

The SINGLE TAX

A JOURNAL DEVOTED TO THE CAUSE OF TAXING LAND VALUES.

VOL. IV.—No. 44.

GLASGOW, JANUARY, 1898.

PRICE ONE PENNY.

GROUND RENT FOR THE PUBLIC TILL.



LESSON LIV.

THE LEGAL VIEW.

"I AM not aware that the public at large have a strict right to be anywhere except on highways (including estuaries and navigable rivers) and public paths, in places expressly dedicated to public use and enjoyment by their former owners or by Acts of Parliament, and on the foreshore of the sea between high and low water mark. And strictly speaking the right to be even on a highway is limited to the purpose of passing and re-passing."—*Frederick Pollock.*

THE MORAL VIEW.

"PROPERLY speaking, the land belongs to these two: to the Almighty God and to all His children of men that have ever worked well on it, or that shall ever work well on it. No generation of men can or could, with never such solemnity and effort, sell land on any other principle; it is not the property of any generation, we say, but that of all the past generations that have worked on it, and of all the future ones that shall work on it."—*Carlyle*

<p>One Tax Plan</p>	<p>Plain Slick Just</p>	<p>Work Like Charm</p>
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But you Ask me, my Child, if it would not be a Hard thing to put this One-Tax plan at Work. No; it would not be Hard. We would just have to Wipe out each Tax we now have, and in its Place put the One Tax on Ground Rent—the Sum each Year that each Piece of Land, as Bare Land, is Worth. There would be far less Toil to do this than to do what we now (try to) do. There would be no Need to Pry and Sneak as by the Plan now in Vogue, nor would there be so much need of Lies as now. We just put the Till of the State below the Land Lord's Hat, which Holds the Ground Rent, and then we make a Rent of a New Kind in the Crown of the Hat, and There You Are. The Fund now goes not to Him, but to Those who Made it; to wit, the Folks who make up the State. It would work like a Charm, my Child.

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From "THE UP-TO-DATE PRIMER," by J. W. Bengough.

TO BE HAD FROM SINGLE TAX OFFICE; BY POST, ONE SHILLING.

Notes and Comments.

TO OUR READERS.

In wishing our Friends and Readers "A Happy New Year," we would seek their assistance to win us new Subscribers in 1898. We ought to have at least 5,000 extra supporters of the SINGLE TAX during the year. The Taxation of Land Values is now to the front, and is there to stay till it is an accomplished fact. It ought to be much easier now to obtain Subscribers for a paper devoted to this cause.

Special SINGLE TAX Subscription Books will shortly be issued for the use of friends, which, we trust, will be taken up with much spirit. It is necessary to

remind all concerned that a journal like the SINGLE TAX does not meet with ready support. People, even Reformers, require first to have their interest aroused before they will subscribe to any bold advocate in the cause of justice. The paper can only rely on its friends to see that the scope of its work and influence is extended.

We say to every Single Taxer, the paper is yours, and we appeal to you to do what you can to increase its circulation, so that those who are directly responsible for it may be encouraged and enabled to continue in the fight.

We feel we are entitled to make this appeal. Our efforts in the past have called forth unsolicited the highest measure of praise from representative Single Taxers the world over.

From the "Ayrshire Post."

The sale of a bit of the vacant plot of land in Nile Court at the Council meeting on Monday let in an interesting, though perhaps misleading, side-light on the value of the ground in the centre of Ayr. Except as a site, the ground is of no value whatever; indeed, in its present condition it is a nuisance. It is off the main street, though not far from it, and directly connected with it by a spacious court. The price paid, £608, was close upon thirty shillings the square yard, or at the rate of more than £700 per acre. Talk about unearned increments! Here is an unearned increment with a vengeance. As luck had it, the ground was the property of the town, and the purchase price will go into the town's coffers; but there is much land almost as good in and close to Ayr that is private property, and that might be sold outright any day at an enormous profit to the owner. The owner has done little or nothing to make land valuable, and he does not even pay local rates on the ground value when he lets it off in feus. The industry and growth, and

OFFICE—56 GEORGE SQUARE, GLASGOW.

the absolute necessities of the community, have run up the value, and the proprietor's share is the enormous profit which he has done nothing to create.

He was Mistaken.

Some years ago a company made an overland trip through the West. The guide was one Rattlesnake Pete. As the party journeyed they became very thirsty, for in a certain part of Arizona water is scarce. All day long they journeyed, and animals and men were nigh perishing, when lo! it was as the guide had foretold—they reached a cooling spring where the water gushed forth from under a great rock. But there was a man there with a rifle in his hands and two pistols in his belt, and this man said he owned the spring. His price for water was a dollar a bucket. So our friends purchased water and drank and gave it to the animals. Rattlesnake Pete remarked as he went away to the gentleman who owned the water: "Any man who jumps God Almighty's spring would sell water to his father in hell!"

Some months afterwards Rattlesnake Pete went back that way with his friend, Alkali Smith, and the man at the springs died; and Pete and his friend buried him in the valley down below the spring. Over the grave they heaped a pile of stones, and then they set a stake in the centre of the stones and on the stake are these words: "The gent under these here stones thought the spring was his'n, but he was mistaken."—*Philistine Magazine.*

Henry George's Will.

Henry Yonge, acting for Tom L. Johnson, to-day offered for probate at the surrogate's office the will of Henry George. It is dated May 13, 1897, and was executed at Fort Hamilton. The document is as follows:—

"I, Henry George, at present resident at Fort Hamilton (Shore road, near Ninety-ninth street, City of Brooklyn, N. Y.), being of sound and disposing mind, and having in view the uncertainty of life, do, in the presence of my two sons, make and publish this as my last will and testament. In the event of my death before that of my wife, I hereby will and bequeath to my said wife, Annie C. George, all the property, real and personal and mixed, of which I may die possessed, making her my sole executrix, without bonds.

HENRY GEORGE.
"Subscribed, sealed, published, and declared as and for his last will and testament on the day of the date thereof, by the above-named testator, in the presence of us, who, at his request, in his presence, and in the presence of each other, hereunto subscribed our names as witnesses.

"HENRY GEORGE, JR.
"Fort Hamilton, N. Y., May 13, 1897.
"RICHARD T. GEORGE,
"Fort Hamilton, N. Y., May 13, 1897."

Democracy Unallowed.

