

The SINGLE TAX

THE ORGAN OF THE SCOTTISH LAND RESTORATION UNION.

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CONTENTS.

Notes and Comments.	Land Monopoly the Death of Art.
How the Railways were Nationalised.	The Chancellor of the Exchequer and the Taxation of Land Values.
The Vice of Thrift.	News from America.
The Glasgow Tenants' Defence Association and High House Rents.	Notes by the Way.
Official Liberalism and Compensation.	Single Tax Items.
Local Option in Taxation in Canada.	Coming Events.
	From Yankee Land.

Notes and Comments.

THE MINISTER AND THE ANTI-POVERTY PEOPLE:—

"I just dropped in, Sir, to ask if you believe that God made the Earth, and, if so, that He made it for all His children alike?"

"Of course I so believe; God is no respecter of persons."

"Then, if one man appropriated to his own private use the whole Earth, without giving an equivalent of its value, he would be doing an injustice to his fellow-men?"

"He would, most assuredly."

"Then, if any number of men appropriate any portion of the common heritage without giving an equivalent to the rest, the injustice would be the same in character?"

"True—there's no doubt about that!"

"But, if that equivalent were given, wouldn't the Equal Natural Right of All be vindicated, and the ends of perfect Justice be met?"

"Unquestionably; but how can you fix that equivalent, as you call it?"

"Nothing simpler—it's annual value to the Appropriator; in other words, what the presence of Population makes it worth in the shape of Rent."

"Yes, that seems reasonable enough."

"That rental value could be taken in the form of a tax annually, all other taxes, direct or indirect, being abolished."

"I see; that would relieve labour of burdens now borne; but how about the landlord?"

"It would extinguish Landlordism, that's all. But if, as you believe, God made the Earth for All, He never meant that some should live in idleness, on the labour of others. 'Whoso will not work shall not eat,' you know."

"Young man, there's Christianity and sound reason in these ideas, which are quite new to me. Now, if those crank Anti-Poverty people would devote themselves to something of this sort."

"Sir, these are the doctrines which the Anti-Poverty men advocate, and which your Ministerial Association declares it understands thoroughly. Good morning, Sir."

Everywhere it is evident that the tendency of inequality, which is the necessary result of material progress where land is monopolised, cannot go much further without carrying our civilisation into that downward path which is so easy to enter and so hard to abandon.

Everywhere the increasing intensity of the struggle to live, the increasing necessity of straining every nerve to prevent being thrown down and trodden under foot in the scramble for wealth, is draining the forces which gain and maintain improvement. In every civilised country pauperism, crime, insanity, and suicides are increasing. In every civilised country the diseases are increasing which come from over-

strained nerves, from insufficient nourishment, from squalid lodgings, from unwholesome and monotonous occupations, from the premature labour of children, from the tasks and crimes which poverty imposes upon women. In every highly civilised country the expectation of life, which gradually rose for several centuries, and which seems to have culminated about the first quarter of this century, appears to be now diminishing.—*Henry George's "Progress and Poverty."*

Thomas Carlyle, writing of one of the industrial depressions of his time in England, said:—"Descend where you will into the lower class, in town or country, by what avenue you will—by factory inquiries, by agricultural inquiries, by revenue returns, by mining labourer committees, by opening your own eyes and looking, the same sorrowful result discloses itself. You have to admit that the working body of this rich English nation has sunk, or is fast sinking into a state to which, all sides of it considered, there was never any parallel. . . . Two millions of labourers sit in enforced idleness, in a kind of horrid enchantment. In silence; for, alas! What word is to be said. An earth all lying around, crying, 'Come and till me, come and reap me'; yet here they sit enchanted. The sun shines and the earth calls, but by the governing powers and impotencies of this England they are forbidden to obey. There is something that reminds me of Dante's hell in the look of all this. Oh, what a waste is there of noble, and thrice noble, national virtues: peasant stoicisms, heroisms, valiant manful habits—soul of a nation's worth—which all the metal of Potosi cannot purchase back."

AN INSTRUCTIVE DRAMA.

ACT I.

(*Millionaire seated in an easy chair; opposite him stands a poor man in supplicating attitude.*)

MILLIONAIRE.—I am very sorry, my friend, but I cannot do anything for you. However, listen and I will give you a piece of useful advice: you should practice thrift.

POOR MAN.—How can I practice thrift when I have only got four farthings.

MILLIONAIRE.—You are very foolish my friend; do you not see that you ought to save up your fortune.

ACT II.

(*Millionaire in the sea, just drowning; Poor Man seated on the shore, quietly watches him.*)

POOR MAN.—I am very sorry, my friend, but I cannot do anything for you. However, listen and I will give you a piece of good advice: you should start swimming.

MILLIONAIRE (puffing and blowing).—How can I swim when I do not know the way.

POOR MAN.—You are very foolish my friend; do you not see that you should learn to swim?

—Ex.

PRAIRIE VALUE.—The following interesting little paragraph is taken from the issue of *Ti Bits* of February, 16th:—"What is the 'prairie value' of London? In an interesting lecture at Stepney the other day, Mr. Haldane put it at £16,000 a year. The actual rent paid for the bare soil of London is, however, £16,000,000—or a thousand times as much." The difference between "prairie" and "town values"

might lead one to suppose that there was a relative difference in the services given to society by the individuals who possess these respective lands. But this is not so. The prairie only acquires value when somebody wants to use it. It acquires greater value as more and more people want to use it. The artisan, the professional man, and the artist, follow the agriculturalist: the prairie is transformed into a town, and the value increases. The value given by the landowner to the prairie is nothing. The value given by him to the town is nothing multiplied by the difference in value between the prairie and the town, which in this case is a thousand times as much. But nothing multiplied by a thousand equals nothing.

UNIONISM AND SOCIALISM ON COMPENSATION.—

The Right Hon. J. Chamberlain, M.P., and Dr. Beveridge, chairman of the Aberdeen Branch of the Scottish Labour Party, have recently been airing their views on the drink question, and by a strange coincidence the apparent extremes have met. Mr. Chamberlain is of opinion that an injustice will be done the present licence holders if their means of living is taken away without their receiving fair compensation. Dr. Beveridge, on the other hand, objects to compensation altogether on principle, but favours it on the grounds of expediency. When will these compensating Socialists learn that in justice lies the highest expediency? Well may privilege say—"We are all Socialists now."

Mr. John T. Brunner, of the firm of Brunner, Mond, & Co., the great chemical manufacturers, has written a letter to the *Times* giving details of the experiment of his firm in reducing the hours of labour of the employees from 84 to 56 per week—or eight per day. The experiment, which has been in operation for five years, has proved entirely satisfactory. While the firm calculated on an additional cost in wages of 21½ per cent, the first year only showed an increase of 14½ per cent.; and even this has been gradually reduced till the cost is now the same as before the experiment commenced. And yet there are some reformers, especially those of the so-called extreme type, who argue that an eight-hours' day would take in the unemployed. And this experiment of Brunner & Co. is just exactly what has been going on in most of our large industries during the past 50 years. Messrs. Sidney Webb and Harold Cox, in their book, "The Eight-Hours' Day," state that hours of labour have been reduced from an average of 75 per week to 56½ per week, and yet the unemployed have but grown the more numerous. The opportunities to employment can't be had through lessening the hours of labour. They are only to be found in the land, and the Single Tax will open the door to these opportunities right here, and now. See the Single Tax platform.

