

# The SINGLE TAX

A JOURNAL DEVOTED TO THE CAUSE OF TAXING LAND VALUES.

VOL. IV.—No. 41.

GLASGOW, OCTOBER, 1897.

PRICE ONE PENNY.

## WORK AND LEISURE FOR TWO.

THE owner of our natural storehouse—the land—is exempt from the Divine injunction, “In the sweat of thy brow shalt thou eat bread.” He gives the labourer the work and the sweating. “To whomsoever the soil at any time belongs, to him belong the fruits of it. White parasols, and elephants mad with pride are the flowers of a grant of land.”



“TO see human beings in the most abject, the most helpless and hopeless condition, you must go, not to the unfenced prairies and the log cabins of new clearings in the backwoods, where man, single handed, is commencing the struggle with nature, but to the great cities where the ownership of a little patch of ground is a fortune.”—

Henry George.

I sit on my wheel like a king on his throne,  
And all I survey is mine;  
I wield my power and I reign alone  
By virtue of right divine.

I look around, and on every side  
As far as the eye can see,  
The fields and the woods and the pastures wide—  
They all belong to me.

The farmer ploughs and the farmer sows,  
And he toils with care and pain;  
’Tis for me he ploughs and reaps and mows,  
And garners the golden grain.

And deep in the earth, in the darksome caves  
Where the sun can never shine,  
The miners work like galley slaves,  
But the fruit of their toil is mine.

And I gather the gold from the merchant’s till,  
I take tribute, in short, from all;  
And at “ransom” I laugh—’tis all mine as I will,  
For rout and revel and ball.

I drain all the pleasures that life can give,  
Yet I neither toil nor spin;  
For I own the land on which all must live  
And ever the rent comes in.

The markets may rise or prices may fall,  
But nothing disturbs my content;  
In the hardest of times I smile through it all—  
I’ve a preference claim for my rent.

For I make the laws that hedge me round,  
That none may my right assail;  
I have built them up with a skill profound  
And a cunning that must prevail.

So I sit like a king on my lordly wheel,  
And I reign supreme alone;  
And a sweeter sense of power I feel  
Than the monarch on his throne.

L’ENVOI (By our Office Boy).

You may brag as you like of your kingly power  
And the lands you call your own;  
But where is your proof that the earth’s fair dower  
Is created for you alone?

The world is sick of you and your sires,  
As a day near at hand will reveal;  
The “Single Tax” soon will puncture your tyres,  
And you’ll have to climb down off your wheel.

### Notes and Comments.

#### Henry George for Mayor of New York.

As we go to press the following is cabled to the *Glasgow Herald* from the United States:—  
New York, October 4th.

The interest in the contest for the Mayoralty grows in intensity every day—if that can grow which is already all-absorbing. The most striking feature in the situation to-day is the evident increasing strength of Mr. George’s position. People who a few days ago thought they foresaw a sweeping victory for Republicanism, are now rubbing their eyes in astonishment at the swelling of Mr. George’s following. The indications this evening are that, barring unforeseen contingencies, the election will result in a “landslide” for the author of “Progress and Poverty,” an expressive Americanism which carries its own explanation. All the dissatisfied Democrats, the Independents, the Silverites, and the Socialists are flocking to his standard. The Tammanyites are unquestionably alarmed at the turn affairs are taking, and it is rumoured that rather than be left out of the running they will withdraw their candidate, Mr. Van Wyck, and endorse Mr. George’s candidature.

#### What the real Labour Leaders believe.

Discussing the above question, the *New Age* says:—“If the State appropriated for the public use the value attaching to land by reason of the existence upon it of an industrious population, that is to say, if the community appropriated to its own use that value which it creates, the great land monopoly, the fertile parent of all monopolies, and the real cause of all our economic ills, would go by the board, and equality of opportunity as regards the use of land would be established, since it would be no one’s interest to exclude labour from land, and it would be the community’s interest to give a hearty welcome and every possible encouragement to the first competent comer who asked for land for use. All economists of repute are agreed that land monopoly is the fundamental wrong of our time. The most clear headed and earnest among the real leaders of labour in Great Britain to-day are alive to the urgency and the efficacy of the Taxation of Land Values as an economic reform big with social beneficence, and all that is needed is that political effort should be concentrated upon it.”

#### A Street at a Ground Rent of £100,000 per Annum.

At the opening of the New North Bridge, Edinburgh, last month, the Lord Provost remarked that “the feu duties of the whole of Princes Street at the end of last century were about £250 per annum. The same ground now produced an annual rental of £100,000.” Lord Rosebery, who performed the opening ceremony, noted this remark, and said:—“Though it has the defect, in the eyes of the Lord Provost, of being imperfectly assessed, yet Princes Street must remain the crowning glory of Edinburgh. In the old days,” he continued, “the cry of the Edinburgh mob, when roused in the interests of freedom, was:—‘To the North Bridge with the Provost.’” The “mob” will waken up one of these days with the cry, “To the Exchequer with ground rents and land values;” and that just because, to quote Lord Rosebery’s own words to the Progressive members of the London County Council, St. James’ Hall, London, 21st March, 1894, “the Taxation of Land Values is a just principle, which is becoming universally established.”

OFFICE—56 GEORGE SQUARE, GLASGOW.

### Scottish Land Restoration Union Report.

Methven, Balshagray Terrace,  
Partick, Glasgow,  
27th September, 1897.

DEAR MR. PAUL.—I have read with great interest the Annual Report of the Union for the current year. It is an able, and I think may be made a very useful document. The illustrations and examples of the evils of land monopoly are very pithy and likely to catch the public eye. The progress of the movement during the year as shown therein is calculated to encourage our friends.

I think the report should be extensively circulated, and have pleasure in sending a special donation for £5 towards that object. With kind regards,—I remain, faithfully yours,  
G. GREEN.

Mr. James Watts, Manchester, also writes in praise of the Report, and sends £1 for its distribution.

### The Glasgow November Municipal Elections.

The undernoted are the names of the Councillors who retire in November, who voted against straight resolutions, moved in the Council during the year by Councillor John Ferguson, in favour of the Taxation of Land Values:—

*Tenth Ward*—Robert Anderson.  
*Twelfth Ward*—A. A. Cuthbert.  
*Fourteenth Ward*—John M'Farlane.  
*Fifteenth Ward*—Robert Paterson.  
*Nineteenth Ward*—William Stevenson.  
*Twentieth Ward*—John Shearer.  
*Twenty-Second Ward*—John L. Oatts.  
*Twenty-Fourth Ward*—James M'I. Thomson.  
*Twenty-Fifth Ward*—Archibald Kerr.

### Ex-Bailie Burt, J.P., and the Springburn Ward.

A requisition, numerously signed by representative electors of the Sixth Municipal Ward, has been presented to Ex-Bailie Burt, inviting him to become a candidate for the vacancy in that Ward caused by the death of Councillor Main. We would respectfully urge our president to favourably consider this request. His work on the Taxation of Land Values is widely known and appreciated, and we feel sure that his election to the Council would greatly assist in the advancement of the question there, and throughout the community generally. Nothing would give the Glasgow Single Taxers more pleasure than to see Mr. Burt once more a member of the Glasgow Corporation.

### The Question in a Nutshell.

Just as the landowner increased his prices by restricting the importation of corn, so the trade unionist increases his wages by restricting the output. Who suffers? Principally the consumer. The landowner compelled the consumer to pay higher prices for his food than was necessary had free trade been in vogue, and similarly the trade unionist by his restrictive policy makes commodities unnecessarily dear. But he does a double evil. He raises prices on outsiders, and he raises prices on himself. When the miners, for instance, strike for higher wages, and by restricting the output succeed in coercing the masters, what happens? Coal goes up in price, and the sufferers are not the rich, but the poor consumers, who, by being limited to dealing on the retail system, are crippled. The artificial rise in a necessity like coal narrows the expending powers of the working classes. They must do with fewer clothes, and the tailoring trade suffers, and so on through the whole social organisation. What, then, is the root error of trade unionists? They make the ludicrous mistake of endeavouring to improve the distribution of wealth by lessening the production of wealth. They adopt a policy of restriction when what they should adopt is a policy of increased production. Labour should fight against whatever cripples the productive power of the country, and where can they find a better sphere for their reforming zeal than in a campaign against land monopoly?—*Edinburgh Evening News*.

### Northampton Radicals.

At the annual general meeting of the Northampton Radical Association, on Monday, 28th September, the item of replying to circular, re Radical programme, came up for discussion. Mr. W. Chapman Wright, of the English Land Restoration League, gave a brief address setting forth the programme adopted by the Metropolitan Radical Federation. Ultimately the following were unanimously selected as being matters for especial urgency—Payment of Members, Abolition of Breakfast Table Duties, Old Age Pensions, Taxation of Land Values, Universal Adult Suffrage, Home Rule all round.