Henry George (says York City, Pa., *Dispatch*) was a friend of mankind. While devoting much of his time to ameliorating the condition of the toiling masses, he did not go about the country posing as a friend of the workingman in order to secure their votes. Nothing truer was ever said than: "he was no demagogue." The night before his death, in a speech to 1,200 common labourers, "a rough crowd, closely packed in the hall," where he had been introduced as the friend of the workingman, Mr. George said:—

"I have never claimed to be a friend of the workingmen. I do not now make any such claim." There was a pause of dead silence. "I have not and do not intend to advocate anything in the special interest of the labouring men." Another dead pause. Mr. George walked the full length of the platform, and let out his full voice in shout: "I am for men." The crowd set up such a cheering and stamping that the room was filled with a choking dust. "I am for men—the equal rights of all men. Let us be done with asking privileges for the labouring men."

That has the right ring. No special privileges for rich or poor—equal rights for all. How many Democratic newspapers and orators are on that platform? Some of our York county political speakers would do well by pasting the above extract in their hats for reference in the next presidential campaign.

Nearing the Close.

The following is an extract from a letter written by Henry George, October 1, 1897, at Fort Hamilton, and addressed to the translator of "Progress and Poverty" into German:—

I have been ill (more so than the papers have said, though the report that I had paralysis is untrue), and have devoted all the strength I had to finishing my new book, so that I might make a trip to Germany, and have left everything until then. . . . Though I have never by direction or indirection tried for the office of mayor, hoping that some one else would be nominated, and I might be free to carry out the plans I had proposed, I, last Thursday, on the assurance that no one else could make the fight, agreed to accept. I am now in the fight again, and will make it whatever comes. Dick is printing an edition of your German translation, the first thing we do. This will be ready to-morrow, I think, and we will try to push it. I am overwhelmed with work. . . . The book in which I have just put so much work was nearing completion, and I was ready to publish a first volume, as large as "Progress and Poverty," with very much of the rest done. I shall postpone it now until after election, in which I will, as I can, raise the standard for principles for which I would willingly give my life.

Henry George.

I, too, acclaimed him: "Deathless!" sought to feel Nought but that our Elisha—Prophet—Saint! Was, living, rapt from earth, so glory did conceal Him from my yearning gaze—without attainment Of that sweet life I loved—the man, my friend! Anon—anon! Use shall yet harden me Truly to feel that true, and comfort lend— But now—as yet—look you it cannot be But that my heart bleed bitterness and woe Shadow my hours, for—I—miss him so.

Charles Frederic Adams.

Mr. F. Verinder (London Univ.), General Secretary of the English Land Restoration League, is announced to deliver a course of three lectures at Portsmouth on "Land and Labour." The lectures will be delivered under the auspices of the Portsmouth and District Trades' and Labour Council, which has lately taken a very strong line in favour of the Taxation of Land Values.

The London County Council have resolved again to seek for the Taxation of Land Values, by 55 to 47 votes. Evidence is to be given before the Royal Commission on Local Taxation in favour of this policy.

Mr. G. B. Waddell, the Hon. Treasurer of the Scottish Land Restoration Union, has been appointed by the Glasgow City Parish Council to give evidence before the Royal Commission. Mr. Waddell is known at the City Parish Council for his uncompromising attitude on the Taxation of Land Values.

The County Council of Lanarkshire have also unanimously resolved to give evidence on the urgency of Taxing Land Values.

Ex-Bailie Burt and ex-Councillor M'Lardy are to give evidence on behalf of the Scottish Land Restoration Union.

County Council of Lanarkshire.

UNANIMOUS ON THE TAXATION OF LAND VALUES.

At the statutory general meeting of the Lanarkshire County Council, held on the 21st December, 1897, the following report, submitted by a sub-committee on the Incidence of Local Taxation, was unanimously adopted:—

Your committee have given careful consideration to the subject remitted to them, and have had various meetings. The subject of the Valuation Acts and their defects, and proposals for the remedy of these, and the cognate subject of the Incidence of Taxation, have received considerable and extended attention on the part of successive Parliamentary Committees and Royal Commissions, the latest of which, appointed since the date of your remit, is shortly to receive evidence on the Scottish aspect of the question.

At your statutory meeting held in May, 1893, you appointed a committee to enquire into and report upon the defects of the Valuation Acts, and in their report, submitted to and approved by you on 19th December, 1893, it is, *inter alia*, stated as follows:—

Your Committee are of opinion that the attention of the Legislature should be directed to the question of whether the incidence of local and imperial taxation upon the value of land which has been feued, is at present on a satisfactory basis. Certain facts have been adduced to your committee which would seem to suggest the expediency of a re-adjustment of the law, and while they recognise that there are difficulties in the way of obtaining the object desiderated—*viz.*, the taxation, for local and imperial purposes, of the full value of the land from whatever source derived, and notwithstanding any methods of capitalisation which may be adopted—they are of opinion that these may be overcome, and they

recommend that in any representation to the Government this question should be urged upon their attention.

This opinion mainly anticipates the principle adopted by the Glasgow Police Commissioners, and your committee, after careful consideration, are of opinion that the method proposed by Glasgow to carry out the principle is equitable, and, with the necessary alterations, quite applicable to the County of Lanark. By this method it is not proposed to disturb the taxation as between owners and occupiers. Each class will continue to contribute the same bulk of taxation, but the suggested method deals exclusively with the proportion charged to owners. The basis for taxation at present is, as all know, the rental that the subjects yield (including land, buildings, improvements, etc.), and the proposal is that the basis should be the annual value of the land (exclusive of buildings, improvements, etc.), calculated at a percentage on the value of the land as between a willing buyer and a willing seller.

The primary effect of this would be that where land and buildings are let at their full value, their share of the owners' taxation would be lessened by the proportion applicable to the buildings, etc., and, on the other hand, where land is either vacant or let at a rent less than what could be produced if the land were fully utilised, such owners' share would be increased to the full extent of the real annual value. This practically means that the owners of those parts of the county more remote and purely agricultural would benefit by a reduction of taxation, and those in the neighbourhood of towns and centres of population would contribute (and, your committee think, justly) a larger share of the burden of taxation. Other effects would probably follow, all of which your committee think greatly to be desiderated. On this point they would refer to the Report of the Royal Commission upon the Housing of the Working Classes, of 1885, as strictly applicable.

