

A JOURNAL DEVOTED TO THE CAUSE OF TAXING LAND VALUES.

Vol. IV.—No. 46.

per acre per annum as rent, and is

per acre per annum as rent, and is only rated on this amount. Why is he not rated on the true market value of the land? If it is worth what he asks, £40 per acre per annum, why should he not be rated on that amount? If he were—if the values of land were rated in this way, as they ought in justice.

this way, as they ought in justice to be so rated—this little game of

the land speculators, to keep desirable sites out of use, would be

knocked on the head, and builders would get land at a rate sufficiently

cheap to induce a building boom that would mean decent house accommodation for even the very poorest at fair rents. The great beauty of this Taxation of Land Values is to be found, after all, in the far reaching offerts. While it

its far-reaching effects. While it will take for public purposes a revenue that rightfully belongs to the people, it would enable us to free industry, and the earnings of industry, of the burden of taxation,

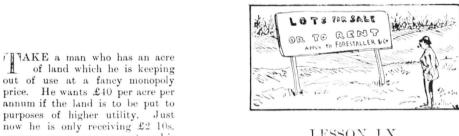
and thereby give us real Free Trade. It would set free our

natural inheritance for the use of

GLASGOW, MARCH, 1898.

PRICE ONE PENNY.

VACANT LOT INDUSTRY. THE



LESSON LX.

Not	But	That
Take	\mathbf{Just}	$_{\mathbf{Is}}$
Land	Rent	A11

Here is a Sign Post such as you See now when you take a Walk in the Town. What does it Mean? It Means that some Man Holds the Land, not for Use, but to make Gain in Case some one Else wants to Use it. He will get this Gain in the form of Rent or Price, while the Man who Takes it Works—thus he Lives on the Sweat of that Man's Brow. Does the One-Tax plan Mean to take this Lot from the Man who now Holds it? Not at all. The Lot will have to Pay a tax-just the Sum the Man would now Rent it to this Chap for. If he pays that Tax he can still Hold it and keep it Bare. If he does not Need it for Use, he will Drop it, and let the Man who does Need it take it and pay the Tax. You see it is Land Rent and not Land the State will take from those who now Hold it.

I T is said that a tax on land values could be shifted by the landowner to the tenant, just as taxes on buildings, or any form of wealth, are shifted every time to the user or consumer. why taxes on wealth are so shifted, why taxes on weather are so smitted, is because they restrict the output and add to the cost of the product. But a tax on land values—on the values of all land, whether occupied or not—has the reverse tendency. It would create a greater supply of land by throwing all land having a value into use. It would also be a great advantage to public bodies to have the values of land separated in the valuation returns from the values of buildings. Just now when a public improvement has to be made, the owner of the site raises the price to as much as he thinks the Town Council will bleed. But if the landowner's valuation of the site was duly scheduled each year for purposes of rating, this—with the cost of any improvement thereon, and say ten per cent. compensation for disturbance - would fix the amount to be paid for any such opportunity. In a word, it would kill the "land gambler," and enable the Assessor to give at any

From "THE UP-TO-DATE PRIMER ON POLITICAL ECONOMY," by J. W. Bengough.

TO BE HAD FROM SINGLE TAX OFFICE, ONE SHILLING; AND FROM FUNK WAGNALL'S COY., 44 FLEET St., LONDON, E.C.

Motes and Comments.

Edward M'Hugh, who is now located at New York, U.S.A., writes that the Single Taxe is much admired by Single Taxers on the other side of the Atlantic.

If you agree with these sentiments buy a Single Tax Subscription Book, price 6s.

Sir William Harcourt has been talking up ground values as a taxable subject. It has come to us in a whisper recently that some Liberals (so called), not a thousand miles away from Glasgow, are on an opposite tack. Sir William also thinks we may cheer up the dismal dumps of the Liberal hypochondriacs, who ought to be ashamed of themselves.

Mr. Robinson Souttar told the House of

poverty in India, and that was the poverty of

The Paisley Advanced Radical Association mean to press forward the Taxation of Land Values. They have realised this is the cure for overcrowding and other social evils.

Land monopoly is responsible for the slums, rackrent and undeserved poverty. The Taxation of Land Values will put an end to land monopoly.

A debate on the land question is being arranged by the Bonhill Liberal Association. The Vale of Leven Liberals stand firmly by the root monopoly.

Mr. W. D. Hamilton delivered a paper to the Co-operative Convention held at Whiteinch

would be a stiffer monopoly of land, keeping labour from employment. We must settle with the poor wretched Londoner who was dependent labour from employment. We must settle with on the sweater's bounty.

> A good discussion followed Mr. Hamilton's address. He was told by a Socialist present that he (Mr. H.) was an individualist. What that had got to do with the question was not quite clear. The co-operators are not so foolish as to look askance at the individualism in the movement.

> The Single Taxmen of Coatbridge and Airdrie district are holding a series of in-door meetings and preparing for summer out-door work. Ex-Bailie Burt addressed an indoor meeting last month.

An all-round open-air campaign on the Taxation of Land Values is being arranged by the Glasgow Single Taxers for the summer months. We will be glad to have any number Commons, the other night, he had seen men last month. He directed their attention to the toiling in India from morning till night for less than the price of one meal. He had only seen one sort of poverty which compared with the dividends might increase, the value of land was also advancing; and that the outcome of this

OFFICE-56 GEORGE SQUARE, GLASGOW.

DO YOU WANT SPEAKERS?

TO SECRETARIES AND OTHERS INTERESTED.

Arrangements are being made here for an open-air campaign, on the Taxation of Land Values, during the coming summer months. If you desire a meeting held in your town or village write the Secretary, 56 George Square, Glasgow. What is wanted is someone to take the matter in hand and arrange for a meeting. We will send speakers and literature.

The Glasgow Liberal Council, composed of delegates from the seven divisions of the city, at a meeting held on 10th February resolved, to 13 votes, to stand by the Federal Home Rule resolution of the Dundee conference of representatives from the Scottish Liberal Associations.

The Longshoremen's Union, with numerous branches at New York, Brooklyn, Hoboken, Jersey City, Baltimore, Philadelphia, are very active. Edward M'Hugh is president, and Bolton Hall treasurer. The doctrine taught at all the meetings is: Free Land and Free Men—the Single Tax.

Mr. Lewis H. Berens has a very fine article on John Locke, in the $New\ Age$ of February 24th, the first of a series on "Fathers of Modern Democracy." We need hardly advise our readers not to miss these articles. Anything from Mr. Berens' indefatigable pen is well worth reading.

The "Financial Reform Almanack" for 1898 is up to the usual high standard. Statistics and figures, which it is said have a depressing effect on any but specialists, are always fascinating in the "Financial Reform Almanack." But apart from these, there are numerous splendid articles on Free Trade, the Taxation of Land Values, and the Labour Problem. Every active reformer or speaker should posse this vade mean. Price One Shilting.

Mr. George Sutherland (New York) writes-"The shock of Mr. George's death is still a painful matter, but the movement steadily gains strength among the masses of the people, and the trend of public affairs is all in our favour. The reports of work done in Great Britain, published in the Single Tax, are the most encouraging I

The Musselburgh Liberal Association have come to the conclusion that one of the principal causes of suffering and inequality is due to private ownership of land.

G. A. F., in the "Musselburgh Reporter, writes, in reply to a charge of insincerity against the Liberal Party:—"If the Liberal Party refuses to redeem its pledges regarding the Taxation of Land Values, then the longer it remains in its present hopeless condition the better.

G. A. F. need have no fear. The Liberal Party is the party of progress and reform, and in due time it will establish this just principle. There are some Liberals, no doubt, who are against the reform, but they are not of much account. The Liberal Party in its advancement has all along been shedding the members out of touch with the progressive thought of the day, and so it will continue.

That a man is a member of the Liberal Party does not necessarily mean that he is a Liberal. It only means that he is a Liberal up to a certain point. Such men are Liberals limited. Yesterday they left the party because of the franchise; to-day they leave because of Home Rule, or Disestablishment; to-morrow they will go because of the Taxation of Land Values.

Such is life. Progress is remorseless. It is as hard for politicians to stem its tide as it is for them to get ahead of the thought of their But time is on the side of our reform, for it is the truth for which we stand.

The Montrose Single Taxers are actively disseminating literature on the question, and gaining new subscribers to the Single Tax.

A Bradford correspondent writes:—"I am glad we have had the Conference, and that we had so many of your men down. They have made a lasting impression and are highly spoken of. If I were to tell you what is said, I might be considered a flatterer."

Mr. Arthur Roberts, Flintshire, writes:—"I am very well pleased with your magazine, the Single Tax. I intend to take it monthly. I enclose 1s. 6d. for this purpose." This is a fair sample of numerous letters we daily receive. Cet the circulation are and we will fair sample of numerous letters we daily receive. Get the circulation up and we will extend the size of the paper.

Mr. Mervyn James Stewart, New Zealand, has sent us a copy of the Year Book of that colony, with his compliments to the Glasgow Single Taxmen. We appreciate the book, and return our regards to Mr. Stewart and our New Zealand brethren who are fighting for the cause there with signal success.