Says the *North British Daily Mail*, February, 16th:—"Lord Derby is unintentionally doing his utmost to convert not a few Tories in Liverpool into sound Radicals. He is the ground landlord of the greater part of the north-west of the city. His lordship has already pocketed the trifling sum of some £300,000 for relinquishing his 'unearned increment' rights over the Bootle foreshore;

OFFICE—45 MONTROSE STREET, GLASGOW.

and he is at present drawing an income of £80,000 a year from the leaseholders—or, as we say in Scotland, 'the feuars'—in Bootle. The leases are about to expire, and his lordship is graciously pleased to say he will renew them on condition that he gets an increase of 50 per cent.—that is, he wants £120,000 a year instead of £80,000 from his Bootle feuars. If they refuse, then he will step in and take all their buildings!" The *Liberal* favours compensation as against Single Tax. What compensation would it give to my Lord Derby to induce him to leave off fining the people of Bootle for improving their town? Yet he only stands on the same platform as all others who appropriate the people's unearned increment for behoof of themselves.

COMPENSATION.—The true inwardness and hollowness of the compensation plea is admirably hit off by Charles Dickens, in his inimitable sketch of the meeting held by the oldtime lamplighters to protest against the introduction of gas. The chairman in endeavouring to present their case is stuck for want of a word. "What," he asks, "do you call that which they give to people when it is found out at last that they have never been of any use, and have been paid too much for doing nothing?" "Compensation!" suggested a voice.

"Let the fruits of individual activity by all means go to him who has put forth such activity; that is a proposition which is as indisputable as that two and two are equal to four. But in our complex society it is becoming more and more evident that the interaction of men is producing economic rent which is not rightfully the property of any individual, but which is social, and which, therefore, should go to society. This is the practical land problem as it confronts us now, to secure for society all genuine social values. We believe this can be best effected by a gradual absorption by the community of 'unearned increment' of value through a progressive system of taxation, national and municipal."—*London Daily Chronicle*.

HOW THE RAILWAYS WERE NATIONALISED.

My surmises were correct, and my Socialist opponent had not long to wait before he could see that these people had not come to thank me for anything I had done; but rather to urge upon me the adoption of the same measures as he himself advocated—viz., to tax Capital rather than Land.

They were boisterous, but not very self-confident, and gave me the impression that they intended to overawe and frighten me into submission.

Their spokesman, a rather portly gentleman, commenced in an imperious tone:

"We have come to demand the instant repeal of these disastrous proclamations which are working the ruin of the country. We shall not submit to."

Here I interposed, reminding him that I represented the Sovereign People, and that I must insist on more respectful language. That while they were free to place before me their complaints, and to expect redress if they could make out a good case, they were not allowed to refuse obedience to the law as it stood.

"If the law is bad," I continued, "you are free to agitate for its repeal; but while it is in force it must be obeyed. You know this doctrine, since you have preached it often enough yourselves. Now you may proceed. What is it you have to say?"

"We have to inform you, then, that since your proclamation has been issued the country has been ruined. Millions of capital have been destroyed, and unless there is a speedy repeal of this in—er—this—er—this disastrous law, bankruptcy is staring the nation in the face."

I was not much alarmed by the statement; for, though there were many of them, they were neither the whole nation nor representatives of the whole nation. So I said calmly:

"Will you please state who you are, and what interests you represent? Clearly you cannot mean the whole nation, since many who

have been here before you have expressed their satisfaction with the new administration."

"Yes," replied the spokesman; "those whom you have benefited by plundering us."

I again sternly rebuked the speaker, and warned him against again using such disrespectful language. He then explained that those present were directors of the several railway companies, and that since this new proclamation their companies had been utterly ruined. This was serious news; railways were important industrial undertakings, and I had no intention of hampering their usefulness. I said as much, which seemed to give reassurance and hope to the deputation. "Please explain to me in what manner this change has affected you," I continued.

"It has affected us in a manner," said the speaker, "which you could not have foreseen; which only shows how dangerous it is to experiment with old-established institutions. In the first place, you have taxed away all the revenue we have derived from our land, and have taxed in addition all the land over which the lines are running."

"But I have remitted all your other taxes," I said, "and in that respect have placed you on an equality with every other industrial undertaking."

"Yes, yes; but, as I told you, you do not yet understand all the effects which this has had. Our employees demand exorbitant wages, which would not leave a single penny profits."

"Then don't pay the wages, if they are exorbitant."

"But what are we to do? We cannot get enough men as it is, and if we stopped working the lines, how could we afford to pay the tremendous Land Tax? In less than a month or so this would absorb all our rolling stock and buildings; while, thanks to your administration, the value of the land, for which we have paid so dearly, is gone already."

"But if your employees are so extortionate, why not replace them by recruiting from the army of unemployed?"

The speaker waxed indignant, and there was great murmuring amongst the deputation.

"You are absolutely ignorant of the condition the country is in, and therefore unfit for the position you occupy. Unemployed, indeed, when I tell you that we are unable to get sufficient hands to cope with the tremendous traffic, which has increased to nearly double its amount, and not a man to be had for love or money! We are left entirely to the mercy of our employees."

"That explains why the mass of unemployed have left you. They have evidently learned already to stand on their own legs, and mean to dispense with their nurses," I whispered to the Socialist. And turning to the speaker, I said aloud:

"But surely the country cannot then be in such a disastrous state as you represented. You really confuse me."

Here one of the deputation stepped forward, a man with a fine head, closely-shaven face, and frank and noble countenance. His demeanour was deferential and polite, in pleasing contrast to the angry looks of the majority.

"I think I can explain matters to you, sir, and perhaps also to my fellow-Directors, who I think take a somewhat one-sided view of the matter. Under the circumstances this is perhaps natural. Since you have opened the race-course, allowing everybody to compete on equal terms, those who formerly enjoyed exclusive privileges do not find it so easy to get their accustomed swag. We find that others can run faster than ourselves, and get the prizes. For myself I will not complain, but throw off here old traditions which now are hampering me, and try again my strength under the new conditions."

"Instead of explaining, you only puzzle me more and more."

"I will be plain then. You have opened up the natural opportunities of the people, and now everyone is able to make the best of his abilities. At first I too considered your proposals sheer madness, because I thought that, even if you did open up the land, everybody would not be fit to start farming. I don't know why, but the idea of land reform always suggested to me that it meant that everybody should become a farmer. But I now see that that is neither necessary nor even possible. You have certainly taught us that railway dividends come as much from land

as do potatoes. The farmers, who are now making good profits, employ builders to improve their habitations, buy carpets, furniture, clothing, and all manner of other conveniences. The manufacturers and tradespeople are all busy, and, of course, earning good money. These too try to improve their conditions. Most of them were really out at elbow, barely having been able to provide themselves with the merest necessities of life. But now that they are in a position to do so everybody is buying and sending out orders on one hand, and supplying others with such articles as they themselves produce or deal in. This gave a sudden and great impetus to all trades, and, of course, also to the railways. The army of unemployed vanished as if by magic. Under these conditions everybody naturally demands for his services an equal counter-service. The labourer has no longer to beg for employment, and unless people are willing to pay him what he thinks his labour is worth, he refuses to part with it. I cannot blame him, for we do the same; we have raised our rates on the railways, and people pay cheerfully."

"Yes, but have we anything of it?" asked the former speaker. "Does it not all go away again in wages or taxes?"

"It does, certainly. Those who work the railways get the benefit, leaving to us just about enough to recoup us for the wear and tear of rolling plant, and such return as would be about an equitable return for the rent of our buildings and other plant."

The deputation got a little noisy, each of them attempting to remonstrate at the same time with the last speaker for his frankness, for which they called him a Judas and other coarse names.

