or less victims of the evil-morally, if not financially-for injustice could not be practised with impunity, and in the long run really profited no one; that as slavery was bad even for the slave-owners, as Englands' injustice to Ireland did incalculable harm to England her-self, so squalid poverty and degradation and drunkenness and crime reacted on those who seemed to be placed far above their reach. As for such landholders as small freeholders, yeoman farmers, and homestead owners, the slightest discussion showed that they had everything to gain by the proposed change.

And he proved to me, both from historical facts and by reference to contemporary everyday life-and this impressed me exceedingly-that the general body of citizens are actually paying their rates and taxes twice over, once to the ground landlord in the shape of ground rent, and a second time to the tax and rate collectors. He showed me, too, very clearly, that the Single Tax of 20s. in the £ on land values, although a tax in name, was not a tax in reality; that it was a return to the community; also that it was practically a revival, under a better form, of the old English system under which the landholders, for benefits received, supported the cost of government and the defence of the country.

"With regard to your own case," he said, "your 200 acres of average land with the improvements on it would bring a rental of £200 a year, of which, roughly speaking, one-third, or £66, would be for the bare land, and the balance for the improvements. This £66 is just the value of the advantages attaching to 200 acres of average agricultural land in wellgoverned, well-defended, populous, go-ahead England. If your homestead were in Russia, this value would be less for the same area and fertility, and in Turkey it would be less still.

This value you personally do not earn; it is the creation of the community, and it is, therefore, no injustice if the community collects it to pay for government, and defence and other common expenses. And more than that, if the community fails to use this apparently God-appointed fund for its common needs, but allows it wholly or partially to go into private pockets, there is more or less of mischief and injustice; for, on the one hand, the community must appropriate private earnings in order to pay its expenses, and on the other hand, some people are receiving more than they earn, while others are pro tanto failing to receive what they do earn.

"Well, this £66 of community-earned increment which comes into your hands, is what you would have to hand back to the community under full Single Tax. And you would remain in undisturbed possession so long as you handed it back. Do you think that just or unjust?"

"It is the very quintessence of justice," I re-"I see quite distinctly that I never ought to have had that £66-still, one does not

like giving it up."
""Well," replied Mr. George, "you would have the approval of your conscience, and of course the change would come gradually. Then you would have other consolations and compensa You would have no other rates or taxes, however much you might improve your farm, or your house, or your steading. That would save you £15 in rates, and £7 in indirect taxation, or £22 in all. Then you would save another £20 in having no further calls on you for the local voluntary schools, the soup kitchen, the village hospital, the coal and blanket club, the orphans' day at the seaside, and so on.

Then as a business man you would share, at least to the extent of twice £20, in the vastly increased prosperity of the country that would follow the removal of all taxation from industry. And it would surely be well worth another £20 to live in a pleasant world from which much of the vice and degradation and all involuntary poverty and the haunting fear of poverty had been banished, and where the execrated workhouse no longer loomed repellent at the end of the worker's life. Then I leave it to you to say how much it would be worth to be free from anxiety about the future of your children, to know that your three boys, subject to their good behaviour, would always be sure of making their way in life, and would no longer risk being crushed out by the present one-sided competition; that your two girls would no doubt be sought in marriage by independent young freeholders; or, if they did not choose to marry, they would certainly be able, even with their own exertions, to enjoy something far better than genteel poverty; and then-

"That will do," I exclaimed, as I grasped his hand. "I am with you, heart and soul; and God grant the good time may come speedily!"

And so the cause goes on, winning converts by its own inherent justice and sweet reasonableness.

## From America.

GOOD NEWS FROM WASHINGTON

The following from the Seattle Times, of March 13th, shows what has been accomplished in the way of tax reform legislation by the recent Legislature of the State of Washington:

A very marked change in the law is the large increase in exemptions. The personal property exemption is increased from 300 dollars to 500 dollars, with further exemption of 500 dollars upon improvements upon the land of each person liable for assessment; that is to say, each individual who owns improved real estate has an exemption of 500 dollars on account of improvements. These changes in the law were secured by Mr. Way, of this city, who was the leader of the Single Tax forces in the Legislature. Way also secured the passage of an Act providing for voting on a constitutional amendment at the next general election, relative to what is known as local option in taxation. This amendment provides that it shall be optional with each municipal corporation in the State to fix and determine, by majority vote of the qualified electors voting thereon, the class or classes of property upon which taxes for municipal purposes shall be levied, which tax shall be uniform as to persons and class.