It is suggested by some that this is an urban and not a rural question. Assuming that this is so, it is to be remembered that you are the exclusive valuation authority for the entire County of Lanark, which includes such large Burghs as Govan, Partick, and Kinning Park, and this of itself would be sufficient to warrant your careful attention to the subject. But your committee believe you will agree with them in the view that in such a county as Lanarkshire, with numerous large centres of population and industry in every direction, there is, with the yearly increasing value of the land, a great field for taxation, making the question one of the first importance for the entire county. This increasing value is not produced by anything the owner does, but is due entirely to the presence and energy of the community, and (which is another way of expressing the same thing) to the municipal or communal expenditure on public works and improvements. This value is fairly taxable. On the other hand, whatever the owner may produce in the shape of buildings, etc., is the product of his own industry and enterprise, and belongs to him, and is not fairly taxable.

The proposal of the Glasgow Police Commissioners to entitle the proprietor, where the land is held under burden of a feu-duty or ground annual, to deduct the proportion of the rates and taxes applicable to the latter, has, so far as the future in Scotland is concerned, received the unanimous approval of the Select Committee of the House of Commons which sat in 1892 under the presidency of Mr. Lewis Fry. But your committee do not see any reason why the proposal should not apply equally to feus already in existence. Feu-duties and ground annuals have increased in capital value during the last 25 years from 20 to over 33 years' purchase of the annual return, and it cannot surely be stated with any seriousness that it would in such circumstances entail any personal injustice that the owners of such should bear a portion of taxation.

The summary of the methods involved in the Glasgow proposals as applicable to the valuation and the allocation of rates in the County of Lanark is as follows:—

1. VALUATION.—There would be two valuations—one of the annual value of the land alone, in the method above stated, for the purpose of fixing the owners' proportion of taxation; and the other on the present system of rent for land and buildings, for the purpose of fixing the tenants' proportion of taxes.

Ask all Candidates for Municipal and Parliamentary Honours this Question—

2. TAXATION.—(a) In the case of land not feued the owner would contribute according to the value of his land alone; and (b) in the case of land feued the superior would contribute by paying to the owner according to the amount of the feu duty or ground annual, and the proprietor or feuar would contribute for any surplus value of the land over and above the feu-duty or ground annual.

RECOMMENDATION.

Your committee would therefore recommend (1) that you should co-operate with the Glasgow Police Commissioners in the matter with the view of petitioning Parliament in favour of legislation on the lines indicated in the report; (2) that you should tender evidence to the Royal Commission on the Incidence of Taxation in favour of the proposals in this Report; and remit to the Parliamentary Bills Committee to carry out the former, and to this committee to carry out the latter recommendation.

JOHN T. COSTIGANE, *Chairman.*

This Report reflects great credit on the special sub-committee of the Lanarkshire County Council. They deserve well of the county, and of all land and taxation reformers, for such an explicit elucidation of the pros and cons of the question. They have made the issue clear, and their pronouncement should be as a beacon light to many similar bodies groping in the dark on the subject of local taxation.

The L.C.C. would render a great service to the country if they would only send this Report to all other County and Parish Councils of Scotland, and seek their co-operation in agitating in favour of the reform. It would do some of them good if they only read it, and many of them might adopt it.

The Creed of the Levellers: or, the Land Question in the Seventeenth Century.

BY L. H. B.

Every student of English history must have heard something of the levellers; a comparatively small body of men, it is true, but one which every writer on the stirring times of the Commonwealth finds it necessary to mention, even if only to load them with abuse, or to dismiss them with a sneer. They formed, indeed, the extreme left, the irreconcilables, of the Puritan or Independent Party, in whose glorious struggles and victories many of them assisted. But, being opposed to all compromise, they stood in the way of that "settlement of the nation" which was, at all events in the practical minds of Cromwell and his supporters, the most pressing necessity of the hour. Hence, the iron hand of Cromwell fell upon them, and, in the sacred name of "law and order," they, as a body, as a living factor of the politics of the time, were swept out of existence. Though the great Ironside had foresight enough to see, and courage enough to avow that "if there be any one

LAW OR PERSON

that makes many poor to make a few rich, that suits not a Commonwealth." Yet to him the principles of the levellers seemed only to tend "to make the tenant as liberal a fortune as the landlord."

It was mainly these last oft-repeated words that awakened in us a keen curiosity to ascertain what the teachings of these levellers really were. Moreover, when all those in authority unite in disparaging and condemning any body of teachings which have profoundly moved and influenced the minds of "the common people," as the teachings of the levellers undoubtedly did, it is generally safe to infer that they contain some germ or sub-stratum of truth. Manifestly in such a case the earnest inquirer can never accept as reliable what any third person may proclaim these teachings to be or have been; he must seek his information from the fountain head. Behind every such movement there is always some master-mind—a Jesus of Nazareth, a Luther, a John Wesley, a Tolstoi, or a Henry George. And to obtain any true insight into the principles of the movement you must, wherever possible, put yourself into communion with its inspirers. For some years our research in this direction was unavailing, but quite recently there has come into our hands a small pamphlet, of some ninety pages, published in the year 1652, though written some years previously, the author of which,

A CERTAIN JERRARD WINSTANLEY

was admittedly one of the leaders, or "prophets," of this movement, and which to us seems to contain the information we were in search of.

To place before the reader the contents of this most remarkable pamphlet is the object of this essay; for it certainly deserves to be better known to all students of social, political, and religious problems.

Of the writer himself we have as yet been able to learn little or nothing. But the most superficial perusal of this pamphlet suffices to show that one is in presence of a mind of no common order; a mind singularly free from superstitions of any kind, well stored with the learning of his time, original, logical, penetrating, uncompromising, permeated by a love of humanity, and a desire for progress, distinguished and animated by a hatred of cant and hypocrisy, and a love of sincerity and truth.

His political ideas might be summed up as follows:—Two forms of government are open to mankind—King's government, and Commonwealth's government. King's government, which is based on conquest, secures the control—"the freedom"—of the earth to some few. Commonwealth's government, "which is the original righteousness and peace in the earth," secures the use of the earth equally to all; for, as he repeatedly expresses it, "true Commonwealth's freedom lies in the free enjoyment of the earth." This, however, gives so little insight into the breadth of view and profoundness of thought of the pamphlet, that we propose to place before our readers, not a review or a criticism, but a brief summary of its contents, quoting, as far as possible, the author's own words.

The title of the pamphlet runs as follows:—

"THE LAW OF FREEDOM IN A PLATFORM: OR, TRUE MAGISTRACY RESTORED."

On the title page it is "Humbly presented to Oliver Cromwell, General of the Commonwealth's Army in England, Scotland, and Ireland, and to all Englishmen, my brethren, whether in church-fellowship or not in church-fellowship, both sorts walking as they conceive according to the order of the Gospel; and from them to all the nations of the world."