The Assessment Committee of the Croydon Board of Guardians have adopted a resolution in favour of taxing land value

At the recent School Board Election in Newcastle-on-Tyne the Single Taxmen there issued a circular telling the candidates of the decision of the London School Board to petition Parliament in favour of the Taxation of Land Values as a means of raising the necessary funds for educational purposes; and asking, if elected to the Newcastle School Board, would they be prepared to vote for a similar resolution?

The labourers and capitalists of the world are being forced by necessity to study "perpetual motion." The landowner is of course interested in their study, but meantime he has discovered that "perpetual rest" is obtained by the is obtained by the ownership of the opportunities to work.

"It would seem that the Single Tax movement has alarmed the Independent Labour Party in Bradford. There is to be an organised opposition to deprecate the movement. Independent Labour Party is afraid of any rival reform."—Bradford Daily Telegraph.

The Bradford Conference must have hit the local Socialists hard. But they cannot help opposing the Single Tax, for it is not Socialism; and anything not Socialism is quite sufficient to raise the hair of the Independent Labour Party.

Another Tory Bribe.

The Government have introduced their Irish Local Government Bill. The consent of the Irish landlords has been bought by a bribe of three quarters of a million a year. This will be taken by the Government out of This sum Imperial exchequer; that is to say, out of the pockets of the people of Great Britain. It is another extension of the Tory system of outdoor relief to the aristocracy. It is nothing short of barefaced daylight robbery. landlords have brought ruin and desolation to the Irish people, and now, when it is propose to give them control of their local affairs, the landlords must be paid so much per annum. It is a policy of greed. As Sir Wm. Harcourt said, the Government have taken the revenues from the death duties for the use of their friends, the landlords.

The best way to stopthis plan of spoilation is to press forward the Taxation of Land The Values. The Tory Party will only use public money for their friends so long as it is taken in taxation from the food and industry of the people. Immediately it is taken from land values, there will be no opportunity to rob the poor for the benefit of the privileged classes. Meantime, so long as inis taxed, the aristocracy will fleece it, even for their own private uses.

No Politics at the Town Council.

Councillor Primrose (Glasgow) in an interview with a representative of our contemporary, London, regarding the make up of the Town Council, refers to the faddists who put land values in the forefront of their programme.

He wants no politics in the Council, which means—his own political colour being Conservative—that he wants no Radical politics there to disturb his conscience. If Lord

Salisbury came to contest a Glasgow ward with his Bradford speech, even if he were against land values, Mr. Primrose would probably vote against him as a revolutionary extremist.

It may be as well to remind Mr. Primrose that out of the 75 elected members of Council there are 49, including the Lord Provost, pledged to support the land values "fad." There are a few of these gentlemen who have since, by their votes on the question, recanted. But these are not of much account. They are like Mr. Primrose's political leader, Lord Salisbury—they are prepared, when they deem it necessary, to hold out hopes of bringing a heaven on earth-for the sake of votes.

. A. Birrell, M.P., on Land Values.

Speaking in Lambeth on 18th February, on chalf of Colonel Ford's candidature for the ehalf of Lambeth County Council, Mr. A. Birrell, M.P., said the deepest dyed Tory could not deny that there was but one principle. and that was absolute equality. The taxation of ground rents was as elementary a question as ever entered into the head of man, and the people who were not amazed at their exemption ere doubtless the ground landlords themselves. He believed that when they laid their upon their pillows each night, they must pray the Almighty to withhold from the people of London ordinary common-sense, in order that they might continue to enjoy the exemption.

Resolution on Free Trade

Adopted at a Meeting in King Street, Manchester, December, 1838, of the Anti-Corn Law League.

"Holding one of the principles of eternal justice to be the inalienable right of every man freely to exchange the result of his labour for the productions of other people, and maintaining the practice of protecting one part of the community at the expense of all other classes to be unsound and unjustifiable, your petitioners earnestly implore your honourable house to repeal all laws relating to the importation of foreign corn and other foreign articles of subsistence; and to carry out to the fullest extent, both as affects agriculture and manufactures, the true and peaceful principles of Free Trade by removing all existing obstacles to the unrestricted employment of industry and capital."

Leaving out the words in italics, the resolution is true to-day as it was then, and even more called for by the state of affairs.

Hurry up with your Single Tax.

In 1830 James Annan owned an acre of ground on the outskirts of Leith, valued between £200 and £300. Being otherwise a poor man he entered into partnership with John Leslie as cement manufacturers, under the firm name of Annan & Leslie. Besides his skill, Leslie brought a capital of some £250, which was expended in crecting the necessary sheds and buildings on the acre of ground, but the field remained the property of Annan. The two partners went on sharing profits and extending the business until the death of Mr. Annan, after which Mr. Leslie continued the business, paying half the profits to Mr. Annan's trustees. When Mr. Leslie died, the business was continued by his sons; but Mr. Annan's trustees now asked to be paid out. The value of the acre of ground was now over £3,000, while the buildings in which had been sunk Mr. Leslie's £250, and constant small sums from the joint profits, will not fetch £100 in the open market. Mr. Leslie's son thinks we should hurry up with our Taxation of Land Values!

Will Mr. Leslie's son give us a hand in the "hurry up" business by kindly sending on his subscription to the Single Tax.

The most Popular Profession.

The most Popular Profession.

Hilda wishes to know which is the most popular profession in England?

I don't know what the general public thinks of it, but for my own part I should prefer that of ground-landlord, say in the City of London, with a few outlying properties embracing such localities as Regent Street, Bond Street, Piccadilly, or Covent Gardens. There must be a serenity about a business like this strongly conducive both to peace of mind and length of days. Fancy walking down Regent Street and looking about you with the solid assurance that, if you only lived long enough, all that you could see in the way of bricks and mortar would be yours, together with the rents thereof, just because you or your father happened to own the earth that was dug out to make the cellars.—Pearson's Weekly.

The answer hits the bull's eye. Hilda must feel satisfied that were she a ground landlord, or rather a ground-landlady, of a locality such Covent Gardens, she could retire, like Murphy," for a number of years and return richer; for the value or rent of the land which forms such a favoured ones income increase forms such a favoured ones meanity, and with the advancement of the community, and not by any exertion on the owners part. What other profession is there with such a "solid other profession is there with such a "soind assurance?"—till the "New Tax" comes into operation. Then, Hilda, look out for another "assurance;" for in these days it will be more profitable to gather wild berries than to own the land upon which they grow.

Peer, Radical, and Poet.

A well-attended progressive gathering took place at the Crown Baths, Kennington Oval, London, in support of the County Council candidatures of Mr. J. W. Benn and Mr. T. Organ. Lord Carrington, in the course of a speech, which was heartily cheered, said he could not but feel a friendly regard for the proposals to tax ground landlords. He had had one experience of an eviction. His grandfather built a house in London nearly a century ago, and the family had until recently resided there. But they were at last turned out, as the land was required for other purposes. Not only then did the landlord get back his own, but what had also been the tenant's. own, but what had also been the tenant's. Subsequently the property was sold, and the only family relic which he (Lord Carrington) secured was the door knocker. (Laughter and cheers) Amid cheers, Lord Carrington said that with regard to this subject he had ventured to write a parody on some well-known lines, which, with the permission of the lines, which, with the permission of the audience, he would repeat—
There are ladies, great men's daughters, who are gentle, pure, and noble,
And they tread the crimson carpets, and they breathe the perfumed air;
They are coming right amongst us, they will see their sister's trouble.
They will see the sort of lives they live and the ills they have to bear.
Their women's hearts will wish God-speed to us who do not shrink,
To fight the great monopolists of Water, Land, and Drink.
Will they support the sweater, and the jerry-builder's

Will they support the sweater, and the jerry-builder's

No! They'll help us in our efforts to pass human Christian Laws.

The Common Good.

In his very excellent speech, at the opening the Glasgow People's Palace last month,

of the Glasgow People's Palace last month, Lord Rosebery said:—

I suppose there is no harm now—one can tread on nobody's corns—if one looks for a moment at what the Scotch Corporations were at the beginning of the century. They were unreformed; they were close; they were, many of them, perhaps most of them, perhaps all of them, corrupt. There was a very strong suspicion, which, I fear, was not altogether without foundation, that the members were inclined to treat the common good for their individual good, and to feel that charity begins at home, and so to alienate the property of the people to their own private uses. All that is prehistoric.

Yes; they were corrupt, and, on the principle

Yes; they were corrupt, and, on the principle that charity begins at home, if you like, they turned the common good to their individual advantage, and alienated the property of the neonle to their own private uses. But how does ople to their own private uses. it become us to pass this by with the statement that this is all "prehistoric." True, there is no more land to appropriate hereabouts, but those who hold the land appropriated, confiscate the values of land now which ought to be applied to the common good. The people in prehistoric times never bartered away our right to take what we to day produce for our public uses as a community. The people of these prehistoric times were, after all, unenfranchised, helpless, and poor. They were taught to believe, and coerced when necessary into the belief, that they had no say in the disposal of their share of anything that belonged to themselves. Now it is different. The people of the present time have rights which they are beginning to appreciate. Not mere political rights, but natural rights to the use of the land, and, when they will, to take their due share of the common good, which is reflected in the values of the land, the inalienable property of all.

