is naturally limited, their whole lives are stinted, and they do not see the broad acres around the town and beyond simply

calling for labour.

Break down the monopoly, make the landlord beg for tenants instead of the would-be tenant having to move heaven and earth to get a holding, and there will no longer be apparent over-population, nor any elaborate and costly schemes necessary for settling soldiers on the land. Taxation of land values, security of tenure and a bank credit will soon repeople the ccuntryside with a smiling peasantry: and only when this reform is passed will antagonism between labour and capital cease. Capital is the servant of labcur, and between them there is no real antagonism. But through the evil influence of land monopoly has been evolved the state known as "Capitalism," where industry is ruled by vast aggregates of capital. This it is that oppresses labour, for with the land-door locked labour has no refuge.

Throw open the Land and Capitalism as an oppressive

force will disappear.

But although the times are dark and things look bad for labour after the war, I am sure there is yet great hope for better times. Look at the oppression and corruption there were in Russia and how black everything appeared, and yet, in the midst of all this seeming hopelessness, the greatest tyranny of modern times was cast down in a few days, and a freedom inaugurated such as we have ourselves not yet obtained. Many of our Members of Parliament, aye, and Ministers in high places too, have evidently forgotten the many pledges they made not so very long ago, to put a measure of taxation of land values on the Statute Book; but happily the torch is still held aloft by the hand of the faithful in the Land Values Group and by the many friends of mankind over the country who are working in this direction for liberty and justice.

Now, more than ever, advocates for the Taxation of Land

Values are needed.

Let the Churches who are wanting to do much for Labour boldly demand the abolition of Land Monopoly even as men of God of old time were not afraid to demand it.

Let everyone also who loves his fellow man look into the question, and if he finds it good, give as much of his time as possible to spreading the light which has come to him. Now, then, is the time for true friends of the workers to get busy. Do not let this great opportunity slip, or the time for reform may pass for years. Strike while the iron is hot, and let the cry be "Land and Liberty!" The Russians have overthrown their tyrant, let us rise up and overthrow the tyrant Land Monopoly, who has reigned for long in our country.

F. G.

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## THE SELLING VALUE OF LAND

The following letter appeared in the January number of the Liberator (New Zealand). We publish it as an original and heplful treatment of some of the objections to the taxation of land values.

Sir,—In the September number of LAND VALUES (London) I find a reprint from the LIBERATOR of correspondence showing some of the difficulties arising from the n isnaming of the Georgean reform.

The doctrine which Henry George gave to the world, the practice of which would abolish poverty and make this world well worth living in, is:—"That rent (an annual payment in respect of sites upon the earth, apart from the hire of any property produced by man, which may be attached to them), is due to the presence and activities of the people—is made by the people—and therefore belongs to the people, and is not the property of any individuals. It should be collected for the purposes of government."

The chain of reasoning set forth by Henry George is:— Man has a right to be upon this earth.

None have rights not equally possessed by other men.

Natural rights are equal.

Each has a right to himself, his powers and faculties. Whatever he produces unaided is his against the world. Property is sacred.

Each has an equal right to the use of the raw material of

the universe.

Shortly, these are the self-evident truths the master takes as the basis of the reform which he offers to the world.

Ownership is best defined as "the right to sole use and disposal of the thing owned."

Man finds himself surrounded by "matter and force," which he can neither increase nor diminish; but he can move it, shape it, combine or separate it, and prepare it, to serve to gratify his desires.

What the world is now suffering from is, that we have abandoned the policy introduced by the first of the Norman Kings, who claimed, in the name of the people, the rent of all estates, as the fund for meeting the cost of government.

But in later centuries corrupt kings and parliaments sold to estate holders the privilege of holding their estates free of rent to the State for ever. This was called "the title in fee simple," and is the title under which land is now generally held.

The sale of this privilege was an immoral transaction; no king or government ever had the right to sell this privilege, and it is immoral for us to permit the continuance of this privilege; the people have never ceased to have the right to collect for public services the annual rental value of estate in land, apart from the hire of property due to human labour, which belongs entirely to the owners of that property.

Man's rights have been always the same rights. They are inherent, are born in man, and cannot be taken from him, nor new rights given—he may be prevented from enjoying or exercising his rights, but that does not extinguish them

Though this privilege is sold by the governments of various countries, nevertheless, it is still stealing, but it is the crime of the whole community—not merely of the estate-holders or "landlords," as they are now termed. It is an institutional crime and we must abolish the institution.

Because of the landlord being permitted to steal the fund which should cover the costs of government, governments have to use the force of their authority, to take from the individuals forming the community portions of their private wealth under the name of "taxes."

But to take from men by force, fraud, or stealth, what is theirs, is stealing. Thus, because governments permit the stealing of public wealth, those governments are forced to steal from private individuals part of their private wealth.

What is currently called "land value," "the price of landed estate," &c., is, in reality the selling price of the

privilege to steal rent.

If the master's contention that all men have an equal right to the free use of the world, and that the only right to ownership arises from the production of the thing owned, is correct, then no men-not all men-have a right to charge any person a toll for living upon this earth,

Rent, as collected by holders of fee simple, is a toll

charged to people for living here.

But when, instead, it is collected for the public treasury men cease to monopolise land which they do not wish to use, as each must pay the full market rent—as much as anyone else will pay-therefore none will hold what they cannot use, and will make the fullest use of any they elect to hold, and will pay for it; it will then cease to be a toll, but will have changed its nature and become simply the price of all the public advantages, made by man, to be enjoyed upon the site the rent is in respect of.

