tendency of land to appreciate, and of buildings to depreciate, were not even thought of. Perhaps, under the laws of our State such consideration would be scarcely proper. Certainly our taxing officers, both State and local, show no disposition to make it proper if it is not. They are all pretty well blinded by the old superstition of "equal taxation of all property." I think it would create quite a panicky feeling among them to point out the fact that there are two kinds of property, the value of one created by individual effort, and of the other by the growth and progress of the community; and that all taxes might be taken out of the values created by the public, so that progress, effort and industry might be unburdened. If they did not become panicky. it would be because they could not see it after it was pointed out. The latter must be the it was pointed out. fact, for it has surely been pointed out often enough. I have been told that one of the State Tax Commissioners remarked recently that the single tax is a scheme of land nationalization, which shows how ill informed even prominent men may be.

I have predicted that our new system, or rather our new machine to enforce an old system, will result in failure. It will have a little spurt of apparent success, as they all have, and then things will fall back into the It will cost us a million dollars or so to learn the old lesson over again. For fifty or seventy-five years the same thing in some form has been tried in state after state, followed by inevitable failure. In New York and Massachusetts, where strenuous efforts have been made to secure the taxation of all personal property, more of such property proportionately is now escaping taxation than ever before. It will be the same here under our present system. But some good will be done; for the present agitation, the governor, the State Tax Commission, the county supervisors, the assessors, the members of the legislature, and all the politicians are talking tax reform; and a little true education on the subject must of necessity infuse itself among the people and a few sound laws may be secured. One correct step was taken by the last legislature when it passed the law requiring the separate assessment of land and of the buildings and improvements. This State is not likely to be a leader in true tax reform, but we all have our eyes on the men of the hour, who are making history like Tom Johnson and Senator Bucklin. I think it a safe statement, too, that even in Wisconsin the ripening process is nicely going on, and that he who can read the signs of the times can find much encouragement. We are not likely to be the first, but we are certain not to be the last in adopting a correct system of taxation.

News-Foreign.

ENGLAND.

In our October number we laid before our readers the minority report of Judge Arthur O'Connor on the subject of laud values and local taxation. Judge O'Connor was one of the Parliamentary Commission appointed to examine and report on this subject. A separate report relating to Scotland and Ireland has just been issued, and Judge O'Connor takes occasion to further emphasize his views. As to Scotland, he says:

"The evidence which has been submitted to this Commission by witnesses from Scotland in no way invalidates, but in many respects confirms and illustrates, the views and the principles which I have endeavored to set forth in a separate report relating to

England and Wales.

"That principle is applicable to every country alike, and to every modification of social and administrative conditions. As England belongs to the people of that country, so Scotland belongs to the people of Scotland; and if the consent of the majority for the time being, under the name of existing law, secures to a section only of the community an endowment whichembraces all the land of the country, urban and rural, the plainest dictates of equity would seem to require that that endowment should at any rate be charged with whatever may be necessary to defray the costs of the general needs of the community."

Referring then to Ireland, bis Honor says:
"In the application of this principle it makes no difference that there is now in progress in Ireland a process of transfer of ownership to the quondam occupying tenants, for with the ownership will be transferred also the equitable liability to furnish, in proportion to valuation, whatever may be necessary for the general and local needs of

the community."

The twenty-first annual general meeting of the Land Nationalization Society of England took place on May 10th, at Essex Hall, in London. The meeting was large and enthusiastic. The following resolutions introduced by Mr. Charles Wicksteed were adopted after some debate, in which the so cialistic members endeavored to amend the word "chief" for some term of lesser import without success.

"That as land is the first necessary of all life and industry, and further, that as the gift of nature and not a product of labor, it is absolutely limited in quantity, this Conference regards its monopolization by a section of the community as a serious violation of the rights of the rest. It therefore urges that the efforts of reformers should be strenuously and unitedly directed towards the abolition of landlordism because it endows a privileged class at the expense of the producers, confiscates improvements and so re-



stricts them, and by its action in both town and country is the chief cause of overcrowding on the one hand and of rural depopulation on the other."