I again interfered, and after some difficulty succeeded in restoring quiet. Turning to the first speaker, I said:

"This is a somewhat different picture to what you drew, and is most satisfactory and gratifying. Instead of having ruined the nation, I find that the nation is prosperous; and I fail to see what you have come to complain about. If the wages of all those engaged in railway work are higher, surely you, as the managers of the concern, must share in the general prosperity. For if each man is in a position to put his own price on his labour, you, as the most important officials, must be able to command good salaries for your services. I mean your wages of superintendence."

The man whom I addressed bit his lip and was silent, as were the rest, excepting the gentleman who made the former frank statement.

"If you will pardon me, sir, for saying so," he said, "I think my friend was right when he said you were ignorant on many points of railway management. We, as Directors, have nothing to do with the management or superintendence of railway work proper. Our business is, or I should rather say was, to receive the balance-sheet and the earnings of the men and to declare dividends. Of course, there are still earnings, and still dividends to be declared; but now a rent collector could perform the work for us."

"Well, and is that so bad? I should say your rents for buildings, and so on, should be more secure now than formerly: and considering that houses and rolling-stock represent labour, and that labour is well paid, their value, I should think, would be enhanced."

"It is. But railway carriages and buildings don't last for ever, as does the land. Nor was our chief revenue derived from this source. We had a profit on every man we employed; this is now gone. And as population increased and trade improved so the value of our lands improved. This is now gone too. Our shares formerly went up, whether our carriages and buildings were new or old. Now they go down every day, as our plant depreciates. And if we wanted to keep our plant in the same condition, we could draw no dividends at all, since all we receive would be absorbed for depreciation, to repair or replace the old stock."

"Would you please explain this point a little more clearly," I said.

"Certainly. Supposing you built a house, a carriage, or an engine. This would not last for ever."

"Of course not."

"Well, then, supposing an engine to last for

Ask all Candidates for Municipal and Parliamentary Honours this Question—

twenty years, then you would not pay for an engine that has been in work ten years the same price as if it were new. And if you lent that engine on hire, you could not get more for its use than just would replace another engine of the same kind by the time it is used up, since everybody is in a position to command whatever he needs, and is unwilling to pay usury. The same applies, of course, to our plant and rolling stock. If we would withdraw the money which we earn for its use, the carriages, engines, &c., would depreciate, and would ultimately all be used up. And if we keep things in repair, replacing old stock by new, we could draw no dividends at all."

"But then your plant and stock is left you."

"Indeed!" exclaimed the first speaker. "And you would have us provide the public with convenience for nothing?"

"But you do not provide it for nothing, if they enable you to replace what they consume."

"Would you have more in return than what you give?"

"Oh! it is no good arguing with him," they said; "we had better stop traffic altogether, and see then whether the people will stand it."

"I will answer for that," I said, rising from my seat. "The plant is yours, and you can do with it whatever you please, gentlemen. The land is yours also, so long as you choose to keep it, and pay the rent for it to the State. If you do not care to keep it, you are allowed to pick your rails and sleepers and do with them as you please; and the State would have to provide new railway lines for the people."

This deliverance put an end to their bluster. They were terror-stricken. And I considered the moment opportune to make them a proposal, which I thought would be of advantage to the State and convenient to themselves. I said:

"In a country of such general prosperity, where penniless and ignorant people are in a position to earn comfortable livings, men like yourselves, who have education, abilities, and substance to start with, should not be in despair. Abilities you undoubtedly possess, but hitherto you have wasted them on unholy objects—that is, in finding out ways and means how to make profit at the expense of your fellow-men. I do not blame you for having done so, nor do I reproach you. You were the creatures of circumstances, as were the rest of us. Now a new order has set in. And I doubt not but that your abilities will soon find outlets in more legitimate, and perhaps even more profitable channels. You may not care to continue under the new conditions the worries incidental to company management, and could employ, perhaps, your wealth in other ways more congenial to your tastes under the altered circumstances."

If so, the State is willing to relieve you of all your responsibilities, and to pay you for every rail, nail, brick, or sleeper its full price at present valuation."

In less than five minutes they agreed to my proposals, and I gave instructions to have the plant surveyed and appraised.

Thus the high roads of the country became the property of the nation by voluntary surrender.

(Chapter VI. "The Story of My Dictatorship.")

"The earth belongs in usufruct to the living; the dead have no right or power over it."—Thomas Jefferson.

"From this one great fundamental wrong (landlordism) flow want and misery and vice and shame."—Henry George.

THE "SINGLE TAX" IS THE ANSWER.—

My first is in sea, but not in land;

My second is in the Isle of Man;

My third is in nod, but not in bow;

My fourth is in grass, but not in cow;

My fifth is in look, but not in see;

My sixth you will find is the letter e;

My seventh is in lost, but not in found;

My eighth is in earth, but not in ground;

My ninth is in exhibit, but not in display;

My whole is as clear as the light of day.

If once you its meaning construe aright,

A mighty reform will come to light,

Which will enable the millions who groan

To hurl monopoly from its throne.

—By "Impol Unique" in the "Weekly Echo."

By the Way.

Our readers will regret to learn of the death of Mr. S. M. Burroughs, our well known Single Tax advocate. His death was quite unexpected, as up till within a few days of his illness he was in the best of health. The Single Tax cause the world over had a valued supporter in Mr. Burroughs. He was ever at the front: guiding and organizing the propaganda, and winning friends everywhere by his untiring efforts, and by his lavish expenditure of both time and money. He leaves a wife and three children to mourn his loss. His co-workers everywhere will join in sending them their most sincere sympathy.

We also learn from the *Melbourne Beacon* of the death of Mr. E. J. Hiscock, secretary of the Single Tax League of South Australia. Mr. Hiscock's comrades speak highly of his work, though he died at the age of 26. In the February *Single Tax* he had an inquiry for some of our pamphlets, giving news at the same time of the progress they were making in Adelaide. Our comrades fall by the way, but the work will go on.

"I never stand up to rest myself and look around the house without renewal of wonder how the crowd in the pit and shilling gallery allow us of the boxes and stalls to keep our places. Think of it! Those fellows behind there have housed us and fed us; their wives have washed our clothes and kept us tidy; they have bought us the best places—brought us through the cold to them; and there they sit behind us patiently seeing and hearing what they may. There they pack themselves, squeezed and distant, behind our chairs—we, their elect toys and pet puppies, oiled and varnished and incensed, lounge in front, placidly, or, for the greater part, wearily and sickly contemplative."—John Ruskin at the Theatre.

A Glasgow portioner, Mr. Richard Stobo, has just died, leaving £74,000.

About 1,600 applications have been made at the Glasgow Corporation Unemployed Bureau within a week.

We learn from a Toronto paper—*The Monetary Times*—that "decent people may be expected to refuse to hold communion with Single Taxers." This indicates the pressure of the work being done in the dominion by Robert Tyson and his colleagues who have the movement in hand there. Mr. Tyson congratulates us heartily on the good work we are doing in Glasgow and the west. We as heartily return the compliment.

County Councillor Green has been adopted as the Liberal Candidate for the Tradeston Division. Councillor Green is an enthusiastic supporter of the taxation of land values.

The *Glasgow Echo* has now a special London correspondent. His first effort was quite up to the level of London correspondence.

The Progressive Candidates at the forthcoming London County Council Elections have been warned that they are not to get the support of the Independent Labour Party.

The *Melbourne Beacon* says:—"The Labour Party must feel quite jealous when they hear the invectives of the monopolists hurled at the head of the Single Taxers instead of their own."

Miss Gertrude Vanderbilt, daughter of Cornelius Vanderbilt, who made her debut at a reception recently, received 148 bouquets, valued at about £25,000.