That is what the Taxation of Land

Values would accomplish. It would take the rent of land to-day for the use of the people who create it.

Kilmarnock Town Council Unanimous.

COUNCILLOR GEMMILL STATES THE CASE PLAINLY.

Speaking to the motion for powers to tax land values for local purposes, at the Kilmarnock Town Council, on the 18th January, Councillor

Town Council, on the 18th January, Councillor Gemmill said:—

"In bringing this subject before the Council I need make no apology. The question is so important, touching as it does the existence and prosperity of the community so closely, that the surprise to me is why this progressive Council have not at an earlier date done something to assist in getting powers for extending local taxation. Some of you may be of the opinion that a subject such as this does not come within our sphere of labour; that our work is purely administrative, and not of a legislative character. Properly speaking that is so; still I think it only prudent that local bodies should look ahead, and see that they get the power and the means to carry on the important work which they are intrusted with. Those Powers will, only be letting our wants be known through our accredited representative at headquarters. In this age of progress better house accommodation is wanted, and well that it is so; but apart from the cost of the house, it means more taxation to the individual building the house. He alone does not benefit. The owner of the soil does, more than he, yet the owner pays nothing. He toils not, neither does he spin (hear, hear). It is well known to you that land a short distance outside a town is of small value compared with land within or near to a town. The enhanced value is entirely owing to the presence of the community, and to the growth and industry of the population; as the town increases and developes the land becomes more and more valuable. The more money a local authority expends to make a town attractive and healthy to live in, the more it prospers commercially, the land surrounding becomes more valuable."

A LOCAL EXAMPLE.

"Let me give a local instance—the Glebe lands and Rellevte to the continuation of the c

commercially, the land surrounding becomes more valuable."

A LOCAL EXAMPLE.

"Let me give a local instance—the Glebe lands and Fullarton Street and district. Not so long ago both places were let as grazing land at 40s. to 50s. per acre, and as such paid local taxes. They are now feued at £28 per acre, and free from local taxes. Each owner received lately £30 to £40 annually—now he gets near to £400. No one in his senses can say it is unfair or unreasonable to ask those fortunate individuals to share in the taxation of the town. It is simple justice that those who reap from the presence of the town should share in the necessary expenditure of the town should share in the necessary expenditure of the town. It is couputed that £10,000 annually is drawn from the town in the shape of feu duties. In early times the land bore all the burden of local and national taxation, but in the seventeenth century a landlord Parliament legislated and relieved themselves. The time has arrived when this injustice should be ended. In common fairness the land should share in local taxation, so let us have power to tax land values. Apart from improvements, it is gentle and easily applied. Already 204 local assessing bodies have petitioned in favour of the principle. In this important reform let Kilmarnock be to the fore.

Bailie Thomson seconded.

A lengthy discussion followed, at the close of

A lengthy discussion followed, at the close of which the motion to petition the Government, the leaders of the Opposition, and the Burgh member, in favour of taxing land values, was

Sir William Dunn, Bart., M.I the Unearned Increment M.P., on

Speaking to his constituents at Paisley, on Tuesday, 11th January, Sir W. Dunn M.P., referring to the Taxation of Land Values,

eferring to add;—

I think that Liberals would do well to concentrate

I think that Liberals would do well to concentrate

who have benefitted I think that Liberals would do well to concentrate more attention on taxation anomalies. Why should wealthy landed proprietors, who have benefitted enormously by improvements made and paid for by the nation, not contribute their proper share of taxation? The revenue from this source would largely reduce the taxes in populous towns like London, Glasgow, and Paisley, where the burden is borne in great measure by the working classes and men of limited means. Surely mining royalties should be taxed too. I have before said that I regard it as a great misfortune that the mother country was not so wise as her colonial children in this respect.

Halifax Town Council.

TAXATION OF LAND VALUES CARRIED.

At a meeting of the Halifax Town Council, held on Wednesday, 2nd February, the following resolution, moved by Councillor J. H. Whitley, and seconded by Councillor Hey, was adopted

and seconded by Councillor Hey, was adopted by 28 to 6 votes:—
That this Council do petition Parliament to enable municipalities to lay rates on the full saleable value of all lands, whether occupied or vacant, and that the Council do request the Parliamentary representatives of the borough to urge this matter on the attention of the House of Commons.

Commenting on this, Mr. C. H. Smithson, of Halifax, writes:-

Hahifax, writes:—
I am sure you will be glad to hear of the signal success attending Mr. Harry Whitley's resolution in the Council last Wednesday.
You will see by the local paper I send you that the resolution was a clear and definite proposal which could not be misunderstood, and therefore all having

the cause of true land reform at heart were more than pleased when the resolution was carried by the decisive

pleased when the resolution was carried by the decisive majority of 28 to 6!!!

I think this very satisfactory state of things must be mainly attributed to the persistent manner in which Mr. Whitley has repeatedly in the past few years drawn the Council's attention, as examples have arisen, to anomalies in our present system of rating.

Mr. Billson, M.P. for Halifax, has also rendered the cause good service by giving Land Value Taxation such a prominent place in his election campaign, and by consistently advocating this reform whenever he has since met his constituents.

The Halifax public are further largely indebted to

such a prominent place in his election campaign, and by consistently advocating this reform whenever he has since met his constituents.

The Halifax public are further largely indebted to other enthusiastic advocates of Land Value Taxation, including yourself; Ex-Bailie Burt; Mr. Callie, Liverpool; Mr. Verinder, London; Mr. Berens, Ilkley; who have very kindly given your services, through the local branch of the Financial Reform Association, to help forward the movement in Halifax.

The I.L.P. have also made the Taxation of Land Values a leading plank of municipal reform.

These and other causes have contributed to the practical unanimity of opinion which was expressed when the motion was brought forward last Wednesday.

I ought to say that party polities did not enter into the discussion. Conservatives, Unionists, I.L.P., and Liberals all giving the resolution their warm support. It would be hardly accurate to look upon this result as the second fruits of the Bradford Conference. Although, no doubt the favourable notice which the conference received in the columns of the Halifax Convier has not been without its effect. We can, however, regard it as a "sign of the times," and trust that other towns will follow the admirable lead given by Glasgow, and will, in the near future, join the ever increasing list of local authorities petitioning Parliament for powers to rate Land Values.

Sir William Harcourt on Ground Values.

In his great speech at Liberal demonstration at Bury on 23rd of last month, Sir William Harcourt, referring to a speech of the Duke of Devonshire on the agitation in London in

of Devonshire on the agitation in London in favour of taxing ground values, said:—

One of the great offences which he (the Duke of Devonshire) charged against those virtuous, well-meaning, silly people was that they had ventured to take up the consideration of the taxation of ground rents. But why should not the County Council of London consider the question of the taxation of ground rents? Is it surprising that those excellent, virtuous, well-meaning, sensitive people, who are impressed by the misery which surrounds them, should seek for some legitimate means of alleviating the misery of the poverty of those people, and of throwing the burden upon the shoulders of those who are better able to bear it? That does not apply to London alone; it applies to Lancashire. It applies not only to local taxation, it applies to Imperial taxation also. It is not true that the Liberals ignore the prosperity of their wealthy friends; on the contrary, they recognise it fully, and, above all, they recognise its duty to contribute according to its ability to relieve those who, by their industry and their labour, have given an enormous value to those ground rents which ought to be considered in any plan, in my opinion, of local taxation.

These remarks were loudly cheered by the

These remarks were loudly cheered by the audience; and they justify our remarks in another column that the question is now up for full discussion and consideration by the Liberal party. When Sir William Harcourt and John party. When Sir William Harvoor.

Morley speak out as they have we may be sure

Henry George, Jr., Married.

After a postponement of one week, occasioned by the bereavement in the family of the groomelect, Miss Marie Hitch, of this city, and Henry George, of New York, became man and wife, 2nd December. The bride is the daughter of Captain E. V. Hitch, a former resident of New Orleans, where she was born, and has resided with her father in a magnificient mansion on the North Side, while the groom is the son of the late Henry George. The marriage was solemnised at 1 o'clock at the residence of the bride's parents, Rev. John Rusk officiating. Owing to the circumstances, the wedding was private and simple, those present including only the nearest friends and relatives of the two families. Mrs. George and her daughter stood beside the groom. the wedding breakfast the young couple left for Washington. The bride, who is said to be a typical Southern girl, is very accomplished, has received a fine musical education, and is a graduate of the Chicago Musical College, is not yet nineteen.— N. S. T.

No strong-armed few shall arrogate the soil-No strong armed lew shall arrogate the soll— God gave to man his title in his toil; No vile distinction mar his great design, And designate a theft as "mine and thine." No perjured code shall make His bounty vain, No perjured code shall make His booms,

And say, "For thee the stubble—me the grain."

—Ernest Jones.

The Single Tax.

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payable in advance.

All Communications to be addressed to the Editor,
Single Tax, 56 George Square, Glasgow.

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

Lord Salisbury as Agitator.