Evidently our author had faith in his principles, deeming them, like all other true principles, not of particular but of universal application, and hence presenting them to "all the nations of the world."

The book begins with an OPEN LETTER to OLIVER CROMWELL, in which, after a brief allusion to the recent victories, the author at once plunges into the heart of his subject, by pointing out:—

"That which is wanting on your part to be done is this: to see the oppressor's power be cast out with his person, and to see that the free possession of the land and liberties be put into the hands of the oppressed Commons of England. . . . For (he continues) now you have the power of the land in your hand, you must do one of these two things:—First, either set the land free to the oppressed commons . . . and so take possession of your deserved honour. Or, secondly, you must only remove the conqueror's power out of the king's hand into other men's, maintaining the old laws still; and then your mission and honour is blasted for ever; and you will either lose yourself, or lay the foundation of greater slavery to posterity than you ever knew."

A prophecy the full truth of which we are only now commencing to recognise. And then follows this solemn warning:—

"The righteous power in the creation is the same still: if you, and those in power with you, should be found walking in the king's steps, can you secure yourselves and your posterities from an overturn? Surely no. The Spirit of the whole Creation (who is God) is about the reformation of the world, and He will go forward in His work: for, if He would not spare kings, who have sat so long at His right hand, governing the world, neither will He regard you, unless your ways be found more righteous than the kings."

He then refers to

THE PROMISES AND ENGAGEMENTS

made and embodied in Acts of Parliament, by which the people were induced to assist in the late wars; and argues that the mere removal of the king's person, though necessary, is as nothing unless the kingly laws and power be also abolished. The liberties of the commons—"who were called subjects while the kingly conqueror was in power"—he contends, has not yet been granted them. The burthens of clergy, lawyers, and landlords—the one interfering with liberties of conscience and freedom of speech; the other sitting "in the conqueror's chair," maintaining the king's power though the king be removed; and the last-named claiming dominion over the earth—still press heavily on the people. And, as he expresses it, "the main work of reformation lies in this, to reform the clergy, lawyers, and law, for all the complaints of the land are wrapped up within them three, not in the person of a king."

After which follows the following beautiful and logical analysis of the whole Land Question:—

And is not this a slavery, say the people, that though there be land enough in England to maintain ten times as many people as are in it, yet some must beg of their brethren, or work in hard drudgery for low day wages for them, or starve, or steal, and so be hanged out of the way as men not fit to live on the earth . . . well this is a burthen the creation groans under; and the subjects (so-called) have not their birthright freedom granted them from their brethren, who hold it from them by club-law, but not by righteousness . . .

But you will say is not the land your brother's? and you cannot take away another man's right by claiming a share therein with him. I answer: It is his either by creation right or by right of conquest. If by creation right he call the earth his and not mine; then it is mine as well as his, for the Spirit of the whole creation, who made us both, is no respecter of persons. And if by conquest he call the earth his and not mine, it must be either by the conquest of the kings over the commons, or by the conquest of the commons over the kings. If he claim the earth to be his from the king's conquest, the kings are beaten and cast out and that title is undone. If he claim title to the earth to be his from the conquest of the commons over the kings, then I have a right to the land as well as my brother, for my brother without me, nor I without my brother, did not cast out the kings, but both together assisting with person and purse, we prevailed, so that I have by this victory as equal a share in the earth, which is now redeemed, as my brother, by the law of righteousness.

ON THE QUESTION OF COMPENSATION

he is very emphatic. He says:—

When Tithes were first enacted, and lordly power drawn over the backs of the oppressed, the kings and conquerors made no scruple of conscience to take it; though the people lived in sore bondage for want of it; and can there be scruple of conscience to make restitution of this which hath been so long stolen goods? It is no scruple arising from the righteous law, but from covetousness, who goes away sorrowful to hear that he must part with all to follow righteousness and peace.

The people, he argues, must be subject either to law or to men's will; but if to law, then all men ought to be subject thereunto.

You may say (he continues) must be subject to the ruler. This is true, but not to suffer the rulers to call the earth theirs and not ours, for by so doing they betray their trust and run into the line of tyranny, and we lose our freedom, and from thence enmity and wars arise. A ruler is worthy double honour when he rules well; that is, when he himself is subject to the law, and requires all others to be subject thereunto, and makes it his work to make the laws obeyed, and not his own will; and such rulers are faithful, and they are to be subjected unto as therein, for all commonwealth rulers are servants to, not lords and kings over the people. True Christianity this; for did not Christ teach—"Whosoever will be great among you, let him be your minister; and whoever will be chief among you, let him be your servant."

On the question of riches he is equally clear—

No man can be rich (he argues) but he must be rich either by his own labours or by the labours of other men helping him. If a man have no help from his neighbour, he shall never gather an estate of hundreds and thousands a year. If other men help him to work, then are those riches his neighbours, as well as his; for they be the fruit of other men's labour as well as his own. But all rich men live at ease, feeding and clothing themselves by the labours of other men, not their own, which is their shame and not their nobility; for it is a more blessed thing to give than to receive. But rich men receive all they have from the labourer's hand, and what they give, they give away other men's labours, not their own. Therefore they are not righteous actors in the earth.

He then points out that in his pamphlet will be found a "Platform of Commonwealth's Government, wherein is declared a full Commonwealth's freedom according to the rule of righteousness, which is God's Word. At the first view you may say, this is a strange Government; but I pray, judge nothing before trial. Lay this Platform of Commonwealth Government in one scale and lay Monarchy or Kingly Government in the other scale, and see which gives the weight to righteous freedom and peace. There is no middle path between these two, for a man must either be a free and true Commonwealth's man, or a monarchical tyrannical Royalist."

Winstanley, however, was too broad-minded a man to desire that his proposals should be forced upon the people, or to hope that they would be accepted in their entirety by them. In the pamphlet itself, after having placed his views in detail before the reader, he continues, "but even if the people desire to continue their established habits, of buying and selling, this same platform, with a few things subtracted, declares an easy way of Government of the earth for the quiet of people's minds, and preserving of peace in the land."

And he concludes his epistle to Cromwell—

I do not say nor desire that everyone shall be compelled to practise this Commonwealth's Government; for the spirits (habits) of some will be enemies at first, though afterwards will prove the most cordial and true friends thereunto. Yet I desire that the Commonwealth's land may be set free to all that have lent assistance, either of person or purse, to obtain it; and to all that are willing to come in to the practice of this Government and be obedient to the laws thereof. And for others who are not willing, let them stay in the way of buying and selling, which is the law of the conqueror, till they be willing.