"The census of the tenement house district of the City of New York has now been completed," says the *New York World*, "by the Health Department. It shows a population of 1,332,773 living in 39,138 tenement-houses, of which 2,346 are rear houses. An average of a little over thirty-four persons to each house,

and about five babies under five years old among them!"

"THE LATEST."

(Overheard in Glasgow factor's office.)

Factor—"Are you a householder?"

Young Man (going to get married)—"No."

F.—"Well, you require to pay forehanded."

Y.M.—"When I enter the house in May you mean."

F.—"No, just now."

Y.M.—"Well, that is the latest!"

Enter Old Party—"Say, was that a hoose or a stable you sent me to look at?"

F. (sharply)—"A house, certainly."

O.P.—"Ah, weel, it'll no dae me; it's mair liker a stable than a hoose."

Exit Y.M. and O.P., looking sick.

But the factor smiles and smiles, for the Health Committee are making recreation grounds and keeping up the rents, and the Town Council, he reasons, seems in no hurry to break the back of land monopoly, at least by the taxation of land values.

50,836 persons were apprehended in Glasgow during 1894. The statement doesn't bear that any of those who confiscate the people's communal product—the land values—amounting to some £2,000,000, were among the number. "It is a mistake to suppose that the criminals are in the prisons; it is only the ignorant and foolish that are there," said an American Chief Justice, "the criminals are in the churches and at large generally."

A Vale of Leven landlord—Mr. W. E. Gilmore—has been using bad language (swearing) on a Unionist platform at the work of the Highland land agitators.

At a meeting of the Highland Land Law Reform Association held in London on 6th February, it was stated "that by the action of the Crofter's Act the rents of the landlords had been reduced by £20,589, and the arrears held over the crofters had been reduced by £122,000. The Capital Value of said reduction is estimated at £541,860."

No wonder the landlords are swearing. At a meeting of the Radical M.P.'s on the 5th inst., it was agreed to push forward—among other measures—"Land Tenure Reform" and "The Taxation of Land Values."

"Three hundred and fifty years ago a skilled mechanic, in order to provide himself and family, consisting of four other persons, with food, clothing, and shelter, worked 16 weeks in a year, six days a week, of eight hours each. The unskilled labourer, in order to procure the same degree of comfort, had to work 25 weeks."—Professor Thorold Rogers.

Five years ago it was calculated by political economists and leading thinkers, that the skilled mechanics of this day, in order to surround themselves with the same comfort as the skilled mechanics of 350 years ago, would have to work 56 weeks in the year, six days in the week, and ten hours per day; that the unskilled labourer, in order to reach the same degree of comfort, would have to work 75 weeks, six days a week, and ten hours per day. In other words, it is impossible for the mechanics and unskilled labourers of this day, by working three times as long, to bring about the results of 350 years ago.

"Nature," says the *People's Journal*, "has, indeed, no more pathetic sight than strong men eager for employment crowding the gates of all but silent factories, fifty battling for the work of one."

Cobden warned the aristocracy of his day not to force the people to look into the subject of taxation, for they would see how they have been robbed, and plundered, and bamboozled for ages. Single Taxers have discovered the fraud, and though they are willing to bury the hatchet and let bygones be done with; yet they just as firmly declare that the robbery must cease now. That we have been plundered in the past is no reason why we should be plundered now and in the future.

"Are you in favour of Taxing Land Values?"

The Single Tax.

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WHOLESALE AGENTS.
Glasgow, John Menzies & Co., 90 West Nile Street.
" William Barr, 42 Dumbarton Road, 62 Sauchiehall
" Street, and 242 New City Road.
" Robert Graham, 108 and 110 Eglinton Street.
" William Holmes, 35 St. Enoch Square.
" William Love, 231 Argyle Street.
" D. Campbell, 201 Stirling Road and 180 Parliamentary
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GLASGOW.
Anderson, Mrs. Higgins, Stobcross Street.
" R. Stewart, 242 Main Street.
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" A. McKendrick, Jun., 111 Canning Street.
" Parker, 174 Great Hamilton Street.
" Stewart, Great Hamilton Street.
" Edward Toner, 82 Abercromby Street.
" J. Thomson, 41 St. Enoch Square.
Central, William Hood, 229 Argyle Street.
" Sharp, Exchange Square.
" William Porteous, Exchange Square.
" Labour Literature Depot, 66 Brunswick Street.
" Stewart, George Street (corner of Montrose Street).
" William Barr, 42 Sauchiehall Street.
" Mrs. Simpson, Saltmarket.
" Ferguson, Ingram Street.
" Young, Dundas Street.
Northern, Mrs. J. Simpson, 1 West Milton Street.
" William Barr, 242 New City Road.
" R. A. Aitkenhead, 13 New City Road.
South Side, H. White, Bridge Street.
" Leslie, 40 Norfolk Street.
" Hunter, Eglinton Street and Crown Street.
" R. B. Murdoch & Co., 471 Eglinton Street.
Townhead, Hugh McKee, Castle Street.
" D. Campbell, 180 Parliamentary Road.
" D. Campbell, 201 Stirling Road.
" M'Laughlin, Garnad Road.
" Gowan, Garnad Road.
Govan, A. B. Cochrane, 790 Govan Road.
Hamilton, J. S. Smith, 149 Quarry Street.
" A. Lees, Enfield Place.
Burnbank, J. Lang, 24 Glasgow Road.
Coatbridge, A. Pettigrew, 54 Main Street.
" Wotherspoon, 91 Main Street.
Kilmarnock, T. Rodger, King Street.
Kirkintilloch, Robert Goudie, Cowgate Street.
Milton of Campsie, Mrs. Morrison, Post Office.
Lennoxtown, Mrs. Mathieson, Main Street.
Milngavie, John Miller, Newsagent.
Alexandria, Mrs. Neilson.
Maryhill, T. Graham, 181 Main Street.
Bonhill, J. B. McGregor, Bookseller.

TO LAND REFORMERS.

There are a number of excellent pamphlets on hand at the Office, 45 Montrose Street, which we shall be glad to forward at special rates for sale or distribution. Friends who desire to be informed on the land question, or to assist others to that end, could not do better than invest in an assorted number of the pamphlets published by the Union. For sample copies and terms apply to the Secretary.

The receipt of a copy of this paper from the office is an invitation to subscribe.

The Executive of the Scottish Land Restoration Union appeal to all sympathisers throughout Scotland to become members of the Union. Minimum Annual Subscription, 1s. A Subscription of 2s. 6d. secures membership of the Union and a copy of the "Single Tax," post free, for a twelvemonth.

TO SECRETARIES OF POLITICAL AND SOCIAL REFORM ORGANIZATIONS.—The Scottish Land Restoration Union are prepared to supply lecturers on social and labour problems. Address—The Secretary, 45 Montrose Street, Glasgow.

PRESS PROPAGANDA FUND.

With the advent of the *Single Tax*, fresh financial responsibilities have been incurred. We have appealed to our members and sympathisers for assistance to enable us to cope with this extra work. The Executive of the Union invite all friends of Land Restoration in Scotland to subscribe to this Press Propaganda, and so enable them the better to carry their gospel into the highways and byeways of political and social reform movements.

"We would simply take for the community what belongs to the community, the value that attaches to land by the growth of the community; leave sacredly to the individual all that belongs to the individual. . . . Thus, if a man takes a fish from the ocean he acquires a right of property in that fish, which exclusive right he may transfer by sale or gift. But he cannot obtain a similar right of property in the ocean, so that he may sell it or give it, or forbid others to use it."—Henry George.

THE GLASGOW TENANTS' DEFENCE ASSOCIATION AND HIGH HOUSE RENTS.