In another column we quote at considerable length from Lord Salisbury's speech at Bradford, 22nd May, 1895. There is no definite promise in the remarks as to what a Tory Government would do were they returned to power. But the inference that they would do something in the cause of reform was undoubtedly drawn by many who supported the Tory candidates at the general election in the following month of July. The Tory candidates themselves drew such an inference, hence their promises about industrial peace, workingmen's dwellings, and old age pensions.

"The labourers," Lord Salisbury said, "were cursing a civilisation they did not understand. Between them and happiness there was a black impassable stream of distrust;" and further that "that should impress our statesmen with the feeling that the first thing to be done is to restore confidence between class and class, and man and man."

In the light of the class legislation of the past two years, what a hypocritical statement is the above. In the first session of the present Parliament, the Government voted away £10,000,000 to the landlord class of Great Britain. Last session they gave another slump of public money to their friends in the English Church, under the guise of educational assistance. And this year they are giving the Irish landlords their share of the "swag" for permission to inaugurate a system of local government in Ireland.

Such is the history of this party led by Lord Salisbury, who declaimed against the Liberals as setting class against class. There is no word of old age pensions; no word of industrial peace. Nothing for the toilers but an arrangement to compensate some workmen should they be injured at their work, less than thirty feet from the ground.

This Bill excludes the agricultural labourer and seamen. The landlord party were too strong for the Government, and so "Hodge" and "Jack" were sacrificed. This may have been expedient, but it is class legislation all the same. "I feel," said Lord Salisbury, amid the cheers of his audience, "that as long as the problem of the unemployed presents to us the features it has shown during the last winter, we cannot say that our conscience, as statesmen and politicians, is discharged, if we do not vote for an attempt at all events to solve it with the utmost time and the utmost energy in our power."

What has his lordship done since, or what does he intend doing, to relieve his "conscience as a statesman," to solve this unemployed problem? To day, as three years ago, the unemployed labourer is "bitterly cursing a civilisation which he does not understand."

"We pass these things over," Lord Salisbury then said. How long is he and his Government going to pass them over? It is a mean policy, for the sake of votes, to excite expectations of relief on the part of those so hard pressed, that the next step downwards is into the hopeless abyss of the submerged tenth,

NEW PAMPHLET.

LAND QUESTION THE LIBERAL PARTY By H. S. MURRAY.

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on the poor man, and takes in taxation from the very food of the poor man, money to give their masters. Some of the bold outlaws of the past, we are told, took from the rich and gave to the poor. The Tory Government have reversed this--they take money from the poor and give it to the rich, and they do it low down. They take it even from the tea of the poor seamstress, and in a way that is not seen.

The surplus provided by Sir William HARCOURT'S Death Duties Bill ought to have gone in the first instance to abolish the Breakfast Table Duties. This is what we would have expected after these public professions of Lord Salisbury for the poor. In the face of his class legislation and utter neglect of his opportunity to do something to relieve the hardship of the labouring classes, the whole speech is a hollow mockery.

What would the Press of the country not have said if Sir William Harcourt or Lord Rosebery had made such lamentations on the condition of the people as a means to political power? Shameful would have been the mildest term used. But the signs are not wanting that the Tories are being found out. Men are beginning to see the loom of land and to understand that monopoly and class privilege is at the bottomof social evils.

So long as land monopoly exists, so long as the land gamblers are at work, there is no possibility of better house accommodation for the poor, nor hope of industrial freedom; and so long as land values, created by the people, are confiscated by the owners of land, just so long will the people be in need of Old Age Pensions, and be at the mercy of every truckling politician touting for

Slavery in the Coal Mines of Scotland.

Not a hundred years ago, a system of servitude still existed in Scotland, sanctioned by the practice of two centuries, by virtue of which colliers and their families were fixed to the soil. He found on investigation that this was not a relic of the social system of the Middle Ages, but was the result of express enactment by the Scottish Parliament. He referred to the Act passed in 1606 to protect the established coalowners against the owners of new coal works, who sought by gifts and promises of higher wages to induce the servants of the former to leave their employment. The Act should fee, hire, or ordained that no person should fee, hire, or conduce any salters, colliers, or coal-bearers without a sufficient testimonial from the master whom they last served, and that anyone hiring them without such testimonial was bound upon challenge within a year and a day by their late master to deliver them up to him, under a penalty of £100 for each person, and each act of contravention; the colliers, bearers, and salters so transgressing and receiving wages to be held as thieves, and punished accordingly. Primarily designed to prevent desertions, the act was ere long found to have a further reach than its framers probably dreamt of. attached to works of a permanent character were bound for life, and from generation to generation. Even in the case of collieries where the work was not continuous, the worker abyss of the submerged tenth,

What kind of morality is it that inspires sympathetic reflections on the sufferings inflicted was liable to be recalled as soon as work was

resumed. It appeared to have been the rule for the masters to withhold a testimonial in order that they might the more freely reclaim when need arose. In 1661 the Act was made to embrace other colliery workers-named watermen, windsmen, and gatesmen. tion Act was passed in 1774, which imposed so many conditions to be observed by those to be freed, that little advantage was taken of it. But the system was hastening to its overthrow, and an Act was passed in 1799 sweeping it away.—From a paper by Mr. Francis Barrowman, Hamilton

THE DIFFERENCE NOW.

The scene has changed somewhat. mineowners now realise that they do not require to attach the colliers to the ground by law. The ground has been taken from the people, and the colliers cling to their miserable underpaid occupation like grim death. The next step downwards for them in the social scale is seep downwards for them in the social scale is no opportunity to work, and absolute starvation. What irony it is to say that under the old slavery system "the colliers and their families were fixed to the soil," when to day they are even more firmly enslaved. In the old days, if a collier deserted, his master could evidently bring him back under a penalty of £100. This was the then legal way of providing colliers for mineowners. To-day there are more men for the pits than are wanted—so many that their competition with each other for a place hands them over at so much as will keep body and soul together. This is the direct result of enclosing the land, and making a monopoly of it to a few who give the others all the work, and take all the profits which that work produces, giving to labour only a bare subsistence. There are still chains round the feet of the colliers. They are still slaves, because they are defrauded of their right to the use of land, and the only freedom they possess is the freedom to accept the terms offered, or move on to the mercy or caprice of some other owner of their natural inheritance-the land.

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SERVE THE CAUSE BY HANDING THE PAPER TO A FRIEND.

The Speech that instigated the Tory Promises at the General Election, 1895.

LORD SALISBURY, AT BRADFORD, 22nd May, 1895.

[From Times' Report.]

. Parliament exists to pass measures for the social amelioration of the people, and the time of your Parliament, which ought to do this, is being scandalously wasted. . . . If you perpetually deal in large organic questions which cannot be settled, if you perpetually raise controversies by which class is set against class, and creed against creed, all the minor, most important, but less dramatic, circumstances this, is being scandalously wasted. of a policy—those things on which the daily life, the welfare and happiness of a people depend—must be neglected and fall into the background; and are there no things which in these days we wish Parliament to consider ? seems to me that we have come upon a time when there are more difficult problems facing those who have to guide the councils of the people than have happened for many a generation. As you know—I am happy to hear that for the present year your own condition in this town is prosperous—but you know how serious a depth of depression during the last four or five years you have passed through."

THE UNEMPLOYED, AND HOW THEY ARE TREATED.

"You know how the difficulty of the un-employed is rising. In the South there are vast masses of men who have no evil will, against whom no harm can be stated, who have only this one wish, this one demand—that the labour which they are prepared to give should be accepted, and bare sustenance given them in place of it; and to whom it has been necessary, from sheer want of employment to give them, to return a disappointing answer. We pass those things over; we express them in brief language; we do not take note as the informa-tion flies rapidly under our eyes—we do not tion flies rapidly under our eyes—we do not take note of what misery, what despair to men, what utter despair to women and children, what physical suffering is involved in these frightful facts. I feel that, as long as the problem of the unemployed presents to us the features it has shewn during the last winter, we cannot say that our conscience, as statesmen and politicians is discharged if we do not yote and politicians, is discharged, if we do not vote for an attempt, at all events, to solve it with the utmost time and the utmost energy in our power.'

CLASS AGAINST CLASS.

Then look at the state of agriculture. Everywhere, especially in the East of England, you hear of farms being abandoned, lands uncultivated, labourers unemployed, poverty and misery increasing. Is that no subject for the consideration of Parliament? Is it not more investment than these organic questions on the consideration of Parliament? Is it not more important than these organic questions on which we have spent so much time? Is it not more important that we should save men, well-to-do men, from ruin, and working men from starvation, instead of bringing forward measures whose only effect can be to hound class against class and creed against creed in our country.

HARDSHIP DRIVES MEN WILD.

"Do not let me be told that these are socialistic sentiments. I am probably-more opposed to socialistic sentiments than—or as much opposed socialistic sentiments than—or as much opposed as—any man in this room; but I cannot see what are to me insane and pernicious doctrines started by a vast number of men abroad, and by a large number of my own countrymen, without confessing that there must be some sore or hardship in the working of the machine of our State which drives men so wild as that. Nothing would induce me to adopt the socialistic remedies, but the socialistic cries convince me that there is an evil, and that Parliament is deeply responsible for not giving its whole attention to it. its whole attention to it.