(To be continued).

"Are you in favour of Taxing Land Values?"

The Single Tax.

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The Labour Problem and the Taxation of Land Values.

In a recent issue of the *Single Tax* we gave prominence to Mr. JOHN MORLEY'S statement on the Taxation of Land Values in an address to his constituents at Forfar, on 4th October, 1897. This has been widely noticed since, both in this country and abroad, and several comments have been made to the effect that Mr. Morley must go deeper and see, in the far-reaching effects of this "new tax," the solution of the labour problem, or, at least, that he should test the arguments advanced in this regard. Mr. Morley, at Bristol, has since referred to the Taxation of Land Values as a question coming rapidly to the front. This is very good. But we look back on Mr. Morley's Forfar address in which he dealt eloquently with the struggle going on just now in the industrial world, and he spoke as if he had never asked himself the question: Why labour and capital should be eternally at war?

How can we escape from a labour problem when the land—the natural opportunities to labour—is held by a class as a close monopoly? "It is intolerable," Mr. Morley said, "that this class should go on throttling towns." Very well; but how does this class throttle towns? simply by withholding land from use at monopoly prices. There is the land. But the owner says: "unless you submit to my price you will not use it." The price demanded is beyond the true market value, and so the progress of the community is "throttled." This is bad enough, but, as a consequence of such action, labour is thrown into involuntary idleness, and capital seeks other outlets. The land question, the social problem, and the labour problem, are all here presented.

Our statesmen and leading politicians are stalking all over the country telling the people we must look after our foreign markets, and that there is great danger to our trade in the competition of the foreigner; while here in the land around every industrial centre is a market for our labour that will last so long as the people require food, clothing, and shelter. What kind of statesmanship is it that keeps, by law, the opportunities to employment in our own land closed, and then goes in search of other lands for the sake of trade? Has Mr. Morley nothing to say on this aspect of the labour problem. Referring to the struggle in the Engineering trade, he says:—

"The Employers, I suspect, will find it well to make some concession as to hours, and the Men, on the other hand, will have to lose some of their restrictions which they now impose upon the use of labour-saving machines."

But supposing such a compromise is effected how in the name of wisdom will it benefit the real cause of labour? It does not even touch the Labour Problem. These concessions may be made. Arbitration may even be established, and we may have these disputes between employers and employed settled outside the present method of strike and lock-out. But that will not avail if the land is locked up as a monopoly.

Every betterment in the condition of labour means greater facility to trade, and further social development. The values of land will keep pace with such progress,

and the firmer will be the grip of the "throttling" land speculator. This restriction on labour and capital at the fountain springs of all trade must surely be removed before there can be peace in the industrial world.

If a tax on Land Values will force the land into use why not face the question in that light. To open up the land would act on the condition of labour like the discovery of a new country. Opportunities to employment would be looking for hands instead of hands looking for employment. Rents would fall because of this new supply of land. Decent house-room for even the poorest could be erected, and the slums would disappear. A brisk demand for labour would set in and wages would advance to earnings point. The remission of the rates and taxes, at present levied on labour and capital, would also oil the wheels of trade. Everyone would be encouraged to make improvements, for no one would be taxed on the value of such improvements as at present.

This is what the incidental or economic effect of a tax on Land Values would bring in the opening up of land. We have proof of this already in New South Wales. Mr. REID, the premier of that colony, told the Parliament there in October that "the small Tax on Land Values had already destroyed gambling in land;" and the *Sydney Daily Telegraph*, commenting on the facts of the case, recently said—"Instead of the workers moving away from the land, and leaving it idle, we find monopoly, which kept it locked up, beginning to stand aside in order that they may come and occupy it."

In the solution of the Land Question, in the overthrow of land monopoly, alone lies the solution of the labour problem. Let everything else be done, if land monopoly remains labour will be the helpless prey of a system that is responsible for involuntary idleness, low wages, and poverty!

The Glasgow Town Council and the Bradford Conference.

At a meeting of the Glasgow Corporation, held on Thursday, 2nd December, the Town Clerk read a communication from the Scottish Land Restoration Union, enclosing an invitation to the Corporation to attend a conference on the Taxation of Land Values, to be held at Bradford, on 4th January next.

Mr. Ferguson said that the Corporation, having already affirmed the reasonable principle of the Taxation of Land Values, having sent a deputation to Parliament on the subject, and having appointed a committee to formulate a bill on the subject, which had been formulated accordingly, could not logically do less than appoint a gentleman to attend the conference, and he proposed that they send Mr. Shaw Maxwell, a gentleman who was well qualified to advocate this question.

The Lord Provost said he thought it would be desirable, in the first instance, to settle whether they should send a representative or not.

Mr. Ferguson—I move that we send.

Bailie Battersby seconded the motion.

Mr. Osborne moved as an amendment that a representative to the conference should not be sent.

Bailie Murray seconded the amendment. Apart from what had been stated, it should be remembered that they did not need information

on this subject. Their bill was ready to be presented when an opportunity arose.

Mr. Chisholm supported Mr. Ferguson's motion. There was nothing that went more to the root of their municipal functions—namely, the ingathering of the public money for the carrying on of their public administration—than the matter which was to be considered at the Bradford Conference.

Bailie W. F. Anderson said it was not long since the Council appointed a deputation to go to Dundee to a conference upon this very same question. Surely when the Council had committed themselves as they had done to the principle of the Taxation of Land Values, there was nothing to prevent them sending to Bradford.

Treasurer Colquhoun said that the conference in Dundee was not a case in point, because it was a conference of municipal authorities convened by a municipal authority whom they held in great respect. He thought the Council would do right to pause before they began to give a splendid advertisement to an association which had been organised to carry out a propaganda set agoing by Mr. Henry George.

On a division, the amendment was carried by 32 votes against 31 for the motion.

Those voting for the motion were—Bailies Fife, Battersby, W. F. Anderson, King, Councillors Alexander, Brechin, Boyd S. Brown, Richard Browne, Calderwood, Chisholm, Cronin, Dallas, Dick, Dougan, Dunlop, Ferguson, Finlay, Forsyth, Hamilton, Holms, Johnstone, Shaw Maxwell, M'Phun, O'Hare, Sandilands, D. M. Stevenson, Stewart, Thomson, Walker, Willock, Willox—31. For the amendment—Lord Provost Richmond, Bailies Murray, Dick, Sinclair, Cleland, Thomson, Carswell, Cuthbert, M'Lay, Treasurer Colquhoun, Councillors Alex. Brown, Cunningham, Dickson, Graham, Guthrie, Kerr, Martin, R. M. Mitchell, Murdoch, M'Farlane, M'Lennan, Oatts, Osborne, Pettigrew, Primrose, Robertson, Shearer, Sorley, W. Stevenson, Taggart, Wallace, Watson—32. Bailie Steele and ex-Bailie Gray declined to vote.