Rents are rising abnormally high in Glasgow, especially in what are called working-class districts, and a "Tenants' Defence Association" has been formed. The *Glasgow Echo* has been receiving bitter protests from some of the victims, and they have very kindly sent one of the staff to interview the Landlords' Association on the subject. But that body, through its secretary, emphatically denies that the Landlords' Association, as such, is in any way responsible for either increased rents, or diminished rents. In fact, according to the rules, the objects of the Association are—"To resist all attempts at unequal or unjust taxation of house property; to endeavour to remove the burdens by which it is at present unfairly oppressed; to give mutual advice and counsel in cases of difficulty; and, generally, to take cognisance of all legislation affecting house property."

The first two clauses of this declaration entitles the Landlords' Association to membership of the Scottish Land Restoration Union, and if they are in earnest we shall be glad to take their claims into consideration. We are dead against any taxation of house property. We consider house property and all other property "unfairly oppressed" by any form of taxation, and would remove every such burden for the good of both owners and tenants with the least possible delay. It is a severe blunder to tax house property. Houses are desirable things, and the men who expend their capital and labour in producing them are doing good service, and should be encouraged accordingly, instead of which they are oppressed and fined by the present unjust system of taxation.

Taxation falls heavily on house property, and so tends to limit the supply of house accommodation. This, with an expanding community like Glasgow, and an ever-growing population, causes a scarcity—an artificial scarcity—of houses. The law of supply and demand at work amid such restrictions naturally forces rents up. To tax house property is to limit the supply of houses to the amount of the tax, to raise rents, and to even force people to live in one or two apartments in the most squalid surroundings. The more houses there are, and the more opportunities there are to build houses, the more there will be, and the better will it be for all concerned. These premises being granted, what we have to consider is how to relieve house property of the burden of taxation, and to discover the obstacles in the way to a further supply of houses.

A revenue is necessary for the upkeep of our Local Government; but that is no reason why houses or any other forms of wealth should be called upon to supply any part of such revenue—at least, not until the community of Glasgow exhaust their own unearned increment, or land values. This fund amounts to close upon £2,000,000 per annum. A tax of about 30 per cent.

on this amount would provide a sum that would pay the whole of the city's taxation. That is to say that both the owner and occupier would be relieved entirely of all the taxes they at present have to pay.

It is a just system of taxation, as Lord Rosebery recently declared. It would but take for the uses of the ratepayers the values of land which belong of right to the citizens of Glasgow, and it would not stop there, for as such a tax would fall on the value of land, vacant land included, it would force all building sites which are at present held out of use at speculative prices, into the market at their real value. The building industry would then start on a just, economic basis, and soon there would be competition among factors for tenants, and house rents would fall to their fair competitive level.

In 1885, the Royal Commission on the Housing of the Working Classes reported that—"At present land available for building in the neighbourhood of our populous centres, though its capital value is very great, is probably producing a small yearly return until it is let for building. The owners of this land are rated, not in relation to the real value, but to the actual annual income. They can thus afford to keep their land out of the market, and to part with only small quantities, so as to raise the price beyond the natural monopoly price which the land would command by its advantages of position. Meantime the general expenditure of the town on improvements is increasing the value of their property. If this land were rated, say at 4 per cent. on its selling value, the owners would have a more direct incentive to part with it to those who are desirous of building, and a twofold advantage would result to the community."

"First, all the valuable property would contribute to the rates, and thus the burden on the occupiers would be diminished by the increase in the rateable property. Secondly, the owners of the building land would be forced to offer their land for sale, and thus their competition with one another would bring down the price of the building land, and so diminish the tax in the shape of ground rent—a tax, be it remembered, which is no recompense for any industry or expenditure on their part, but is the natural result of the industry and activity of the townspeople themselves. Your Majesty's Commissioners would recommend that these matters should be included in legislation when the law of rating comes to be dealt with by Parliament."

What has the Tenants' Defence Association to say to this remedy? And short of this remedy, which goes right down to the root of the matter, what can they do? Public improvements must and will be made. Glasgow will extend its boundaries, and every step forward in this direction raises the price of building land, and induces the owners of such land to keep it idle in the hope of securing a higher price later on. We can only make progress by using land. Why should landowners not be compelled to loosen their deadly grip on these our only natural opportunities to social advancement? Why should they have the power to force rents up, not caring what hardship they inflict on those who do the city's work and pay the city's way? And until this power be taken from them what is the use of warring with the owners of house property? The problem doesn't lie with the houses that are built, but in the land where lies the raw material

SERVE THE CAUSE BY HANDING THE PAPER TO A FRIEND.

from which, and on which, more houses can be built.

The taxation of land values, as the Royal Commission assert, will solve this problem. We must educate the public mind on the question. The trend of advanced thought in political and social reform circles is towards this "just system of taxation," and it is because of its simplicity and its nature—a mere fiscal arrangement—that it is bound to commend itself to all practical men. We commend a study of it to the Tenants' Defence Association, the Glasgow Landlords' Association, and to the rate-payers generally.

WANTED, at least, ONE THOUSAND EXTRA ANNUAL SUBSCRIBERS to *THE SINGLE TAX*. 1/6 per Annum. Post Free to all parts.

This Journal is the only pronounced advocate of the Single Tax movement in Great Britain. Land Restorers wherever they may be can and ought to assist us in extending our circulation, and so enable us to increase the sum of our usefulness in the good cause.

OFFICIAL LIBERALISM AND COMPENSATION.

The *Liberal*, the reputed organ of official liberalism, "directs its readers attention to Mr. Charles Wicksteed's 'The Land for the People' as one of the fairest and most attractive solutions of the land question. He—Mr. Wicksteed—extends the payment of compensation over a period of seventy years, and he reckons upon the unearned increment that would fall into the hands of the State making such compensation possible." Official liberalism had better take heed of the declarations of the rank and file of organised liberalism. These declarations are straight against compensation, both in the platform of the Scottish Liberals, and in the Newcastle programme. Why is it that these declarations are ignored? What have the Liberal Party to gain by one day declaring unanimously that "the land belongs to the people, and that the values or rent should be taken for public purposes only," and after a while to favour wretched Socialistic schemes of compensation. If the values of land belong to the people, then they should be taken by the simple method of taxation for the people, and that ends the compensation delusion. The *Liberal* talks about "State management" of land coming sooner under this Compensation Scheme. But the taxation of land values, or the Single Tax, simply means the taking of economic rent, and the relieving industry of the present burdens of taxation—Free Trade in production—real Free Trade. If the State takes the values of land then we may safely leave what is left—the improvements—to be managed by those who make them. How much freer is such an economic arrangement, and how much more just and easier of attainment than the clumsy State management proposal, with all its army of necessary officialism and the clashing of interests, through mere petty details, between the State and the individual?

Single Tax Items.

General Booth is in Canada asking for a grant of land in the north east.

THE SINGLE-TAX TO BE TRIED FIRST.—"The recent session of the Illinois State Federation of Labour adopted a resolution demanding a constitutional amendment securing local option in taxation. The committee on unemployed brought in a long Socialistic resolution which was voted down. Then plank 10 of the proposed platform of the national organisation was offered and voted down, and a substitute, in substance as follows, was adopted by a vote of 86 to 17:—"The Illinois State Federation of Labour, having under consideration the question of the unemployed, declare to the toilers of this state that the spectacle of thousands unable to find employment is a most unnatural condition, and can only obtain where men are robbed of their natural birthright of applying their labour to the elements of nature;

therefore, we recommend the adoption of the Single Tax on ground values, in lieu of all other forms of taxation, for the purpose of destroying land monopoly and opening natural opportunity to labour." It is made first plank in the platform."—*St. Louis Courier*.

