

sense that emancipating the negroes was confiscation, and in no other sense; but what shall we think of those reasoners who object to our plan on moral grounds, preferring that institutional confiscation of that which rightfully belongs to people (the product of toil) should go on year after year and generation after generation, because to correct it involves the so-called confiscation of that which never rightfully belonged to an individual? The same reasoning would prevent any change of the robber tariff after a few persons had invested money in the protected enterprises. Must we buy off all wrong at a capitalized value before we begin to do right?

Wages will be increased under the single tax, but whether they would be or not is not an important point. The important thing is that all production should go to those who do useful things, and this will be the result when we correct the condition which gives a large part to landlords for granting to others "permits to work." Whether, under single tax, production goes mainly as wages or in large part as public benefits for the common good, is of secondary consideration. When those who do useful things enjoy all the results of useful effort we shall have justice, and natural law will determine through what channels the rewards of toil shall come.

—J. R. CUMMINGS.

News—Foreign.

ENGLAND.

The incident of first importance to the single tax movement in England is the introduction in the House of Commons, on the 19th of February, of the bill for Urban Site Value Rating, and the debate that followed Mr. Trevelyan's motion for a second reading. This bill was framed with the object of carrying out the recommendations in the Separate Report on Urban Rating and Site Values in the final report of the Royal Commission on Local Taxation, which was printed in the October number of the SINGLE TAX REVIEW. The bill is in the direction of genuine tax reform, empowering urban authorities to levy site value rates not to exceed two shillings in the pound, but applying only to England, and exempting agricultural districts from its operations. It was defeated, of course, but the vote has a significance. For a second reading the vote stood 158; opposed 229, a majority of only 71. When we reflect that the usual ministerial majority is from 150 to 200, the vote is a substantial victory. But more gratifying, perhaps, was the tone of the debate that followed, in which Sir William Vernon Harcourt, Chancellor of the Exchequer in 1894, took a prominent part as champion of the bill. We quote a few extracts from speeches delivered in the course of the debate, showing that the issue was clearly drawn and the

gage of battle cast at the feet of the privileged interests:

Mr. Holdane (Lib.) For the bill.—The site value is something which is due not to the exertion of the owner of the land, but to the movement of the population, and is therefore a proper subject for just and equitable treatment in the way of adjusting the burdens it ought to bear.

Mr. Cripps (Con.) Opposed.—The site value is taxed at present as part of the real estate. If that is so what is justified only on this unearned increment doctrine is to prevail, a special burden might as well be put on railway stock in the case of a line deriving its prosperity from the growth of two great towns which it connects, or on the interest on debentures as compared to ordinary stock.

Mr. McCrae (Lib.) For the bill.—In Scotland at the last general election there was hardly a Unionist candidate who did not commit himself to the taxing of site-values. It is fair and sound that a tax should be levied on land, which improves in value, and that a building, which depreciates in value, should be to that extent relieved. At present, land in this country does not bear its fair share of taxation. The great advantage of the bill comes in not only as a tax reform, but as a solution of the housing question. One of the main reasons that can be adduced for the proposal that land and unused land ought to be taxed, is that this would force more land into the market and therefore cheapen its price.

Most of the lesson of this debate was lost on the American newspaper correspondents, who gave it, in obedience of course to the policies of their journals, the merest obscure mention. Few of them realize that it is the beginning of the end—that landlordism in Great Britain and throughout the world is doomed, and that this result will be reached through the means indicated by the man who spoke as never man spoke since Christ for the poor and oppressed of all lands. But among the correspondents who under pressure of the editorial policy color their communications to suit, there is at all events one exception. The New York *Tribune*, long one of the heaviest and dullest opponents of our reform, has an English correspondent who is able to present the case in the strongest fashion.

The *Tribune* correspondent's review of the situation is one of the most intelligent that has appeared in any American journal. He says:

"There is a phrase which sets fine old Tories in a frenzy of excitement and indignation. It is 'unearned increment.' As soon as it is whispered, whether in or out of Parliament, there is a loud and prolonged rumble of disapprobation from the opponents of revolution, spoliation, confiscation, and chaos.