### How they Value the Land.

Before the Royal Commission, sitting in Dublin, on the working of the Irish Land Acts, in reply to chairman, Sir Edward Fry, witness, W. F. Bailey, barrister-at-law, said:—

The practice is to value the land as if it were in an average position, and then add for proximity if it happens to be advantageously situated to some market town or railway. If it happens to be in a peculiarly remote place, we often made reductions for that remoteness. But I am aware, and it has been frequently discussed among expert valuers, that it would be a better method of valuation, to value it where it stands, having regard in the initial valuation to all the advantages or possibilities of position. I think there are cases where it is exceedingly difficult to find your datum line to know where you are, and it would be, perhaps, on the whole, as satisfactory to value the land having regard to its position.—*Glasgow Herald*.

The contention of the Single Taxer is here advanced by the opposition—"Proximity to market town," "advantageously situated to some railway," "peculiarly remote" positions have reduced value, "better method of valuation to value it where it stands, having regard in the initial valuation to all the advantages or possibilities of position."

Did the community or the landowner make the market town, which gives this added value? Did the landowner or railway shareholder make the railway, and who gets the advantage?

### Land Monopoly and Trade Unionism.

BY H. S. MURRAY.

The *Edinburgh Evening News* has recently been discussing the labour problem and the policy of Trade Unionism. Mr. H. S. Murray contributed several letters. We give the following which speaks for itself:—

"Will you allow me space to criticise some of the excellent articles you have been publishing lately on Trade Unionism? These articles have been directed to showing up the ignorant proceedings of Trade Unions with regard to working hours and wages, and their tyrannical interference with employers in the working of their machinery. That the result of Trade Union officialdom is to constitute an aristocracy of labour, which shall embrace 'the cream of the working classes,' no one who judges honestly can fail to see. The meaning is, that a section or inner ring of the working classes are to be kept going at good wages, while the great body of unskilled labour is entirely forgotten, and left to shift for itself. As you have clearly pointed out, where they have the power, Trade Unions prevent the workman of superior skill from getting reward according to merit, and drag him down to the level of his inferior neighbour. In fact, the whole organisation is against the free expansion of individual liberty and social freedom, for which you so earnestly and rightly contend.

### "TRADE UNIONISM, A FALSE AND SPURIOUS REMEDY.

"So far so good, and in the abstract you are quite right. But it seems to me, that while denouncing all this tyranny you might go a little further, and show why it exists, and what is the explanation and cure of the social disease, for which Trade Unionism is a false and spurious remedy. Mere negative denunciation will scarcely satisfy your readers. Trade Unionism then is an attempt to raise by methods which in themselves are generally wrong the condition of those who have to earn their living by manual labour. Like combinations of capitalists to keep up prices, their object is to keep up wages. Their aims may be legitimate enough, but they are carried out very often by illegitimate and tyrannical means. In dealing with their interference with employers in the working of their

machinery, however, you fall into a gross blunder. You are quite right in resenting this interference on grounds of principle, but while doing so you are quite wrong in trying to make out that labour-saving machinery benefits labourers. Let me quote from one of your articles: 'But, say the officials, we must protect our men against being ousted. At the bottom of this we get down to the old, old ineradicable idea, that machinery has hurt the working classes.' From this you, of course, assert that machinery and labour-saving inventions benefit the labourer; now I equally assert that as such they do nothing of the kind; in fact, they do the very reverse.

### "THE LAND QUESTION AT THE BOTTOM OF IT.

"You have omitted one fundamental consideration which knocks your proposition entirely on the head, and that is to take into account the fact that all these improvements in labour-saving machinery take place under a system of land monopoly, which deprives your argument of all its force. The effect of labour saving machinery under this system is not, as you assert, to raise wages, but to raise rent. Let me illustrate. Suppose that on a farm of 500 acres employment is given to 20 men, who get £1 per week, that will make a total labour bill of £1040 per annum. A labour-saving invention is introduced which does away with the labour of five of these men—that will save the capitalist farmer £260 per annum. But will the capitalist farmer get it? By no means. At the end of the lease the rent of the farm will go up exactly by the amount saved, £260. Competition will ensure that, for if the tenant won't pay it another will. Let me illustrate again. Suppose that in Messrs. Jenners' shop they require 100 attendants to do the work. Some improvement is introduced whereby a portion of the work is done by a machine or other contrivance, and in consequence 80 attendants only are now required, and 20 are dismissed. Suppose that £500 per annum is saved in the labour bill by this improvement. Will this go permanently into the pockets of Messrs. Jenner? Yes, if they are the owners of the land on which their shop is built, but not otherwise. If they merely rent the shop the rent will go up by the sum saved in labour, viz., £500. This extra rent will not arise because the building is of more value, but because the site will have risen in value. The rents of Princes Street shops are not high on account of the buildings, but because the land is valuable. The same rate of profit can now be made with the rise in rent added as could be made before the labour-saving invention was introduced. Competition for the shop will increase the rent.

### "LABOUR-SAVING MACHINERY BENEFITS THE LANDLORD.

"We thus see that labour-saving inventions do not benefit the labourer but the landlord. They do not raise wages, but they raise rent. Trade Unionists know that labour-saving inventions are a curse to the labourer, but they are too ignorant to know why, and not seeing the cause they adopt the wrong remedy. These ignorant and intolerant men think that it is a question between the capitalist and the labourer, leaving out of view altogether the man behind the scenes, the landowner, who is the real culprit. They talk of the antagonism of labour and capital, whereas it should really be labour and landlordism. If they devoted half the energy to showing the people how to destroy the land monopoly instead of inciting them to unjust and tyrannical attacks on what they ignorantly call capitalistic monopoly, the working classes would soon get that emancipation for which they are groping in the dark. In referring to the benefits of invention you say 'nothing which increases production and augments the national wealth can be a lasting evil for the working or any other class.' Yes, that is true, but only on one condition, viz., that ground rent is public property. As all inventions but increase rent, to insure their benefit to everyone the rent must go into the public pocket and not into that of a separate class of landowners. That is to say land monopoly must be destroyed, and that can only be accomplished by the Single Tax on the Values of Land."

If you are a Liberal and Radical ask the prominent members of the local Liberal Association to subscribe to the *Single Tax*—1s. 6d. per annum.

Ask all Candidates for Municipal and Parliamentary Honours this Question—

**The Liberal Forwards.**

[CONTRIBUTED].

In the *New Age* two well-known South of England Single Taxers have of late, under the *nom de plumes* of "One of the Rank and File," and "Xatelgnis," been vigorously heckling the Liberal Forwards on the necessity for their having a thoroughly Radical domestic policy. The controversy arose out of an editorial article on "Work for the Liberal Forwards," in which it was urged that they "should do the work that came to be done, or, in other words, should drive the nail that will go." This, Xatelgnis denounced as "the policy of our good old friend, Mr. Micawber: Wait for something to turn up;" in a somewhat lengthy letter he animadverted strongly on the repeated failures of Sir William Harcourt to redeem the Liberal pledges with regard to the Payment of Members and Election Expenses, the Abolition of the Breakfast Table Duties, and the Taxation of Land Values, and urged the Liberal Forwards to endorse the programme recently adopted by the Metropolitan Radical Federation.

Mr. P. W. Clayden, Hon. Secretary of the Liberal Forwards, replied that he was "largely in sympathy with your correspondents' political views," and had "no desire to criticise them," and that he did not think the Liberal Forwards were likely to run "a rival programme to that of the National Liberal Federation or that of the Metropolitan Radical Federation."

This letter drew replies from several other correspondents, all more or less favourable to the views expressed by the Single Tax writers above mentioned. "One of the Rank and File" replied as follows:—

**DO THE DUTY THAT LIES NEAREST TO THEE.**

"In his letter Mr. Clayden quotes as the motto of the Liberal Forwards the words of Carlyle: 'Do the duty that lies nearest to thee—thy second duty will already have become clearer.' I have no objection to urge to this motto; the Armenian agitation was undoubtedly the duty that lay nearest to the Liberal Forwards, seeing it was their very *raison d'être*. I am merely endeavouring to make clear to them their second duty. I have no quarrel with their foreign policy; I simply say, 'This ought ye to have done and not to leave the other undone.'

"Illustrating what the work of the Liberal Forwards has been, Mr. Clayden says: 'When the question of slavery arose in East Africa, the Liberal Forwards at once made its total abolition in the British Empire a test question at elections.' Well, why should they not make the question of the 'White Slavery' at home also a test question at elections? Why should they not protest on this as well as on the Armenian question, and endeavour on this point also to 'change the attitude of the Liberal leaders?' How much more Penrhynism, Dudleyism, and Buccleuchism—how many more Agricultural Rating Bills and other class measures are we to have before this duty of the Liberal Forwards becomes clear to them? How much longer are industry and capital to be burdened with *double* taxation? How much longer is the labourer to be defrauded of his hire and the community deprived of the community-earned increment? How much longer is the landlord to be allowed to confiscate that increment for his own private benefit, and how much longer is the right to live by robbery to be considered not merely equal to, but superior to the right to live by labour?"

