

# The SINGLE TAX

A JOURNAL DEVOTED TO THE CAUSE OF TAXING LAND VALUES.

VOL. IV.—No. 48.

GLASGOW, MAY, 1898.

PRICE ONE PENNY

*It Grows while he Sleeps.*



The community creates Land Values. The community makes government expenses necessary. Pay the one with the other.

## Notes and Comments.

We send our subscribers this month as supplement, copy of paper on Christian Economics, by James E. Mills. The pamphlet speaks for itself, and has already been issued as supplement to *The National Single Taxer* and *The New Earth*.

The Hon. George Fowlds, the leader of the Single Tax movement in Auckland, New Zealand, will shortly arrive in this country. He has a story of progress to tell that will delight all who stand for the "New Tax." Mr. Fowlds is a native of Kilmarnock.

Glasgow Town Council on the 7th April decided, by 29 to 28 votes, to alter the remit to the sub-committee appointed to prepare the Bill for the Taxation of Land Values, so that it may be drafted on the lines of the report submitted by Bailie's M'Phun, Chisholm, and Burt.

Commenting on this the *Glasgow Herald* says—"In theory the Corporation is a believer in the 'Single Tax.'" This may be so, but we haven't yet received any subscription from the Corporation, as such.

The *G. H.* also says that "the Corporation is captured by the Single Tax men;" and that "it has twice committed itself to the ground doctrine of the Land Restorationists."

Mrs. George, Henry George, jun., and his wife, and Miss Anna George, leave New York for Britain on the 7th current. They are expected in London on the 17th. Mr. Richard George may visit Britain a month later.

The Scottish Liberal Association have published Mr. Munro Ferguson's minority report to the Town Holdings Committee. This report contains some splendid reasons for the Taxation of Land Values, and should be widely circulated. The summary is an education on the question itself.

We heartily congratulate Mr. Alfred Billson, M.P., on his speeches at the meeting of the Association of Municipal Corporations, and in the House of Commons on the introduction of the Budget, which are given in other columns of this issue.

A Toronto subscriber writes:—"It is a great pleasure to me to receive the monthly visit of the *Single Tax*. I congratulate you on the good work you are doing."

### Another Conference—No. 3.

The Land Law Reform Association is about to make an effort to concentrate effectively the widespread opinion that favours the Taxation of Land Values and a reform of urban tenures, and for this purpose propose holding a conference in London which shall be thoroughly representative of all who desire to see these important reforms carried into law. Information regarding this step can be had from the secretary, F. A. Creed, 18 Cockspur Street, London, S. W.

OFFICE—56 GEORGE SQUARE, GLASGOW.

"Before the end of the year," writes a San Francisco correspondent, "you may have word of the election of a Single Taxer as Governor of the Golden State."

The Glasgow Corporation on the 7th April decided to alter the remit to the sub-committee appointed to draft the Bill for the Valuation and Taxation of Land Values, to suit the requirements of the Parliamentary Bills Committee. The Bill, which has been drawn up on the lines of the report submitted by Bailies Chisholm, M'Phun, and Burt, will now be presented.

The Executive of the English Land Restoration League, anxious to get Mr. Shaw Lefevre's proposal rejected on its merits, have appealed to their friends on the new Council to oppose strongly any attempt to "speculate in ground rents with the ratepayers' money." They base their appeal on the fact that the majority of the Council were pledged to the *Taxation of Land Values*, and not to the *Purchase of Ground Rents*.

Last month Colonel Denny asked in the House of Commons if any action had been taken in reference to the defences of the river Clyde? Mr. Brodrick replied on behalf of the Government that—"Up to this time such exorbitant prices have been demanded for the sites required that no action had been taken." We have heard no rumour to the effect that the Colonel is a convert to the "ground doctrine" of the Land Restoration Union.

The English Land Restoration League has just issued their "Red Van" Report for 1897. These lecturing campaigns have now been carried on by the League for seven successive summers. During that time 3,200 meetings have been addressed in 27 counties of England. It is proposed this year to send one or more of the vans into the West Riding of Yorkshire, and an urgent appeal for financial assistance has been issued to carry this into effect. The "Red Van" Report just issued is well worth perusal. Copies can be had from F. VERINDER, 376 and 377 Strand, London.

The Annual Meeting of the League takes place in London, on the 18th inst.

#### "Reynolds" on the Question.

The Liberals (says *Reynolds Newspaper*, 3rd April, 1898,) should have no difficulty in discrediting their opponents. But this is not sufficient. Nobody loves the carping critic. Emerson's injunction is profoundly wise:—"Do not bark against the bad, but chant the beauty of the good." The Progressives are determined that the great iniquitous land monopoly shall be attacked, if only in the direction of the Taxation of Land Values for local purposes. For our own part we confess we should like to see this principle made of universal application all over the country. Nothing would so effectively serve to bring the House of Lords to its senses, pending its entire abolition, as the imposition of such a tax.

#### The Case for Newcastle-on-Tyne.

In one of a series of able letters recently written to the *Daily Mail* of Newcastle-on-Tyne by A. W. Dakers, he says:—

"We suffer, however, quite as much from land monopoly as either London or Glasgow. On all sides we hear complaints of heavy and oppressive rates. Why are our local burdens so heavy? Because our rates are levied upon labour and its products, and not upon the value given to the land by the community. Land in the suburbs of Newcastle is selling at the rate of £2,000 to £3,000 per acre. One plot of ground, not far from the Central Station, was recently sold at the rate of £40 per square yard, or nearly £200,000 per acre. In some parts of the city the selling price of land is as much as £500,000 per acre. Roughly speaking a rate of 2s. in the pound on land values would be sufficient for the requirements of Newcastle. These are facts which the ratepayers would do well to consider. When they have done so, I

feel confident that they, too, will fall into line with their fellow-citizens who are seeking from the Legislature to tap the source of revenue now monopolised by a privileged section of the community.

#### "The New Earth."

Says Jennie A. Rogers, in the April issue of *The New Earth*:—

When the paper comes from the printers it is taken to the business room of one of the editors, and in the evening, when busy Pearl Street is hushed, a number of Single Tax men and women make merry while they part, fold, and wrap the little paper, thus sending each copy on its mission in the world with a halo of good wishes.

*The New Earth* is a monthly journal, always full of good reasoning on the economy and philosophy of the Single Tax. It can be had by post in Great Britain and Australia for 2s. 6d. per annum. Send postal order to Publishing Offices, 540 Pearl Street, New York, U.S.A.

#### At the Land Nationalisation Society.

At the Annual Meeting of the Land Nationalisation Society held in London last month, Mr. Joseph Hyder, general secretary, moved—

That this Annual Meeting of the Land Nationalisation Society heartily supports Mr. Shaw Lefevre's proposal that the London County Council should invest its sinking fund in London ground rents, provided that the price paid is a fair and not an extravagant one, and that power be sought to retain the land so acquired.

Last month Mr. Hyder wrote an article for the *Cheshire County News*, in which he pled for land purchase, ignoring altogether the Taxation of Land Values, and referring to the "Non-Compensationists" as "an insignificant minority." The Non-Compensationists are those who stand for land value taxation; and the present issue of the *Single Tax* bears ample testimony as to their numbers and progress. It is the best answer to Mr. Hyder's statements—reserved for the country newspapers.

#### At the London County Council.

Mr. Gladstone, whom no one will regard as revolutionary in his utterances, stated in July, 1887, at a meeting in the Memorial Hall, that the ground landlords of London did nothing but "receive and pocket the vast earnings of the labour, industry, and enterprise of their fellow creatures."

When, therefore, Mr. Shaw Lefevre and others urge the Council to invest in land values for the purpose of making a profit on the investment, they are asking the People's Representatives to join the avaricious crowd who "receive and pocket the vast earnings, etc., of their fellow creatures." I ask you: Is this a position the Council of London, representing the interests of the already overburdened toilers of London, should occupy?—FRANK SMITH, L.C.C., *Echo* 30th March, 1898.

#### £1,132 for access to Water, and £100 a week for Liberty to Trade.

The Bradford people are in need of more water, which they can only secure by driving a tunnel through a hill in the district. The owner of the earth in these parts, the Hon. H. E. Butler, is claiming £1,132, as damages, for interference with shooting rights, and the case is now being considered by a Court of Arbitration. "Mr. Butler," says a correspondent in the *Bradford Observer*, "is, strictly speaking, an absentee landlord to whom the people of Bradford are paying not only many thousands a year as ground rents and monopoly rents, but £5,000 a year in perpetuity, or something like £100 a week, for 'manorial rights;' i.e., for the right to sell food to one another untaxed."

As the *Daily Scavenger* would say, "Comment is needless."

#### The London "Klondyke."

The site of London consists of some 76,000 acres which, taken at agricultural value, would average annually less than £1 per acre rental. But, instead of £76,000 a year, it yields our "splendid paupers" £16,000,000, capitalised value £420,000,000. On this enormous monopoly the Rates and Taxes do not exceed £500,000 per annum, while those levied on the perishable

stone and lime (capitalised value £218,000,000) amount to £8,000,000. There is no inequity so palpable and gigantic as this to be found in any other country in the world. Certain Chinese mandarins are reputed to be adepts in "squeezing," but the ground landlords of London stand wholly unrivalled in that noble art. In Peking, the Celestial squeezer is not infrequently found out, and pays the penalty with his head. In London, the Christian English squeezer robs (as yet) with perfect impunity. He pays no penalty; it is his function to penalise the whole body of his toiling fellow-creatures, and to be honoured above all men for so doing.—J. Morrison Davidson.

#### At Hastings.

The new Liberal paper, *The Hastings' and St. Leonards' Weekly Mail*, in its second issue has taken up the question of taxing land values, with ability and thoroughness, in an article a column in length. Want of space prevents a longer quotation than the following:—

No sane person could possibly object to the outlay incurred in improving our magnificent sea front. It will prove a valuable attraction to the town, and considerably increase the pleasure of both visitors and residents. But what one has a right to grumble at is the fact that the increasing land value thus created in the district is not rated proportionately, almost the whole cost now falling on the already over-burdened householders, while the (possibly absentee) ground landlord reaps an increased income without exertion or additional outlay of capital.

With a sparse population, and consequently small land values, the present system of rating would produce only trifling inequalities, but now when sites are sold by the square foot the question becomes of vital importance. In fact, it is doubtful if to-day there is any subject which more nearly affects the prosperity of our townfolk than this one of rating land values. There is no reason, in justice, why a single penny of taxation should be laid upon local industry, improvement, and thrift, so long as that penny can be levied on the incomes—sometimes called unearned increment—which the burgess earns and the ground landlords pocket. . . . By combination and agitation an alteration of the present law can be secured, so that a proportion of the value which the population gives to the land shall be taken in taxation for public needs.

The Hastings Society for the Taxation of Land Values held their first annual meeting last month. A report, showing much good work done, and stating that the Hastings Town Council had adopted a resolution in favour of taxing land, was submitted by the hon. secretary, Mr. J. Crouch. Mr. W. Chapman Wright was elected secretary for the ensuing year.

#### Natal.

Durban, that beautiful city in the "garden colony" of Natal, appears likely to solve its inevitable "Land Question" in a way which shows that the young colony is able to profit by the dearly bought experience of its elders. The town has a large amount of municipal land, which it has hitherto been the custom to put up to auction in plots, at periodical land sales. At the last of these sales, held about two months ago, 69 suburban lots were sold for £21,985, nearly twice the upset price—the average price per lot having risen from £255 to £318 within two years. In spite of these striking figures, or perhaps, rather, because of the lessons which can be read between their lines, public opinion in Durban is strongly setting against any further alienation of public land into private hands.

About two years ago a Single Tax man newly arrived in Natal, wrote in one of the local papers:—

The Durban Corporation is acting like a man living on his capital. Why need they sell any land? Why not let the land at fair rentals, subject to periodical re-valuation? This plan would in no way interfere with all the well known essential advantages that are falsely supposed to accrue only when "ownership is the established custom, and it would be an act of justice to all the living, as well as to all those who are to follow us.

To-day the two most influential local papers, the Natal Progressive League, the Mayor of Durban, and the Town Lands Committee of the Corporation are all advocating this method of leasing—so as to secure to the town the unearned increment—instead of selling land, and it is probable that a bill will be shortly brought into the Natal Legislature to confer upon the Town Council power so to deal with their land. The adoption of such a method would be a great victory for the Single Tax principle.

F. V.

Ask all Candidates for Municipal and Parliamentary Honours this Question—



**An Answer to Mr. Shaw Lefevre.**

Mr. Verinder writes us with regard to our comments of yesterday, stating the following points:—

1. Every Progressive member of the London County Council is absolutely pledged to the Taxation of Land Values, as their election addresses, now before me, demonstrate. But I have yet to learn that "the purchase of ground rents" was a plank in the Progressive program. Such purchase does not follow from the arguments used in support of the taxation policy. Land values are created by the presence, the industry, and the municipal expenditure of the community: that the community should take them, in taxation, is reasonable enough: that it should buy back its own does not logically follow from the arguments which every Progressive candidate was obliged to use in favour of taxation.