The rental value of sites is fixed in the same way as all other values are fixed—they are "as much as anyone else

will give." There is no other standard of value.

If "taxation" is really stealing, and if "land values" is really the selling price of the permission to some people to steal rents, then "taxation of land values" and "single tax" are most unfortunate titles.

If rents belong to all men, and are the only true and just source of public revenues, then it is, "rent" we must collect and not something (or a part of something) which is not "rent" but only the market price of the privilege of

stealing rent.

When rents are assessed and collected for public purposes, many difficulties, such as "exemptions and graduations' the trouble about "passing the tax on to the tenant," and the fact that "taking the tax alters the value of the subject of the tax," and many others which are made only

by the tax name, will vanish for ever.

The people generally (excepting a few economists who have their economics a bit mixed) understand that rents are paid by the ultimate consumer. When we hire a dwelling, and use it only as a dwelling, we are the consumers of the service, and cannot make others pay, on our account, either that part which is hire of house, fences, clearing, &c., or that other part which is paid on account of the site—rent. But if we hire premises for the purpose of carrying on trade, industry, or profession, then before we can have anything for our work—wages—we must have met, from our business returns, all costs—purchase of materials, hire of labour, hire of premises, including rent of site. That is: our wages and all other costs are paid by those who buy our goods or

Our duty, as a community, is plain. It is to assess the annual rental value (i.e., find out what is about the highest annual rental value anyone, on an average, will give) and collect annually, first, a portion, increasing yearly (or at

short intervals) till the entire rent is taken.

Abolish all taxation for purposes of revenue. This would at once cheapen all commodities carrying taxes (the writer estimates an average of over one-third in prices of commodities, and this would be equivalent to an increase in the buying power of money of 50 per cent.; one shilling would

then buy what now takes eighteenpence).

The "abolition of taxes and resumption of rent" is gradually coming, in spite of the misleading influence of such incorrect expressions as "single tax," "land values taxation," &c. It is certain that the Commonwealth Parliament would never have given us such an absurdity as their "graduated land value tax," with its £5,000 exemption, if the clear idea of the assessment and collection of the ground rent had not been disguised by the inaccurate name.

G. R. HARRISON.

Box 4, Pyrmont, New South Wales.

Scottish Land and Housing Reformers have in the death of ex-Bailie J. D. M'Gregor lost an old-time leader of repute. He passed away on September 17 at his home at Doune after a long and painful illness, arising solely out of his advanced age, 96 years. In an obituary notice the Glasgow HERALD said:

"Mr M'Gregor, who was a cabinetmaker by trade, removed to Greenock in early manhood, and so long ago as 1848 established the firm which still bears his name. In several respects, in middle life especially, he was a person of mark and influence in both public and private relations, and his activities outside of business were directed towards the amelioration of the common lot. He assumed the platform of a national publicist on the question of general reform of the land laws, the liquor problem, the ecclesiastical controversy, and kindred subjects in the realm of advanced thought, and as he was a cultured and travelled man, with a power of lucid expression, he naturally took a prominent and influential position in discussions relating to such subjects. He was for some years a member of Greenock Town Council, and was promoted to the Magistracy for a term, in which connection he gave considerable useful public service. His retiral from active labours took place nearly 20 years ago, during which period he lived in comparative seclusion.

Mr. M'Gregor was a vice-president of the Scottish League and an enthusiastic reader and supporter of LAND VALUES from its inception. For 20 years he had a regular supply of the paper, which he generously circulated at his own expense among friends and foes alike. In the 21st Anniversary of the paper our old colleague wrote: "We have given away the land, the air, the sun, the moon, and the stars; for what use would the land be without the heat of the blessed sun, the air, the light and genitive rains; each and all of these are in the grip of the land monopoliser." This was the keynote of his speeches on the land question, and he fearlessly urged the taxation of Land Values as the remedy to set men free from want and the fear of want. The vision of a land where there need be no struggle for daily bread, and where every noble impulse would have scope to grow, appealed to Mr. M'Gregor beyond words to say. He saw in the movement for land restoration but the opening to a fuller and freer life. He saw how the rent of land kept pace with all improvement, and how under existing conditions speculation in land with all its evil results was the natural outcome of progress in a society like ours, and realised as clearly that the essential first step to social well-being was to challenge and overcome this His activities were not wholly fundamental barrier. absorbed by his belief in land reform, and on every advanced platform in the wider field of political adventure he was known and recognised as one who could always be relied upon for countenance and support. It can be said of our colleague that he served well his day and generation. We extend our sympathy to his son and daughters and their family circle.

Of the shocking character of the present position [the condition of housing at Barrow], detailed evidence will be found in the or housing at Barrow, detailed evidence will be found in the article which we print to-day from a special correspondent who has investigated the conditions on the spot. They admit, in a large number of cases, of neither health nor decency nor of anything that can be called a tolerable existence. Whole families are herded together in single rooms, for which exorbitant prices are charged, for though a man may not raise the rent of his house there is nothing to prevent the rent of separate rooms from being there is nothing to prevent the rent of separate rooms from being raised sky-high.—Marches'er Guardian, August 29th.

This terrible condition does not arise from any lack of building land in the town. From House of Commons Return 119 (1911) we learn that there are within the municipal boundary of Barrow 7,580 acres of agricultural land, so named, yielding in rates £788. When the Return was issued, £86,069 was named as the rate burden of the Borough.