**WHAT THE LIBERAL PARTY WANTS.**

Xatelgnis wrote:—

"Mr. P. W. Clayden appears to have been very much upset at my describing the Newcastle Programme as ill-digested and on several points self-contradictory, and at my saying that 'it has come to be regarded as simply a fortuitous hodge-podge of pie crust electioneering promises.' He says 'the Newcastle Programme is not so regarded by any Liberal.' My experience is that many Liberals do so regard it, and the opinion must be pretty widespread, since in the *Montrose Review* of yesterday I find an article on 'Liberal Difficulties,' which significantly enough concludes as follows:—'What the Liberal party wants is a formulated programme, founded on definite principles. We do not ask

for a long rignarole of reforms not clearly thought out, as was the case with what was called the Newcastle Programme. We do want some definite ideas, not mere catchwords or phrases. Despite the sneers of some of our Whig friends, we do want a Radical programme, founded on the just and considerate doctrine of 'equality of opportunity,' not the levelling-down of Independent Labourists and Irreconcilables, but the levelling-up with social, industrial, and educational advantages, to give every man, woman, and child a real chance in the battle of life. And more than that, we want earnest and sincere leaders, who, after the Radical programme is formulated and ratified in a democratic fashion, will be prepared courageously to carry it out.'

"As I pointed out in my previous letter, the pledges of the Liberal Party with regard to the Payment of Members and Election Expenses, the Abolition of the Breakfast Table Duties, and the Taxation of Land Values—all of which found a place in the Newcastle Programme, and all of which might have been included in the first Budget—found no place in any of the three Budgets which Sir W. Harcourt introduced. These, therefore, were broken, unredeemed pledges. Mr. Clayden contends that the Liberal promises were 'not pie crust, if that means made to be broken.' I contend that they were not *bona fide*, if that means made to be carried out. They were used for electioneering purposes and were then thrown aside.

"A new programme is most certainly needed to eliminate the conflicting elements from the Newcastle Programme; and it is, moreover, absolutely essential that any programme to rouse the people to enthusiasm should contain as its foremost plank some measure which *can* be carried out, which will give the workers great, permanent, and immediate benefits, and which the House of Lords cannot block. A Budget must be carried every year, and if obstruction were dealt with in a thoroughly business-like manner, it would be as easy to carry a good Budget as a bad one. Just such a programme has been recently adopted unanimously by the Metropolitan Radical Federation, who propose that the Liberal Party should put in the forefront of their programme, and pledge themselves irrevocably to introduce in their very first session, a Budget such as I outlined in my first letter—a Budget including Payment of Members and Election Expenses, the Abolition of the Breakfast Table Duties, Old Age Pensions, and the Taxation of Land Values. There is no Conservative working man, even, with anything like a head on his shoulders, who would not support such a Budget. Strong agitation on such lines would, I am convinced, result in the overwhelming success of the party, and as the House of Lords cannot touch a money bill it could not block such a measure.

Mr. Clayden's sole reply was a letter in which he deprecated what he called a "fratricidal warfare," and "declined to be drawn even into a controversy with friends." He made no clear and unmistakable declaration of faith with regard to the Taxation of Land Values, &c., but claimed that his statement as to the Liberal Forwards not being likely to run a rival programme to those of the National Liberal Federation and Metropolitan Radical Federation, meant that he "accepted these programmes as a sufficient statement of domestic Liberal policy."

**PRELIMINARY NOTICE.****A CONFERENCE**

ON THE TAXATION OF LAND VALUES

WILL BE HELD ON

**TUESDAY, 4th JANUARY, 1898, at 2 p.m.,**

IN THE

**CENTRAL HALL, Manchester Road, BRADFORD.****PUBLIC MEETING at 7.30 p.m.***For particulars apply***ENGLISH LAND RESTORATION LEAGUE, BRADFORD DISTRICT BRANCH.**L. H. BERENS, Ilkley, *Hon. Secy.***Conference on the Taxation of Land Values.***(To the Editor of the Single Tax.)*

SIR,—Mr. Jamieson's inspiring letter, and your comments on same, have found such acceptance amongst the majority of our members that my committee have finally decided to take action on the lines suggested. We have, therefore, arranged to invite land reformers to a conference on the Taxation of Land Values, to be held on Tuesday, January 4th, 1898, at 2 p.m., at the Central Hall, Manchester Road, Bradford; to be followed, at 7.30 p.m., by a public meeting. We trust to have the pleasure of meeting a great number, if not all, of our enthusiastic and energetic Scottish co-workers; and confidently trust that in the meanwhile they will actively co-operate with us to make the meeting a great success.—Yours in the cause,

L. H. BERENS, *Hon. Secy.*,  
English Land Restoration League,  
Bradford District Branch.

Wheatley Road, Ilkley,

Yorkshire,

September 21st, 1897.

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

DEAR SIR,—That was an admirable suggestion of Mr. Jamieson's which appeared in the September issue of the *Single Tax*, and I fondly hope it will be carried to a successful termination.

If, as he says, you have converted the rank and file of the Liberal Party to our way of thinking, and the leaders "openly ignore the question" surely it is the duty of the leaders of the Single Tax movement to do what they can for the "weak Liberals." Some of the leaders have an "inklin" of what is what, and would only be too happy to take the final plunge. I believe a national conference would do a very great deal to stimulate and strengthen the weaklings amongst that portion of the Single Taxers who are Liberals first and Single Taxers next.

The present Government seem to be in the doleful dumps at present, "skulking in their tents" at the adverse turn of fortune's wheel. Where is the better trade which was to follow this resolute Government that they predicted? What about the Old Age Pension Scheme of Joe's? What about the Peace with Honour, etc., etc.?

The Single Taxers and, for that part of it, the Liberal Party have a glorious opportunity before them.

Trusting this matter may be taken up in the proper spirit and carried out successfully.

I am, yours faithfully,

A. CAMPBELL.

Bonhill,

27th September, 1897.

**A Pertinent Question.**

The Countess of Derby performed the opening ceremony in connection with the New Technical School, Preston, last month. The chairman in introducing the Countess referred to the Derby family having been connected with the town for ages. The following day said chairman received a communication from an English Single Taxer to the following effect:—

Wm. Ashcroft, Esq.,

Chairman, Harris Institute, Preston.

Dear Sir,—Referring to your opening speech at the Preston Technical School on Thursday, you remark upon the "illustrious" name of "Derby," and assure your listeners that the name of "Stanley" has been connected with Preston for ages. Will you please inform the public what the name of Derby is illustrious for, and has the Stanley family's connection with Preston taken any other form than growing rich, by securing, like the Derbys, the increased values which the presence of the community has given the Derby and Stanley. Herewith I send you a copy of the *Single Tax*, which reveals a better method of using land values than letting them stream into any individuals private pocket.—yours, etc.

Needless to say our friend has not yet received a reply.

**Coming Events.**

Mr. J. S. Jamieson, Partick, will defend the Single Tax as against Councillor Shaw-Maxwell Socialism, in a debate at St. Mary's Free Church Literary Association, Govan, on Thursday, 4th October.

Ex-Bailie Burt, J.P., Glasgow, will address a public meeting, under the auspices of the local branch of the Financial Reform Association, at Halifax, on 12th October. Subject: "The Taxation of Land Values."

Mr. John Paul will speak on the "Land Question and the Taxation of Land Values," at a public meeting at Auchenleck, to be held under the auspices of the local Liberal Association, on Thursday, 7th October; and at the Glasgow Ingram Literary Society, Upper City Hall, Glasgow, on Friday, 15th October.

The emancipation of labour can only be realised when land monopoly is overthrown.

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

## The Single Tax.

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payable in advance.  
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*Single Tax*, 56 GEORGE SQUARE, GLASGOW.

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

### NEW PAMPHLET. THE LAND QUESTION AND THE LIBERAL PARTY

By H. S. MURRAY.

To be had from *Single Tax* Office, One Penny.  
3s. per 100 (carriage paid).

Sample Copies Free on Application.

## TO OUR FRIENDS AND SUBSCRIBERS.

At a Meeting of the Executive of the Scottish Land Restoration Union held on Thursday, 9th September, 1897, in the Rooms, 56 George Square, Glasgow, it was resolved to endeavour to raise a fund of £400 to cover an estimated expenditure for the purpose of maintaining and extending the propaganda work of the Union during the next two years.