2. All experience shows that when public money is put into the market for the buying up of landlords' interests, the result is always a hardening of prices in favour of the landlords—a result which is immediately injurious to every citizen who occupies or uses land. The policy of placing nearly a million and a-quarter of the ratepayers' money in the London ground-rent market might be consistently supported by Tories and belated Whigs, who still believe in Ashbourne Acts, or by landlords who have experienced in their own pockets the blessings of land purchase. It is more than probable that any such saving in the cost of public improvements, as you suggested, or any profits on the investment, will be more than neutralised to London as a whole, by general stiffening of prices as soon as it is known that the London County Council, with its deep purse, is a customer in the ground-rent market.

3. The purchase scheme will, therefore, not facilitate, but hinder, the municipalisation of land which is your professed object, for it will make land dearer. On the contrary, the Taxation of Land Values will, by falling upon land now held out of use, "bring down the price of building land, and so diminish the tax in the shape of ground rent, or price paid for land, which is now levied on urban enterprise by the adjacent landlords," as the Housing Commission pointed out nearly thirteen years ago; and by reducing ground rent, it will of course bring down the price of reversions.

4. The contention of the Progressive Party is that London ground landlords are unfairly exempted from local taxation. If and when land values are taxed the net value of land to those who now monopolise it will be—some of us hope largely—reduced. Meanwhile, until land values are taxed, the price of the reversions, which Mr. Shaw Lefevre is anxious to buy, necessarily includes the capitalised value of the landlords' unjust exemption from rates. It is surely inconsistent for Progressive Councillors to advocate the presentation to the landlords out of London's rates of a capital sum which represents the unpaid rates which these same Councillors are pledged to make them pay at the earliest possible opportunity. — *London Daily Chronicle*, 24th March, 1898.

Is it not time that land reformers of every school concentrated their energies on the Taxation of Land Values? In spite of the good work that is being done, we cannot help feeling that Progressives have scarcely taken the proper measure of this question, or realised how public opinion has ripened in the great industrial centres. — *Daily Chronicle*.

From one point of view the analyst of "the good old times" may be able to show that life was shorter, disease more rife, the market for food more unsteady, the conveniences and comforts of life fewer and more precarious than they are now. From another point of view, and that by far the more accurate and exact, the relative position of the workmen was one of far more hope and far more plenty in the days of the Plantagenets than it has been in those of the House of Hanover; that wages were, relative to their purchasing power far higher, and the margin of enjoyable income over necessary expenditure was in consequence far wider. — *Thorold Rogers*.

**Speech in the House of Commons on the Taxation of Land Values, by Mr. Alfred Billson.**

On Thursday, 22nd April, Sir Michael Hicks-Beach, Chancellor of the Exchequer, introduced the Budget in the House of Commons. He said there was no sign at the present that the apex of our prosperity had been reached; much less was there any sign that we had entered on a downward course.

The total revenue received by the State in the year that had just concluded, including £9,402,000 paid to the local taxation account, amounted to the gigantic sum of £116,016,000. The most remarkable feature of the year was the revenue from the Death Duties. Twelve months ago he put the probable yield of those duties at £9,700,000. They had actually produced £1,400,000 more than his estimate.

Speeches were made by Sir Wm. Harcourt, Mr. Billson, and others.

**MR. BILLSON'S SPEECH.****THE INCIDENCE OF TAXATION.**

Mr. Billson said:—I have no particular objection to the reduction of the duty on tobacco which has been dealt with by the two honourable members who have preceded me, and who are so well qualified to discuss it. Certainly I would have preferred a reduction on tea if I had been able to choose. Still this is one little step in what I deem the right direction, the getting rid of indirect taxation as much as possible—(cheers). But I want to say that I have felt all the evening that the Budget, and the whole question of revenue and expenditure, is thought of differently in this House from the way it is regarded outside. Men do feel the burden—(hear, hear). All through the year, then, you may hear animated talk in hundreds of meetings up and down the country about the incidence of taxation, the inequality of the burden placed upon the several classes of society, and the necessity for some readjustment as between direct and indirect taxation. But when April comes we usually hear the same old story in this House. We listen to bland congratulations on the splendid resources of our reservoir of taxable capacity, and our ability to bear still greater burdens than those imposed upon us. And as to the distribution of the burden, the Chancellor of the Exchequer tries to make it appear that all is as it should be, and that all is for the best in the most prosperous of communities—(cheers). One thing appears to be rather overlooked—that equal though the burden may be, and evenly as it may be thought to be distributed, yet that the enormous sum raised, the 116 millions, growing yearly by leaps and bounds, wherever it may come from, is always an actual present burden on the commerce of the country, and that as it grows we are to that extent continually further handicapped as against other countries.

**A COMPARISON WITH GERMANY.**

I have taken some figures from the Statistical Abstract, which show how this handicap applies in our relation to Germany. I am taking the produce of our trade taxes, the indirect taxation, because the other form of taxation cannot be regarded as in the same way a direct tax upon industry. The total sum raised by our customs and excise is in round numbers £55,000,000. That upon our population gives a burden on each family of five persons of £6 18s. 2d. per year, or 2s. 8d. per week. The customs and excise of Germany yield £30,000,000, and these applied in the same way to a family of five persons give an annual burden of £3 0s. 9d. per family, as against ours of £6 18s. 2d., and 1s. 2d. only per week as against ours of 2s. 8d. I may say that all other income, that is the income from direct taxes, works out at £7 11s. 10d. per family for Great Britain and Ireland, and £3 8s. 3d. for Germany. So that the burden all round upon our people is more than double that which German trade has to bear. Now we hear a good deal about Germany outstripping us owing to the superiority of her technical education, but it is worth while to bear in mind also the constantly increasing burden which is placed upon our commerce owing to the enormous increase of our national expenditure upon which the present Government has launched the country during the last three years—(cheers). And in this connection we are forced to regard with dismay the retrospect

the Chancellor of the Exchequer has given us. Since 1895, he points out, the expenditure has grown from 101 millions to 106 millions. Now 1895 was the last year of Liberal finance. That is we owe the Tory Government an increase of five millions. Spread that over the families of the country, and it shows an increased charge upon every household of £1 17s. 6d. per annum. That is not a result for the Government to be very proud of.

**GRINDING THE POOR.**

But I want to say something about the source from which the money comes. And I am moved to do this from the experience I have had of two contested elections in the West Riding during the past 18 months, and the deep concern I found there among the well-informed artists who for the most part make up these constituencies. There is a conviction that the heaviest burden of taxation falls upon those people in the country who are least able to bear it (hear, hear). And that in the face of the universally felt ardent wish to do something to better the condition of the very lowest amongst us. The most direct and obvious way to better that condition is first to try to relieve the very poorest from the burden of taxation altogether. The House will probably remember that this proposition as to the unequal incidence of taxation was pressed upon the country some years ago by the present Colonial Secretary, and he showed, I think, beyond doubt that the actual weight of taxation upon the poor was beyond all proportion what it was upon the fairly well-to-do. Taking our local revenue, apart from the Post Office and other receipts which were accounted for, at £85,000,000, it appears that 49 millions come from taxes on commodities—Customs and Excise—and 36 millions from direct taxes: 4-7ths from the former and 3-7ths from the latter. Thus more than half our revenue comes from indirect taxation. Who pays it? It seems to me that you must come to the conclusion that it falls practically on the people numerically—that is, on each class according to the number of that class. Of course, the richer people spend more on expensive wines and other luxuries of that kind. But after all, one man will consume about as much tea, or tobacco, or alcohol generally as another, to whatever class he belongs—for the capacity to consume does not depend upon a man's rank in life, and however rich a man is he cannot eat or drink so very much more, or at any rate not according to his wealth.

**SOME STRIKING COMPARISONS.**

Well, then, what is the proportionate number of what may be called the well-to-do classes? Suppose you take it at the ability to pay death duties on £100 and over. The experience we have had of the working of the death duties does not entitle us yet to arrive at an absolutely accurate figure, but it is enough to give us a fair conception, by a simple rule of three sum, of the approximate and the statistical abstract number. A table prepared for a monthly magazine, and based upon the Inland Revenue report of 1897, a short time ago set out the figures. This calculation shows that there are in the United Kingdom 3,001,065 living persons who will at some time or other have to pay death duty, that is, over the £100 line, against 36,463,517 persons who have not sufficient property to pay death duties on, though they are made to contribute their equivalent or more by indirect taxation. Now, I am not saying those figures are strictly correct, but they are sufficiently near the mark for our guidance on this subject, and they are borne out, I consider, by other observations. They show that the well-to-do, the people who have some accrued property over £100, are only in the proportion of 1 to 12 of the total population of the country. And I do not believe it is a very great stretch of calculation to conclude that of the 49 millions we raise by indirect taxation, a very vast proportion, if not as much as 11-12ths yet something near it, falls upon the mass of the people whose lives are lives of constant struggle (hear, hear).

**THE INCOME TAX.**

What comes, then, of the wish we so often express in the House and in the country that our taxes should be placed on the shoulders able to bear them, to the relief of the feeble? In levying income tax you begin by letting off

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

all those whose incomes are under £160, and giving an allowance to incomes larger, but still your object is to exempt the actual expense of mere subsistence and not to make a hard life harder by levying a tax upon that. To complete your very praiseworthy effort as a counsel of perfection, a similar abatement should be made in some way upon the absolutely necessary expenditure of the very poor upon commodities. I have some vague recollection that some suggestion of this kind was once made by the right hon member for the Forest of Dean, and I think was acquiesced in by the member for West Birmingham. I do not remember exactly how this was, but I have seen a reference to it somewhere during the last few weeks. Well, of course, there is no machinery by which such an exemption as this could be managed. But what I want to point out is that if you could bring about such an exemption you would probably be letting off 5-6ths of the whole produce of the taxes. And, therefore, I want to urge that if you boldly took away all your duties of this kind, you would only lose about a sixth more than if you introduced some intricate and expensive machinery of exemption (hear, hear).

#### BREAKFAST TABLE DUTIES.

I need not dwell on the vast impetus to trade that would be given by such a relief. That argument has been pressed upon the House over and over again, and is supported by the experience gained on every removal of taxes on commodities. I ought to say that I have in my mind what are called the breakfast table duties. I don't include taxes on intoxicating liquors. So long as the trade in drink is a monopoly, there are strong arguments in favour of taxing it as much as it will bear. Tobacco, which brings in such a fine return year after year, many people will regard as in the category of a breakfast table duty. No doubt there could not be a more ingenious way of collecting revenue, though it cannot be contested that the duty does fall very heavily upon the consumers, who include, I dare say, a large proportion of the very poorest class in the country, and who will welcome the reduction the Chancellor of the Exchequer has given them to-night (cheers). I see it was stated the other day by a former hon. and learned member of this House, Mr. Fletcher Moulton, that on every two ounces of tobacco the working man bought he had the privilege of paying three farthings towards, as he put it, the relief of the agricultural landlord. It is easy of course to say that in regard to some of these things, people need not be taxed unless they like—for they need not drink tea, or smoke, or drink beer or whisky. Yes, but if they choose to consume these particular articles, this is a free country so far, and you have no right, if you do not prohibit the sale, to say, you may eat and drink if you like, but if you do you must pay for it, and then argue that it is a voluntary tax. If the individual considers this or that a necessity, he has a right to choose; and, unless the tax is imperatively required, it is tyranny to tax and then call it merely a voluntary tax (hear, hear).

#### "THE BONE AND SINEW OF THE NATION."

I suppose some one will say—"Oh, but if you remove these taxes the masses of the people will pay nothing, and will feel none of the responsibilities of Government and Empire." Is there really anything in this doctrine? After all those people whom it is hoped to relieve are the bone and sinew of the nation. It is on their daily work and stress and toil the life and enterprise and extension of the country depend, and by their daily work they do as much for the nation as perhaps the large payers of taxes—(hear, hear). Besides, if you want to impress responsibility upon them, you don't do it by indirect taxation. No one will shout for war less loudly, if his spirit is aroused, because it may mean another rd. on tea. And if you retain the duty on liquor you always have a ready means for raising taxation, not to speak of an extension, in the event I mean of a national crisis, of house duty to all classes of houses.

#### A FREE BREAKFAST TABLE.

The Chancellor of the Exchequer will ask how he is to replace the revenue thus lost. Suppose I confine myself as a beginning to the breakfast table duties, including tea—which may almost be said to be as much a necessary of life as bread—coffee, chicory, currants, raisins, dried fruits; these yield together about

£4,000,000. I cannot help thinking that a wise Government would have found two millions of this by refraining from endowing the landlords through the Agricultural Rating Act (hear, hear). However, that sum, I suppose, will be set free when that Act reaches its defined termination in three years time.

#### TAXATION OF LAND VALUES.

But there are other sources I want to urge upon the Chancellor of the Exchequer's attention. For some time past, and during the last few months especially, there has been a strong movement among local bodies to rate land values for local purposes. It is stated that some 200 Town Councils and other local authorities have passed resolutions in favour of legislation for this purpose (hear, hear). The London School Board the other day passed by a considerable majority a similar resolution. The London County Council have recommended the same thing—and indeed the hard fought contest last month may almost have been said to have been fought upon this issue, for I think every single candidate of the Progressive Party adopted this view. And three weeks ago the annual meeting of the Association of Municipal Corporations, comprising representatives from all parts of the country, consisting of aldermen, councillors, and Town Clerks, passed a similar resolution by a very large majority. I mention these facts to show that it is a movement that is rapidly growing. Now, I contend that it is urgent that the Chancellor of the Exchequer should direct his attention to the same subject in respect of Imperial taxation. If land ought to contribute to rates, though unoccupied, according to its selling value, it is equally desirable and just that it should contribute to Income Tax and House Duty (cheers). I do not say it should be done precisely in the form or letter of those taxes, for I think the time has come when you may boldly impose a land tax—a tax on ground values (hear, hear).