Keep your eye on Paisley.

The question of taxing land values has been discussed in Paisley during the past month to considerable advantage. Mr. R. J. Bryce, Edinburgh, addressing the Liberal Association, advised them to look to this question as one of first importance.

Councillor P. Eadie, Paisley, in an interesting speech to a ward meeting, insisted that the land question should be faced by the Taxation of Land Values.

Ex-Bailie Burt, Glasgow, also spoke on "The Social Problem" to a district meeting of Liberals, and at a meeting, held under the auspices of the Advanced Radical Association, Mr. J. Paul lectured on the "Taxation of Land Values and its relation to the Labour Problem," at which the following resolution was unanimously adopted on the motion of Mr. Joseph Black:—

That, whereas the land question lies at the root of the social problem; that land monopoly, which is directly caused by the values of land being exempt from taxation, forces labour into involuntary idleness, and thus creates an unemployed class; and, whereas, the values of land are created by the presence, industry, and growth of the people, this meeting is of opinion that land values should be rated for local purposes, and calls upon the Town and Parish Councils, as the assessing authorities, to petition and agitate in favour of this reform.

In addition, about a dozen letters, all favourable, have appeared in the *Paisley Daily Express*.

Two ratepayers' meetings have also been held. The Taxation of Land Values was adopted at the first meeting. At the second there was some tall talk about getting at the millionaires, and, in addition to taxing land values, a tax on incomes was proposed and carried. Arrangements are being made for a public meeting on the question, with a view to having the Town Council of Paisley take action on the matter as a question affecting the ratepayers and the wellbeing of the people generally. We commend to the notice of the Paisley folks the report of the Lanarkshire County Council on the question.

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

SERVE THE CAUSE BY HANDING THE PAPER TO A FRIEND.

The Bradford Conference.

The arrangements for the Conference on the Taxation of Land Values, to be held at Bradford, are now complete.

The Conference opens at 10.30 a.m., on Tuesday, 4th inst. Resolutions will be submitted bearing on the question from various standpoints.

In the evening a public meeting will be held in Central Hall, Manchester Road, Bradford, at 7.30 p.m. Mr. W. P. Byles will preside. The speakers billed for this meeting are: Richard M'Ghee, M.P., A. Billson, M.P., H. S. Murray, T. F. Walker, Peter Burt, J.P., F. Verinder, J. W. S. Callie, and John Paul.

Mr. Byles (who is President of the Conference) and Mrs. Byles have kindly invited the delegates to an "At Home," on Monday evening, 3rd inst., 8-11 o'clock.

Land Gambling Killed.

THE SNAKE IS SURELY DEAD IN ALL EASTERN AUSTRALIA, SAYS PREMIER REID.

The great landlords of New South Wales, says a correspondent to the *National Single Taxer*, are making the fight of their lives. Every expedient which ingenuity can suggest is being used to prevent payment of the Land Value Tax, to embarrass the Treasury, and to throw discredit on the Government. The tax is not heavy as yet, but it has lanced the vitals of the poisonous reptile that sucks the life blood of business and lures so many to their ruin. The Government seems to rise to the occasion. There is no suggestion of weakness or turning back in the Budget speech of the Premier Reid made on October 14, and he is able to tell Parliament and the country that a sound principle has been fixed for all time in New South Wales, and that land speculation is dead for ever.

Among the sources of revenue which had not come up to anticipation, Mr. Reid, in his financial statement, had to put first and foremost the land tax. In making this admission—which caused great delight on the opposition benches—the treasurer explained, in very terse language, a few of the difficulties which had affected the administration of the land and income taxes. One of the greatest drawbacks, so far as the land tax system was concerned, was the want of some effective local government system. The Government had attempted to begin their work in that direction with such a system, but an alliance of members of strong convictions with those of opposite convictions had frustrated their efforts. Of course, he did not want to be offensive, but everyone must recognise that as a fact. Despite all this, however, some of the largest landholders had come forward and paid their taxes, after fair conferences. But, of course, he admitted that the percentage of persons holding out against the tax rose steadily with the amount they had to pay. The small owners, whom the opponents of the tax had pictured as crushed out of existence, had nearly all paid. This set the ministerial side of the house cheering wildly. The members of the opposition retorted ironically. Any serious side attempt to shipwreck the tax is to be promptly dealt with.

ON WHOM THE TAX FALLS.

In the course of his speech Mr. Reid said: "Now, the next thing I have to refer to, that I hear is crushing the farmer and his industry—the last straw that is breaking the farmers—is the land tax. We now find that out of 130,000 only 36,000 pay the tax, and only 7,000 or 8,000 pay more than £7 or £8 each in the country."

Mr. H. H. Brown: "Make them all pay."
Mr. Reid: "As that is a matter my honourable friend did not advise me to do some time ago—"

Mr. H. H. Brown: "All ought to pay their share."

Mr. Reid: "It is a most remarkable circumstance in the political education of the past two or three years that as soon as the taxgatherer has gone round there is a violent mania for taxing everyone all round. It is so marvellous a transformation in some people that I am not yet prepared to give way to it. But is this land tax a thing that has been of use? (Loud cheers.) I have no hesitation in saying that there are two great things which that tax,

small as it is, touching a few as it does, although it happens that the few have got nearly all the land—the two great things which that tax has done, it has secured in this country for all time a good sound principle. (Cheers.)

THEIR TRADE IS DEAD.

"In the first place, the tax has killed the trade of the land gambler. One of the greatest things that the land tax has done in this country is to bring land values to an honest footing. (Cheers.) With land values down to an honest footing, the increases in value that follow will follow according to the prosperity and industry of the country. By that fictitious value any man who desired to make a home found himself ruined at the start by paying fabulous prices for the land, and I claim for this tax two great services—that it stopped that cursed gambling that went through this country and Victoria; that it absolutely killed it for ever; and that the gamblers must now go over to West Australia."