I may be told that committees have sat on

I may be told that committees have sat on this subject; but that is not the main object of Parliament. Parliament means—therein, no doubt in one sense it fulfils its meaning—a place where people talk. But Parliament is meant for the discussion of difficult questions in the sight of and hearing of the people. What you want to do is to bring public opinion to support them. Until public opinion supports them they are of no value. But the discussion can not be had because meaning the supports that the discussion can not be had because meaning the supports the suppo

are disintegrating empires, disestablis churches, "and filling up the cup legislative assemblies. disestablishing the cup" of churches,

CONFIDENCE DESTROYED.

All these things create distrust and destroy confidence. They are a warning to every man not to risk his own money and his own well-being in any matter which is possibly affected by those measures. They generally create a policy of keeping your money in an old stocking—"Whatever you do, do not invest it; the state may get hold of it and then you will never see it again." I have known several landlords who, since the present system of land legislation with respect to Ireland, have abstained from investing money upon their property because they never knew from one day to another what Mr. Gladstone might think, and that if he thought in an unfortunate direction all the money would disappear. All these things create distrust and destroy think, and that if he thought in an unfortunate direction all the money would disappear. Confidence is everything. All the measures which the Socialists preach, even if they could, which they cannot, be carried into effect, would not confer one half the benefits which would be conferred if capital, under the influence of unbroken confidence, could flow easily from employer to employed. That is the vital thing. That is the life blood of the body politic and the body commercial. Where confidence is there is prosperity and civilisation. pointic and the body commercial. Where confidence is there is prosperity and civilisation. Where confidence is not you are on the rapid road to anarchy and ruin. Does confidence exist in our community! ("No," and "yes.")

THE LABOURERS ARE CURSING CIVILISATION.

Just look at the state of things that is exhibited in the London money market at this moment. Money is so plentiful that you can hardly get money for it. It is overflowing in the coffers of all the capitalists and all the banks. On the other side there are the sullen ranks of the half-starved labourers who, if that money canled be employed, could be invested. money could be employed, could be invested, would be enjoying an unrestricted industry and a happy home. But between the overflowing coffers and the half starved, suffering labourer there flows a black, impassable stream of distrust. The capitalist dare not invest his money, because he does not know when the Government, Parliament, or any other influence may commence to do something to deprive him of the fruits which he expected from his investment, and therefore the unhappy labourer, with such resources as he may get from his parish, or with no resources at all, pines away, bitterly cursing a civilisation which he does not understand. Surely that should impress our statesmen with the feeling that the first

thing to be done is to restore confidence between class and class, and man and man

Do not misunderstand me to say that the vant of confidence to which I refer is entirely due to the action of statesmen in this country.

. . . It is a complicated matter, but, at all events, a very large share of any want of confidence which may exist, and which is the death of industry and the most terrible curse that can be inflicted on the poor man, the largest share of the want of confidence belongs to those who have brought forward, and still more to those who have threatened, measures which would make all capital unsafe, and therefore make confidence impossible.

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READ THE APPEAL TO LAND REFORMERS.

The Creed of the Levellers: or, Land Question Seventeenth Century.

BY L. H. B.

We have quoted at such length from "the Epistle Dedicatory" because it contains the gist of the whole pamphlet, of which we shall now be able to dispose somewhat briefly. From his letter "To the friendly and unbiassed reader," appealing for a hearing, which follows his letter to Cromwell, we need only extract the following, from which can be gleaned Winstanley's beauti ful and broad conception of equality and freedom :-

ful and broad conception of equality and freedom:—

The government of kings is the government of the Scribes and Pharisees, who count it no freedom unless they be lords of the earth and of their brethren. But Commonwealth's government is the government of righteousness and peace, who is no respecter of persons. Therefore, reader, here is a trial for thy sincerity: thou shalt have no want of food, raiment, or freedom among brethren in this way propounded: see now if thou caust be content, as the Scriptures say, having food and raiment, therewith be content, and grudge not to let thy brother have the same with thee. Dost thou pray and fast for freedom, and give God thanks again for it? Why know that God is not partial; for if thou pray, it must be because freedom covers all people, for this will prove a lasting peace. Everyone is ready to say: They fight for their country, and what they do, they do for the good of their country. Well, let it appear now that thou hast fought and acted for thy country's freedom. But if, when thou hast power to settle freedom in thy country, thou takest the possession of the earth into thy own particular hands, and makest thy brother work for theyself, not for thy country; and here thy inside hypocrisy is discovered. But here take notice that common freedom, which is the rule I would have practised and not talked on, was thy pretence; but particular freedom to thyself was thy intent. Amend or else thou wilt be shamed, when knowledge is spread to cover the earth, even as the waters cover the seas. In the first chapter, entitled—

"That True Commonwealth's Freedom Lies

In the first chapter, entitled—
"THAT TRUE COMMONWEALTH'S FREEDOM LIES IN THE FREE ENJOYMENT OF THE EARTH. he sets out to prove this axiom. Amongst other arguments, he says:—

other arguments, he says:—
Surely, then, oppressing lords of manors, exacting landlords and tithe-takers, may as well say their brethren shall not breathe the air, nor enjoy warmth in their bodies, nor have the moist waters to fall upon them in showers, unless they will pay them rent for it as to say their brethren shall not work upon earth, nor eat the fruits thereof, unless they will hire that liberty off them: for he that takes upon him to restrain his brother from the liberty of the one, may upon the same ground restrain him from the liberty of all four, viz., Fire, Water, Earth and Air.

He then refers to the general practice of

He then refers to the general practice of kings and conquerors, and concludes with the

For you must either establish Commonwealth's freedom in power, making provision for everyone's peace, which is righteousness; or else you must set up monarchy again.

Monarchy is twofold; either for one king to rule, or

Monarchy is twofold; either for one king to rule, or for many to rule by kingly principles; for the king's power lies in his laws, not in the name: and if either one king rule, or many rule by king's principles, much murmuring, grudges, troubles and quarrels may and will arise among the oppressed people on every gained congratuativ. opportunity.

In the second chapter,

"On Government in General,"

he first defines Government as "a wise and free ordering of the earth, and the manners of mankind by the observation of particular laws or rules;" and contends that "when the right ordered laws do rule, the government is healthful; but where the wills of officers rule above law, that government is diseased with a mortal disease." He then compares the two mortal disease." He then compares the two forms of government, Kingly Government and Commonwealth's Government. The foundation of the one lies in the will of kings, alias conquerors; that of the other within the laws of common freedom. Kingly government "may well be called the government of highwaymen, who have stolen the earth from the younger brethren by force, and hold it from them by force." "Commonwealth government may well be called the 'ancient of days;' for it was be called the 'ancient of days; for it was before any other oppressing government crept in." Kingly government is possible only by "drawing the people out of common freedom into a way of common bondage: for so long as the earth is a common treasury to all kingly covetousness can never reign as king." (The italics are ours.) Commonwealth government is possible only by securing to all the free enjoyment of the earth, and "whatsoever law or custom doth deprive brethren of their freedom in the earth, is to be cast out as unsavoury salt."

If once Commonwealth government be set upon the throne (he continues), then no tyranny or oppression can look him in the face and live. For where oppression lies upon brethern by brethern, that is no Commonwealth's government, but the kingly government still; and the mystery of iniquity hath taken that peacemaker's name to be a cloak to hide his subtle covetousness, pride and oppression under.

And then follows this cloquent and heart-timing appetrache to his country.

And then follows this eloquent and heart-stirring apostrophe to his country:—
O England, England, wouldst thou have thy government sound and healthful? then cast about, and see, and search diligently to find out all those burthens that came in by kings, and remove them; and then will thy Commonwealth's government arise from under the clods, under which as yet it is buried and covered with deformity.

In the next chapter on

"THE ORIGIN OF LAWS,"

he argues that all laws have their root either in self-preservation or in common preservation. The one is "the root of the tree tyranny, and the law of unrighteousness, and all particular kingly laws found out by covetous policy to enslave one brother to another." The other "is the root of the tree magistracy, and the law of righteousness and peace; and all particular laws found out by experience, necessary to be practised for common preservation, are the boughs and branches of that tree." Hence, "the work of all true magistrates is to maintain the common law, which is the root of right government, and preservation and peace everyone; and to cast out that selfprinciples and interests, which is tyranny and oppression, and which breaks common peace.

All magistrates and other officials in a free commonwealth should, he contends, not only be chosen by the people themselves, but new ones For, amongst other chosen every year.

reasons,

It is good to remove officers every year, that whereas many have their portions to obey, so many may have their turn to rule; and this will encourage all men to advance righteousness and good manners in hopes of honour; but when money and riches bear all the sway in the rulers' hearts, there is nothing but tyranny in such ways.

the sway in the riters hearts, there is nothing but tyranny in such ways.

Moreover, "the commonwealth hereby will be furnished with able and experienced men fit to govern, which will mightily advance the honour and peace of our land, occasion the more watchful care in the education of children, and in time will make our commonwealth of England the lily among the nations of the earth of the earth.