*The Single Tax* has now been in circulation for over three years. Its work in educating the public mind on the *Land Question* and the *Taxation of Land Values* is well known and acknowledged, while it has awakened and sustained the interest of politicians and reformers generally in these questions. *The Single Tax* has also assisted largely in the circulation of literature on the Land Question, and thereby strengthened the reform movement. Its usefulness, and the work of the Union generally, are indicated in the accompanying report, to which we would earnestly direct your attention.

The paper each month shows the growing strength of the movement. Its conduct has met with cordial and general approval, and has won to our side many new friends, by whose help we have been enabled to carry on the propaganda so well during the past three years. We send out every issue marked copies to representative men, and to political associations all over the country. There is a wide field for such education, and our efforts are only limited by the amount of support we receive from those who know and value such work.

We feel the urgency of maintaining our position in the advocacy of the Taxation of Land Values. It is a question that is now coming rapidly to the front. Apart altogether from political considerations, 62 assessing bodies in Scotland, and 133 (including 63 Boards of Guardians) in England, have already petitioned Parliament in favour of securing the necessary powers to tax land values.

The question, as a practical reform, is also beginning to occupy a foremost place in the leading newspapers and magazines of the country.

On September 9th, the *London Daily News*, in a very favourable leader on the subject, says:—"The Taxation of Ground Values, or the Rating of Ground Rents, will, however, continue to be a leading point in the Liberal Programme, and the next Liberal Government will carry it out;" and the *London Echo*, discussing the question of taxation in a recent number, asked—"Why not Tax Land Values?"

These facts must encourage all who believe in this reform. They bear striking testimony to the trend of public sentiment on the question; and there are many Members of Parliament, Journalists, Town, County, District, and Parish Councillors, throughout Britain who have taken active part in these victories, who readily acknowledge they were encouraged and assisted in their efforts by the *Glasgow Single Tax*.

It is because of this, because we know and feel the usefulness of our monthly journal in this and many other ways, that we venture to appeal to all friends of the movement to assist us at this time to face with confidence the work we have before us during the next two years.

As will be seen by the following statement, the amount we are endeavouring to secure has been well begun. We hope to have this ready and favourable response heartily supported.

ON BEHALF OF THE EXECUTIVE,

PETER BURT, *President*.

G. B. WADDELL, *Treasurer*.

JOHN PAUL, *Secretary*.

The following gentlemen have agreed to subscribe the sums opposite their names per year for the next two years:—

Ex-Bailie Burt, J.P., Glasgow,	-	£10	0	0	Ex-Councillor M'Lardy, Glasgow,	-	5	0	0
George Green, C.C., J.P., Partick,		10	0	0	G. B. Waddell, P.C., Glasgow,	-	5	0	0
H. S. Murray, Galashiels,	-	10	0	0	A Friend, Perth,	-	5	0	0
D. Cassels & Sons, Glasgow,	-	8	8	0	Miss Helen Taylor, Avignon,	-	5	0	0

### National Conference on Taxation of Land Values.

Referring to Mr. J. S. JAMIESON'S letter in last month's issue, re a conference of Land Reformers and Single Taxers, we expressed a hope that this timely suggestion would meet with a hearty response, and that as a result our members and friends throughout Britain would soon have the opportunity of meeting in conference at some central town. Our hopes have been speedily realised. A National Conference will be held at Bradford, on Tuesday, 4th January, 1898. It will be held under the auspices of the English Land Restoration League, the Financial Reform Association, and the Scottish Land Restoration Union. These arrangements so far have all been made within a month, which shows conclusively that Single Taxers have been ready for such a step; and that we may with confidence anticipate a successful meeting.

The conference will be managed and controlled by those who stand out in the open for the Taxation of Land Values; and it will be the first National Conference on the question held in Britain. The time is opportune for such a gathering. Outside of progressive politics, close upon 140 assessing bodies in England, and 63

in Scotland, have recently pronounced in favour of having powers from Parliament to Tax Land Values for local purposes.

In politics there are few Members of Parliament, or aspirants to that position, on the Progressive side, who would not support the Taxation of Land Values. Mr. A. D. PROVAND'S motion, passed without a division in the House of Commons, in March, 1895—"That no system of taxation can be equitable unless it includes the direct assessment of the enhanced value of land due to the increased population and wealth, and the growth of towns," met with general approval. The question forms a plank in the Newcastle programme of the Liberal Party, and the Scottish Liberal Association have declared, in National Conference, that the rent or annual value of land should be used for public purposes only." The Trades' Union Congress, at Birmingham last month passed the following resolution with few dissentients—"That the incidence of rating by the exemption of ground values from local burdens constitutes a tax upon industry, and in the opinion of this Congress should be subject to rating as other properties; and that the Parliamentary Committee be instructed to promote a bill with this object in view."

These are striking indications of how strong a hold the question has on the public mind of the country.

More could be said here of what is being done and likely to be done in the near future in bringing this reform out into the open as one of paramount importance. Our speakers and writers, all over Britain, were never more numerous, more active, nor more enthusiastic than at present. It is opportune, therefore, that an opportunity, such as a National Conference affords, should be given for the coming together of the active men in the movement.

In Bradford the place of meeting has been well chosen. It is a central town, and is the home of some of the most active and enthusiastic Single Taxers. They are organised in a branch of the English Land Restoration League, with Mr. LEWIS H. BERENS as secretary.

Everything within reason will be done by our Bradford friends to make the meeting a success. But they must be well supported in their efforts. Invitations will be sent out in due course to our members and subscribers, which, we trust, will meet with a cordial and ready response. The main purpose of the conference is that those who are striving for the Taxation of Land Values should meet, with a view to more united action. The time is ripe and more than ripe for such a meeting. Never before has their been such encouragement in our country for those who are banded together in thought and action on this question. Our mission, now more than ever, is to guide the sentiment already existing in favour of land reform by the Taxation of Land Values into the channels of intelligent thought and action, and to create a greater sentiment in its favour.

We, who profess to see in this reform the overthrow of land monopoly, the first step to the solution of the labour, or social problem, must inform ourselves at all times as to the best means of propaganda; while we may, with confidence, claim that we have secured a good place for our question in the political thought of the country; and while we are confident that events outside our own immediate control are making every day in favour of our reform, we cannot afford to miss any opportunity of taking counsel together.

The battle we are waging for industrial freedom is being well sustained, and we are satisfied that this conference will result in strengthening convictions, and in stimulating action on behalf of the cause for which we stand.

### The Up-to-date Primer in Japanese.

Mr. Charles E. Garst, Tokyo, Japan, has kindly sent us a copy of his translation of J. W. Bengough's "Up-to-date Primer on Political Economy." In his introduction, which is printed in English, Mr. Garst says: "I have no apologies to make. The primer is a great book, and sets forth great truths in very concrete form."

What is the difference between the tramp and the Single Taxer? One tramps the land and the other lands the tramp.

What is the difference between the farmer and the landowner? One farms the farm and the other farms the farmer.

When you levy taxes, tax a man for what the community does for him, and not for what he does for the community.

Under the Single Tax, a man will get what he works for, and work for what he gets.

The Up-to-date Primer in English can be had from *Single Tax* office, by post, for One Shilling.

One way to interest the people in the Taxation of Land Values is to get them to read a paper that will tell them something about it. The *Single Tax* will be posted for a year to any address for 1s. 6d.

SERVE THE CAUSE BY HANDING THE PAPER TO A FRIEND.

## Here and There.

Miss Helen Taylor, in sending a donation of £5 to our Special Fund, writes:—"I am obliged for the *Single Tax*, which I read with interest; and congratulate you and your colleagues on the good work you are doing." Miss Helen Taylor is well known to our readers and to all active reformers as an able and zealous advocate of land restoration. We are encouraged by her commendation and practical support of our efforts.

Mr. John M'Kenzie, Inverness, writes:—"I entirely agree with 'Taxation of Land Values.' There is something very practical about it and the Liberal Party should put it first and foremost as a reform in all their speeches. It should appeal to all but landlords, and they also should be brought round by judicious reasoning. Surely selfishness, as a consideration, should be dropped if it raises all and makes this earth fit to live in."

Mr. R. N. M'Dougall of the Liberty and Property Defence League, writes to the newspapers that the Salisbury Ministry, because of their Workmen's Compensation Act, must be held responsible if unemployment increases during the next few years.

The London *Daily News* says:—"The next Liberal Government will carry through the Taxation of Land Values." This will settle the nerves of the Liberty and Property Defence League, and put the Salisbury Ministry, or any other ministry above such criticism.

There is renewed activity in Australian Single Tax circles. The League is going to reprint the more important of Henry George's lectures in pamphlet form.

For Sale—the beautiful and attractive estate of Knock Castle, Largs, is within four miles of Wemyss Bay and three miles of Largs Railway Stations; magnificent views all over the Firth of Clyde.—*Glasgow Herald*.