#### WHAT IS DUE TO THE COMMUNITY.

Look at the enormous values of the unoccupied land in our towns. It is stated that in Stockton there are 700 acres of such land. And you may see in all our large towns desolate and ungainly plots, surrounded by shops or warehouses, or dwelling houses. If you ask why that land remains unbuilt on, you will probably be told it belongs to Mr. So-and-so, and he is waiting for his price. - And all the time he is waiting for his price, his land pays no rates or taxes; and the occupied buildings around have to pay more for the lighting, paving, sewerage of the streets, for all the very improvements which alone are giving a new value every year to the idle land. It is true the owner is putting nothing into his pocket, and our present law unwisely holds that a man is to be taxed, not according to the value of his property, but according to the actual revenue he receives from it year by year. So that if instead of receiving it he allows it to accumulate, he escapes the tax, and receives the reward of his waiting, free from all taxation, when he thinks the price has become high enough, and he puts his land into the market. It is proposed that for rating purposes he ought to be assessed at four per cent. on the capital value. But if for rating purposes, why not also for Imperial taxation, in the shape of house duty and income on their ground value? (hear, hear.) All the increasing value of these lands comes from the industry and energy and enterprise of the community. It is nothing the owner does that gives it the new value, and surely the community which thus confers the value has some right to a share of it in the shape of taxation (cheers).

#### A GLARING INEQUALITY.

In London, from the last valuation, it appears that what has been called the unearned increment of the property already built, that is, apart from expenditure on new buildings, shows an average increase of £300,000 a year—that is our annual addition to the capital value of the owners' property, at fifteen years' purchase of four-and-a-half millions. This growth represents a rise in rent due to increasing demand for existing buildings owing to increasing population, the advance of London as an industrial centre, and also unfortunately the helpless condition of the London poor. What is wanted is some form of taxation which will intercept a portion of this unearned increment. The case of London

indeed is especially glaring by reason of the present state of the income tax arrangements for the assessment of reversions. Everyone knows that reversions of immense value are falling in year by year to the great London ground landlords. It was stated before the Town Holdings Commission that Lord Portman had reversions falling in, in a very short time, worth upwards of one and a quarter millions. Now, perhaps it has escaped the observation of many, that on the value of this reversion the lucky landlord actually pays no income tax. Look what they are. A ground landlord lets his land for a perhaps moderate rent, on the condition that at the end of the lease the land, with all the buildings on it, reverts to him. What is this value which he gets but an added rent—a further income from his property. One can imagine a great estate when the leases are so arranged that they fall in year by year, and the sums paid yearly for renewals are as much income as the original rent. Yet no income tax, so far as one can see, is paid upon them. It is true that by the original Act it was contemplated that they might be chargeable, but there is this curious provision—that if the owner can satisfy the Commissioners that the prices for renewal are re-invested in productive property, they are not to be charged.

#### LANDLORDS PROFITING AT THE EXPENSE OF INDUSTRY.

I wish the Chancellor of the Exchequer would give the information to the House of the proportion that is charged and the proportion that escapes (hear, hear). It is a curious thing that very few cases seem to have been contested in the courts, from which one gathers that questions are not raised upon the point. But see how differently other kinds of annual profits are treated. A coalowner who out of his profits sinks new pits to maintain his output, the manufacturer who extends his machinery, are declared to have merely invested fresh capital, and are allowed no deduction of income tax on their profits. It is only the landowner, always jealously protected by the legislature, who is allowed to deduct from his profits that part of it which he invests in new undertakings. It is a striking illustration of the way in which our laws, made by Parliaments of landlords, have been in the habit of legislating in the interests of landlords, and have disregarded the equal claims of industry. It is almost superfluous to urge what has now been so often pressed, that any form of taxation which leads to bringing more land into the market will tend in the direction of great social benefits.

#### WHAT DEAR LAND MEANS.

Dear land means overcrowding, overcrowding means sickness, sickness brings loss of wages and pauperism (cheers). It was happily stated the other day by my friend, the hon. baronet the member for Northwick, that nowadays rich men as a rule live on cheap land, poor men on dear land. When land in towns gets too dear for rich men to live there, they move into the suburbs where land is cheap, but the poor have to remain in the towns to be near their work. Whatever tends to bring land more readily into the market helps to get rid of this unsatisfactory state of things (cheers). And there is this further advantage in Taxation upon Land Values that, unlike taxation on industry, it does not affect the value of what is taxed. You tax industry and you tend to extinguish it; tax savings, and you tend to decrease savings; but however much you tax land it is still there—you cannot tax it out of existence. You only make it necessary to the owner to employ it in a more profitable manner, and such employment results in benefit to the whole community (hear, hear). I cannot believe that it is beyond the power of the Chancellor of the Exchequer and his advisers to devise some mode by which such a source of revenue could be made available, to the extent of enabling him to relieve the industry of the country from some of the charges now laid upon it, especially upon the necessaries of life. If he could do this he would secure a triple advantage. He would relieve the very poorest amongst us from a burden which presses terribly upon them; he would do much towards settling the serious social problem connected with the housing of the poor and the pressure of population in our large towns, and he would place the finances of the country upon a more secure and satisfactory basis (cheers).

**SERVE THE CAUSE BY HANDING THE PAPER TO A FRIEND.**



## England through Chinese Spectacles.

LEAVES FROM THE NOTEBOOK OF WO CHANG  
(The Cotton Press, London, &c.)

This is a book which, whether written by a Chinaman or not, certainly deserves the attention of every student of political and social questions, for it is evidently the work of a clear and original thinker, who has devoted much time and attention to almost every phase of these subjects. With the opening chapters, on family life; education, doctors, lawyers, etc., we are not here concerned, though they undoubtedly contain many fresh, original, and suggestive comments on these topics, of which the following few extracts are sufficient to indicate the quality. Speaking of the

### HOUSE OF LORDS,

he says:—

The *fundamental* English *Sudra*, who grows half crazy with delight at being addressed by a lord, thanks Heaven for the House of Lords as a check on hasty legislation. So far as I can see, however, it is only on good legislation that they act as a powerful check. When, in order to cheapen books and newspapers, and thereby aid in popularising useful knowledge, it was proposed to abolish the paper duty, the House of Lords threw out the bill. When it was proposed to allow Jews to sit in Parliament, or to give Dissenters the right of admission to the Universities, or to emancipate the Roman Catholics from political disabilities, the House of Lords repeatedly rejected the measures. . . . At the date of the original Reform Bill (1832) they drove the people frantic and brought the country to the verge of revolution by their opposition to that measure. They have uniformly and steadfastly set themselves against municipal and social reform, and religious liberty.

### OF THE TORY PARTY

he tells us—

The Tory Party in the House of Commons, in the Government, and in the country, backed by their allies, the Conservative Peers, have deliberately fostered ill-disguised aversion to the masses of the people for centuries. Whatever amelioration has been effected in their lot has been carried through in the face of opposition from these inveterate reactionaries, who have never been known to yield a single concession to justice and right until their resistance has well nigh brought the classes they had plundered and degraded to the brink of revolution and bloodshed.

### THE ADMINISTRATION OF JUSTICE.

Speaking of the administration of justice in England, he expresses the opinion that—

In no part of the world, I believe, is there one title of the difficulty and cost of procuring justice that is experienced in this England of so much boasted enlightenment. . . . Nor will there ever be any improvement so long as it is in the interests of solicitors to prolong cases, and barristers of the highest position can be hired with a larger fee on behalf of wickedness, and to prevent justice being done.

And again, in a later part of the book—

As English law is administered, up-to-date, brutal persons might well suppose that it lightly esteems personal security, and accounts it a more serious crime to steal a few shillings than to injure a limb for life. . . . The gravest cause of the miscarriage of justice in England is the unjust spirit of the criminal law, which holds offences against *property* to be immeasurably more serious than offences against the person.

It is, however, only when dealing with

### THE DOWNTRODDEN ENGLISH TOILERS,

and the causes to which their impoverishment, degradation, and helplessness are due, that the full strength, acumen, and reasoning powers of the writer are revealed. He first points out—

That cannot be a wise industrial policy which limits the rewards of skilled labour to the scanty supply of the necessities of life; which nurses vice and encourages ignorance; which narrows opportunities for enjoyment; which makes the industrial life of the country one long battle between employer and workmen, instead of a scene of harmony and peace. . . . The industrial policy of a nation should be judged by whether it makes the great bulk of the people contented, happy, educated, and moral. Show me the nation where a great part of it is not in that state, and I will show you a nation that has a bad social and industrial system. If, then, the working and farm-labourer classes of England are neglected, as a whole, in stomach, mind, conscience, and family life, there must be something very wrong in the system by which they have been allowed to grow up as they are.

And he then emphasises the fact that it is owing to the misappropriation of the soil that the working classes have been forced to compete one with the other for employment in the manufacturing industries; to compete, not for the purpose of satisfying the requirements of their fellow workers in their own country, but to compete in the markets of the world for the markets of the world. As our author expresses it:—

But the worst of it is that in Britain, on account very largely of the wholesale robbery of the land by the aristocracy in Charles II.'s time, it is manufacturing

work or *nothing* for the masses. . . . If land were free in England, Scotland, and Ireland, so that a good part of the population now dependent on factories, foundries, and rolling mills, could be supported by the soil which the aristocracy and squirearchy withhold from cultivation, because it is required for their pleasure; and if Britain did not greedily aim to undersell other nations in their own markets, but were content to supply them only with those products which they do not themselves manufacture, it would not be necessary to beat down the wages of the working man. It is because the British working man is *compelled* to adopt "Hobson's choice," and become a factory or rolling-mill hand, or a collier, *in competition with all the world*, that he is so hardly dealt with.

Somewhat later follows this most trenchant paragraph:—

The land is of immensely greater importance to the sustenance of the whole population than the best book that ever was written, or the most useful invention ever patented. Yet a few nobles and squires claim that their title to the land they have inherited, and to whatever improvements their tenants may make upon it at their own expense, is sacred, perpetual, and alienable. It is this outrageous dogma of the "divine right" of British nobles to territorial monopoly; to eject stalwart cottars in favour of sheep, to supplant sheep by deer, to neglect their responsibilities as to the most productive cultivation of the soil, and to keep their labourers in ignorance and want, which has disorganised every department of the labour market for three centuries, contributed mainly to the congestion of the town populations, and forced the pestiferous workhouse system into its present gigantic dimensions.

L. H. B.

[To be continued.]

## The Condition of Labour.

(Swan, Sonnenschein & Co. New Sixpenny Edition.)

All land reformers will hail with delight this new and wonderfully cheap edition of one of Henry George's greatest masterpieces. Of all his works this is perhaps most characteristic of the great master. Every page bears the impress of that earnestness, simplicity, sincerity, and passionate love of humanity and truth; of that keen, incisive, and convincing logic; of that fearless avowal and irrefutable defence of the basic principles of our world wide movement, which made the humble American journalist the greatest leader of thought this century has produced. The motive is one that may well have inspired his best efforts. As most of our readers will know, it is an open letter to Pope Leo XIII., in answer to an Encyclical letter on the condition of labour, in which that head of the most ancient and most powerful organisation in the world endeavoured to lend his support to the continuance of things as they are, more especially of those fundamental laws and institutions relating to property, and to show that these were in accord with the dictates of morality and religion. Henry George could not have desired a better opportunity, and right worthily did he avail himself of it. Our noble leader was himself a deeply religious man; as he himself tells us, he regarded "the social question as at bottom a religious question;" all economic truths seemed to him as it were revelations of God—revelations which men could only disregard or disobey at their peril; and in the far-reaching effects of the simple but fundamental economic reform with which his name will remain for ever so gloriously associated, he saw, as it were, a vindication of the ways of God to man. As he expresses it:—

In this beautiful provision made by natural law for the social needs of civilisation, we see that God has intended civilisation; that all our discoveries and inventions do not, and cannot, outrun his forethought, and that steam, electricity and labour-saving appliances only make the great moral laws clearer and more important. . . . We see that God in His dealings with men has not been a bungler or a niggard; that He has not brought too many men into the world; that He has not neglected abundantly to supply them; that He has not intended that bitter competition of the masses for a mere animal existence, and that monstrous aggregation of wealth which characterises our civilisation; but that these evils, which lead so many to say there is no God, or yet more impiously to say that they are of God's ordering, are due to our denial of His moral law. We see that the law of justice, the law of the Golden Rule, is not a mere counsel of perfection, but indeed the law of social life. We see that if we were only to observe it, there would be work for all, leisure for all, abundance for all; and that civilisation would tend to give to the poorest not only necessities, but all comforts and reasonable luxuries as well. We see that Christ was not a mere dreamer when He told men that, if they would seek the Kingdom of God and its right doing, they might no more worry about material things than do the lilies of the field about their raiment; but that he was only declaring what political economy, in the light of modern discovery, shows to be a sober truth.