Worthy aspirations of a great and good man and true patriot!

In the three concluding chapters, he details length a simple and feasible plan whereby the joint use of the earth, and the collective or co-operative working of all the trade and co-operative working of all the trade and industry of the nation, might be secured: each making according to his ability, each taking according to his needs. Into this portion of the work, for our purpose, it is needless to enter; but the following few excerpts on special points, well sufficiently indicate his general points will sufficiently indicate his general Speaking of position.

THE WORK OF A PARLIAMENT

he says :-

Now it is the work of a Parliament to break the tyrant's bands, to abolish all their oppressing laws, and to give orders, encouragements, and directions unto the poor oppressed people of the land, that they forthwith plant and manure this their own land, for the free and comfortable livelihood of themselves and posterities.

posterities.

And to declare to them it is their own creation rights, faithfully and courageously recovered by their diffeence, purses, and blood, from under the kingly tyrants' and oppressors' power.

And to abolish all old laws and customs which have

been the strength of the oppressor, and to prepare, and then to enact, new laws for the ease and freedom of the people, but yet not without the people's knowledge.

So then, a Parliament is the head of power in a Commonwealth, and it is their work to manage public affairs in times of war and in times of peace; not to promote the interests of particular men, but for the peace and freedom of the whole body of the land, viz., of every particular man, that none be deprived of his creation rights unless he hath lost his freedom by transgression, as by the laws is expressed.

C. Ampenting on

Commenting on

"THE WORK OF A COMMONWEALTH'S MINISTRY, AND WHY ONE DAY IN SEVEN MAY BE A DAY OF REST FROM LABOUR,'

he says:—
It is very rational and good that one day in seven be still set apart for three reasons:
First, that the people in such a parish may generally meet together to see one anothers' faces, and beget or preserve fellowship in friendly love.
Secondly, to be a day of rest or cessation from labour; so that they may have some bodily rest for themselves and cattle.

Thirdly, that he who is chosen minister (for that that parish may read to the pe

First, the affairs of the whole land.

Secondly, to read the law of the commonwealth, not only to strengthen the memory of the ancients, but that the young people also, who are not grown up to ripeness of experience, may be instructed to know when they do well, and when they do ill; for the laws of a land hath the power of freedom and bondage, life and death, in its hand, therefore the necessary knowledge to be known, and he is the best prophet that acquaints men therewith.

Thirdly, there may be speeches made of a threefold character . . . to declare the acts and passages of former ages and governments (history.) of all arts and sciences . . and of the nature of mankind.

And then follows this most luminous and suggestive passage

suggestive passage
. . . I, but saith the zealous but ignorant professor, this is a low and carnal ministry indeed, this bade men know nothing but the knowledge of the earth, and the secrets of nature, but we are to look after spiritual and heavenly things. I answer: To know the secrets of nations is to know the works of God; and to know the works of God within the creation, is to know God himself, for God dwells in every visible work or body. And, indeed, if you would know spiritual things, it is to know how the spirit or power of wisdom and life, causing motion or growth, dwells within and governs both the several bodies of the stars and planets in the heavens above, and the several bodies of the earth below, as grace, plants, fishes, beasts, birds, and mankind: . . and if a man should go to imagine what God is beyond the creation, . . he doth as the the proverb saith, build castles in the air, or tell us of a world beyond the moon, and beyond the sun, merely to blind the reason of man.

Here, however, we must for the present bid

Here, however, we must for the present bid farewell to our good brother Winstanley. Though long dead, his work still speaks to us, inspiring us to fresh efforts, by bringing us touch with our brother reformers seventeenth century. It was for doctrines such as these that Trooper Arnold bravely met his death by the hands of his fellow-countrymen at Ware, on Monday, the 15th of November, 1647. It was on behalf of these same teachings that Trooper Lockyer* was shot in St. Paul's Churchyard on Friday, the 27th of April, 1649. And that but a few days later many other of his brother Levellers fearlessly met their death at Burford. They died for the freedom of England; and though in the majority of cases their very names are forgotten, the spirit of righteousness, freedom and justice that animated them still lives, and will keep their memories green in the hearts of a free people, when all remembrance of their judges and executioners shall have passed away.
With our brothers in the seventeenth century, we appeal from human laws, from the ephemeral enactments of our fellow-men, to the eternal principles of freedom and justice, and exclaim with them -

Hear, O thou righteous Spirit of the whole creation and judge who is the thief? He who takes away the freedom of the common earth from me, which is my creation rights: or I who take the common earth to plant upon for my free livelihood, endeavouring to live as a free commoner, in a free Commonwealth, in righteousness and peace. righteousness and peace.

* Speaking of Lockyer's funeral, Carlyle quotes Whitlock (p. 385) as follows:—"About one hundred went before the corpse, five or six in a file; the corpse was then brought, with six trumpets sounding a soldier's knell; then the trooper's horse came, clothed all over in mourning, and led by a footman. The corpse was adorned with bundles of rosemary, one half stained in blood; and the sword of the deceased along with them. Some thousands followed in rank and file; all had sea-green and black ribbon tied on their hats and to their breasts; and the women brought up the rear. At the new churchyard in Westminster, some thousands more of the better sort met them, who thought not fit to march through the city. Many looked upon this funeral as an affront to city. Many looked upon this funeral as an affront to the Parliament and Army; others called these people 'Levellers;' but they took no notice of anyone's sayings." Wise men truly!

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 twevvemonth. 5s. secures membership, the "Single Tax" for twelve months, and an assortment of Single Tax Pamphlets and Leaflets, including those published during

The Partick Commissioners on the Question.

SOME INTERESTING FIGURES.

At the meeting of the Commissioners held on Monday, 14th February, County-Councillor Green moved— George

That it is advisable to alter the incidence of taxation so as to include the Taxation of Land Values.

He said that his reason for bringing the matter forward now was that they had a Royal Commission inquiring into the matter of taxation, and public bodies were invited to express opinions on the subject and give oinions on the subject and give All over the country public bodies evidence. had responded to the invitation and were giving their opinions from various points of view. He thought this was a fitting time to review a matter of great importance to the ratepayers of Partick. He would not go outside the burgh of Partick, but he thought it very easy to make out a very good case in Partick alone. the correct figures for a year or so back. the time the return was made there were 1,006 acres of land in the burgh, and practically half, or 506 acres, were built upon, and 500 acres were not. The gross revenue for assessments was £16,475, and of this amount the owners of shipyards, engineering works, and the tenants of houses and shops on those 506 acres paid $\pounds 16,454$, and the tenants of the 500 unbuilt on acres, £20 11s. 8d. The owners alone of the unoccupied ground paid £3,965, and the owners of the unbuilt on ground, £4 12s. 6d. This practically meant that these 500 acres of valuable land bore scarcely any share of the taxation. Sir William Hozier held

FOUR PLOTS OF GROUND IN PARTICK for which he cleared in hard cash between £90,000 and £100,000. The Downhill Estate Company, Sir William Hozier, Mr. Parker Smith, and others, had drawn enormous sums from land, and out of these they did not pay in taxation a five pound note. That the land was was no reason why it should not occupied escape taxation. The increasing value of the land was due to the industry of the people of Partick. The Taxation of Land Values was an equitable proposal in itself and was a particularly equitable proposal as applied to a burgh like Partick. Mr. Green read an extract from the report of the Commission on the Housing of the Working Classes, showing that the Committee working Classes, showing that the Committee approved of some proposal such as that of the Taxation of Land Values. This, he said, was the unbiassed opinion of a very important Commission which was appointed some years ago, and of which the Prince of Wales himself was a member.

Mr. Dickson said he had very great pleasure in seconding the motion. Seventeen months ago the Glasgow Town Council asked them to join with them in a discussion on the question. Twelve months ago the matter was taken up and discussed, when seven voted for it and seven voted against it, and the Provost, by his casting vote decided in favour of the status quo.
The Council had now had a twelvementh to
consider the question. He had written a few articles in the local paper in order to help to come to a right decision on the subject. He thought this was a very equitable and a very just reform. At the present time the whole of the local burdens, including Poor Rates, were borne by two classes of people the owners of property and the occupiers of property—and they now proposed to lay some of the burdens on the private owners of land. When they taxed men who had earned incomes it was surely not out of the question to tax men who had unearned incomes. They taxed men who had unearned incomes. They taxed the shopkeeper for the upkeep of the Burgh, but the owners of land were as deeply interested in the welfare of the Burgh, and ought to pay their fair share of taxation. That was all that their fair share of taxation. was asked in the motion.

THE UNEARNED INCOMES that he had referred to had been made by the industry of the people. Sir William Hozier and the others had not moved a single finger to make their land more valuable. It was the make their land more valuable. It was the industry of the people that increased the value of their land. They got these enormous sums of money doing nothing at all. That was an indisputable fact. He instanced the case of Thornwood estate, which, the late Bailie Thornwood estate, which, the late Bailie Gardner told him, had changed hands 50 years ago for £9,000, and was at present valued at

£100,000—an unearned increment of over It was little 1,100 per cent. in 50 years. It was little wonder that four room and kitchen houses on that estate cost £40 a year. Another gentleman had recently purchased 10 acres for a public at £600 an acre, and on going back to the handlord for other three or four acres a few weeks afterwards, was asked to pay not £600. but £1,800 per acre for his new purchase. would s e at once that if these landowners had been all along paying local taxes on these estates they would have been forced into use at a very much cheaper rate long ago.