The *Sydney Telegraph* comments on the situation as follows:—

"In his Budget speech Mr. Reid had not to enunciate any new fiscal policy; his task was to justify the existing one. The nearest approach to absolute free trade that is to be found in the world has now been on its trial in New South Wales for two years. It cannot be said it has had exceptionally favourable conditions for the ordeal. During the time the colony has lost millions of pounds by drought, and has had to pass through the first tribulation of a drastic retrenchment in the public service, whereby hundreds of more or less helpless men have been cast adrift on the labour market. This has helped to cause depression and discontent, while the ultimate gain from it has not had time to fully materialise. Whatever good or evil Mr. Reid's fiscal policy has wrought, therefore, it has certainly not been aided by any adventitious circumstances.

ITS ENEMIES HAVE DENOUNCED IT

as a blight upon every industry of the country, which has been represented as in the last stage of destitution and despair, and it remained for the Premier last night to show how far those constantly repeated statements can be borne out by facts. The country has grown accustomed to having its credit slandered by protectionist politicians, who, in their long exile from office, always find solace in fabricating stories of misery and disaster. In refuting these, Mr. Reid had a task at which long experience has made him an expert, and his efforts last night did not fall very far short of his reputation. They were certainly equal to all the requirements of the occasion. Mr. Reid was also able to give official proof that the number of unemployed has steadily declined in this colony notwithstanding the greatly reduced expenditure of loan money. The effect of his vindication of Free Trade was seen in the cheers which greeted the Premier's declaration that despite all its enemies had to say he was prepared to stand by the policy which had produced these results. What the financial statement proved was that the country has been transferred from the down grade to the up grade, and a large amount of money saved to the taxpayer during the process."

More than an Economist.

WILLIAM LLOYD GARRISON'S ESTIMATE OF THE LIFE WORK OF HENRY GEORGE.

A contemporary estimate of Luther, Columbus, Galileo, Darwin, or any of the great men of history whose achievements mark an epoch, has but a limited and local value. Excepting through the imagination, perspective is impossible, and the influence of a powerful personality, whether upon friend or foe, must colour and deflect the judgment of the coolest. The noise and prejudice and atmosphere of the day assert their influence, for who shall escape his environment?

The statement of my individual judgment which the *Independent* requests concerning the strength and value of Henry George's economic work can only reflect the personal opinion of one who was, and still is, under the spell of his character and genius. Moreover, without the academic stamp, one's right to an economic opinion is quickly questioned.

If Henry George's domain of thought were simply in the speculative field of political

economy, dealing with details and drawing deductions from heterogeneous facts, the layman would have small excuse for entering upon the premises. But the author of "Progress and Poverty" was more than an economist—he was a seer. Where the many groped blindly amid conflicting social phenomena, he discovered the moral law and revealed it with marvellous illumination.

It was not the originality of Henry George's ideas regarding rent which differentiates him from other writers. Ricardo and Mill had seen and demonstrated its nature. The wrongfulness of land monopoly and private ownership of natural opportunity had impressed other minds before he had begun to think. The French physiocrats, John Stuart Mill, Herbert Spencer, and others, to whom Mr. George conceded the largest credit, had comprehended the injustice.

Spencer, in particular, had formulated an ethical protest that stands immovable, in spite of the instability of its author.

It is true that his explosion of the old wage-fund theory and the Malthusian bugbear were invaluable contributions to economic discussion; but the supreme merit of the California printer was that, while seeing with others the source of social confusion, he alone saw clearly the remedy. His life henceforth was to be spent in carrying the glad tidings to all lands and peoples.

OPPOSITION FROM THE CHIEF PRIESTS.

When William Lloyd Garrison awakened to the enormity of American slavery he naturally expected immediate aid from the Christian church. Instead he met denial and abuse. When Henry George brought that divine ingredient of humanity which changed the dismal science to one of joy and hope, he received parallel treatment from those professing to hold in charge the garnered truths of economics.

How deeply he felt the repulse from those whose calling he was to exalt and glorify, was illustrated at the Social Science Association meeting at Saratoga in 1890.

"Let me say a direct word to you professors of political economy; you men of light and leading, who are fighting the Single Tax with evasions and quibbles and hair-splitting. We Single Tax men propose something that we believe will make the life of the masses easier, that will end the strife between Capital and Labour, and solve the darkening social problems of our time. If our remedy will not do, what is your remedy? It will not do to propose little goody-goody palliatives, that hurt no one, help no one, and go nowhere. You must choose between the Single Tax, with its recognition of the rights of the individual, with its recognition of the province of government, with its recognition of the rights of property, on the one hand, and Socialism on the other.

Gentlemen, do not quibble and split hairs about this matter. It is too solemn, too important. It involves the happiness, the health, the lives, the very souls, of human beings. It involves the progress of society, the fate of civilisation. If you have had superior education, if you have had what to so many of us has been denied, the leisure for study, the opportunity to cultivate what is highest and best in your powers, the more it is incumbent on you to meet the question frankly and fairly. If you will not accept our remedy, what is your remedy? There must be some deep wrong underlying our organisation to-day. If it is not the wrong we point to, the wrong that disinherits men of their birthright, what is it? There must be some way of securing to the labourer the proper reward of his toil, or of opening to every man willing to work opportunity to work. If you will not take our plan, what is your plan?"

THE LION AT BAY.

One blushes to remember the spirit of the trivial and evasive rejoinders to this impressive and pathetic appeal. But it was magnificent to see the lion at bay, while assailants plied every weapon of perplexity and annoyance. In the light of to-day how strange the record reads!

If one wishes to find the strongest evidence of Henry George's permanence, let him scan the pages of economic journals and addresses, the world over, since "Progress and Poverty" was printed. With rare exceptions the criticism of his ideas is antagonistic, often contemptuous. Time and time again was he refuted. It became a pastime to slay him. Yet is his theory more alive than ever, its advocates multitudinous and increasing. The Land Question, because it is fundamental, rises at every turn and confronts every economic writer.

A worthless or fallacious contention requires to be killed but once. This heresy is, after eighteen years, the despair of its would-be annihilators. If it could not be strangled in its cradle when Henry George, on his arrival

READ THE APPEAL TO LAND REFORMERS.

from California, wandered a lonely stranger through the streets of New York, what promise now, when the great city pours out its tens of thousands to do reverence to his noble memory.

My judgment is that the name of the great reformer, like Abou Ben Adhem's, will, in the economic history of his time, lead all the rest. He has touched the marrow of truth in asserting that, unless mystery and confusion are banished from political economy, Democracy is doomed. The masses are unable to be students. The lore of books is not for the toiler whose daily labour is insufficient for his needs. There must be simple laws which common and untutored minds can grasp. There must be principles appealing to the unlettered as plainly as to the sons of culture. To make clear the simple rule of justice and freedom, to reconcile the ways of God to man, was the mission of this world preacher.