Beauty, attractiveness, and magnificent views, furnished free by the Creator, for sale. Improvements and advantages made by community in the shape of railways, for sale, by the man who did not make them. Going, going, gone to the highest bidder.

Commercial News, *Glasgow Herald*—"Trade in the United States of America has recently advanced by leaps and bounds."

This does not agree with reports in reliable American papers; but if it is so, just you watch the "leaps and bounds" with which rents will "rise" to the occasion. Why, rent can "hop" quicker than prosperity can run.

An illustration of the licensed greed of London landlords is afforded by the experience of a friend of mine who took a furnished house, on a repairing lease, on his return from abroad. The rent was fixed at £150 a year, and a seven years' lease. At the end of seven years, when he had paid £1050 as rent, he had been mulcted in £1080 for repairs. An almost needless touch of irony was added to the transaction by the offer of the landlord, when the tenant was leaving, to sell him the house for £1700.—*Daily Paper*.

We have received a copy of the *New York Journal*, September 3rd, containing an instructive article by Henry George on "Strikes and the Labour Problem," which we shall publish in our next issue.

Mr. A. W. Dakers, B.A., is on the syllabus of the Newcastle-on-Tyne Economic Society for a paper on "The Single Tax," 26th January, 1898.

The Bradford Single Taxers are active with the coming National Conference on the Taxation of Land Values, placing their speakers for the coming winter's campaign. They have also issued a leaflet with questions for candidates for the Bradford Town Council.

It is Mr. M'Lay's opinion, and it is ours, that the opinion of the Glasgow Chamber of Commerce counts for very little in the public life of the city.

The Aberdeen Town Council have just purchased 12 acres of ground in the outskirts of the town at £300 per acre.

The Paisley Advanced Radical Association have selected the following as a programme for the Liberal party:—"Payment of members of Parliament; payment of election expenses; abolition of breakfast-table duties; taxation of land values and mining royalties; manhood suffrage and second ballot; abolition of the House of Lords; and Home Rule all round, Ireland to have the prior claim."

It is the opinion of Mr. Faithfull Begg, M.P., that the Liberals have no clearly defined programme, and that they have nothing to offer the working man. So. When is the working man going to get all, or part of what Mr. Begg and the other Tory M.P. and candidates promised him at last general election?

Mr. A. C. Pleydell, editor, *Justice*, Del., U.S.A., writes:—"The campaign in Delaware will be carried on indoors during the winter, and will be pushed vigorously out-doors next summer, as the election for members of the Delaware Legislature takes place in November, 1898. *Justice* will contain full accounts of the progress of the work."

The members of the Philadelphia Club are working hard: besides holding meetings four times a week in that city, several of the members go every week to Delaware to address meetings there.

The Manhattan Single Tax Club are also holding meetings in New York city every night, and have large crowds.

I should be the last to take up the cudgels against human progress and invention. I am not one of those who think the universe is created on such discordant principles that improvement in the discovery or application of our knowledge of nature can ever be in itself injurious to humanity. We, however, do not trust nature, or only trust her half. While trying to discover her secrets we violate her laws, by adherence to which these discoveries can alone bear their legitimate fruit. The fundamental law which she teaches is surely above all things that her great storehouse shall be open to all and not appropriated to the exclusive use and benefit of the monopolist. When we have learned that lesson labour-saving inventions will no longer be a curse to the labourer, but will shower blessings on his head.—*H. S. Murray in the "Edinburgh Evening News."*

Mr. John S. Neil has a "continued" story running just now in the *Montrose Review*. It is named, "Peter Pullhard and the Robbers." Land values comes out all right.

The editor of the *Montrose Review*, Mr. Joseph Foreman, who is very favourable to the taxation of land values, has been appointed chairman of the Montrose School Board. Mr. Foreman in a recent communication expresses his approval of the *Single Tax*, and wishes it all success.

A correspondent in the *Glasgow News*, writes: "Who, may I ask, has ever heard from Socialist speakers, or read in Socialist literature, any proof in support of the contention that an eight hours' day would absorb the unemployed?" and adds, that "Harold Cox and Sidney Webb have shown in their eight hours' day that the unemployed have increased with the reduction of the hours to 10 per day."

The London *Daily News* says:—"There are some happy districts which have no experience of ground landlords and no direct knowledge of the 'unearned increment,' and hazards the opinion "that the few Socialist dissentients to the motion to tax land values, at the Trades' Congress, last month, came from such districts." Perhaps!

## To Advertisers.

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

## TO LAND REFORMERS AND RADICALS!

We have reprinted Mr. H. S. Murray's Address on "The Land Question," in pamphlet form.

May be had from "SINGLE TAX" OFFICE, at 2/6 per 100, carriage paid. *Sample copies free on application.*

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 the Union.*

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

## Notes on Men and Things.

BY T. SCANLON.

Mr. G. W. E. Russell, a radical member of an aristocratic house, has been "poking fun" at his distinguished kinsman, the Duke of Bedford, in the September number of the *Nineteenth Century*. I doubt, however, if His Grace will appreciate that kind of fun. It appears that the Duke has recently published a book showing how much he spent upon his agricultural estates, with a view to proving that landowning was anything but a profitable occupation. Mr. Russell invites him to go further, and publish a statement (duly audited and vouched for, of course,) of the income which he has derived from the ground rents of his property in Bloomsbury, he thinks the case is hardly complete without it.

I hope the Duke will take the hint. If the public are to judge, let them have the whole truth before them. But it is perhaps too much to expect that his lordship will condescend to give us these paltry details. We may, however, guess why it is that lodgings and house rent are so dear in London, and why the poor people are forced to herd together in the lowest and most insanitary slums.

But what about the agricultural property? Does it pay to be a landlord, or does it not? Do we find landlords emigrating to America and leaving their land to anybody who likes to take it? No, they are too philanthropic for that. They prefer, like His Grace of Bedford, to stick to their estates and "lose money" on them, for the sake of the people. Now, as a Single Taxer, I wish to be as fair to the landlords as to anybody else in the community, and if land ownership be a burden, I want to see that burden distributed amongst the people and not placed upon the shoulders of an unfortunate aristocrat—who, through no fault of his own, is compelled to undertake the function of "owning" land, which, I suppose, would fly away if somebody did not own it.

Students of political economy have hitherto been taught that there are only three factors in production, viz.—land, labour, and capital. But according to Mr. Mallock there is a fourth, viz., ability. Just in the same way I have heard a humorous anthropologist classify the human race into four distinct groups, namely, men, women, children, and niggers. Now, if "ability" is not labour, what is it? Ability if put in use must become labour, and if not put in use it does not assist production. Mr. Mallock's object is to show that labour is an unimportant factor, and ought to be content with the crumbs of the table after landlordism, capital, and

READ THE APPEAL TO LAND REFORMERS.

"ability" have dined. Of course, labour or anything else will become insignificant when you cut the best part of it off, and give it a separate name.

The Trades' Unionists have just had their Annual Parliament over, and I cannot say that they have shown much evidence of comprehensive wisdom. Although a resolution on the subject of Taxation of Land Value was passed, it was treated as a mere trifle—something hardly worth the trouble of picking up—while such hazy subjects as the "nationalisation of the means of production, distribution, and exchange," were glibly talked of as being within the region of immediate practical politics. Now, I have great respect for Trade Unions and Trade Unionists, but I do not hesitate to say that they have a lot of sectional selfishness to overcome before they can effect much improvement in their common lot. At present they seem more inclined to ask Parliament to fix hours of work and rates of pay, than to liberate productive forces and let those things settle themselves naturally.

It seems that the Single Tax movement ought to be re-christened. The name is not attractive enough, and there is much in a name, notwithstanding what Juliet says in the play. Novels which did not sell at all under their first names have been known to "go with a bang" under their new titles; and do we not all see the change that takes place in a man, and particularly in his wife and family, when he is made a knight, for instance? The words "single tax" do not express more than a fraction of the meaning which is intended. The utmost that people gather from it is that it means some lessening of taxation. We want a word that will embrace the increase in production as well as the lessening in taxation. "Liberation" would not be a bad word, or perhaps we could varnish up the good old title, "Free Trade," and make it suit our purpose. Certainly those to whom it belongs are so sleepy that they are not likely to have much further use for it.

### Stockport Town Council and the Taxation of Ground Values.

The Stockport Town Council had recently before it the Rhymney petition to tax ground values, royalties, and wayleaves. Councillor John Turner and Alderman White ably moved and seconded a resolution in favour of the proposal, which was supported with numerous local illustrations of the evils of exempting land values from taxation, and carried, after considerable discussion, by 21 to 14 votes.

LETTER BY COUNTY COUNCILLOR GEORGE GREEN, J.P., PARTICK, ON THE QUESTION.