"Many arguments were offered in favor of taxing unused land. It was urged that

much vacant land in large cities with overcrowded quarters would be brought into market and built up, if the premium upon keeping it unused and untaxed were removed. It was estimated that with a rate of two shillings to the pound on the land valuation of the metropolis, existing burdens of occupiers might be reduced one-half. A royal commission had recommended a general revision of local taxation on these lines, and the London County Council, at various times, had urged changes in the law with special reference to levying a portion of the cost of improvements upon untaxed landowners who were enriched by them. Value was imparted to sites by the movement of population and by the settled and progressive order of municipal administration, and there was no convincing reason why the owners of vacant property should not pay adequately for the services now received gratuitously. Land would be cheapened by taxation; the problem of housing working people would be solved more easily, suburban districts would be improved more rapidly, and ways and means would be found for easing the burdens of rate payers, who were complaining of the increased cost of living in large towns. These pleas were urged in favor of the reform of local taxation on enlightened principles, but all to no purpose, for the last word had been said, so far as the Tory landholders were concerned, when an injudicious advocate had ventured to refer to the 'unearned increment.' That settled it, and the bill was rejected summarily."

One of the disappointing features of the agitation over this question that in England and Scotland is everyday gaining headway, is the comparative indifference among the Irish leaders. Since Michael Davitt, once the head and front of the movement in Ireland, consented to minimize his far-reaching influence by allying himself with movements for peasant proprietorship and other makeshifts, bleeding Ireland has no advocate of equal personal force and commanding intellectual powers to plead her cause. The Irish journals are in great part silent or indifferent on this great question. Exceptions there are, it is true; the Cork County *Eagle*, one of the most influential of the Irish papers, which has always been sound on the land question, has this to say:

"Mr. Field and a few members of the Irish party support the taxation of ground values in conjunction with the redress of the other grievances which press so severely on town tenants; but this solution has not yet received the sanction of the party as such; consequently, we would urgently and earnestly refer this important point to the careful consideration and dispassionate reflection of the Irish party, particularly the committee having charge of the Town Tenants' Question, as it comprises issues of momentous importance to the country. So long as town tenants remain in a state of uncertainty

and insecurity they will never develop their industries as they would if they received proper encouragement; and so long as laborers are compelled to coop themselves up in dreary and comfortless tenements, or to live in hovels unfit for human beings, emigration is positively certain to continue. By placing a tax on ground values an unfair burden is taken off the tenant, and he is thereby given a strong incentive to increase and extend his industry; and the tax being imposed, whether the site be built upon or not, will in a great measure compel the ground landlord to either let or sell at a reasonable market value, and so provide ample building space for the erection of healthy, sanitary, and commodious dwellings for the laborers. This, therefore, is a question which immediately affects all sections of the community, and is worthy of careful study and united and intelligent action."

England is paying the price of allowing her attention to be diverted from domestic affairs to the enterprises of empire. The protectionists are busy, and it is not improbable that under cover of England's dire necessities for revenue the thin end of the protection wedge may be inserted. Sir Robert Griffin, who has furnished some notable statistics showing the growth of British commerce since the abolition of the Corn Laws, even proposes a small tax on grain and lumber. Years ago Gladstone said the only competition Great Britain need fear was that of America under free trade. In like manner the adoption of protection by Great Britain would remove our strongest competitor from the field.

SCOTLAND.

The Glasgow Bazaar to promote the taxation of land values seems to have been a pronounced success. The committee reports that it realized more than the sum aimed at. The takings for the three days amounted to £1 140, of which sum over £40 was taken for literature. We heartily congratulate our Scottish co-workers on the results of their efforts.

TORONTO.

The winter season just closed has marked a decided advance in single tax propaganda work in Toronto. We have held a series of thirteen very successful Sunday afternoon meetings in the pavilion. The meetings were advertised as being in the interest of religion and social reform. We had an attendance varying from 500 to 1,200 and averaging at least 700.

Addresses were given by the following well known single taxers. Ernest Crosby, L. F. Post, H. V. Hetzel, Rev. S. S. Craig, Prof. L. F. Lybarger, J. S. Crosby, W. A. Douglass, Henry George, Jr., Rev. Mr. Cooley, Rev.