## The Single Tax.

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"To raise and maintain wages is the great object that all who live by wages ought to seek, and working men are right in supporting any measure that will attain that object. Nor in this are they acting selfishly, for, while the question of wages is the most important of questions to labourers, it is also the most important of questions to society at large. Whatever improves the condition of the lowest and broadest social stratum must promote the true interests of all. Where the wages of common labour are high, and remunerative employment is easy to obtain, prosperity will be general; where wages are highest there will be the largest production and the most equitable distribution of wealth. There will invention be most active, and the brain best guide the hand; there will be the greatest comfort, the widest diffusion of knowledge, the purest morals, and the truest patriotism. If we would have a healthy, a happy, an enlightened, and a virtuous people—if we would have a pure Government, firmly based on the popular will and quickly responsive to it—we must strive to raise wages and keep them high."—Henry George, "Protection or Free Trade."

## THE BUDGET BILL.

Amid general congratulations from friends and foes, and much miscel-laneous rejoicing, the Chancellor of the Exchequer has piloted his "popular" budget through the House of Commons. The House of Lords, also, has passed it through unmangled. The political economist and the agitator have done their work well. The public mind has been thoroughly ripened on the absolute necessity of throwing overboard our old time fiscal fetters, and the politician has had an easy beginning. The equalisation of the "death duties," the most radical part of the budget, invading as it does the exclusive privi-leges of the landed interest, instead of meeting with any serious opposition seems rather to have astonished the country at the moderation of the Govern-The moderation of ment's proposal. the Bill, in this regard, must be a matter of regret to Land Reformers, but the reception this first attack on the landed interest has received from the radical and industrial sentiment of the country amply compensates for any other drawback. Let us be quite clear. The equalisation of the death duties is hardly a commencement in the matter of correct taxation, but it is a clearing of the ground There can be no going back. Industrial development means increased taxation, both imperially and locally, and industry cannot afford to meet much longer the consequent ever increasing demands of the taxgatherer.

Nor is it necessary. Such progress brings with it the fund out of which provision ought to be made for public needs namely, the "unearned increment," or land value, which comes and grows with the country's growth, and is sustained by the very expenditure of the public rates. The value of land, it is computed by authority, amounts to no less 'han between £170,000,000 and £200,000,000 per annum. This is due to the presence, growth, and industry of the people. It belongs to the people. At present a class confiscate it for their own behoof, by law, and the people are forced to levy their taxes on industry and the processes of industry, and every effort at improvement in trade, or socially, but raises the rates and adds greater value to the land. social progress brings with it and sustains these land values it is surely clear to the meanest apprehension that this is the fund from which should be taken the cost of that government which is necessary to social progress. The Liberal Party are fully pledged to the taxation of land values. The Prime Minister approves of the principle and anticipates that we shall soon arrive at a workable means of giving effect to it. Sir WILLIAM HARCOURT has told the landowners plainly that their day of exemption from taxation is over, and the Scottish Liberals, in National Conference assembled, have unanimously declared that the values of land belong to the people and should be taken for public purposes only." But, apart altogether from the consideration of the financial aspect of this question, the taxation of land values means an extension of economic freedom. The landowners' power to appropriate land values is simply a special privilege they have to tax the wealth produced within the country, and to prevent wealth being produced unless the tax is paid. It is a burden the masses have to bear constantly and continuously. The hurt is not so much what has been taken, but what is being taken, and what is demanded for access to land. Why should the landowners be vested with such taxing powers? As landowners they render no quid pro quo. There is no reason whatever in permitting them to confiscate the fruits of others' toil, and giving them license to stand before society as absolute owners of the fountain-springs of industry. They could not keep land out of use if its value was taxed. is the superior virtue of this principle of taxation-it not only draws upon the fund that social growth provides for society's needs, but it forces the "dogs in the manger" to loosen their grip of the natural opportunities to employment that alone are in the land. have Free Trade in exchange; we want Free Trade in production. And when every man can have equal access with all others to the land by paying its full value into the public Treasury, industry will be freed from the burden of all taxation, and perfect freedom of trade will be secured. The Government have a long way to go to redeem the pledges of the Liberal party on these

lines. But they must go. There is nothing to prevent them applying to land values next year and freeing the breakfast-table duties. The danger is not in going forward too fast, but in not going at all, or going in the wrong direction. The organised advanced sentiment of the day in political circles, outside the domain of State Socialism, is bent on having the "unearned increment" of land taxed. The commercial and the industrial world have everything to gain by it. They have only to see this clearly, and have the justice and expediency of the proposal brought home to them, and the landowner's power as a tax-gatherer will come to a speedy termination. Meantime we would urge upon Liberals, Radicals, and Land Reformers the duty incumbent upon them to continue to spread the light yet awhile. The question is simple, but it needs advocacy. The Government and the Liberal leaders must have support if they are to make headway, and they have certainly, in the equalisation of the death duties, to say nothing of their several pronouncements on the subject, indicated their willingness to proceed when they receive the necessary mandate from the constituencies.

## THE CHURCH AND THE CAUSE OF POVERTY.

"The Modern Inquisitor" in Pearson's Weekly has been asking the clergy for their frank opinions as to the cause of poverty. Most of the replies typify the attitude of the church generally to the social problem of the day—"Laziness and Intemperance," every bad habit and custom that are the direct outcome of poverty as set down as the cause of poverty, and in their haste to condemn the vices of the poor, these accredited apostles of the poor "Nazarene" fail accredited apostles of the poor "Nazarene" fail to see and point out the connection between poverty and riches. It will not do to stand by and see little children and helpless women suffer through want, and blame their natural supporters, if they happen to have any, with "Intemperance and Laziness," while others are resitively supported with "Intemperance and Laziness," while others are positively surfeited with too much. "Intemperance and Laziness" is not characteristic of the needlewomen or the mill-girl, nor of the thousands of our unemployed. Their principal weakness is the desire to secure work at any price; content to live on in the midst of the most vicious surroundings, provided they get a living at all. The surfeited ones on the other hand; what do they do? "They neither toil nor spin." They are both lazy and corrupt. They have their living and their enjoyments out of the labour of those who do toil and spin. Yet the church has no word of condemnation for such social injustice. No words of human sympathy for the oppressed—nothing except to lecture them on their vices. The cry of the children for bread is met by the church with charity. But charity cannot repair the con-sequences of injustice, and, while here and there relief is given, and such relief too often means moral degradation, the streams of inequality are hard at work and the dependent poor duality are hard at work and the dependent poor become the more numerous, while the indepen-dent rich pass from luxury into debauchery. Carlyle tells us truly—"we have dethroned our spirit God, and supplanted him with that brute god, Mammon." Why this idolatry? When calmly looking round on the mass of the poverty, sin, and misery of the world, we are tempted to think sometimes that we are God-forgotten and God-forsaken. But if we have forsaken God and his righteousness it surely accounts for our misery. If we worship the golden calf at heart, we mouth our praises to our Creator in vain The divorce court will corrupt our press, the thief and the false witness and the unjust judge will dwell among