Our vice-president, George Green, C.C., J.P., had the following interesting letter in the local paper, the *Cheshire County News*, of 17th September:—

"As an old Stockport man, I was much interested and pleased to find on looking through your interesting columns the report of the recent debate in the Town Council on the question of taxing ground values, and more than pleased to find that by a good majority it was decided to support the proposal from Rhymney. This question is coming rapidly to the front through the action of our local governments. Not long ago, at the instance of the Glasgow Town Council, sixty-two assessing bodies resolved to support the Town Council here in petitioning Parliament for the necessary powers to make land values the basis of local taxation, and a Bill is now being prepared to present to Parliament on the subject. Over seventy bodies on your side of the border are taking similar action. I am a firm believer in this principle of taxation, and trust that the discussion at the Stockport Town Council will lead to greater discussion and consequent greater enlightenment on the question. The desire to tax land values, to my mind, is both just and expedient. Every progressive community must advance by making public improvements, and if, as we find, these improvements enhance the values of land, it is surely just

THAT THIS VALUE SHOULD CONTRIBUTE

towards meeting the cost. Instead of, as at present, coming down on the struggling shop-keeper and on the working classes, the assessor

should be sent after the man who takes the value of the site. It is expedient, because it would tend to destroy speculation in land. It is well known that in anticipation of securing the enhanced value of land that will come with future prosperity, the owners of desirable building sites keep them out of use at fancy monopoly prices. The direct result of this is congested districts and rack-rents. Just as the town or city extends so does this system of land monopoly force back the poor into the polluted slums, so filthy and vicious that they beggar description.

"Here in Glasgow we have over 100,000 people living in 32,000 houses of one room. Many of the rooms, according to the vice-president of the School Board, are only 12 feet by 12 feet, and shelter families with boys and girls at the age of 15 and 16. Decency, to say nothing of health, is impossible in such conditions. On the other hand, we have large tracts of suitable building land, let at £2 to £3 per acre for agricultural uses, which, when desired as sites for more suitable house accommodation, are put up at from £200 to £300 per annum. This one-sided arrangement in the matter of the distribution and use of land is by no means a local question.

#### THE ROYAL COMMISSION

on the Housing of the Working Classes in 1885 reported this as the condition of all populous centres. The Commission further discovered the bottom cause of the trouble, and reported in favour of taxing land values as follows:—

"First, all the valuable property would contribute to the rates, and thus the burden on the occupiers would be diminished by the increase in the rateable property. Secondly, the owners of the building land would be forced to offer their land for sale, and thus their competition with one another would bring down the price of building land, and so diminish the tax in the shape of ground rent, or the price paid for land, which is now levied on urban enterprise by the adjacent landowners. A tax, be it remembered, which is no recompense for any industry or expenditure on their part, but is the natural result of the industry and activity of the townspeople themselves."

"I cannot see how any fair-minded person can disagree with this finding. The values of land are created by the presence, industry, and growth of the people; and the rates now taken from the earnings of industry go very far to sustain these values. Why should this natural source of revenue be exempt from taxation? It may be argued that ownership of land is a necessary condition to its use. I think, however, it is not ownership, but possession of land that is at the bottom of all progress.

#### THE LANDOWNER MERELY GIVES

the use of land or prevents its being used according as it suits his caprice or convenience. But even if a man has a right to ownership of land, that does not entitle him to take the values that attach to land through the efforts of the people in their collective capacity. We would leave to every man the value of his own improvements, and tax only land values, irrespective of the value of all improvements.

"Looked at in this light it is a good fiscal reform. But its great virtue is the economic or incidental effect it would have in destroying land monopoly, and, in the words of the Royal Commission, 'open up the land for use at its true market value.' This evil of land monopoly in and around growing towns has got to be faced, for everything we do in the way of reform or by a wider distribution of knowledge to enable industry to develop, only tends to induce a greater speculation in the next piece of land that must be used. The consequence of this is social disaster all round. It forces capital and labour into involuntary idleness, and it crowds men and women, who deserve well of society, into the wretchedness of the slums.

#### WHAT HOPE IS THERE

for the earnest labours of the temperance and social reformer, when economic tendencies are constantly at work in producing such social misery? How can we preach temperance to people who, by comparison and experience, find the gin palace and the beer saloon a glorious relief from their sordid apology for a home? A Tax on Ground Values, on the values of all land, vacant land included, would speedily right things at this fountain source of all

material comfort and happiness. How long would these land speculators keep desirable land out of use if they were taxed on the value they themselves ask for it? Not very long. They would, under such a system, be encouraged to put their land to use; whereas at present, being exempt from taxation on its value, they are encouraged to keep it out of use. This, to my mind, is the important advantage to be gained by the Taxation of Ground Values. It gets us, by removing the land monopoliser, right down to the bed-rock of social evils. No doubt some of your readers will call this system confiscation. But what are they going to do about it? Is it not confiscation to have these land values taken from society by those who merely own (?) the land by law, and how long is the system to continue? How long are we to suffer the evils of land monopoly? These are questions that must be answered sooner or later, and the sooner the better for our material and moral well-being. The Taxation of Land Values simply takes for public purposes a fund that comes to us by the growth of society, and enables society correspondingly to relieve individuals and our common industry of the burden of taxation."

Commenting on Mr. Green's letter, the *Cheshire County News*, says:—"In another column of this journal we publish to-day an interesting communication on the question of the Taxation of Ground Values, the contributor of the letter being Mr. County Councillor G. Green, who is a Justice of the Peace for Lanarkshire, and who formerly resided in Stockport. We would draw the attention of our readers and the public of Stockport to one of the anomalies of the Land Question. Taxation of Land Values is a matter of justice in the interest of the ratepayers, who have, in our large industrial centres, to bear burdens which ought to fall upon the owners of the land, that is frequently carefully 'preserved' until industrial communities have considerably enhanced its value. Then the landowner reaps his 'unearned increment,' or high price, although he may not have contributed one jot towards the improvement, or to the finances, of a borough rapidly increasing commercially and in population. The subject is well worthy the careful attention of our townsmen at large."

### Trades Union Congress and the "New Tax."

The following resolution was carried, with a few dissentients—Socialists as usual—at the Trades Union Congress, held at Birmingham, last month:—

That the incidence of rating by the exemption of ground values from local burdens constitutes a tax upon industry, and in the opinion of this congress should be subject to rating as other properties; and that the Parliamentary Committee be instructed to promote a bill with this object in view.

#### THE LONDON DAILY NEWS ON THE QUESTION.

Commenting on this the *London Daily News*, in a leading article, says:—

"If the members of the Trades Union Congress had all read Mr. George Russell's amusing and instructive article in the current number of 'The Nineteenth Century' a resolution which was passed yesterday, 'with a few dissentients,' would have been carried unanimously. It is difficult to imagine a Congress of working men passing with unanimity a resolution for the payment of members of Parliament, and the removal of disabilities imposed upon the recipients of Poor-law relief, and then stumbling into division on the far greater reform of the Taxation of Ground Rents.

"In London, however, we are

#### EATEN UP WITH GROUND RENTS.

No man owns his home. It has probably been built by a speculative builder on ground leased at a fixed rent for 80 or 99 years. That 'ground rent' has to be paid without any deduction, though Parliament has over-ruled the oneous agreement, by insisting that it shall not apply to the income tax. The builder puts up a house, the successive tenants pay the ground rent, and when at length the property 'falls in' to the devouring maw of the great estate not only does the householder forfeit his house, but he gets a heavy bill for the "dilapidations" of a hundred years, which he must either pay or fight a

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

millionaire in the law courts. That is the principle on which the great landlords of London proceed. They make the laws in their own interest, and they enforce them on a population which, in this respect, are little better than their serfs. The people increase and multiply, there is a great city to administer, to light, to cleanse, and educate, but the whole cost of its administration falls on the tenants, while the ground landlord, to whose land they have given value, never pays a single farthing of the rates.