Your Holiness, even to see this is deep and lasting joy. For it is to see for one's self that there is a God

who lives and reigns, and that He is a God of justice and love—Our Father who art in heaven. It is to open a rift of sunlight through the clouds of our darker questionings, and to make the faith that trusts where it cannot see, a living thing.

Holding and defending such inspiring, invigorating, and civilising views, small wonder that, despite his manifest and sincere respect for the office, as well as for the personal character, of the man he was addressing, George's inward contempt for the sophistries he was called upon to unravel, and his burning indignation with those who would divorce religion from "all that is pure and high in social aspirations," finds in places scathing and soul-stirring utterances.

In one place, after having pointed out the futility of Charity as a remedy of that degrading poverty which festers in every industrial centre, we find this bold and thought-compelling outburst:—

No, your Holiness: as faith without works is dead, as men cannot give to God His due while denying to their fellows the rights He gave them, so charity, unsupported by justice, can do nothing to solve the problem of the existing conditions of labour. Though the rich were to bestow all their good to feed the poor and give their bodies to be burned, poverty would continue while property in land continues. . . . What, then, can the rich man do to improve the condition of labour? He can do nothing at all except to use his strength for the abolition of the great primary wrong that robs men of their birthright. The justice of God laughs at the attempts of men to substitute anything else for it.

And, after a careful analysis of the economic and moral teachings of the encyclical letter, he continues:—

You tell us that virtue is the common inheritance of all; that all men are the children of God, the common Father; that all have the same lost end; that all are redeemed by Jesus Christ; that the blessings of nature and the gift of grace belong in common to all, and that to all except the unworthy is promised the inheritance of the Kingdom of Heaven! Yet, in all this, and through all this, you insist, as a moral duty, on the maintenance of a system that makes the reservoir of all God's material bounties and blessings to man the exclusive property of a few of their number—you give us equal rights in Heaven, but deny us equal rights on earth! . . . Is it really to be wondered at that there are those who sneeringly say:—"The priests are ready enough to give the poor an equal share in all that is out of sight, but they take precious good care that the rich shall keep a tight grip of all that is within their grasp."

Herein is the reason why the working masses all over the world are turning away from organised religion. And why should they not? What is the office of religion if not to point out the principles that ought to govern the conduct of men towards each other; to furnish a clear, decisive rule of right which shall guide men in all the relations of life—in the workshop, in the mart, in the forum, and in the senate, as well as in the church; to supply, as it were, a compass by which, amidst the blasts of passion, the aberration of greed, and the delusion of a short-sighted expediency, men may safely steer? What is the use of a religion that stands palsied and paltering in the most momentous problems? What is the use of a religion that whatever it may promise for the next world can do nothing to prevent injustice in this? . . . If men lack bread, it is not that God has not done his part in providing it. If men, willing to work, are cursed with poverty, it is not that the storehouse that God owes men has failed; that the daily supply He has promised for the daily wants of his children is not here in abundance. It is, that impiously violating the benevolent intentions of their Creator, men have made land private property, and thus given into the exclusive ownership of the few the provision that a bountiful Father has made for all. Any other answer than that, no matter how it may be shrouded in the mere form of religion, is practically an atheistical answer.

And in the closing pages the accusing prophet impressively puts the following question:—

Where shall the dignitaries of the Church be in the struggle that is coming, nay, that is already here? On the side of justice and liberty, or on the side of wrong and slavery? With the delivered when the timbrels shall sound again, or with the chariots and horsemen that again shall be engulfed in the sea?

For an answer to this question we must be content to wait. When the victory has been won, the most sceptical need not doubt as to the side on which they will then be found.

To quote all the passages worthy of quotation, to quote only all the passages worthy of being held sacred by every truly religious man, would far exceed the space at our disposal. In conclusion, however, we would earnestly urge every one of our readers to secure a copy of this most elevating and inspiring book,\* now placed within the reach of all; and would express our warmest gratitude to the publishers for having so placed it.

\* Copies will be sent from this office to any address post free on receipt of six penny stamps.

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### Backward Trades Unionists.

The Scottish Trades Union Congress held last month at Aberdeen was remarkable for one thing—its silence on the Taxation of Land Values. The nearest approach to the question was the following resolution:—

That this Congress request the Scottish Members of Parliament to urge upon the Government the necessity for appointing a Royal Commission to inquire into the valuation of the houses of the working classes in Scotland, with a view to the proper adjustment of the rental according to the valuation.

This was carried unanimously.

"There are people," says HENRY GEORGE, "who are always trying to find some mean between right and wrong—people who, if they were to see a man about to be unjustly beheaded, might insist that the proper thing to do would be to chop off his feet. These are the people who, beginning to recognise the importance of the land question, propose in Ireland such measures as Judicial Valuations of rent. . . . Nothing whatever can be accomplished by such timid illogical measures. If we would cure social disease we must go to the root." That this criticism applies to the "representatives" of labour is as true as it is regrettable.

The London County Council was fought mainly on the Taxation of Land Values; the Bradford Conference, the Battersea Conference, the Association of Municipal Corporations of England, and over 200 local assessing bodies have petitioned Parliament for powers to rate land values for local purposes. The Corporation of Glasgow have, at the request of the citizens, prepared a Bill to submit to Parliament on the subject. The laggards are the elected representatives of "labour" who clog the wheels of progress and reform with the ideas of the past. That they stand for "the nationalisation of the land, mines, railways, machinery, and industrial capital," is nothing to their credit. This is a mere pious expression of opinion in favour of "Socialism," which is as near as the Greek Kalends. It is their attitude as practical men that need only be considered.

The workers in all our towns and cities are engaged in a constant struggle with the rack-renter and the land speculator. How can any relief come from this oppression until the power of the land monopolist to keep building land out of use is destroyed? The high rents paid by the working classes are due entirely to the fact that all the available building sites are kept out of use, or let out in small pieces at such inflated prices that makes it impossible to secure cheap and decent house room. The "valuation of the houses, with a view to reducing rents," can do nothing to bring more houses into the existence. It will even tend the other way and turn capital from this form of investment.

But the valuation of land, with a view to the taxation of it, will send abundance of land into the market, and so open up the land for use all round. It cannot be argued that men would pay taxes on the value of land yielding them nothing. They would be obliged to put the land to use, and instead of builders competing with each other for land, landowners would be competing for builders; and in turn, house proprietors would

be competing for tenants instead of tenants as at present competing with each other for houses. "We must go to the root if we would cure social disease."

The Congress also resolved that free meals should be provided for children attending public schools, the cost to be met by a graduated income tax on incomes of £300 and over. It really looks as if these "leaders" had never heard of the "unearned increment." It seems to be the furthest thing from their thoughts. Why should they be so anxious to strike at the thousands of struggling shopkeepers in the matter of taxation, and permit the ground landlord to escape? The tradesmen do something for their earnings, but what service do the landowners give that they should bask in the sunshine of trade union patronage?

A graduated income tax, whether levied to feed school children, build warships, pay for government inspection of factories, or for a Royal Commission to value working class houses, can do nothing to facilitate the production of wealth, or to more equitably distribute it. We have an income tax to-day. Does it do any good? Increase this tax twice the amount, will it do any good to the poor rack rented, underpaid factory slave? Will it benefit the artizan or the struggling shopkeeper? Not one whit. These "adjustments" are mere subterfuges, for the rent or value of land will keep pace with all such arrangements.

The Taxation of Land Values would not only be a just fiscal reform, but it would, by opening up the land for use, act like the discovery of a new country. Everyone would be encouraged to make improvements on land, for no one would be taxed on the value of improvements as at present. A brisk demand for labour would come immediately, and wages would advance. The citadel of land monopoly must be overthrown before any relief can come to labour, and the "New Tax" is now out into the open as the readiest and simplest method to this end.

The trades union socialists may bury their heads in the sand, or hide themselves in the mines, railways, and instruments of production, but the question is coming along beautifully. It can neither be resisted nor ignored; it is now a ratepayers' question, and one of primary importance.

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"Nothing in my whole experience as a Chinese subject—long resident under the British flag—more forcibly convinces me that the country of my adoption is barbarous than a study of its land laws, which embody the grossest favoritism to great landlords, and corresponding injustice to the bulk of the people. In contrast with the equitable and beneficial regulations affecting land in my own country, the English land laws clearly point to a savage origin. The most hasty glance at their practical operation shows them to be the most direct and active cause of the destitution, squalor, pauperism and crime which brood over the United Kingdom like a hideous nightmare."  
—"England through Chinese Spectacles," by *Wo Chang*.

"The course of true wisdom in social affairs is to follow the dictate of principle—to ask, not what seems expedient, but what is right. If a law or institution is wrong, if its continuance involves the continuance of injustice, there is but one wise thing to do, as there is but one right thing, and that is to abolish it."—*Henry George*.



## Municipal Corporation Conference for the Taxation of Land Values.

SPEECH BY MR. ALFRED BILLSON, M.P.

A meeting of the Association of Municipal Corporations was held in the Guildhall, London, on 26th March, 1898. Sir A. K. Rollit, M.P., presided.

### EXTENDED POWERS FOR MUNICIPALITIES.

The chairman referred to the recent measure conferring extended powers to the municipality of New York, under which the government of the municipality is by two houses invested with legislative and executive functions, to include all ordinary municipal powers. Such legislation would form a precedent for this country, and Parliament and municipalities would benefit by such devolution of power.

### LAND VALUES.

Mr. Billson, M.P., in proposing the resolution of which notice was given by the Halifax Corporation—"That in the view of the growing burden on the occupying ratepayers in urban districts, it is urgent to provide some means by which the owners of land (whether occupied or vacant) shall contribute directly to the local revenue," claimed the attention of the delegates on the ground that the resolution emanated from the Corporation of the important borough he had the honour to represent. The subject had been fully debated in the Town Council, and the decision in favour of a petition arrived at by a majority of 28 to 6. It was, therefore, obviously

### IN NO SENSE A PARTY QUESTION.

There was one experience that he felt sure he might appeal to as universal among the corporations represented there, he meant the urgent need for further pecuniary resources. Every day new demands were made by communities, and these, often for most desirable objects, had to be rejected because of the extreme reluctance to increased pressure on the ratepayers—(hear hear). Rates were a tax on industry, and both large and small shopkeepers began to feel the burden intolerable. Where were they to look? Schemes were in the air for taxing personalty, for a local income tax, for local death duties, for more subventions. But the difficulty was to locate the source of revenue. Was a man to be taxed where he resided, or where he carried on business, or at the place from which his wealth was derived? The solution, he believed, was to be found in the rating of ground values—(hear, hear). This was essentially local property. Its value rose with the prosperity of the locality where it was situate. If you taxed industry, you tended to extinguish it.

### NO LAND WOULD DISAPPEAR HOW HEAVILY YOU TAXED IT,

it would only be put to better use. At present the burdens of a town fell on the temporary tenant, while the funds for which it was raised increased the value of the land long after the termination of a tenancy and for all time. Five years ago it might have been argued against, because then land on succession by death was not liable on its capital value, and in fact paid nothing if it produced no income. The late Lord Sefton inherited 500 acres of land in the outskirts of Liverpool. It lay practically idle, and on his father's death, after long disputes in the law courts, it was finally decided that, under the law as it then stood, it was only liable in some £30 or £40 of duty. Shortly after it was sold for £500,000, the duty on which would have been some £40,000. And now, by the Budget Act of 1894, such property would pay on its full value. They remembered that the change was bitterly opposed by the House of Commons, but he believed that its reasonableness commended itself to all business men, and the country would not go back on it—(hear, hear). Well but

### IF THEY HAD ACCEPTED THE POSITION

that land on death should pay on its capital value, and not only on the annual return, the immediate corollary was that, like all other hereditaments, it should be rated also on its annual value, *i.e.*, a fair percentage of its capital value, and not merely on the use the landlord chose to put it to—(hear, hear). His return was in the added value year by year,

and that return he should pay on, though he chose to accumulate it instead of putting it in his pocket. All the time he was waiting for his price, the other rateable property about had to pay higher rates, to pave, light, and sewer the streets, and bring around the population, the immediate effect of which was to add to the yearly value of the land which was paying nothing—(hear, hear).

IN HALIFAX IT HAD BEEN ESTIMATED that if unused building land were rated, the rates all round might be reduced by 1s. 6d. in the £. Mr. Billson then argued that the same rate was really applicable to land not used to the best advantage. If an owner chose to let it be occupied by tumble-down shanties producing little rates, when it was available for better property, to that extent it was unused land. See how they handicapped industry. Of two owners, one was enterprising and built on his land, employing labour and capital, and they fined him for his enterprise by making him pay rates, not only on the buildings he produced, but on the land he brought into use; whilst the lazy man, who waited to be made rich by the energy of his neighbours, they subsidised by letting him off the rates of the land they allowed him to keep idle. Yes, and if it could be deemed agricultural land, though in an urban district, they now positively contributed one-half of the small rates he did pay.