TWO SYSTEMS OF TAXATION.—Which is the most equitable? Which will best promote legitimate enterprise? Which will stimulate the employment of labour and which would you prefer? Look on this picture, then on that—the deadly parallel column:

Our present system taxes everything in sight: Encourages land speculation and increases the price of land, thereby making it harder for home-seekers to secure a home.

The Single Tax system taxes nothing except land values: Will break up land speculation and town booming, and force all vacant land into use, thereby giving employment to idle labour and enabling every one to secure a home.

Discourages the improvement of land by fining him who builds a house, erects a factory, or in any other way employs labour, by increasing his taxes. Encourages the improvement of land by making it unprofitable to keep it idle, thus stimulating the employment of labour upon it.

Drives labour-employing capital away with its high-priced land and high taxes on everything. Invites labour-employing capital by offering cheap land and no taxes on its earnings.

Throws the burden of taxation on the masses by increasing the cost of commodities. Throws the burden of taxation on the owners of valuable city land, mineral land, etc.

Enables the rich to dodge their just share of taxes, because no tax collector can tell how much a man is worth and must take his word for it. Prevents all tax-dodging, because land cannot be hidden and its value is easily ascertained. . . . Taxes a man in proportion to the value of the land, of right the common property of all, which he appropriates to his own use, and the value of which is due to the presence of population.

Taxes every one in proportion to his honesty, enterprise, and thrift, instead of according to the benefits the government confers upon him.

P. W. SCHWANDER, in *Texas Union Workman*.

"Christian Democrat," in the *People's Journal*, writes:—"When one reflects that in a population like Dundee 100,000 people live in houses under £10 in rent, it is quickly seen why it is that the lairds and factors are so anxious to get government grants. The workingmen pay a far larger relative share of the taxes out of which government grants come than they pay in rates. Hence Mr. Goschen and his friends have raised the sums given in grants to over ten millions of pounds a year. The money goes directly into the pockets of the lairds. The moment rates are reduced rents rise. Let £1 be taken off a workingman's rates, and ten to one his rent will be put up next year."

LAND TAX IN FIJI.—A system prevails in the Fiji Islands which is said to approximate the Single Tax on land values. Wilford Gray, in the *Newcastle Advertiser*, says:—"In the remarkable Fiji group there are some 80 inhabited islands. The area is about 7,000,000 acres, the greater part exceedingly fertile. The population numbers 200,000, a tenth of whom are of European descent, principally English. The chiefs and the people are the hereditary owners of the land, occupied and unoccupied, and each user of land is taxed for that amount which he takes to himself, for the time being, from the common domain. The principle of these people, and it has existed as the chief of their laws, is that land can only be owned by the people in common; that it is theirs 'to use for the benefit of the common community or brotherhood, whether they be full birthright members or only strangers admitted to share in the benefits for a time, or adopted into it for good.' The aged, the crippled, and the helpless are supported from the land tax—not as a charity, but as a right."

The Labour Union of Berlin, Germany, has proposed a programme for the adoption of the "Progressive People's Party," of which the following are the principal planks:—Abolition of all indirect taxes and duties; and taxation of the economic rent of land as being the only unearned income. Nationalisation, respectively municipalisation of all industries which are of the nature of monopolies, such as mines, railways, tramways, gas and electric lighting, waterworks, &c.

"There is in reality no conflict between Labour and Capital, the true conflict is between Labour and Monopoly."—*Henry George*.

ONTARIO NEWSPAPERS.—It is getting quite fashionable to run a Single Tax column nowadays. Amongst the papers either doing this or regularly publishing Single Tax matter are the *Barrie Examiner*, the *Brockville Recorder*, the *Lindsay Watchman*, the *Templar* (Hamilton), the *Industrial Banner*, one of the Coburg newspapers, the *Bobcaygeon Independent*, the *Kingston Whig*, and others, besides many United States newspapers. The editor of the *Watchman* considers that it is a help to his paper.

The fifth plank in the platform of the Knights of Labour declares that "the land, including all the natural sources of wealth, is the heritage of all the people, and should not be subject to speculative traffic. Occupancy and use should be the only title to the possession of land. Taxes upon land should be levied upon its full value for use, exclusive of improvements, and should be sufficient to take for the community all unearned increment."

Bournemouth is well to the front. A Society has been started for the taxation of Land Values. Mr. Wm. C. Wright, hon. secretary, read a paper lately, entitled—"Why Our Society Deserves Success," at the close of which the following resolution was unanimously passed, and the hon. secretary was instructed to forward copy of same to the Right Hon. Sir William V. Harcourt, M.P.:—"Resolved: That this Society views with satisfaction the financial legislation of the past two years, resulting in the equalisation of death duties, and would urge forward the remaining financial measures in the Newcastle programme, viz., taxation of ground values and of mining royalties, payment of members and of election expenses, and a free breakfast table." The Society has also published a four-page manifesto, from which we learn that the rates of Bournemouth amount to £72,000 per annum, and that land in Bournemouth, worth little more than £5 per acre in 1840, has been sold in 1893 at the rate of £7,000 per acre. In their membership card they say—"Justice will be done only by altering the law and levying the rates and taxes on the ground values, thereby taking for public purposes that value which is created by the whole population."

"The reserved right of the people to the rental value of land must be construed as a condition to every deed."—*United States Supreme Court*.

"We would simply take for the community what belongs to the community, the value that attaches to land by the growth of the community; leave sacredly to the individual all that belongs to the individual."—*Henry George*.

Of all values that of the land, apart from improvements, is manifestly the result of social energies. The ground rents levied by the Astors and Westminsters do not represent services of equivalent value rendered by the Astors and Westminsters. They represent pure spoliation; just as much so as the tributes imposed by irresponsible privateers or the class taxes ground out of Armenian peasants by voluptuous Turkish pashas. To class in the same category an income derived from the monopoly value of land and one earned by the production of say "David Copperfield" or "Les Misérables," indicates either a gross incapacity to distinguish between irreconcilable principles or an intention to deceive the unthinking masses.—*Sydney "Single Tax"*.

SERVE THE CAUSE BY SECURING ONE OR MORE SUBSCRIBERS FOR THE "SINGLE TAX." Subscription, 1s.6d. per annum, Post Free.

Letters to the Editor.

THE CHANCELLOR OF THE EXCHEQUER

AND THE TAXATION OF LAND VALUES.

(To the Editor of *The Single Tax*.)

SIR,—The London Electoral Committee for the taxation of land values, taking advantage of Sir William's Derby campaign, addressed a question to him, asking if he could not see his way to readjust the 4s. land tax, placing it on the value of 1895, instead of 1692, as at present, thus realising a sum of about £40,000,000, instead of the paltry £200,000 which is realised now. But the badger (if such an undignified simile is permissible) refused to be drawn. But instead, he tendered an advice to "amateur financiers" not to count their chickens before they were hatched. Of course, a little professional jealousy is excusable, more especially when we remember that our Radical Chancellor was lionised generally in Radical circles for the forward steps taken by him last year in introducing his provisions for the equalisation and graduation of the Death Duties and the graduation of the Income Tax, and for making good a deficit without increasing the burdens on those least able to bear them. But his sneer at "amateur financiers" was couched in the very worst terms, for in these democratic days everyone is expected to take part in the deliberations of the State, and to act in the interests of the commonweal, and politics cannot, therefore, be viewed in the light of an exclusive profession. The reputation of a Chancellor of the Exchequer must not be allowed to rest on what he has done in the past, but rather what he is prepared to do here, and now. He was not being asked to initiate any new principle. He was only being asked to lend his influence to have the administrative functions of government carried out in conformity with the law of the land, and so end this flagrant abuse of political power that the landlords have used in the past to rid themselves of their "legal" obligations.