We quote from the speech of Mr. Wicksteed in introducing the resolutions:

He said I always find it an exceedingly difficult thing to say anything that I think worth while saying to a company of experts, but I suppose we have really come here more to gain sympathy and inspiration for the work that we have to do, and I take it that we have here a great number of hard and enthusiastic workers in our cause. The chairman mentioned something about the Thames embankment, which reminds me that the Duke of Buccleuch delayed the formation of that embankment for over 20 years. How much he benefited I do not know. He used to own 450,000 acres of land, and he had ten large residences, all of them a great deal too big for any one man to enjoy. Four hundred and fifty thousand acres of land mean a strip of land one mile wide from John O'Groat's house to Land's End. I am a leaseholder of his, and at the end of about 60 years, my successors will have to give up a beautiful house, on which I have spent many thousands of pounds, to the Duke. How willingly would I give my rent to my countrymen for the privilege of occupying that piece of ground! How unjust it is that the Duke of Buccleuch should take it, and also all my property too! What a direct robbery of the people this is, and not through the original sin of humanity, but from the I think wrong of our present land laws. that we all feel that our civilization is founded upon a gigantic and overwhelming wrong, and no healthy structure can be built until that wrong is removed. It is founded not upon the rights of industry but on the rights of robbery, and the men who seized land, and their heirs, are perpetually rewarded for that great robbery, and as long as this continues, the more we make the more they There is no diminution of poverty; there is simply an accumulation of useless, dangerous wealth in the hand of a few. We cannot too clearly impress all that we come in contact with, that the unearned increment whose misdirection our present land laws permit means a corresponding amount of undeserved poverty, and that misery and poverty and the humiliation to our civilization are the direct effects, not of a few odd landowners, but of the system of land laws under which we live. Where do all these ever-increasing millions come from? Do they come from the rich, the idle, the drunkards, the thieves? Oh, no; they come from the hard-working, honest poor. It is a cruelty and a misery, and every one in this room, I feel sure, feels this, that the perfectly incredible failure of our present civilization, in spite of all our enormously increased wealth, to keep vast masses of men from the most grinding and degrading poverty shows that there must be something wrong in the foundations of that civilization. We think it is private ownership in land. No one ever made an inch of land, and the great Maker never sold any man an inch of land. But, above all these matters in my opinion, what makes Land Nationalism of such supreme importance is the ethical question. When I read "Progress and Poverty," I called it inspiring. Henry George breathed soul into us. It was no longer a bit of political economy. In my opinion, a reform which merely aims at making us more comfortable, and easier in circumstances, and so forth, without at the same time developing the character, is of no avail. The laws of the nation rest in the character of the people, and it does not matter if the best Land Nationalization law could be passed to-morrow, if the public spirit could not keep that character up, it would probably be worse than useless. Free trade in land is of no avail. It has been tried in all our colonies and the very same evils are growing up there as here. We should shun as poison the establishment of a system such as peasant proprietorship. The tendency of which is to make men selfish. A reform to be healthy must improve humanity, must have nothing in the form of privileges or vested interests-must lead us not into temptation, but deliver us from evil. It must make us all feel ourselves an integral portion of society; that it is our duty to protect society. It must give us common aspirations, not with a class only, but with the whole human race. It must make us public spirited, and must enable us to go. forward, step by step, leaving behind us the sordid misery of the age. It must reward those who have faith in righteousness and bless those who love mankind by seeing a better generation growing up around them. (Cheers).

Not all members of the Land Nationalization Society are single taxers; there are socialists among them, and many who will cling to the idea of compensation, but this convention was notable as indicating the real drift of thought in Great Britain, and the growing appreciation of the fact that the land question must be settled by absorbing land values in taxation. Nothing is said in these resolutions of state ownership. The seconder of these resolutions was W. P. Byles, an Ex. M. P., and one who has no economic delusions of any kind. We quote from that part of the speech reprinted in our bright little Euglish contemporary, Land and Labour:

Mr. W. P. Byles, of Bradford, seconded the resolution. He said: It is no doubt because this resolution has been so ably moved by one of the champion law reformers of the day, that I have been asked to undertake the unimportant task of seconding it. I am sure there is no land reformer here who has not heard of that workman who, wandering somewhere on a ducal estate, met



the landlord, who asked him, "What are you doing my good fellow? Do you know this is my land?" "Well." said he, "I must be on somebody's land, I have none of my own, sir." Sir Frederick Pollock, who, I think, is the greatest authority living on the English Land Laws, thought so far as he could make out, the general public has not a right to be anywhere except on the King's highway, in parks and public places which have been dedicated to public use, and I think he adds, on the foreshore between high and low water marks. Now, if you go on to the high road you are asked to "move on"; in a public park, which you probably help to pay for, you are not allowed to sleep and if you go on to the foreshore I would advise you not to encamp there. I think it was Mr. Morley who once said that the land question was throtting the development of our towns. I am sure there must be many great towns represented here. I come from one and I can speak for it. The land question is throtting the development of our town. We are increasing largely our municipal tramways. At certain points there is great congestion of traffic, and if we could only get an acre of land there pull down a brewery and set it back it would be an immense public convenience, but the fact is as the chairman has so well expounded to you we have increased the value of that land to the individual owner so much, by our public improvements, that we cannot afford to buy it now when we want it, and even if we could afford to buy it, we cannot, without going to Parliament to ask for permission. You in London, for instance, need some of us in provincial municipalities to show you how helpless you are. When your London County Council wants to give you water, Parliament wont let them; when it wants to run a tramway on one of its great streets, it has to apply nine or ten times to Parliament for permission. Even your ½d. omnibuses have been stopped by Parliament (A voice: the steamers.) I am coming to them; and, finally your great splendid waterway, which divides this enormous population of five millions in twain, is shut up by Parliament. I wonder that this mass of people, the greatest that the world has ever seen, should sit down helpless under this treatment by Parliament. My resolution speaks of the present land system as connscating improvements and restricting them. The fact is, we are creating "social property," as John A. Hobson calls it, which we do not get, but which goes to somebody else; we are creating more wealth than we can consume, and putting the balance into a bank which charges us interest upon it, instead of paying interest upon it. The society in whose interests we are met, aims to correct this by getting the land for the people, and into the hands of the people. At present, the land of this country is owned by those who are dead or not born. We want it for the people who are living upon

it. I think the moral is that we must alter the constitution of Parliament. Our municipalities are unable to move. Parliament hinders and does not help the attack upon any of these monopolies, and it is not likely so long as you pack those benches with the gentlemen who own the land and are receiving themselves wealth which you are creating, that laws shall be passed which should transfer the property they are enjoying into your possession. Do not any longer set cats to watch cream. This land question is the very gospel of politics, and I am delighted to meet so many reformers who are devoting themselves to that reform. (Cheers.)

WEST AUSTRALIA.

The following is from our breezy little West Australian contemporary *Taxation*, of Kilgarlie. Its mention of some of our devoted brothers of the antipodes whose names are so familiar to us, will be of interest:

"No matter where a single taxer speaks some hobnailed politician, who hopes to plant his number 10 on the floor of the House by always howling Labor with a big L, prates about what the Labor Party has done for the single taxer. One does not hear the single taxer bragging about what he has done for the Labor Party. It is, however, just as well to take stock occasionally. In New Zealand there is absolutely no labor party in the Australian sense. John Ballance was a single taxer and introduced the land reform, and it has been kept going by that big jawed Irishman, O'Regan, barracking in season and out of season. Another of New Zealand's ablest politicians, Geo. Fowlds, was elected for Auckland in spite of the labor element, with a big L. In New South Wales the land tax was carried through by Geo. Reid. The Labor Party helped it is true, but if the Freetrade Party had not taken the matter up it would have been in the air yet. Take Queensland. Sir Samuel Walker Griffiths got the local single tax before the Labor Party was thought The party has been a power in Queensland for years, and the progress of our movement has practically been at a stand still. In South Australia just the same tale has to be told. In West Australia we will only cite one little incident. At the last Federal elections the single taxers circulated 35,000 copies of Taxation all over the colony during the campaign, and not an issue but barracked hard for the Labor candidates, and the presant writer drew the editor of the Westralian Worker's attention to the matter, the reply was, that paper could only support their own candidates. They wanted two seats out of six, and, beyond a miserable inch or two, no mention was made of our candidate in return for what we were doing. The change has to come quick and lively. The land question is the bottom question, and we're going to have it settled. If the Labor Party are going to waste session after session on their tin pot reforms that have practically no effect, we'll