What was suggested was—(1), a separate assessment of land, with a rate of 4 per cent. per annum on its capital value, and of buildings according to their value; (2), prohibition of any contract shifting the burden on the land to the occupier. And it might well be argued that

### A HEAVIER TAX SHOULD BE PLACED ON THE LAND

than on the building, because the building was of a wasting nature, was the product of industry, and because the land was the gift of nature, and increased in value apart from the exertions of its owner—(applause). The principle of this change had already been accepted by some 200 local bodies. At a meeting a week ago of 60 or 70 delegates from London Vestries at Battersea Town Hall, it was carried with only seven dissentients. The London School Board last week passed by 29 to 14 a resolution "that the rate should be so levied as to include some direct charge on the owners of site values. Were there time, and were that the proper place, he might enlarge on the important secondary effects that would result, in the direction of forcing more land into the market, and thus preventing overcrowding.

### ONE OF THE STRIKING PARADOXES OF THE DAY

was that rich men lived on cheap land, and poor men had to live on dear land. Medical men knew that dear land meant overcrowding. Overcrowding meant sickness, loss of work and wages. And this meant poverty and pauperism. But his resolution that day was independent of these grave considerations. It asserted the need of a new source of local revenue, it sought to point to the land as the wise, the just, might he not say the natural source from which the new funds might come, and with that connection he confidently submitted the resolution which had been entrusted to him—(loud applause).

A lively debate followed on Mr. Billson's motion, which, in the result, was carried by an overwhelming majority.

Property in itself has nothing of an execrable or of a sacred character. Like every other large sociological fact there is and always been a reason for its existence; like them, it is destined to become changeable in proportion as the hearts and minds of human beings grow larger, in proportion as the feelings of justice grow more delicate, and social joint responsibility grows narrower.—*Letourneau.*

## 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.

## Mr. Fletcher Moulton, Q.C., on Taxation.

(To the Editor of the Single Tax.)

STR.—After a careful perusal and re-perusal of your report of Mr. Fletcher Moulton's lecture on Taxation, I am still quite at a loss to understand his real position on this most elementary and fundamental political question. The basic principle of the Single Tax philosophy is that the land values of a country, being created by the presence and increased by the activities and public expenditure of the inhabitants, rightfully belong to the people of that country, not to some but to all. That just as the individual can equitably claim to be secured the full possession of anything and everything due to his industry, the community—or collection of individuals—can equitably claim to be secured what is due to its presence and industry, the unimproved value of the land it inhabits. This fund, our philosophy teaches us, furnishes the natural source of the common expenditure; and by appropriating it as it arises all necessary public improvements could be made, all necessary public expenditure could be defrayed, without infringing on the earnings, on the private possessions, of a single member of the community. Thanks to the rapacity and unscrupulousness of a well organised, omnipotent, land-holding minority, this natural revenue has for some generations, since the middle of the Seventeenth Century, been diverted from those to whom in equity it belongs, to enrich a privileged few; and the industry and limited earnings of the masses have been taxed to provide for the common expenditure. Moreover, this power to appropriate the earnings of the community has been treated as private property, has been bought and sold, gambled and speculated in, has been inherited by some, made "a medium of investment" by others.

It is now proposed that the natural revenues of the community shall be re-diverted into its natural channels—shall, in fact, gradually, slowly but surely, be appropriated for the benefit of those to whom it belongs, to the people to whose presence and activities it is due. And it is certainly somewhat astonishing to note an advocate of the only practical means by which this can be effected without injustice or shock; an advocate of a proposal which more than satisfies the aspirations of every practical Single Taxer, of a proposal which would virtually effect the reform we are aiming at, which would at once break down, if not landlordism, at all events land monopoly; it is somewhat astonishing, I say, to note an advocate of our practical measures look askance, as Mr. Fletcher Moulton seems to me to do, at the bold avowal of the basic principles by reference to which such a "revolutionary" policy can alone be defended. "Englishmen," he tells us, "if they are going to carry the nation with them, if they are going to get the support of those whose support is an honour, must be fair." This is true enough; and it is just because our proposals are based on the immutable principles of equity, of even-handed justice between man and man, that they inspire all honourable men who do understand them and who have really thought out what they do mean, with that zeal and enthusiasm which in a comparatively short time has brought our policy within the field of practical politics in almost every constitutionally governed country in the world.

But when he goes on to say—"Anything which chose to confiscate a particular type of property, without the whole of the people bearing the cost of it, would be unjust;" we must join issue with him. For it is tantamount to saying that it would be unjust to enfranchise a slave until he can afford to pay for his freedom; or to stop the ordinary avocation of a highwayman or pirate until his victims can afford to give him at least as much as he expected to be able to appropriate during the next thirty or forty years. As regards the grocer at the corner who, to protect himself against a greater robbery, has had to purchase the freehold of the site he is utilising, or the working men who have bought their houses, they, as workers, will be benefited, not injured, by our reform. And, in my opinion, we shall have a better chance of gaining their support by a bold avowal of our principle than by advocating our practical measures on the sole grounds of expediency.

In conclusion, however, I must thank Mr. Moulton for his lecture, and take the liberty of expressing the hope that his next lecture will be not on the incidents but on the principles of taxation. He may then ascertain that the only true principle of taxation is that each should contribute towards the common expenses of the community, not in proportion to his industry or his ability to pay, but in proportion to the privileges granted him by the community. And that the only tax in accord with this almost self-evident principle is the Taxation of Land Values, and that even though it may tend to eradicate "a particular type of property"—the property in the power to confiscate the property of others.—Yours, etc. L. H. BERENS.

ILKLEY, April 11, 1898.

Silence is frequently a duty when suffering is merely personal, but it is an error and a fault when the suffering is that of millions.—*Mazzini.*

The economy of the epoch imagines it has organised free competition, while it has but organised the oppression of the weak by the strong, of labour by capital, of poverty by wealth.—*Mazzini.*

What is it that labour wants? That the working man should be utterly independent of an employer. That it should be the employer who sought the work of the working man as a favour, not the working man who considered it a favour to receive employment.—*Ernest Jones.*

## Scottish Land Restoration Union.

THE Eighth Annual Meeting of the Scottish Land Restoration Union was held on the 22nd April, 1898, in the Hall, 56 George Square, Glasgow, the President, Ex-Bailie Peter Burt, J.P., presiding. The Minutes of the previous Annual Meeting having been adopted, the Secretary submitted the following Report.

### REPORT.

In presenting the Annual Report, the Executive have to say the past year has been one of marked progress. 367 new Subscribers have joined the Union. These are from all parts of the country, and a few are from the United States, the Australasian Colonies, and New Zealand.

### Lectures.

The speakers of the Union have been actively employed. Meetings have been addressed by our President, Mr. Burt, and by Messrs. David McLardy, H. S. Murray, Edwin Adam, Dr. J. Craig Magowan, G. B. Waddell, Wm. D. Hamilton, Norman McLennan, James Fairlie, John Cameron, Reuben Bryce, John Cassels, William Reid, John Scott, J. S. Jamieson, and John Paul, in and around Glasgow, and at Paisley, Cumbernauld, Barrhead, Dumbarton, Alexandria, Bonhill, Stevenston, Saltcoats, Largs, Dunoon, Ayr, Prestwick, Kilmarnock, Catrine, Kilmaurs, Auchinleck, Kirkintilloch, Coatbridge, Airdrie, Baillieston, Condorrat, Falkirk, Edinburgh, Duddingston, Portobello, Gilmarton, Penicuik, St. Andrews, Alloa, Sauchie, Comrie Village and Low Valley Field (Clackmannanshire), Loanhead, Blackhall, Davidson Mains, Eckford, Clarinlaw, Bowden, Shielburn, Clochar, Buckie, Port-Gordon, Crailing, Nesbit, Hawick, Heiton, Stichel, Ashkirk, Wilton-Dean, Dundee, Halifax, and Bradford.

The Dundee Branch of the Union has been very active during the year, and the Coatbridge and Airdrie Branches have also brought the question out into open discussion by meetings and otherwise. Resolutions were adopted at public meetings held under the auspices of the two latter Branches at Coatbridge and Airdrie, and forwarded for consideration to the Town and Parish Councils of these places.

### Literature.

The report submitted last year was published in the form of a 24-page pamphlet containing four cartoons by J. W. Bengough showing the evils of land monopoly, and how the Taxation of Land Values would work its destruction, and giving the schedule annexed by Mr. Burt and issued by the Glasgow Corporation in 1896 as their proposal to effect the Taxation of Land Values for local purposes. This report was posted to members and representative men all over the country, and distributed at public meetings.

At Sir Wm. Harcourt's meeting held at Dundee in November, 2,000 copies of Mr. Murray's (Galashiels) speech on the Taxation of Land Values were distributed, and other 3,000 copies have been sold and distributed during the year,

12,000 copies of a leaflet to the Glasgow ratepayers were sold and distributed at the November Municipal Election.

Another addition to the literature of the movement has been given by Mr. Lewis H. Berens—"The Social Problem in the days of the Commonwealth, or the Creed of the Levellers," written by Gerrard Winstanley in 1642. Mr. Berens had this published in the *Single Tax* and in the *New Age*. The executive agreed with Mr. Berens to publish 2,000 copies in pamphlet form, as it appeared in the *New Age*, and to secure the stereo plates for future issues.

### Glasgow Town Council.

The November Glasgow Municipal Election added one to the majority in the Council pledged to the Taxation of Land Values. The Council has also had the question before it in various ways, and has now had a Bill prepared embodying the principle, which will be presented to Parliament in due course.

### Commission on Taxation.

In view of the Royal commission at present taking evidence on the incidence of local taxation, the executive submitted the name of Mr. Burt as the representative of the union. Mr. Burt was readily accepted, and has since given his evidence. Mr. Waddell, our hon. treasurer, also gave evidence on behalf of the Glasgow City Parish Council. Bailie Chisholm, County Councillor James Stewart, Parish Councillor Cochran, and other members of the Union, have also given evidence.

### The "Single Tax."

The executive are glad to be able to report that the question of the Taxation of Land Values has, during the course of the year, continued to make great advances in many parts of the world.

The journal of the Union, the "Single Tax," has now been four years in existence. It continues to make headway. The news it gives of the movement is appreciated wherever it goes, and we have ample testimony that it does much to stimulate and encourage our comrades all over the world who are fighting in the cause of freedom. It keeps the Executive in touch with all that is being done on the question of the Single Tax, and it is often referred to with enthusiasm by those who are banded together as Single Taxers.

With a view to extend the circulation of the paper, and so increase its usefulness, new Subscription Books have been provided. These contain four vouchers in the form of post cards. The price of each book is 6s. The Executive would appeal to the members to take up these new Subscription Books; they cost nothing but the time and trouble necessary to enlist subscribers at 1s. 6d. per annum.

### In the Immediate Future.

An open-air campaign on the Land Question and the Taxation of Land Values has been arranged for the summer months, and the Executive will be glad of any assistance to make these meetings successful, and of any advice as to particular places to visit. A special subscription list has been opened to meet the cost of advertising, distribution of literature, etc., in connection with this work.

### Scottish Liberal Party.

At a special meeting of the Scottish Liberal Association held in Dundee on the 26th November, 1897—Sir Thomas Gibson Carmichael, Bart, M.P., presiding—the following resolution—moved by Mr. H. S. Murray, Galashiels; seconded by ex-Bailie Peter Burt, J.P., Glasgow—was unanimously adopted:—

"That whereas the Land Question lies at the root of the Social Problem; that land monopoly, which is directly caused by the value of land being exempt from taxation, forces labour into involuntary idleness, and thus creates an unemployed class; and whereas the values of land are created by the presence, industry, and growth of the people, this Conference is of opinion that the Taxation of Land Values should occupy a foremost place in the Programme of the Liberal Party, to be dealt with at the earliest possible moment by—

- (1) The abolition of the Breakfast Table Duties—the duties on tea, coffee, cocoa, dried fruits, etc.
- (2) The substitution of a direct tax on the value of land, apart from improvements.
- (3) Reform of the Valuation Acts to provide for the separate scheduling in the valuation returns of the values of land and the values of improvements, with a view to separate assessment, etc."

Since then this has formed the basis of similar resolutions adopted by Liberal Associations and at public meetings called to consider the question. To bring such a pronouncement the better before the general public, your Executive have published, and are distributing, a leaflet under the title—"The Scottish Liberal Party and the Taxation of Land Values."

### The Bradford Conference.

As a result of several discussions with our friends over the border, on the desirability of a National Conference on the Taxation of Land Values, your Executive sought the co-operation of the English Land Restoration League and the Financial Reform Association, to convene such a gathering. A favourable response was given by these bodies and by representative men in various parts of the country. The result was that on the 4th January last such a Conference was held at Bradford, under the auspices of the English Land Restoration League, the Financial Reform Association, and the Scottish Land Restoration Union, the local arrangements being made by the Bradford Branch of the English League.

The conference, the first of its kind ever held in Britain, was a decided success. It brought close upon 100 representatives from all parts of Britain together. The proceedings were well reported in all the important newspapers throughout the country. A full report of the proceedings, both at the conference and the public meeting following, was given in the February issue of the *Single Tax*. All the assessing bodies that had made a pronouncement in favour of taxing land values were invited to send delegates, and of these 17 responded.