This would be a task worthy of the attention of our Chancellor, and would go a great way to revive a waning confidence in the sincerity of the Liberal party managers. Their conduct in the past may have been excellent; but the water that is past cannot grind the mill, and they will be judged according to the way in which they approach the questions crying for settlement now. Democracy has brought with it its responsibilities, and it is required more and more that the administrative functions of government be simplified; and this question of finance is just one of the cases in which the bullock must be boiled down to a lozenge, even if it should prove too strong for the somewhat susceptible palate of a Chancellor of the Exchequer.

"You can fool all the people some of the time,
You can fool some of the people all the time, but
You can't fool all the people all the time."

—Yours, in the cause,

W. R.

LAND MONOPOLY THE DEATH OF ART.

(To the Editor of *The Single Tax*.)

Coventry, England.

SIR,—Among the most deplorable effects of the fierce struggle for existence caused by land ownership is the total extinction of architecture, sculpture, and decorative painting as living arts. This, though so incontestable a fact, does not appear to have been noticed by Single Taxers, or in Henry George's works, so much as its importance deserves. And nothing renders it so self-evident as a comparison between modern buildings and those grand old structures of which so many still exist in the ancient city whence I am writing.

Coventry contains a larger number of mediæval buildings than any city in England, Chester not excepted. They date from a time when land was still the recognised property of the State, when certain specified dues, representing the Single Tax in a crude and unscientific form, were rendered by the holders for its use, and when poverty as at present understood was unknown. There was no such desperate competition for a bare living as now exists; and the workman having abundant leisure, and no fear of being deprived of

employment, was able to put his whole soul into his work, and did it with the loving effort of a true artist. There was, consequently, none of the scamped work, flimsy material, and tawdry decoration which distinguish modern erections. All the houses were constructed of well-seasoned heart of oak, which, where reasonable care has been exercised, remains hard and sound to this day. The main timbers were from nine inches to a foot, or even 18 inches square, and in stone buildings the mortar is so good as to have withstood the elements even better than the rock itself. The carving on beams, doorposts, and gables, ceilings and mantels, though bold and often very elaborate, is of the utmost delicacy and grace, and infinitely diversified. The general design of every house is highly picturesque, though there is none of that straining after effect or finicky ornament which seems inseparable from modern villas in the so-called antique style. From main outline to the minutest detail everything exhibits at once a breadth of conception, combined with a painstaking workmanship, which would be the despair of a present-day designer.

And although the stone had to be quarried, the timber felled, and both transported, carved, and moulded entirely without steam, or any but the rudest machinery, time was found not only for making each private house a marvel of art, but also for building and decorating magnificent palaces, massive and stately castles and fortifications, and glorious churches, all profusely carved and coloured. How is it that in these days, when every man's power is multiplied fifty-fold by science and invention, ninety-nine per cent. of our buildings are utterly hideous, while the remainder owe whatever beauty they possess to imitation of by-gone styles?

Is the art instinct in human nature dead? This is incredible; the love of beauty, though crushed, is still latent; and if that slavery which, in whatever form, has sounded the knell of art, were destroyed, we should soon be surrounded by greater loveliness and splendour than past ages ever dreamt of.—Yours, &c.,

EVACUETTES A. PHIPSON.

A LETTER FROM AMERICA.

(To the Editor of *The Single Tax*.)

SIR,—Since the November election, in which the Democratic party—that party of tariff reform, slightly—was buried so deep as to obscure, for a time, the true party of reform, our popular public teachers have gone back to their platitudes, our statesmen (?) are trying to bring prosperity to this great nation by supplying it with little tin banks, gilt-lined, and stuffed with paper, to keep labour employed, and capital from over production by taxation.

In the West, the Single Tax is making considerable headway, but the East is so conservative that those who dare proclaim that the earth moves, are rare;—who dare tell the people, that we must change our centre of thought regarding the universe; that the earth is only a speck in an ocean of immensity; that we must change our centre of thought regarding taxation, and cease to tax men because they are rich; that by a wise law of nature, society produces a fund sufficient to defray its own expenses; that our present methods of taxation are as antiquated as the feudal system, and should be relegated to the past; that these newly discovered social laws, will yet do as much to advance the prosperity of mankind, as the knowledge of the physical laws of the universe has already done.

Our Massachusetts Single Tax League lately held a banquet at which we raised about five hundred dollars for the cause, and we are now about to hold a series of six meetings in our town, devoting all our energies to make them successful. If we are not disappointed, this will be but the beginning of similar attacks on other towns.

Wm. Lloyd Garrison is speaking about constantly before social clubs, church literary societies, &c., with the outward seemingly discouraging reward of making no converts; but when one remembers how many Single Taxers we have, who contribute to our cause, stealthily, and dare not let their names be known; when we remember the social ostracism that is sure to follow, an advocate of Single Tax, in small towns, one ceases to wonder at Mr. Garrison's few converts, but rather marvels at

their willingness to listen to such fundamental reform, and at his bold, brave utterances in proclaiming the knell of doom to vested interests and special privilege.

ELIZA STONE TWITCHELL.

Wollaston, Mass., U.S.A.,

Jan., 5th, 1895.

THE VICE OF THRIFT.

It is a singular circumstance that whilst the habit of scraping and hoarding is generally commended, fostered, and encouraged, and even lauded as a virtue of so high an order as to merit for those who practice it the reward of an extra Parliamentary vote, they who carry the practice out to the utmost limits of their power (instead of being lauded to the very heavens and held up as shining examples for the world's admiration) are regarded with scorn and disgust even by the warmest advocates of the "vote for thrift." "Ah! but," say the good old votaries of cant and humbug, "there is a difference you know between thriftiness and miserliness." Is there? Then wherein does this subtle difference lie. Parents—especially poor parents—are enjoined to inculcate thrifty (saving) habits in their offspring. The child is taught to hoard up its pennies and to deny itself the things purchasable with those pennies that would minister to its childish desires, the child's "thrift" is commended; and when from force of habit it becomes more strongly developed in the man, who can manage to keep a wife and six children on 25s. a week and save five shillings a week to boot, the commendation becomes of so enthusiastic a character that Parliament is urged to give that man an extra vote for his "thrift."

But should he carry his self-denying and family-denying habits to the verge of starvation, instead of being recommended for still another vote for "thrift," he is roundly abused and denounced as a social pariah—an unnatural monster, a miser—a wretched and degraded specimen of human nature and an object of universal loathing. Yet there is no actual difference whatever in principle between the one who hoards up his gold and denies himself the necessities of life and the child who hoards up its coppers and denies itself the things necessary to its happiness. There is no difference in principle between saving one shilling out of one pound and saving the whole twenty shillings. The only difference existing is one of degree. Just exactly the kind of difference that exists between the man who advocates a ten per cent. tariff restriction upon trade and calls himself a "freetrader," and the one goes two-and-a-half per cent. better and calls himself a "protectionist." "Ah, but!" chips in our right-thinking person, "we recognise thriftiness as a virtue only up to a certain point, beyond which it becomes a degrading vice in our eyes." What point? That is the question. There must surely be some clearly defined limit, which, when passed, transforms virtue into vice—truth into error—white into black—right into wrong.

It is when we attempt to fix that limit, we find ourselves tied up in a knot—so to speak.

When we speak of "Honesty" as a virtue we make no limitations, vague or positive. We don't imply that Honesty is a virtue only up to a certain point, when it changes into a vice. When we speak of "Truth" as a virtue we don't pretend to believe that it is virtuous only up to a certain limit, beyond which it becomes vicious. But Honesty and Truth are honesty and truth right throughout. The real truth is that "Thrift" is a vice—not a virtue, and it is a vice from beginning to end—a vice which has grown as a fungus upon our Social system whose origin is directly traceable to land monopoly, the fruitful source of so much else that is vicious in our habits and social and political life.