Mr. Logan moved a direct negative.

Bailie Miller seconded, on the ground of the

private and public interests involved. Mr. Bowie expressed his surprise at the action of Bailie Miller, who used to be a very enthusiastic supporter of the principle of the faxation of Land Values. In any great change of that kind there was always confiscation. had heard it stated that the repeal of the Corn Laws resulted in the confiscation of about fifty millions by the reduction in the value of land Landlords, Insurance Companies, and corn. Landfords, Insurance Companies, and Christian Institutions, suffered to that extent. They heard a great deal at that time about trade depression. He believed that the true remedy was the Taxation of Land Values and the reduction of railway rates. In Germany, where the railways were owned by the State, they could run coals for 600 miles for as little they take to bring them to Glasgow from milton. That was simply because of the un-Hamilton. That was sin capitalised value of land.

Bailie Tyre supported the amendment

Mr. Brown supported the amendment.
Mr. Brown supported the motion. He said that up to the year 1692 the land paid the whole of the taxes, but gradually the burdens were put on the people. The question was a clamant one, because taxes were rising all round, and were now ranging from 3s. 6d. up to 10s. per £. Upwards of 200 taxing bodies had gone in for the Taxation of Land Values. The question had been raised by the last Liberal Government. He saw that the Kilmarnock Town Council last week had unanimously passed a resolution in favour of the Taxation of Land Values, an amendment not finding a seconder.

The discussion was postponed for a month.

Paisley Radical Association for the "New Tax."

At the Annual Meeting of the Paisley Advanced Radical Association held last month, Mr. Joseph Black, secretary, submitted a report of work done during the year. The report begins with a strong expression of opinion regarding the necessity for Radical organisation owing to the inactivity of the Liberal Associa-

owing to the inactivity of the Liberal Association. They say:—

In presenting the second annual report, your
Executive are more and more convinced of the
necessity there is for the existence of an aggressive
political organisation such as the Advanced Radical
Association, because of the continued inactivity of the
Liberal Association, its want of initiative, its domination by a certain caucus within its ranks, and its
general indifference on the question of a party
programme. Your Executive are of opinion that their
efforts to arouse interest among the democracy in
town in political matters are appreciated, as the large
attendances at the lectures, which were all of an
advanced character, amply testify.

LAND VALUES.

LAND VALUES.

LAND VALUES.

It is specially gratifying to your Executive that the question of the taxation of land values has been forced to the front in the burgh through the action of the Association, as they are convinced that the carrying of this reform is the first step towards a solution of the land question. Furthermore, they believe that were this reform passed into law it would open up a source of revenue to the community at present untouched, would force the sale of land at its true value, the result of which would be an extended and less congested township and the disappearance of slum dwellings, while rates and rents would fall in consequence of the amount of land that would be forced into the market. In short, it would place the burden of taxation on shoulders best able to bear, while it would enable the Corporation to carry out improvements on a scale never before attempted. They would, therefore, respectfully call upon the Town Council to deal with the question without delay, and avail themselves of the opportunity that will shortly be afforded them of appearing before the Royal Commission in support of this much needed reform.

Your Executive would also respectfully suggest to the various Ward Committees, and the electors generally, the propriety of rejecting any candidate who will not pledge himself to the Taxation of Land Values.

Your Executive would again reaffirm their belief in

Land Values (suggesting that these items be incorporated in a Budget Bill), Second Ballot, Home Rule all round, Manhood Suffrage, One Man One Vote, and Abolition of the House of Lords.

In last year's report, your Executive referred to certain misrepresentations to which the Association had been subjected. This year it is pleasing to note that the general public have come to credit the Association with a sincere desire to promote the cause of reform in the town. It is, therefore, with increased confidence that they appeal to all reformers to bestir themselves to forward the interests of reform by supporting the Association.

The report was, on the motion of Mr. William

pporting the Association.

The report was, on the motion of Mr. William aylor, M.A., seconded by Mr. Thomas D. Taylor, M.A., second Robb, M.A., adopted.

The following were appointed office-bearers for The following were appointed office of the ensuing year:—Mr. Jas. Wallace, president; Bailies Fisher, Pollock. Councillor William Galbraith, and Mr. William Taylor, vice-presidents; Mr. Hugh Beveridge, Treasurer; and Mr. Joseph Back, Secretary. An executive and Mr. Joseph B ack, Secretary. was also appointed.

The London County Council.

The election takes place this month, and is being fought by the "Progressives" mainly on the Taxation of Land Values. Literature on is being issued by the London subject Reform Union that might have been provided by the English Land Restoration League. local newspapers, too, are devoting time and space to the question. The following excerpt is from the Star :

The Ground Landlords' Klondyke. HOW TO RAISE "SITE VALUE

The "site value" is the ground landlord's Klondyke. It is an inexhaustible mine which requires no working; its yield increases while requires no working; its yield increases while its owner sleeps. It requires little management, and involves no expense to maintain. Every public improvement and every work of a public character adds to its value. The rise of the character adds to its value. The rise of the value of the site continues while the buildings upon it deteriorate. Even the packing of the poor in the slums sends up the site value. The greater the overcrowding the more does the ground landlord receive. Everything is grist to his mill. The Progressives, therefore, want to intercept, in the interests of the ratepayer, some of this wealth which London every year pours into the lap of the ducal and other site owners. But no matter in what form it is proposed to tax this untaxed wealth in the interests of the poorer inhabitants, the Moderates find an excuse for opposing it.

LORD SALISBURY AND SITE VALUE.

They say that there is no such thing as site value, and also that if it does exist it already contributes to local taxation. Lord Salisbury knows better. He knows the effect of public improvements on his site values. He knew what the effect of the Shaftesbury-azenue improvements on the state of the Shaftesbury-azenue in the state of the stat provement would be on his property, and while he did not succeed in getting an extra haul under the clause which he audaciously promoted and very ungraciously withdrew, he had a very handsome balance in his favour—Lord Salisbury handsome balance in his favour knew that the site value was rising, for he refused to shut up his slums in Cecil court, and also refused to pull them down when they became dilapidated and roofless—too dangerous to be inhabited. He lost the vestry of St. Martin's thousands of pounds in rates, and was a sore trial to the sanitary department for years, Lord Salisbury paid nothing for his property while it was empty, nor for the site while it remained vacant; but all the time the value of remained vacant; but all the time the value of his land for building purposes was increasing enormously. He gained by keeping his property vacant, and the public authorities lost. The Progressives, therefore, hold that vacant pro-perty such as this should bear its fair share of taxation, and that the site value, apart from the buildings upon it, should be taxed.

I have attempted to show that the pauperism and degradation of the English labourer were the result of a series of Acts of Parliament and acts of government, which were designed and adopted with the expressed purpose of compelling the labourer to work at the lowest rate of wages possible, and which succeeded at last in effecting that purpose .- Thorold Rodgers.

I reverence the law, but not where it is a pretext for wrong, which it should be the very object of law to hinder.—George Eliot.

Letter from Edward M'Hugh.

New York, 8th February, 1898.

My Dear Paul,—Many epoch-making events have occured here in the past few months. Even the most gifted could hardly convey an impression of the people's sadness at the glorious death of Henry

cocured here in the past few months. Even the most gitted could hardly convey an impression of the people's sadness at the glorious death of Henry George.

On the occasion of the funeral I first met Thomas G. Shearman. Some little time ago I asked him could he not make it convenient to visit Glasgow and help on the good work there. He said it would give him great pleasure to do so. If you and your colleagues think well of it, get into touch with him. On 21st February a complimentary dinner is being given to him by the Manhattan Single Tax Club.

Tom L. Johnson is simply magnificent, and I think you might get him also. Mr. Shearman visits England annually. Tom L. is a much busier man, but I believe if you invite him he might be able to see his way to go. Your progress in Glasgow is being watched by the Single Taxmen of the world.

On 5th February the final proof-sheet of Henry George's greatest book, "The Science of Political Economy," was read for press. It will probably be on the bookseller's shelves before this reaches you. The first edition of 5,000 is already bespoke, before one copy is printed. Over twelve months ago I was privileged to read the greater part of it in the MS. Shortly after the author's death it appeared in the columns of the New York Journal, the San Francisco Examiner, the Philadelphia Record, the St. Louis Republican, and the Rocky Monntain News, Denvir. It was so hurriedly set up, and so "indifferently" read, that to send a copy of it anywhere made me feel that it would be sacrilegious. There has been a copyright publication in London.

The book is certain to exercise a much greater influence than even "Progress and Poverty." Pity the poor Professors of Economics—their tricks and dodges are so exposed that when the new book gets into the hands of their students and disciples their lives will become a burden to them. The volume will bring unqualified delight to every truth-secker and every reader, except the so-called Professors of Economics. The "Dismal Science" is dismal no more. Politi

Francisco to collect valuable material to add to the stores he already possesses. He will probably visit Scotland shortly.