"One of the great landlords in London is Mr. George Russell's kinsman, the Duke of Bedford. The Duke has

#### LATELY PUBLISHED A BOOK

in which he shows how his vast agricultural estates in Bedfordshire and Cambridgeshire have ceased to yield any revenue. The late Duke, speaking of agricultural depression, used to say he should be in a tight place if he did not own a few lodging-houses in Bloomsbury. The present Duke says nothing in his book about Bloomsbury, and Mr. George Russell supplies the omission. Roughly speaking, the Bedford estate reaches from the Strand to Euston Square. It has been covered with houses, large numbers of which have been 'falling in' to the Duke's hands by the expiration of the ground leases. This vast area is, figuratively speaking, paved with gold—for the Duke. In Mr. Mill's words the landlord of such an estate 'grows richer in his sleep.' Mr. Russell says there are no means of estimating the value of this estate, and he invites his ducal kinsman to add to the interesting account of his agricultural domains the still more interesting statistics of his London property. Mr. Russell asks for 'a full and exact account of

#### THE VALUE OF HIS LONDON ESTATES

when they first came into our ancestors' hands; of their gradual increase; of the amount spent on them, and of the income which at the present day they yield.' This would serve great public ends and give us 'some valuable suggestions for the Taxation of Ground Values.' There is a hint of what these values are in a sale of ground rents which has lately taken place. Behind the southern side of Bedford Square was a narrow street of stables—a mews. This nuisance has lately been cleared away and a new street run over the site. This street runs from Charlotte Street, Bedford Square, to Tottenham Court Road. The gardens of the Bedford Square houses fill up its north side, but along the south side a row of huge flats is gradually spreading. They are called in the inflated language usually applied to these overgrown piles of brick and mortar,

#### 'BEDFORD COURT MANSIONS.'

Mr. Russell has found in a report of sales that in the early summer 'the ground rents amounting to £2,500 a year secured upon blocks B, C, and D, Bedford Court Mansions, Bedford Square, which were advertised for sale by auction, have been disposed of by Messrs. Dunn and Soman for £82,000.' This, then, is the present value of the ground rents on a part of one side of a single street in Bloomsbury. We are not told for how many years the ground leases are granted; but the whole of the property thus sold is still part of the ducal estate, no considerable alterations can be made in it without the consent of the Bedford Office, and when the ground lease expires, the big buildings of Bedford Court Mansions, blocks B, C, and D will fall back into the estate, and a heavy money payment will be exacted from their then owners on the plea or pretence of 'dilapidation.' This is not only of the Duke of Bedford's

#### 'FEW LODGING-HOUSES IN BLOOMSBURY.'

it is always going on all over London. It is the nineteenth century form of the levies by which the robber Barons of early feudal times lived on the fat of the land. Custom has blinded the eyes of the great landlords to the infinite injustice and it seems that there are working men, delegates of Trade Unions, who think it should not be attacked. This £2,500 a year from Bedford Court Mansions is free of all rates. It is an essential part of the value of the residences, and is included in the estimate of the rateable value. But the tenants pay the rates not only on the value the dwelling is to them, but on the value it is to the landlord. The Duke of Bedford in his book makes much of what is spent on his property in the country. There the tenants have ducal money spent on improvements,

remissions of rent, farm buildings, wages, gardens, allotments, schools, and other matters. In London estates

#### THE TENANTS PAY EVERYTHING,

the landlords nothing. The streets from which these vast revenues are drawn have to be lighted, watched, swept, and kept in repair; the children of the wage earning classes have to be educated at the public expense; there are sewers to look after, sanitary needs to be provided for, and all the multifarious expenses of administering a crowded area in a great city have to be met, and every farthing of this crushing cost is paid by the tenants, who pay to be allowed to live on the landlord's land. The tenants grumble and submit. Our Diggles and Bumbles make use of their discontent to get their votes for starving the schools or stinting the outlay on sanitary reforms, while the proposal that the landlord should pay his share is treated as revolutionary. The Taxation of Ground Values, or the rating of Ground Rents, will, however, continue to be a leading point in the Liberal programme, and the next Liberal Government will carry it out."

### As Others See Us.

BY T. SCANLON.

The following series of letters has appeared in one of the great daily papers published in the Moon, under the heading of "Special Correspondence from the Earth." As the letters relate mainly to economic subjects, they are here reproduced for the benefit of the readers of the *Single Tax*, in the hope that they will assist them "to see themselves as others see them."

#### [SECOND LETTER.]

London, 21st July, 1897.

It will be a woeful day for the inhabitants of this planet when some of their inventors—and they have several—succeed in contriving a human machine. Well, perhaps I have not made myself sufficiently clear, for I have met no man here yet who was not a machine in some way—but I mean human machines that won't want food or clothing, that won't idle when the employer's back is turned, and that won't go on strike. This would be the capitalists' millenium. I hear that a great inventor named Edison, is trying to construct such a machine. When he does, there will be no further use for the population of the world but to emigrate out of it, though where they could emigrate to is another question. We cannot have them in the Moon because it is full, and if they go to Saturn or Jupiter, or some other outlandish planet, the landlords here will start buying up the land in those parts and letting it out to them at starvation prices, so in that case we should have the same trouble over again. That is how the outlook stands at present, and it is a blue one, as you will admit. Of course I don't say that there is not a way out of the difficulty. For instance when these new machine-men make their appearance would it not be as easy to label them "employers" as "workmen?" In that case they would only *displace the present employers*, and it is they that would have to seek fresh occupations. And of the two, don't you think it would be easier to provide for a few thousand ex-employers than for as many millions of workers? You, Mr. Editor, and I know what we should do in like circumstances, but then we must remember that we are inhabitants of the Moon.

Well, since my last letter I have seen much of the English and of their civilisation. I have attended their meetings, I have sat in their churches, I have seen them at work and at play, and while I still admire the race as much as ever I have nothing but pity for the individual, for indeed everything which makes the race foremost in the struggle for life seems to be at the expense of the individual. The British or English individual is not a man like his ancestor of the sixteenth century; he has become so highly specialised that he is only the fraction of a man, with an ever increasing denominator. Everything about him is fractional; his work is fractional; his perceptions are fractional. Talk to him about the public welfare and the laws which govern human happiness, and his views are fractional and distorted according to the position he occupies in the industrial machine. He is a screw, a nut,

a bolt, a rivet, anything you like but not a complete man. His manhood is no bigger than the groove in which it grew.

Picture to yourself a giant figure of a man, in size something similar to what those earth-people call the man in our own moon, or Atlas of old, who (so they tell me) used to take the world on his shoulders and run with it—a being whose body stretches across the earth, and whose arms embrace two hemispheres. This we will call *British Trade*. But now recollect that this great monster from head to foot, in all his members, and muscles, and nerves, and sinews, and bones, is built up of *human beings* welded together, each living and having a separate existence and a separate moral and intellectual nature. I leave you to judge how much of separate moral and intellectual nature in the individual is compatible with so high a pitch of excellence in this gigantic organisation,—how, in order to build up this monster, the bodies of men are compressed, their eyes put out, their minds dwarfed, their hearts withered and dried up, and in short all the primary purposes of life forgotten for those that are only secondary—the natural end for the artificial means. For it does seem necessary to remind people that after all it is the life of the individual that matters, and not the life of the organisation that has neither a soul to be damned, nor a physical body to feel pain.

I cannot say that this overgrown animal, *British Trade*, has been enjoying remarkably good health of late. Like all overgrown creatures, he seems particularly shaky about the knees; and he is at present labouring under a sharp attack of some internal disorder—I forget the technical term the doctors give it, but it is as if his spinal column were disputing with his head as to which was most indispensable to his existence. It is a case of the old Roman fable about the stomach and the members—I beg pardon, I am falling into the habit of writing for earthly readers, so you can put that clause in parenthesis if you like. But with regard to *British Trade*, all I can say is that if this disorder goes on, it will result, one of these days, in doubling the old fellow up altogether, and my sympathy was just on the point of going out to him, but I recollect what I said above—that it is the life of the *individual* that matters, and that his loss might, by a change of circumstances, become the individual's gain.

Men may be so far advanced in scholarship as to forget their A B C or the Lord's Prayer, and in the same way men may become so lost in the intricacies of their commercial and industrial system as to forget what work is for. Though work be indispensable to wealth it is not by work alone that man lives. Would you believe that there are hundreds of thousands of men in England to day who talk and act as if work were the end of life, and not a means to the end? These people think that if they got everything they wanted for *nothing* they would have to die of starvation because they would have *no work to do*. Down with cheapness! Never pay a penny for an article which you can get for twopence. That is the way to keep *British Trade* on his legs. If the work-people knew that the life of this giant was precarious from the first; if they knew that the march of knowledge would in time raise up other giants in other countries to compete with them, they would not so readily have thrown up their natural inheritance—the land—and sold their birthright for a mess of pottage, so to speak. But now that they have become used to living as component parts of this great machine, or as animalcules in animate bodies, they are like captives in love with their chains, and are ready to blame each other for their distress rather than investigate its radical cause and remedy.

I have laboured this point at some length chiefly to show you the complicated character of English civilisation, and how the complication narrows the life of the individual to a mere cell. The man who sees no more light than enters into his own cell is called "the practical man," "the common-sense man," and "the man who believes that two and two make four," &c., but the man who mounts upon the roof and sees the surrounding objects lit up by the noon-day sun, that man is denounced as a wild theorist, a fanatic, a danger to society. Among such

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

people progress must necessarily be slow, and wrong must die hard, for it has the law, the press, and the church on its side, nay even the people themselves, until they can hold out no longer and justice claims its sacrifice. I shall go more fully into some of these matters in subsequent letters; I have as yet only touched the more superficial aspects of worldly life and character, and there is much I have yet to explore, but I think I am safe in saying that we have nothing to learn from the earth people—at least the British portion of them—in whatever relates to the principles of true comfort and happiness. I would say to them, in the words of one of their own great poets,

If the world be worth thy winning,  
Think, oh, think it worth enjoying.