The object of this amendment is to enable cities like Seattle to exempt manufacturing enterprises if they so desire, and the passage of this bill and the large exemptions in revenue laws are great victories for Mr. Way and the Single Taxers.

Commenting on this, Mr. Joseph Leggett, editor, Single Tax Department, San Francisco,

Examiner, says:—
The Single Taxers of the Pacific Coast congratulate themselves upon the fact that it is a Pacific Coast State that has taken the first step in the practical application of Single Tax principles. The giant young State, named after the most illustrious character in American principles. history, leads all her sister States in the grand march to industrial freedom. The Legislature

of the State of Washington, which has recently adjourned, enacted a law exempting from taxation 500 dollars worth of personal property, and 500 dollars worth of improvements on land. This is a substantial entering wedge, from which important results must come. emphatic notice to the forestaller that land speculation is no longer a safe game to play at in the State of Washington. The days of land booms have forever passed away, in one State of this Union at least. The capital and energy heretofore devoted to the vacant lot industry that State will henceforth be employed in developing industrial enterprises beneficial to the entire community. The absolute right of every citizen to at least 1,000 dollars worth of the product of his labour is recognised by law. The necessary effect must be to stimulate and The exemption encourage legitimate industry. will do away with much of the vexation and annoyance inseparable from all attempts to tax personal property and improvements, and will have an effect far beyond the mere benefit to the taxpayer. The sense of freedom which it will bring to a numerous class of small property-owners cannot fail to be most grateful and exhilarating.

J. W. Bengough, the great Single Tax cartoonist and author of the "Up-to-date Primer," is now on the staff of the New York "Journal."

The Single Taxers of Kansas are making arrangements to have an able expounder of the Single Tax doctrine speak at one hundred points in the State during the coming Spring and Summer.

A bill to submit a constitutional amendment giving to the Legislature of Colorado the power to exempt any industry or industries from taxation, and providing for local option in taxation, has passed the Assembly of that State by a vote of 56 to 3.

John D. Selbe, who has been Assessor of this city (San Francisco) and county for the past six years, in an interview published this week,

says:—
The one solid reform is the Single Tax. Tam here the more convinced am I that the Single Tax is necessary. . . . The Single Tax system would largely reduce the expenses of my office. Under the present system, anybody can get the better of the Assessor by concealing personal property, but land can always be found. My office, were it not for the cept of collecting nersonal property axes could be made. cost of collecting personal property taxes, could be run for \$30,000 less

Is it well that while we range with Science, glorying in the Time, City Children soak and blacken soul and sense in city

There among the gloomy alleys Progress halts on palsied feet, Crime and hunger cast our maidens by the thousand

on the street.

There the Master scrimps his haggard seampstress of her daily bread, re a single sordid attic holds the living and the dead.

There the smouldering fire of fever creeps across the rotted floor,

And the crowded couch of incest in the warren of the

TENNYSON (Locksley Hall 60 years after).

If a man took one of the coins out of another man's pocket, and offered to buy all the money he had in his possession with it, he would probably be forced to conduct his future enterprises within the precincts of an asylum. But if the same man was to take one of the coins (gold) from the pocket of nature, and offer to buy nature itself with it, he would probably get it and a seat in Parliament into the bargain.

NOTICE.—"Single Tax" readers are respectfully recommended to patronise the advertisers. Mention the paper, where possible, when making purchases.

#### LONDON AGENT-

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

Published for the Proprietors by John Paul, 56 George Square, Glasgow, and printed by Murray & Donnelly, 74 Argyle Street, Glasgow, May, 1897.