Richard George, who has distinguished himself as a sculptor, is the only member of the prophet's family who has not visited the old country. Some few months before his father's death he completed the most artistic and life-like bust of the greatest man of our time, and had it successfully cast in bronze. The most exacting art critics in America are at one with those who were most intimate with "the original" as to the great merit of the work. The sculptor has inherited, in generous measure, the qualities of mind and heart of Henry George, and this bust is the result of the happy union of artistic genius and filial love. Single Taxmen on both hemispheres have been inquiring about how to procure copies. I learn the bust can be had in bronze for 300 dollars; in plaster,, 50 dollars. The measurements are true to life. In a note that I have had, the artist says:—"My aim was was to get all the strength as well as all the fineness correctly, and yet to try and get those subtle messages that are behind mere portraiture, and show mind and affection."

Realising that 300 dollars is a sum beyond the means of many ardent Single Taxers, the artist has been occupied for some time in producing a fac simile of his great work on a reduced scale—all measurements one-third of life-size. The casting of a single copy of the reduced work would, I understand, cost from 30 to 40 dollars. In the event of being able to proceed with a considerable number of copies at about the same time, it would be possible to lower the price of each to about 15 dollars. You might circulate this among the friends of the cause.

The greatest interest is taken in anything that pertains to Glasgow. If you can only get your Bill through Parliament for the Taxation of Land Values, New York will not be long until she follows suit on Single Tax lines.

The burden of every American Single Taxman's conversation is that the Single Tax is the

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

Progress in New Zealand.

FALLING INTO LINE

Following the example of Palmerston North, and Poliatua, the township of Normanby decided, on November 16th last, by a majority of 26 votes, to adopt the Rating and Unimproved Land Values Act. Carterton also has resolved by a large majority to adopt the Act. A poll taken at Palmerston was invalid because the number of votes recorded fell short by seven of one-third of the total number of votes on the roll. Another attempt at Invercargill also failed because the votes polled fell short of the required quota by a few votes. In both cases, however, there were overwhelming majorities of the votes actually polled in favour of the reform.

the votes actually polled in favour of the reform. These failures are the more unfortunate because, according to the Act, three years must elapse before another poll can take place in either of these places. Writing to the Sydney Single Tax, Mr. P. J. O'Regan, M. H.R., says:—

An attempt is now being made to carry the proposal in Melrose, one of the suburban boroughs of Wellington (the capital of New Zealand). On the invitation of the friends of the movement, Mr. Hogg, M.H.R., and myself address a meeting of ratepayers in support of the proposed change. I think success is assured in this case, and, if my anticipation proves correct, the city itself will soon follow the example of Melrose. At present only ratepayers can vote at such polls, but an active movement is on foot to press forward the municipal franchise to all householders.

At a meeting of the Newcastle Road Board,

At a meeting of the Newcastle Road Board, also, in October last, a resolution was unani-mously passed asking for an amendment of the Act, so as to enable road and town boards to adopt it, The chairman, Mr. P. Corboy, thought it would be much more convenient and tend to the adoption of the Rating on Unimproved Values Act, if these boards were enabled to take the initiative and adopt the Act.

The van of reform—the "Red Van."

Miss Francis E. Willard.

DIED AT NEW YORK, U.S.A., THURSDAY 17th FEBRUARY, 1898, AGED 58 YEARS.



The death of Miss Frances Elizabeth Willard, which occurred at midnight on Thursday in New York, from in-fluenza and gastric com plications, removes one of the most distin-guished temperance reformers of the century, and casts a gloom, may freely say, over every body of temperover ance workers in

Miss Willard, who had just ciivlised world

completed her 58th year, was an American, having been born near Rochester, N.Y.

Miss Willard was a great leader and teacher in the temperance movement; but she looked beneath the temperance question which she served so faithfully, and saw that the great problem of poverty blocked the way. Speaking in December, 1895, to the National W. C. T. U. Convention held at Baltimore, Miss Willard said

said:—
"We can no longer ignore the fact that, as the Scripture saith, 'The destruction of the poor is their poverty.' White Ribbon women must be the sworn foes of monopoly, of landlordism, and of every other form of class legislation. For one, I believe that the land belongs to the people, and while the farmers' domain should not be interfered with, since he turns it to beneficent use, a propaganda of education should be devised whereby the Single Tax and the issue of all money by the Government itself should become two of the central planks in the platform of the party of the future."

"Ten years ago I could not have said it honestly; five years ago I could not have said it helpfully; but now I ceaselessly declare that I believe it to be the right and duty of the White Ribbon women to help to abolish poverty, in the largest sense of that great physics."

The "Single Tax" Subscription Books The Single Tax Subscription are being taken in hand by friends from all parts of the country. Already they are out to the amount of over £12. Join in the effort by taking one book, price 6s. It does not cost you 6s.; it only means you take in hand to secure four new subrcribers at 1s. 6d. each. This is the way to push up the circulation. He who acts quickly acts twice. Send for a book.

The "Cat."

Oh! a landowner's life is the life for me. He can shift his taxes in rent, d'ye see? For he owns the world and all its treasure For he owns the world and an its While you own nothing that he can't r To rent.

Your "cat" can grin itself into a fit, It can claw, and hump, and fizz, and spit; But the "sinews of war" will make it stron And keep its "back up" a good deal longer 'Gainst rent.

He purrs so gently, you rub his back, But he wants more food, so dip into your sack For our favourite "tabby" is gaunt and thin, If the cash "comes out," the claws "go in"— To rent.

Subscriptions are wanted to feed the "cat,"
To cover her ribs with a little more "fat;"
Yet you know he'd rather have friends than food,
So fill up your "sub. books" and do some good?

To rent.

These fugitive lines on the "animile," These fugitive lines on the manning,
May force a laugh or create a smile;
We want them to bring in the "axle grease,"
To help the motive power to increase—
In extent.

Letters to the Editor.

(To the Editor of the Single Tax).

WOLLASTON, MASS., U.S.A.

(To the Editor of the Single Tax).

Wollaston, Mass., U.S.A.

Dear Sir,—I mail you with this a paper containing a report of Father M'Glynn's eulogy over the dead form of his dear friend, and our great leader.

"The mills of God grind slowly;" but here in poetic justice at last—the man who suffered such contumely and ostracism, because of his advocacy of these truths during the first Mayoralty campaign, now is privileged to speak these most fitting, most eloquent words, here, at this time and place. How grandly simple and touching they are!

You, too, mourn with us our loss. The world mourns, yet rejoices; for the death of our leader, so heroic, so tragic, has sent the message of the truths for which he stood into every village and hamlet throughout our land. It has given sight to the blind, strength to the weak. Thousands of pulpits, before silent, now ring with his praise. Some have attempted to separate the man from his work; as if one could be greater or less than the truths he apprehends and fearlessly and intelligently advocates.

The Single Tax is making rapid advance here, though much of it is yet beneath the surface. The politicians have not yet discovered us, and monopoly neither heeds nor fears; but the great middle class are everywhere listening, questioning, receiving. And to how many does this news come as "tidings of great joy!"

Last week I talked, in a private parlour, to a roomful of ladies, most of whom a year ago would have

great joy!"

Last week I talked, in a private parlour, to a roomful of ladies, most of whom a year ago would have scoffed at the thought of attending such a meeting; yet they begged of my hostess for an invitation to be present. In the evening the same parlour was filled with gentlemen. Two farmers were there who walked with gentlemen. miles and remained till eleven, talking, listening,

three miles and remained till eleven, talking, listening, questioning.
Our season of banquets to the Patrons of Industry, the Association of Assessors, and to the Trades' Unions, was so far-reaching in its good effects, that we are this year continuing the same plan.

Last month we entertained the Woman Suffrage Association, and had for our guests many noted people, to whom our speaker, George Frank Stevens, of Philadelphia, proclaimed our doctrines with radical clearness.

of Philadelphia, proclaimed our doctrines with radical cleurness.

Next month we entertain the Free Trade League, which is anything but Free Trade as we understand it. Our speaker is to be Tom L. Johnson, known all the world over to Single Taxers. We expect a treat.

Many come to our banquets much as they would attend a heatre, expecting to find amusement only; but a seed of truth once lodged in a thinking brain, is the hardest thing to deal dishonestly with. It must be either accepted or rejected, and the latter is not easy with earnest sincere souls. So, even if they do not admit their convictions to themselves, they are apt. at some future time, to suddenly discover them when they hear the Single Tax assailed or misrepresented.

them when they hear the Single Tax assailed or misrepresented.

The enclosed P.O. money order is to pay for three subscriptions for your excellent paper.

Mr. Garrison is kept busy, indeed he now has more calls to speak than he can fulfil.

I also send a few copies of a brief tract to my Glasgow friends. I would be happy to send more, but they may be of no use to you there, since conditions are so different, except to convey to each my greetings and good wishes for success to your labours.

—Very sincerely,

ELIZA STOWE TWITCHELL.

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



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