### The Battersea Conference.

The delegates representing the London Battersea Vestry at the Bradford Conference, gave such a report that the Vestry resolved to call a conference of all the rating authorities in London to consider the question. This conference was held on Thursday, 10th March, in the Battersea Municipal Buildings. Delegates were present from 57 rating authorities within the Metropolitan area. After considerable and interesting discussion, the following resolution was adopted:—

- "That this conference is of opinion that legislation should at once be undertaken, providing—
- (a) For the separate valuation and assessment of land and improvements;
  - (b) For the assessment of the tax on the full true value of the land, whether used or let or held idle by the owner, and not upon the income which the land may be yielding;
  - (c) For the collection of the tax from the occupier, with a statutory right of deduction, as is the case in Income Tax Schedule A; and
  - (d) For the assessment of land values for local as well as for imperial purposes.

It was resolved that copies of the resolution be forwarded to the London School Board, the fifty-eight members of Parliament for London, and to the members of the government; and the chairman was authorised to sign on behalf of the conference a petition to Parliament embodying the same.

THE LONDON COUNTY COUNCIL ELECTION, which took place in the beginning of March, was fought mainly on the Taxation of Land Values. The London *Echo* championed the cause all through the campaign, giving special prominence to articles dealing with the question as affecting the London ratepayers. "The question was," wrote a member of the Union from London—"Are you in favour of Taxing Land Values? and behold, the answer on the polling day, when those who stood for that question were returned by 22 of a majority."

On the 26th of March, at a convention of delegates from 266 English Municipal Corporations, held in the Guild Hall, London, it was resolved, on the motion of Mr. Alfred Billson, M.P., to petition Parliament in favour of local assessing bodies having powers to rate land values.



During the year close upon 200 local assessing bodies have also independently petitioned Parliament for such powers. These include the Town Councils of Halifax, Stockport, and Stockton, in England; and in Scotland, those of Kilmarnock, Hamilton, Cumnock, the County Council of Lanarkshire, and the Paisley Parish Council.

### Over the Border

the work has gone on with unabated vigour, more especially since the Bradford Conference. The English Land Restoration League did splendid service in view of the recent London County Council Elections. The London Radical Clubs were stirred to action, with the result that the London Metropolitan Radical Federation, representing a membership of over 100,000, declared in favour of the Taxation of Land Values, and issued a 16-page explanatory pamphlet, written at their request by Mr. Fred. Verinder, Secretary of the English Land Restoration League.

THE BRADFORD BRANCH of the League has done excellent work during the year. In December last, after one year's existence as a branch, it issued a report which would do credit to a society of ten years' standing. Upwards of 12,000 leaflets, pamphlets, books, etc., had been distributed in different parts of the district, and over 50 lectures had been delivered by the speakers of the branch.

THE HALIFAX BRANCH of the Financial Reform Association have also been active, and it is admitted that it was mainly through their action in bringing the question before the public, that the Halifax Town Council resolved, by 28 to 6, to petition Parliament in favour of taxing land values. Their first public meeting with a view to bring the question before the Town Council and the ratepayers was addressed by Mr. Burt in October last, and they have since written the Union thanking Mr. Burt for the splendid service he rendered them on that occasion.

In November last the Portsmouth Trades Council issued a Single Tax manifesto to the electors, in which they quoted the report of the Royal Commission on the housing of the working classes, and asked that land values be no longer exempt from taxation. Since then a Single Tax Union has been formed for Portsmouth and district, the manifesto of which appeared in the April issue of the *Single Tax*.

The Single Tax Associations at Newcastle-on-Tyne, Accrington and Hastings, have also been active.

The Trades Union Congress held at Birmingham, in September, declared in favour of taxing land values.

The leading Liberal newspapers in England now frequently tell the people that the Liberal Party will carry the Taxation of Land Values. On 9th September, 1897, the *London Daily News*, in a very favourable leader on the subject, said:—

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.

Discussing the proceedings of the National Liberal Federation at Leicester, in March, the *London Chronicle*, in a leading article, said:—

What is the one point in which public interests are manifestly hostile to the economic interests which have their citadel in the House of Lords, and in which public interests have right on their side? It is the point of the Taxation of Land Values, as the recent County Council Election showed. That question provides an economic side to the Liberal Programme, as the extension and equalisation of the suffrage provides a purely political side. Cannot the party combine these two issues, and appeal in this way to the country in behalf of a great double measure of justice, political and economic? The opposition of the House of Lords to any measure for dealing radically with land values is certain. That opposition will provide the opportunity for demanding authority from the people for ending the absolute veto of the Lords.

And on 29th March, 1898, the *Daily News* said, referring to the pronouncement of the Municipal Corporations:—

It should by no means escape notice that the movement for the Taxation of Ground Values has received the powerful support of the Association of Municipal Corporations. At the annual meeting, apparently without opposition, the representatives of 266 towns in the United Kingdom, including all the county boroughs and all the non-county boroughs of over 15,000 inhabitants, except one, declared that the growing burdens upon ratepayers made it urgent that "some means should be provided by which owners of land (whether occupied or vacant), should contribute to the local revenue." The meeting, it should be noticed, was presided over by a well-known supporter of Lord Salisbury, Sir Albert Rollit, and can certainly be considered eminently respectable. The Municipal Corporations in the United Kingdom represent a very strong and perhaps the best Conservative element in the country, and now they are found supporting a measure which when put forward by the Progressives on the London County Council was characterised as revolutionary, and at least impracticable. Yet the London County Council was only following the example of a great Unionist Corporation, Glasgow, and now its policy is endorsed by all the important boroughs in the land. The inference is obvious. The demand that the owners of land shall be taxed for local improvements from which they largely benefit, is now made by the whole of the large urban communities in Great Britain and Ireland, and it cannot much longer be resisted. The Commission now sitting upon local taxation will have to pay some attention to this expression of opinion by the Association of Municipal Corporations.

THESE REMARKABLE INDICATIONS of the trend of British public sentiment on the question of Taxing Land Values cannot but encourage all who are with us, and the executive feel warranted in stating that there are many Members of Parliament, Journalists, Town, County, District, and Parish Councillors, and other publicly unknown reformers throughout Britain who have taken active part in all these victories, who readily acknowledge they were encouraged and assisted in their efforts by the Scottish Land Restoration Union, and by the Glasgow *Single Tax*.

### New South Wales.

Good results have been achieved already by the tax of one penny in the £ on the capitalised value of land. On the 14th October, 1897, Mr. Reid, the Premier of the Colony, confessed that—

He had no hesitation in saying that there are two things which that tax has secured for the country for all time—a good, sound principle. In the first place, the tax has killed the trade of the land gambler. One of the greatest things that the land tax has done in this country is to bring land values to an honest footing. (Cheers.) With land values down to an honest footing, the increases in value that follow will follow according to the prosperity and industry of the country. By that fictitious value any man who desired to

make a home found himself ruined at the start by paying fabulous prices for the land, and I claim for this tax two great services—that it stopped that cursed gambling that went on through this country and Victoria; that it absolutely killed it for ever; and that the gamblers must now go over to West Australia.

### New Zealand.

On the 30th June, 1897, there came into operation an Act separating the values of the land from the values of improvements. Improvements are defined as including "houses and buildings, fencing, planting, draining of land, laying down in grass or pasture, and any other improvements whatsoever, the benefit of which is unexhausted at the time of valuation." Our correspondent, Mr. R. A. Hould, Auckland, to whom we are indebted for a digest of this important Act, writes:—

The confusion of the two elements of value has always been the chief obstacle to land reform, and the New Zealand Government, in thus comprehensively and categorically tabulating the national wealth, and showing in parallel columns how much is created by individual labour, and how much is claimed by unjust privilege, has rendered a most important service to the cause of human freedom. There are some opponents of the Single Tax who contend that it is impossible to assess the value of land apart from that of improvements. Well, in New Zealand and others of our colonies the "impossible" has been accomplished, and the above digest of the Act of 1896 shows how it is done. Had we a similar Act for the United Kingdom, and were the valuation of land apart from improvements once made the deadly parallel would be so manifest, the iniquity of land monopoly would stand out in such lurid light against the black background of the English slums, that the people would at once wake to action and enforce the principle that the fruits of individual labour belong to the individual, and that the community-created land values belong to the people as a whole, and should no longer be appropriated to their own uses by a privileged few.

AN ACT GIVING LOCAL BODIES power to rate land values has also been passed during the year. The law of New Zealand now exempts personal property and improvements to the extent of £3,000. The new Local Powers Bill has for its object the exemption of all personal property and improvements from taxation in favour of land values. Mr. Wells Drury, a San Francisco journalist, interviewed the Premier of New Zealand, Mr. Sedden, for the *Single Tax* and other papers, when he passed through that town in May last. Mr. Sedden gave a good account of the effects of the Land Value Tax, which, he said, compared with the unemployed, business stagnation, and labour troubles of other countries, had given their people prosperity and happiness.

In all the other Australasian Colonies the Single Taxers are active, and anticipating good educational effects from the policy and experience of New South Wales and New Zealand.

### In Memoriam.

Amid all this progress and high hopes of the future, the executive are deeply conscious of the loss the movement has sustained in the death of HENRY GEORGE. On learning the sad news the executive cabled a message of sympathy from the Union to Mrs. George, and at their meeting on 23rd November, 1897, the following resolution was adopted, and a copy of which, along with a letter, was sent to Mrs. George, in the vain endeavour to express our sense of the loss we and so many others had sustained:—

That we, the executive of the Scottish Land Restoration Union, express our deep sorrow at the death of Henry George, the founder and teacher of our faith, in the midst of his struggle for the good government of his native land. We desire to express our sincerest sympathy with Mrs. George and family in their great bereavement; with the United States of America, in the loss of one of its purest and brightest citizens; and with mankind, in the loss of one of its most gifted and devoted servants.

Death has also taken our beloved vice-president, the Rev. J. M. CRUICKSHANK, who passed away from us suddenly on the 31st of March. In him the Single Tax cause has lost a devoted friend, and we have lost one of the best of comrades. As a Christian minister he wrought laboriously among the poor, but he was always ready to take his stand as a land reformer. We can only remember him as a man whom it was good to know and to work with. We sympathise with his widow in her great bereavement, and we trust she will be consoled with the knowledge that his spirit will still work with us and aid us in the accomplishment of the principles of which he was so devoted a servant.

### In Conclusion.

As in previous reports, the Executive have to say that while much inviting propaganda has continually to be ignored through lack of funds, they nevertheless have to thank the members and many outside friends for much sympathy, co-operation, and assistance given during the year. The Executive would impress upon the members the desirability of maintaining the propaganda in every department. There is every evidence that the Taxation of Land Values as a political step is coming every day nearer the British Parliament. It is for us, then, not to slacken but rather to press forward, using every legitimate method to sustain the agitation that is gathering such strength in favour of this great reform, to work for the realisation of which has brought us together.

Mr. Burt moved the adoption of the report. He congratulated the members on the work of the Union during the past year, and on the progress of the Single Tax movement all over the world. The question of the Taxation of Land Values, which the Union had advocated in season and out of season, was now being universally accepted as a measure of justice pregnant with far-reaching effects for the good of all. It was now beyond doubt a great public question, commanding the attention of all who stood for progress and reform. It was being more and more realised that while land monopoly existed, no great good could come to the people. Our social and industrial life was bound up in a solution of the Land Question. Other reforms were needed and

READ THE APPEAL TO LAND REFORMERS.

would come, but every step onward in any other direction would only bring nearer the day of reckoning with those who by law had absolute dominion over the land. We had every reason to rejoice. Every day brought news of an awakening of thought and action in favour of our reform. The Bradford Conference, the Conference of London Rating Authorities, the pronouncement of the English Association of Municipal Corporations, the resolutions and petitions sent to Parliament by the 200 Rating Authorities, and the splendid victory gained at the London County Council Elections, were not the results of a day; they were more the outcome of fourteen years' persistent agitation by the men and women whom our great leader, Henry George, had called to the service of a great truth. Mr. George had passed away to his long rest full of honours, dying as he had lived for that liberty and purity among men which was at once the ideal and aim of his life. The world was better to-day because of Henry George. He had brought a great light to bear upon the problems presented to advancing civilisation, and everywhere there were men who, inspired by his writings, were devoting themselves to the great reform he advocated. In New South Wales and in New Zealand the first-fruits of this work had been realised, and they were such as to encourage those who were striving for the Taxation of Land Values. In the death of our friend, the Rev. J. M. Cruickshank, we had sustained a severe loss. He was a faithful disciple of Henry George, and kept himself closely in touch with everything the Union did to advance the movement. We would always remember him as one of the best of comrades, whom it was good to know and associate with. Mr. Burt concluded by appealing to the members to strengthen the Union, so that we may be prepared to take active part in the work that lay before us during the coming year.

On the motion of the president the secretary was instructed to communicate the condolence of the Members of the Union to Mrs. Cruickshank in her great bereavement.

The following office-bearers were elected for the ensuing year:—

President—Ex-Bailie Peter Burt, J.P., Glasgow. Vice-Presidents—David M'Lardy, George Green, C.C., James Stewart, C.C., David Cassels, Norman M'Lennan, W. M'Lennan, Glasgow; Councillor H. S. Murray, Galashiels; Edwin Adam, M.A., Edinburgh; Thomas Cameron, P.C., Milton of Campsie; Thomas Lindsay, P.C., Lennoxton; and J. C. Geddes, P.C., Dundee. Hon. Treasurer—G. B.