There is nothing of niggardliness in nature, but, on the contrary, abundance of everything necessary to man's comfort and happiness upon this earth is observable. Nature is all beautiful. There is no need to hoard and stint, so long as no one is permitted to bar access to her generous stores. "Thrift," so far from being a virtue, is the meanest of all vices in its essence, and the hoary headed miser is but the logical development of the half-pence hoarding child.—W. E. J. (In the *Sydney Single Tax*).

Our Natural Storehouse, the Land, is Locked.

LOCAL OPTION IN TAXATION
IN CANADA.

A Petition asking for Local Option in Taxation is being sent for signature to all the municipalities in Ontario. It sets out that widely divergent views are entertained on the subject of municipal taxation; that the best method of settling the question is by giving to municipalities the power of raising their revenues on any basis of taxation that each municipality may choose; and that the principle of Local Option in Taxation has been adopted to a greater or less extent in the Province of British Columbia and in the North-West Territories, besides having been passed by the popular Chambers of the Parliaments of New Zealand and South Australia.

Accompanying the petition is a circular which gives some interesting data on the question. The following is an extract therefrom:—

"The question of taxation has been much discussed during the past year, and two opposing views have been developed, which may be termed respectively, 'Taxation of Wealth' and 'Taxation of Privilege.'

"On the one hand, it is urged that wealth should be taxed wherever found and in whatever shape; that stocks, bonds, mortgages, farm stock, implements, crops, houses, barns, fences, orchards, drainage, and other improvements, as well as the value of land, should all be taxed; that this is taxing a man according to his means; and that it is the proper principle of taxation.

"On the other hand, it is replied that taxation is not a mere means of collecting so much money, but is inseparably bound up with the questions of monopoly and special privilege, and should be so levied as to encourage industry and discourage speculation and monopoly. That the value of the land (which rises to such enormous figures in our cities) is caused by the people at large and not by the individual owner; whereas the very opposite holds good with regard to buildings and other improvements, so that land value only is the proper subject of taxation. That a tax on personal property is shown by wide experience to fall very unjustly, to place a premium on dishonesty, and to be easily evaded, especially in towns and cities. That a tax on buildings, crops, &c., discourages industry and improvement, whereas a tax on land values discourages speculation and monopoly; because the one taxes a man in proportion to the use he makes of his land, whilst the other taxes him in proportion to the advantage of his location.

"Which view is the right one? That can be settled by the test of actual experience. Such experience can be best obtained by giving municipalities the power to levy their own taxation in the manner each thinks best; in other words, by the principle of Local Option in Taxation."

The Petition is as follows:—

To the Legislative Assembly of the Province of Ontario:

The Petition of the Municipal Council of the.....humbly sheweth:

That whereas much dissatisfaction exists with the present methods of Municipal Taxation, and widely divergent views are entertained on the subject;

And whereas the best method of deciding this important question is by actual experience, which experience can best be gained by granting to Municipalities the power of Local Option in Taxation;

And whereas the principle of Local Option in Taxation has been adopted to a greater or less extent in the Province of British Columbia and in the North-West Territories, besides having been passed by the popular Chambers of the Parliaments of New Zealand and South Australia;

We therefore pray that your honourable body will grant to the Municipalities of this Province the power to raise their revenues on any basis of Taxation that each Municipality may deem best.

"The greatest discovery of my life is that the men who do the work never get rich."—*Andrew Carnegie.*

Coming Events.

- March 1. Liberal Club, Kilmarnock. "Land Values."—Councillor John Ferguson.
- " 5. Liberal Club, Newarthill. "Living Wage."—Councillor John Ferguson.
- " 7. McWhirter's Hall, Clydebank. "The Single Tax."—Bailie Burt, Glasgow.
- " 10. Labour Party, Bridgeton (2.30). "Living Wage."—Councillor John Ferguson.
- " 14. Liberal Club, Burnbank. "Coming Struggle."—Councillor J. Ferguson.
- " 14. Partick Liberal Club. Debate—"Single Tax v. Socialism"—*Aff.* Mr. John Paul, Mr. John Cassels. *Neg.* Mr. Donald Stewart.
- " 14. Burnbank Liberal Association. "The Land Question."—Bailie Burt.
- " 16. Annual business and social meetings, Scottish Land Restoration Union.
- " 18. Glasgow Y.M.C.A. Christian Institute, Bothwell Street. Debate—"The Single Tax a solution of the Labour Problem."—*Aff.* Mr. John Paul. *Neg.* Mr. J. Adam Anderson.
- " 25. Campsie Liberal and Single Tax Association. "The Single Tax Movement in America."—Mr. Norman McLennan.

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LECTURES FOR MARCH.

- Mar. 1. "The Single Tax in the Political World."—Discussion.
- " 8. "The Law of Human Progress."—Mr. Norman McLennan.
- " 15. "The Abolition of Interest on Public Debt."—Mr. J. M. Cherrie.
- " 22. "Towards Socialism."—Mr. Donald Muir.
- " 29. "Capital and Interest."—Discussion.

These Weekly Meetings continue till the 26th April.

FROM YANKEE LAND.

A tramp called at the house of a Single Taxer asking him "to help a poor man with a trifle."

"Have you seen the cat?" asked the S.T. man, abruptly.

"I don't know what you mean, sir."

"Don't know what I mean? Why are you poor?"

"Because I have no work to do."

"Should you like to have work?"

"Yes, certainly."

"Very well, over yonder is a vacant lot, on which you can build me a house. There is a spade, a pick-axe, and a barrow. You can start at once clearing the rubbish and levelling the ground, and then we will mark out the foundation."

The man did as he was told, and in the evening received his day's wages. He again returned to his work next morning, when soon after a man came hurrying along towards him red with rage.

"What the — are you doing here? Clear off at once or I'll have you locked up."

The poor fellow explained that he was only doing what he was bidden to do by the gentleman who lives in yonder house.

"But this land is mine and not his. Clear off, quick, or —."

The man did not wait to hear the alternative, but made straight for the house where the man lived who had thus fooled him, to have it out with him.

"That land there isn't yours," he burst out indignantly, as soon as he was face to face with the man who was the cause of his trespass.

"I never said it was," was the calm reply of the eccentric individual. "You said you wanted work, and I want a man to build me a house. I want a house, and have the money to pay for it; and you want the money and could build it, we would soon come to terms, and each of us would have our wants supplied; but"—he added after a short pause, "that man over yonder won't let us. Do you see the cat now?" (Tableaux).

WHERE IS THE ENCHANTMENT?

Is not everything needed for our physical wants drawn from the land?

Yes.

Can labour procure these things?

Yes; nothing but labour.

Is there any scarcity of land?

No.

Is there any scarcity of labour?

No.

Are all human wants satisfied?

No; children are crying for food.

Then, what is the matter?

—*Ex.*

The Glasgow Ward Committees are discussing the Omnibus Bill. It needs discussion; it contains some of the most obnoxious police regulations.

The annual business meeting of the S.L.R. Union, will be held on Saturday, 16th March, in the Rooms, 45 Montrose Street, at 5 p.m. A social meeting of the members and friends will be held the same evening. For tickets, apply G. Longmuir, convener.

An English correspondent writes:—"I consider the *Single Tax* a splendid antidote to the wild schemes of the I.L.P. people."

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Mr. J. W. Callie, Editor *Financial Reform Almanack*, is writing a criticism of "Merrie England."

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