### The Case Plainly Stated.

BY W. F. CHUBB.

The following is from a paper written for a Debating Society by F. W. Chubb, Gloucester.

The ownership of the land is allowed to include the ownership of the minerals that lie beneath. The landowners are therefore within their power if they refuse to allow a single ton of coal to be taken out for the use of the people; but this, obviously, would not suit their interests. They allow the coal to be taken on payment to them of a royalty, varying according to quality and position, up to 3s. per ton, as well as a high rent for the surface of the land. They are thus able, without any labour or the risk of a single shilling of capital, to reap an enormous profit on the mining industry of the country. It is the same with agricultural land. Before the farmer can earn any interest on his capital or reward for his labour he has to pay a tribute generally equal to about ten bushels of wheat per acre to the landowner, who is thus able to reap where he has not sown.

No man ought to have the power to take the product of another's labour without giving value in exchange, but it cannot be denied that the man who lives upon ground rent lives upon the earnings of others. He obtains his wealth, *not by the power of exchange, as the labourer or tradesman does, but by the power of appropriation which his veto over the land gives.* Might is his only right—he is simply a parasite.

These are the two ways in which the earnings of the present generation have been disposed of, or bartered away by our ancestors. Had our ancestors the right to do this? and are we morally bound to accept Bills thus drawn upon us unless it can be shown that there has been "value received"?

The injustice of landlordism extends beyond the mere power to appropriate the earnings of others. Man cannot live except by the use of land, therefore those who are made owners of the land have the power of dictating how many people shall be allowed to live. If it suits their profit or convenience that the country they own shall be wholly or partially depopulated the owners can have the population cleared off.

The most striking instances of the exercise of this power in modern times have occurred in Ireland and Scotland, because in those countries the landlords have used their power of eviction on a large scale. Extensive districts in Ireland have been nearly cleared of inhabitants in order that the land may be let by the mile for cattle grazing, the people being got rid of, hundreds at a time, as though they were vermin, by the simple process of destroying their houses and preventing their finding any other shelter. The autumn or winter was often chosen for these evictions, so that the weather might help to drive the victims away. Great misery and loss of life resulted, but, of course, if the earth belongs to the landlords these people were only trespassers on it and entitled to no sympathy.

The action of the great landlords of the Scottish Highlands in clearing away the population of their estates to make room for deer and sheep has been, if possible, more cruel and unjust than that of the Irish landlords. It was only about the middle of the last century that the Highland chiefs were made, by Act of Parliament, "owners" of the lands that had hitherto been the joint property of the clans. The Highlanders were then reduced to the position of tenants, all their rights being taken

away. It was not long before these new landlords began to exercise the power which Parliament had bestowed upon them. They mostly lived away from their estates and employed agents to extort the greatest possible rent from the tenants who were thus reduced to great poverty and famine. It was then found that rent could be more easily got if the land was let to large sheep farmers or devoted entirely to deer or other game, and from a landlord's point of view land is only a rent producing agent. A wholesale system of eviction was therefore adopted. These evictions were effected without the least regard to the feelings or even the lives of the unfortunate Highlanders. The usual practice was to burn down the houses and prevent the people erecting any other shelter. On some estates hundreds of houses could be seen burning at once, and the country looked as though it had been invaded by a foreign and barbarous enemy. The result is that now many glens that used to maintain thousands of hardy inhabitants and from which our Highland regiments were recruited, are now inhabited by only a few herdsmen and gamekeepers. Many of the Highlanders have gone to the Colonies, others became paupers in the lowland towns, and many more perished from exposure on their native mountains; but then again, according to law, these people were only trespassers if the landlords did not want them. The great landlords, however, who brought all this about had no more moral right to the ownership of the land than the humblest of the victims.

Can it be right that the earth, which nature designed for the support of the human race should thus be made the private property of a few and that the rest should only be able to live on and utilise it by favour of these few and be obliged to surrender to them a large part of their earnings in return for this favour?

Many people who admit the wrong and injustice of landlordism nevertheless contend that the landlords could not be justly deprived of this power to inflict wrong without being paid its market value as compensation, because, however it may have been with the original possessors, many of the present owners have bought the land with money honestly earned. But it is evident that if the landlords were given the value of their power they would receive as much in the form of interest as they now receive as ground rent. They would still, as now, be parasites living on the earnings of others. The difference would be that they would be relieved from the trouble of collecting the tax from which their annuities are derived. The injustice would remain as great as before.

It is so evident that if a man has purchased a power to inflict wrong upon others, with money honestly earned, the persons wronged must suffer the wrong or pay him to discontinue it. If so, it follows that a man enslaved by violence may free himself, if he can, from the man who enslaved him, but if the original owner should sell his power over the slave to another man, who pays for it with honest money, the slave must not then free himself from the wrong without compensating the man who bought him. Now, if slave owning is morally wrong, has the slave owner a moral right to compensation from the slave when he is emancipated? Has not the slave a better right to compensation for the loss of his earnings in the past? The wrong which landlordism inflicts is the same in its nature as that of slavery. Those upon whom the ownership of the earth is conferred are thereby invested with the power of taking from others who occupy it, a large part of their earnings without payment, or, in other words, of enslaving them to that extent. To own the earth is necessarily to own the inhabitants.

In some parts of Europe where brigandage is instituted, the farmers sometimes arrange with the brigand chief that, in consideration of a fixed annual payment to him, their property shall be respected by him and his band. It is evident that the taking of the money thus from the farmers is equally unjust as if it was taken by violence—might is the only right by which it is claimed. Suppose several generations of farmers pay this imposition to several generations of brigands, and that the brigands even sell or bequeath their power to levy it to others, would the demand then become just, and the payment of it cease to be a wrong? If so it would be interesting to know how old a wrong

must be before it becomes a right, or how many wrongs make a right. We have seen that the original title deeds to the land of England "were written by the sword rather than the pen," and that "blows were the current coin given in exchange." In what respect then does the moral position of the present landlords differ from that of the successors of the brigands?

Some people seem to think there is no way of securing to every man his right in the land except dividing it up and giving to each a piece of equal value, which of course is impossible and absurd. But if several brothers inherit a house it is not thought necessary to pull the house to pieces in order to divide it between them, nor is it necessary to divide a railway in order that each shareholder may have his share. If a house is inherited by four brothers it is evident they cannot all occupy it to advantage—one of them must have a monopoly. The natural thing evidently is for them to let it to one brother and divide the rent. Supposing the rent is £40; £10 of this belongs to each of the four brothers and, in the case of three of them, it represents the value which they have surrendered, and £40 represents the value of the monopoly which has been conferred upon the one brother. Apply this principle to the national estate—the land. Ground rent would then represent the value of the monopoly which the people conferred upon the individuals who occupied the land, and it would form the natural public revenue. It would supersede all taxes, and provide substantial old age pensions as well.

This is what it is proposed to bring about by means of the Single Tax, or the removal of taxation from the products of industry and placing it upon ground rent and mining royalties, or the value of land *exclusive of improvements.*

Much confusion of thought arises from writers and speakers on this subject, especially among the Socialists, confusing land and capital together, and speaking about them as though they were the same, or almost identical. They differ as widely as the ocean differs from a ship sailing upon it, or the fisherman's net from the sea in which he catches his fish. Capital is the accumulated result of labour, such as a plough, a mill, or a ship. It is "wealth used to produce more wealth," and is necessarily and rightly the property of individuals, either of those who made it or of those to whom it has been transferred by purchase or otherwise. But the earth itself, whether sea or land, is not capital but the source from which labour assisted by capital can produce wealth, and as it is not a product of labour no man can show a good title to the ownership of it. If a man had the power to levy a rent upon people for the use of the sea or a royalty upon the fish caught in it, such charges would not be interest on capital, but a charge or tax levied on the capital and labour of those using the sea; and so in the same way are ground rent and mining royalties a tax on the capital and labour of those using the land, for the landlords no more put the coal into the earth than a sea lord put the fish into the sea. A tax should not be levied for the benefit of individuals but for the community at large.

#### Value of Land.

Some five years ago, Mr. Moss, of Cape Town, bought on the Camp ground, near Rondebosch, sixty acres of land for £600, and this property has so advanced in value—being only ten minutes from the railway—that if offered in building plots, with good roads provided, it is estimated to realise £30,000; or fifty times the original cost. Roads are already in progress, and the pleasing elevated position, combined with easy access from town, will doubtless tend to rapidly develop a most attractive and salubrious suburb.

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