Mr. G. B. Waddell, Hon. Treasurer, submitted the

### General Fund Account

FOR YEAR ENDING 31ST DECEMBER, 1897.

Dr.		Cr.	
To Balance from last A/c, -	£21 1 11	By Donations and Subscriptions, -	£250 13 6
„ Printing and Literature, 164	13 1	„ Literature sold, -	72 17 7
„ Salaries, -	110 5 8	„ Advertisements, -	59 0 3
„ Travelling Expenses, -	1 18 0	„ Rent for Sub-lets, -	3 10 0
„ Postages and Carriage, 40	19 8	„ Surplus from Social Meetings, -	2 2 9
„ Rent, -	25 0 0	„ Balance—Deficiency, -	9 0 8
„ Rates and Insurance, -	4 9 9		
„ Lighting and Heating, 3	2 8		
„ Stationery and Newspapers, -	14 2 7		
„ Billposting, -	0 13 2		
„ Cleaning Office, -	3 15 11		
„ Commission on Advertisements, -	3 13 10		
„ Depreciation on Furniture and Fittings, -	3 8 6		
	£397 4 9		£397 4 9

We have examined the books and relative vouchers, and found the above statement to be correct.

JOHN S. NEIL, } Auditors.  
M. G. HARVEY. }

Waddell, P.C., Glasgow. Minute Secretary—William Reid. General Secretary—John Paul.

General Executive—John Cassels, William Cassels, James Busby, William Harrison, Peter M'Lean, M. G. Harvey, David Cassels, Jr., James Whyte, Richard Whyte, William Webster, David E. Bell, John S. Neil, Samuel Roger, Andrew R. Johnston, W. D. Hamilton, George Kay, William M'Keown, Robert Orr, Gilbert M'Callum, and Stephen J. Henry.

### Agricultural Holdings and Arable Areas in the United Kingdom.

(Taken from the Tables in the Agricultural Returns for 1896, with the exception of holdings below a quarter of an acre, and those "below the line of enumeration," which are taken from the Tables of 1886.)

ENGLAND.				
	No. of Holdings.	Per Cent.	Arable Acres.	Per Cent.
Five acres and under,	1,717,197	85.42	692,694	2.74
From 5 up to 100,	217,165	10.80	6,692,430	26.48
100 up to 1000 & over,	75,959	3.78	17,886,990	70.78
Totals,	2,010,321	100	25,272,114	100
WALES.				
Five acres and under,	106,502	68.26	58,898	2.06
From 5 up to 100,	41,186	26.39	1,384,489	48.38
100 up to 1000 & over,	8,339	5.35	1,418,237	49.76
Totals,	156,027	100	2,861,624	100
SCOTLAND.				
Five acres and under,	93,205	61.04	78,343	1.59
From 5 up to 100,	43,755	38.66	1,340,907	27.33
100 up to 1000 & over,	15,734	10.30	3,487,668	71.08
Totals,	152,694	100	4,906,918	100
IRELAND.				
Five acres and under,	127,098	26.13	317,700	2.07
From 5 up to 100,	344,557	70.76	8,314,627	54.77
100 up to 1000 & over,	15,210	03.11	6,562,700	43.16
Totals,	486,865	100	15,195,027	100
UNITED KINGDOM.				
Five acres & under,	2,044,602	72.84	1,147,635	2.38
From 5 up to 100,	646,663	23.05	17,732,453	36.76
100 up to 1000 & over,	115,242	4.11	29,355,595	60.86
Totals,	2,805,907	100	48,235,683	100

Taking the first class, of and under five acres, of which there are 1,717,197 in England and only 93,205 in Scotland, showing England, and not Scotland, to be the land of crofters. This class, which is nearly 73 per cent. of all holders, has only 2.38 per cent. of the arable land, while 115,242, or 4.11 per cent. of the holders, have got nearly 61 per cent. of the land. It is notorious that the cry of "depression" arises from the failure of their husbandry is due to their having banished the labourers from the land, and from want of being worked, the land does not yield adequate returns. Another fact gathered among the small holders—the two millions of and under five acres—is, that while paying from twice to three times the rent per acre paid by the 115,000, they obtain from twice to three times as much produce per acre as they do who have the 60.86 per cent. of the land.

The practical application of these conclusions is, that the 29 million acres in large farms should be broken down and the two million small holders put in possession of what would make sizeable farms for them. These new holders would thus leave two million vacancies for other labourers to fill, and thus drain the labour market, while the land—about 25 million acres, at the rated 12½ acres per new holding (the number held by the ancient Israelites)—would be made to yield about enough home-grown food for the nation, and the producers would become consumers of manufactures to such a degree as to drain the produce market on the other hand. This is how to promote trade, and find food and markets at home, instead of incurring guilt and expense in money and men, in forcing trade and evil habits on unwilling customers among savages in distant lands. And after all there would be four times as much land remaining among 115,000, as is now held by the two million. This, and the wide areas never reclaimed, would be available for such others as, with the immense demand thus created for labour, would possibly desire land to till. Thus home-grown food, and home trade, the result of a just appropriation of our own land—now misused—would make these islands masters of the world, in making them no longer dependent on others for food or for markets.—J. M.

### Prophet of the Century.

Our generation has witnessed the funeral of a Lincoln, of a Garfield, of a Grant. Unlike any of these, with a new and original note of its own, was the service of the people who gathered in testimony around the bier of Henry George. The dead man had been a leader of thought throughout the world. He had been a prophet for the poor, a voice against what he felt was oppression and injustice; at first derided, then heard, and then by multitudes believed; and when tens of thousands of people gathered around his coffin, all realised that a great and pure spirit had left its body.

All day long men and women and children passed by and looked at his face. But the tears and the tributes were only those of individuals, very few of whom could comprehend the meaning of the occasion. It was when the enormous audience sat still, in harmony with a common thought, that a spark of oratory worked a transfiguration.

Mere oratory has its well-known methods by which listeners sometimes lose self-control. But it was not a device, it was a genuine inspiration when Dr. McGlynn said:—"There was a man sent from God, and his name was Henry George."

The decorous audience forgot the coffin and burst into a mighty cheer. It was unintended, at first restrained, then it became a cataract. To the great assembly, as by an inspiration, came a new consciousness. They saw themselves not around the dead body of a political candidate, but as a cloud of witnesses looking upon the transfiguration of one of the prophets of the century. To them had come a sudden comprehension that the "mayoralty, or any political position, was too small for him," and that the dead leader's place was the throne of an apostle to all mankind. It was a burial changed to an apotheosis.—*Youth's Companion.*

Until we have altered our dictionaries and have found some other word than *morality* to stand in popular use for the duties of man to man, let us refuse to accept as moral the contractor who enriches himself by using large machinery to make pasteboard soles pass as leather for the feet of unhappy conscripts fighting at miserable odds against invaders: let us rather call him a miscreant, though he were the tenderest, most faithful of husbands, and contend that his own experience of home happiness, makes his reckless infliction of suffering on others all the more atrocious. Let us refuse to accept as moral any political leader who should allow his conduct in relation to great issues to be determined by egotistic passion, and boldly say that he would be less immoral even though he were as lay in his personal habits as Sir Robert Malpole, if at the same time his sense of the public welfare were supreme in his mind, quelling all pettier impulses beneath a magnanimous impartiality.

*George Eliot.*

The "Single Tax" Subscription Books 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 subscribers at 1s. 6d. each. This is the way to push up the circulation. He who acts quickly acts twice. Send for a book.

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



**Under the Hammer.**

INTERESTING DETAILS OF AUCTIONEERING UP-TO-DATE.

The first evening meeting of the session of the Auctioneers' Institute was held last night at the rooms in Chancery Lane, when the president, Mr. James F. Field, delivered his inaugural address. Referring to the land market, he said the returns showed that better times were dawning. There was a greater demand for agricultural land, and in some favourite counties, such as Devon, land had sold extremely well.

**SMALL HOLDINGS FETCHED**

quite fancy prices, twenty-five or thirty years' purchase, and in certain localities even fifty or sixty years' purchase had been given; whilst the Ebrington estate in South Devon, offered in small lots, sold at prices amounting in the aggregate to about £50,000, in the majority of instances the sitting tenants becoming the purchasers. With regard to freehold ground rents, the general volume of business during the past year had been satisfactory, and the total sales when the year was ended would show an immense improvement over 1895, and an appreciable betterment of 1896. Although all kinds of property had found a readier market, ground rents, building estates, and licensed properties had been the most keenly competed for. With regard to the latter, the competitors were generally brewers.

**FACTS FOR LONDONERS.**

Of noticeable sales in the metropolis during the past year, that in Piccadilly of an area of 3,210ft. for £115,000, or £35 per foot; the site of St. Michael's Church in Wood Street, with an area of 3,700ft., £31,500; of part of the Lombard Street post office, with an area of 734ft., for £30,100, or £41 per foot; of a house and eight and a quarter acres of land at Balham, for £29,550; of a similar property at Putney, for £25,000; of a building estate of eleven and three-quarter acres at Wandsworth, for £25,000, were perhaps some of the most conspicuous. In every direction it was noticeable that building estates near the metropolis, or any great and growing town, had readily sold, whilst ordinary building plots had not lacked purchasers. The sales of the Liberator Estates confirmed his opinion as to the revival of speculation in land. The second portion of the Ilford Park Estate was sold in October for £70,000, or from £1,000 to £1,200 per acre; the Chingford Rise Estate of 90 acres, including some twenty-seven villas, for £62,000; and the Tilbury Docks Estate of building land and houses, for £40,000.—*London Daily Chronicle.*

**Another Important Advance.**

At a meeting of the Associations of Municipal Corporations, held at the Guildhall, London, on March 26th, Mr. Alfred Billson, M. P. for Halifax, carried a resolution, by an overwhelming majority, in favour of seeking powers for local bodies to rate land values. Mr. Billson stated the case boldly, and showed how such a rate, besides providing a much needed revenue, would destroy land monopoly. We hope to publish Mr. Billson's speech next month. Commenting on this victory, the *London Daily News* says:—

It should by no means escape notice that the movement for the taxation of ground values has received the powerful support of the Association of Municipal Corporations. At the annual meeting, apparently without opposition, the representatives of 266 towns in the United Kingdom, including all the county boroughs and all the non-county boroughs of over 15,000 inhabitants, except one, declared that the growing burdens upon ratepayers made it urgent that "some means should be provided by which owners of land (whether occupied or vacant) should contribute to the local revenue." The meeting, it should be noticed, was presided over by a well-known supporter of Lord Salisbury, Sir Albert Rollit, and can certainly be considered eminently respectable. The Municipal Corporations in the United Kingdom represent a very strong and perhaps the best Conservative element in the country, and now they are found supporting a measure which when put forward

by the Progressives on the London County Council was characterised as revolutionary, and at least impracticable. Yet the London County Council was only following the example of a great Unionist Corporation, Glasgow, and now its policy is endorsed by all the important boroughs in the land. The inference is obvious. The demand that the owners of land shall be taxed for local improvements from which they largely benefit, is now made by the whole of the large urban communities in Great Britain and Ireland, and it cannot much longer be resisted. The Commission now sitting upon local taxation will have to pay some attention to this expression of opinion by the Association of Municipal Corporations.—*The Daily News, 29th March, 1898.*

**In Memoriam.****The Rev. J. M. Cruickshank.**

Just a few months ago we were privileged to hear the Rev. J. M. Cruickshank in his own church pay an eloquent tribute to our dead leader, Henry George. Few eyes were dry that Sunday afternoon, as he traced that career of Christ-like sacrifice unto death.

On going up to speak to the minister some of the elders were surprised to find that he was lying back, his eyes filled with tears. What an eloquent tribute that was to the power of Henry George. And now, he too, the eloquent preacher, the kind-hearted, open-handed minister of St. Rollox has gone from us to his eternal rest.

His body lies in Sighthill Cemetery, amid a garden of flowers, close to the church he built, in the midst of the people to whose service he devoted his life.

The Single Tax has lost a devoted friend, and we have lost a noble comrade. In the battle against human wrongs Mr. Cruickshank was ever in the front: though his health was not the most robust, he never shrunk from the call of duty. We will not speak of his work as a Christian minister in St. Rollox, although to him the problems of individual and social life were inseparable. The Christian Consolator and the Christian Emancipator were different sides of the same spirit. The work of consolation was fittingly spoken to in the crowds of sorrowing people who filled the church at the Funeral Service, who lined the roads as the funeral cortege passed into the cemetery, and filled the cemetery to look at the place where they laid him to rest.

He was the son of a crofter, and the hard battle which the crofters had with insufficient land and exorbitant rents must have borne early to his mind the significance of the land question. Just when he began to think, and write, and speak on this question, we do not know—the land question seems almost to have been part of his nature. In the midst of his work as school teacher and master, and amid his duties as pastor in Orkney, he yet found time to write to the *Highland papers* on the wrongs of the people in relation to the land.

We know his work since he came to Glasgow; how in the midst of hard uphill battling in a church situated among the very poorest of the poor, he yet found time to work for the relief of the starving crofters.

When a meeting of the citizens of Glasgow was called in the middle of the day, to consider the question of emigrating the crofters, he,

alone among the ministers of Glasgow, had the courage to beard the lion in its den, and move an amendment to the emigration proposal.

With the advent of Henry George, he threw himself heart and soul into the wider movement of the Single Tax or Land Restoration. The great meeting which Henry George addressed in the City Hall on a Sunday evening, on "Thy Kingdom Come," owed not a little of its success to Mr. Cruickshank, who presided over it.

His work for the Land Question hurt him not a little in getting up funds for his new church. Many a subscription was point-blank refused because of his Radicalism on the Land Question. We shall miss him greatly for his counsel and his comradeship; and if his death gives sorrow to us, how much more must it give to her who was his wife and helpmeet for so many years. Our heart goes out in sympathy to her, and we trust she may be somewhat consoled with the idea that he did so much in his lifetime for the poor and the oppressed, and that his spirit still working with us will aid us in the accomplishment of much until freedom come.

**The Ground Landlord.**

HIS CLOVEN HOOF IN THE LONDON COUNTY COUNCIL.

At the late County Council Election the civic life of the metropolis was most seriously menaced. The strongest Conservative Government of the century lent its powerful aid to the forces of municipal reaction only to make itself ridiculous. The electors rose manfully to the occasion and routed the enemy, horse, foot, and artillery. They shrewdly recognised that they were face to face with a nefarious conspiracy of monopolists, and that among these bloodsuckers the most obnoxious by far was the untaxed ground landlord. This unique malefactor, at nearly every Progressive gathering, was roundly denounced as a robber, and it was unanimously agreed that he should, without ceremony, be stripped of his booty by taxation whenever opportunity offered. London's imperative mandate to every Progressive Councillor was—**TAX THE GROUND LANDLORD**; and a more righteous command was assuredly never laid on representatives of the people.

Why? It is hardly necessary, at this time of the day, to ask *why*; but never have I heard the case for the Taxation of Land Values so deftly put as in the following

**PARABLE.**

A certain man, who hailed from Australia, turned up at the small struggling town of —, his father's birth-place. He was fairly well equipped with this world's goods, and signified his intention of doing something for the town, in memory of his father. He soon discovered that the people needed a Public Hall, which he decided to build and present to them. Of course, he could not build the hall in the air, and so he looked about for a ground site. Having found a suitable vacant lot he next proceeded to interview the owner:—

Colonial—"Well, how much do you want for this piece of ground?"

Landlord—"£20 a year."

Col.—"Wh-a-t! £20 a year? Why, where I come from, you could get it for five shillings."

Lan.—"Yes, no doubt you could, and the ground here may not be worth more than that; but look at the advantages you have—a splendid railway service, nice paved streets, roads well kept and well lit, good drainage, gas and water laid on, free education, a workhouse for the poor, and a gaol for the offender."

Col.—"Well, there is something in all that, to be sure, and I suppose all the other lots here, having the same advantages, will figure out the same way. I'll take the land."

In due time the building was finished and the unsophisticated Australian was one day complacently surveying it, when a self-satisfied, official-looking personage, book and pencil in hand, presented himself.

Official—"At how much do you value this building?"

Colonial—"Oh, I ain't going to sell, so there will be no deal, stranger."

Off.—"I don't want to purchase, my friend; it's the rates I'm after."

Col.—"What rates? What do you mean?"

Off.—"Well, you *are* green, and no mistake. There is the Poor Rate, the Sanitary Rate, the Road Rate, the School Rate (you can't expect the members of the School Board to keep up the schools out of their own pockets), then there's the Police Rate, and—"

Col.—"Ah! I see, I see, stranger, how it is. *It's the other fellow you're after!* I am paying a man £20 a year for these things. Go to him, my friend. Go to him. *He is your man.*"

Well, what the citizens of London did at the late County Council Election was to instruct their representatives to send the Rate Assessor

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

after the other fellows—the Westminster, Bedford, Portlands, and Portmans, to wit.

And now, alack, it is proposed by our Shaw-Lefevres on the London County Council to lengthen this supreme malefactor's cords and to strengthen his stakes by investing civic money in ground rent "swag." The citizens are to become the associates of the Westminster, Bedford, Portlands, and Portmans in robbing themselves! We are first to buy up Land Values entirely of our own creation—"the vast earnings of the labour, industry, and enterprise of fellow-creatures"—i.e., ourselves, *teste* G.O.M. and then we are to tax said acquisitions in the most approved rackrenting fashion, and thus make a "profit" on "reversions" of buildings "sixty or seventy years hence."

Such, in a nutshell, is the grotesque project now before the London County Council, and it were well if nothing worse than "grotesque" and "absurd" could be predicated of it. But it is worse—much worse. It is in the last degree dangerous, because if the citizens once begin to buy what they ought simply to take as, beyond all moral doubt, their own, they clothe the "swag" of the robbers with a sacrosanctity it never before possessed and which it could not obtain by any other process. And this, I feel satisfied, is what is really intended by this cunning proposal of Lefevre's.—*J. Morrison Davidson in the "Weekly Times and Echo."*

### South Australian Notes.

It may not be generally known that in South Australia a tax of a halfpenny in the £ on the unimproved capital value of land, exclusive of improvements, has been in force since 1884. This was the first of the Australian colonies, and perhaps the first country in the world, to adopt the Georgian principle, and it still retains the advantage over New South Wales and New Zealand in the tax being of an all round nature, no exemptions whatever being allowed. A few years ago an additional tax of a halfpenny in the £ was levied on estates valued at over £5,000, whilst absentees were called upon to contribute a small amount in addition. These progressive and absentee taxes however are manifestly unfair, since the small owner has just the same proportionate power of exacting tribute from the worker as the large holder; and by splitting up large estates amongst members of a family, so as to bring the capital value of each below £5,000, or by nominally transferring to a resident in the colony, both taxes can be avoided. Single Taxers here will therefore endeavour to substitute an all-round increase in place of these taxes, and to secure the abolition of the pernicious Customs' duties, which are ruining these colonies. To shew the growth of landlordism, a few years ago the statistics shewed that 703 persons held £16,000,000 of land values between them, out of £29,000,000, at which the colony is valued.

The Hare-Spence system of Proportional Representation, which is the very essence of Democracy (since the whole and not a mere majority would be represented through its agency), and which would secure a reflection of ideas in exact proportion to which they are held throughout the State, finds great favour here, especially since its most successful trial in Tasmania. It is recognised that besides being perfectly just, it is the only means whereby minorities (which includes Single Taxers) can obtain direct representation in Parliament.

C. VAUGHAN.

ADELAIDE, 6th Feb., 1898.

### The Doctors and the Ground Landlords.

A London correspondent (says the Glasgow *Evening Times*) believes that nearly all the West-End doctors, most of whom are Tories, voted with the Progressives at the London County Council Elections. The fact is that the medical men have been irritated by the exactions of the ground landlords. Whenever a lease falls in, it can only be renewed by the payment of a heavy fine and an increase in the ground rent. Several West-End doctors have suffered in this way, and the system which charms Lord Salisbury is rousing the hostility of all who have a great professional or business connection in the West-End.

### At the Parish Meeting.

(To the Editor of the Single Tax.)

SIR,—Your readers will, I think, be interested to hear that I moved the following resolution at our annual Parish Meeting last week, in this little country village of some 300 inhabitants:—

"That it be an instruction from this annual Parish Meeting of Charlton Musgrove, Somerset, to the Parish Council just elected, to address a petition to Parliament to enable Parish Councils to raise the necessary parish revenue by a direct rate on the owners of landed property in each parish, in substitution for all rates now levied on occupiers—this being considered to be the first step to the Communalisation of Land Values, whereby surface rent will be secured forever to the community, the only just owners, and all taxation will be abolished."

Needless to say the resolution was lost, though duly seconded and discussed, but it was entered on the minutes together with an abstract of my speech of nearly an hour's duration, and, if such resolutions are moved at next year's parish meetings all over the country, some of them will no doubt be carried, and Parliament will be forced to legislate accordingly.—Your obedient servant,

Wincanton,

EUSTACE G. EDWARDS.

23rd March, 1898.

### The Value of a Wayside Inn.

The Hope and Anchor, Tottenham Lane, Hornsey, has been sold. It is stated, for £42,000. A few years ago Tottenham Lane was quite a rural thoroughfare, with hedges on each side, but it is now a very busy highway, lined on both sides with handsome shops, part of the roadway being asphalted. Prior to the rebuilding the Hope and Anchor was an old-fashioned wayside inn, and its market value was not more than £1,500.—*Dundee Advertiser.*

### Two Sonnets to Henry George.

Scer of the new great dawn! whose strong voice rings  
Across drear wastes of life where Life grows pale,  
And cries "Arise!" to wan-checked men who wail  
Beneath the iron feet of men-made kings.  
Speak! and let light, as from an angel's wings,  
Flood this dark world where Mammon is the Baal  
That claims man-sacrifices, held in tail  
By tyrants damned, like to him who clings  
With frantic fingers to a shuddering hope  
Of yet more empire—him, the Northern Pope,  
Who rules by fear the hearts he fears, and cowers  
In lightless cells, from all the blades that grope  
To find his heart, while on his brow the Powers  
Hail, as Heaven's wreath, Hell's crown of poison  
flowers.

Speak! till the ghastly faces, wet with tears,  
That lift to hear thee from all footworn ways  
Of Pain and Want, grow manlike in the rays  
Of Hope, outshining from the atoning years  
Thou bearest message of: when earth's fair ears,  
Which God's large hand of ample bounty lays  
For mankind's feast, no more shall mock their gaze:  
Speak! till each glutted King and Priest who hears  
Shall tremble, knowing that the hour is come  
When they who knelt before him, blind and dumb,  
Have seen the morning glow of truth afar,  
Lit up by him who seeks to raze the sun  
Of wrongs and sufferings that warp and mar  
This life—who comes, a Christ-like guiding star!  
—*John Farrell, 1889.*

### To-day and To-morrow.

High hopes that burn'd like stars sublime,  
Go down in the Heavens of Freedom;  
And true hearts perish in the time  
We bitterliest need 'em!  
But never sit we down and say  
There's nothing left but sorrow;  
We walk the wilderness to-day,  
The Promised Land to-morrow.

Our birds of song are silent now,  
There are no flowers blooming!  
Yet life beats in the frozen bough,  
And Freedom's spring is coming!  
And Freedom's tide comes up alway,  
Though we may strand in sorrow;  
And our good barque, aground to-day,  
Shall rise again to-morrow.

Thro' all the long dark night of years,  
The people's cry ascendeth,  
And earth is wet with blood and tears;  
But our meek sufferance endeth!  
The few shall not for ever sway  
The mighty moil in sorrow;  
The powers of hell are strong to-day,  
But Christ shall rise to-morrow.

Tho' hearts brood o'er the past, our eyes  
With smiling futures glisten!  
For, lo! our day bursts up the skies;  
Lean out your souls and listen!  
The world rolls Freedom's radiant way,  
And ripens with her sorrow;  
Keep heart who bear the Cross to-day,  
Shall wear the crown to-morrow.

O youth! flame-earnest, still aspire  
With energies immortal,  
To many a heaven of desire,  
Our yearning opes a portal!

And tho' age wearies by the way,  
And hearts break in the furrow,  
We'll sow the golden grain to-day—  
The harvest comes to-morrow.

Build up heroic lives, and all  
Be like a sheathed sabre,  
Ready to flash out at God's call,  
O chivalry of labour!  
Triumph and toil are twins; and aye  
Joy suns the cloud of sorrow;  
And 'tis the martyrdom to-day  
Brings victory to-morrow.

Gerald Massey.

"It is a curious fact that though the lands of Ireland have been perpetually changing owners, though they have over and over again been seized by the strong arm, and sold or given to men of altogether different character from those who preceded them; yet there has been a remarkable uniformity in the features of Irish landlordism for many years past. It did not matter of what race or stock these landlords came—whether from Norman knights, from Saxon soldiers, from Dutch generals, from Commonwealth Puritans, from Spanish hidalgos (noblemen), or from Scotch "plantation" men—they one and all assumed the same form. In a very few generations they were "more Irish than the Irish themselves," and exhibited a recklessness, daredevilment, profusion, and, let us add, generosity of character, each the copy, if not the emulation, of the other."—From page 289, No. 97, Saturday, 8th March, 1851, of ELIZA COOK'S JOURNAL.

The Govan Commissioners have thanked ex-Bailie M'Kerrow for so ably representing them at the Bradford Conference. The Bailie gave an excellent report of the gathering.

The Bonhill Liberals opened their new Hall on Wednesday, 23rd March, with a debate on "The Taxation of Land Values versus Land Nationalisation." The speakers were Mr. John Paul, Glasgow, and Mr. Roxburgh, Alexandria. The discussion was also sustained by Mr. Ewart (president), Mr. Campbell (secretary), Mr. A. S. M'Bride, and Dr. Brown. The hall was crowded, and at the close the "New Tax" was carried by a large majority.

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.

### 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.

### LONDON AGENT—

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

Published for the Proprietors by JOHN PAUL, 56 George Square, Glasgow, and printed by MURRAY & DONNELLY, 74 Argyle Street, Glasgow, MAY, 1898.