Economists are useful, observation and collocation of social facts are essential; but without the intelligent soul, laboriously constructed systems are devoid of heat and motion. Into the inanimate body of political economy Henry George breathed the breath of life. It is a new science, no longer dismal. It throbs and pulsates with humanity. It has become a mighty instrument for the overthrow of oppression, delivered from the special keeping of a select few to become the possession of mankind. The prophet of San Francisco is no longer without honour in his own country, a country which embraces the world.

In Memoriam.

The Glasgow Single Tax movement has lost a friend in the death of Mr. Wm. Dobbie, who died suddenly at his home, 33 Stanhope Street, Glasgow, on the 7th December.

Mr. Dobbie was a genuine reformer. He was not generally known as a representative Single Taxer, but his persistent advocacy of the cause brought him many friends without the organisation. He had a bright enthusiastic nature, and would smile at the greatest of obstacles. One felt strong and encouraged in meeting him. It was good to have such a man abroad, for wherever he went his Single Tax views were with him. He saw clearly the task Single Taxers had undertaken, but he felt he was standing for the truth, and that the truth would ultimately prevail. We sympathise with Mrs. Dobbie and family in their bereavement, and trust it will console them to know that Mr. Dobbie's worth as a reformer was highly appreciated, and that he was personally esteemed by his friends in the Single Tax movement.

Henry George's New Book.

The first instalment of Henry George's last work, "The Science of Political Economy," was published on Sunday by the *New York Journal* and *Philadelphia Record*. It comprises the preface, general introduction, and Book I, "The Nature and Scope of Political Economy."

"Progress and Poverty," being controversial rather than constructive, did not cover the whole field of political economy. To add the ignored truths therein made clear to what truth was already known and taught so as to make a harmonious whole, was the purpose of Mr. George. To accomplish this, he has in his new book commenced at the foundation. He begins with man, shows his place and powers; then he defines civilisation, and describes its progress. Knowledge, science, and political economy are analyzed and defined in turn. The work is profoundly philosophical, and yet written in such plain language that any who will think a little cannot fail to understand, and adorned with those simple illustrations that so abound in "Progress and Poverty."

It is too soon to make comparisons between "Progress and Poverty" and "The Science of Political Economy," or to say whether the latter will shed any new light on the Single Tax. But its evident purpose is to amplify and arrange in a regular sequence the philosophy contained in Henry George's previous works. And one result will be that the professors of political economy will no longer be able to plead ignorance of Henry George's economic doctrines but will have to come out in the open, and either affirm or refute them. A.C.P.

The Radical Programme.

The Metropolitan Radical Federation have just issued a twelve page pamphlet—"The Radical Programme." It is a well written exposition of their platform, and deals with the various reforms in a most readable and instructive manner. The programme of the Metropolitan Radical Federation is well known to our readers—Payment of Members, Abolition of the Breakfast Table Duties, Old Age Pensions, Taxation of Land Values. These are insisted on as immediate. The second part of the programme is Home Rule all-round, Universal Suffrage, Registration Reform, and the Second Ballot. In dealing with

THE TAXATION OF LAND VALUES,

they say:—

But how is the money to be found for the Payment of Members and of Election Expenses, for the Establishment of Old Age Pensions, and for the Freeing of the Breakfast Table? There is only one possible answer. The working and middle classes are already over-burdened with rates and taxes. Public opinion will tolerate no further burdens upon industry, or the products of industry, or the earnings of industry. We must take in taxation for the public use those Land Values which the public, by its presence, its industry, and its expenditure, has created. "Every permanent improvement of the soil, every railway and road, every bettering of the general condition of society, every facility given for production, every stimulus supplied to consumption, raises rent [i.e., 'Land Values']". The landowner sleeps, but thrives. He alone, among all the recipients in the distribution of products, owes everything to the labour of others, contributes nothing of his own. He inherits part of the fruits of present industry, and has appropriated the lion's share of accumulated intelligence" (Thorold Rogers, *Political Economy*, chap. vii.) Every possible reform, so long as land remains private property, goes to increase Land Values, and "crystallises into rent."

It is, therefore, to the "unearned incomes" of the land monopolists that the Chancellor of the Exchequer, in framing a really Radical Budget, must look for the means of meeting public needs.

The pamphlet speaks as boldly on the other questions, and we would advise Liberal and Radical Associations to write for specimen copies. We have no hesitation in saying that this pamphlet contains more political food for Liberals and Radicals than anything we have seen within recent times from any official body, and it ought to be in the hands of the members of every political association standing for reform. Specimen copies, 1½d. Special terms for quantities—W. Reeve, 185 Fleet Street, London, E.C.

Cobden and the Taxation of Land Values.

PLEADING FOR SINGLE TAX SOCIETIES.

Speaking at Derby in 1841, Mr. Cobden said:—

"Sir Robert Peel (and I thank him for it) has directed attention to another point of landlord agitation; and when I look into the question of the land tax from its origin to the present time, I am bound to exclaim that it exhibits an instance of selfish legislation, secondary only in audacity to the corn law and provision monopolies. Would you, gentlemen, who have not looked into the subject—but go home and study it, I entreat you—would you believe that the land tax, in its origin, was nothing but a commutation rent charge, to be paid to the State by the landowners, in consideration of the Crown giving up all the feudal tenures and services by which they held the land. Yes, exactly 149 years ago, when the landed aristocracy got possession of the throne in the person of King William, at our glorious revolution they got rid of all the old feudal tenures and services . . . which yielded the whole revenue of the State; and besides which the land had to find soldiers and maintain them. These incumbrances were given up for a *bona fide* rent charge upon the land of four shillings in the pound; and the land was valued and assessed, 149 years ago, at nine million a year; and upon that valuation the land tax is still laid. Now, you gentlemen of the middle classes, whose windows are counted, and who have a schedule sent you every year, in which you are required to state the number of your dogs and horses; and you who have not window and dog duty to pay, but who consume sugar, and coffee, and tea, and who pay a tax for every pound you consume—I say to you, remember that the landowners have never had their land revalued from 1696 to the present time. Yes, the landowners are now paying upon a valuation

made just 149 years ago. The collector who comes to you to count the apertures through which heaven's light enters your dwellings, who leaves you a schedule in which to enter your dogs, horses, and carriages, passes over the landowner, leaves no schedule there in which to enter last year's rent roll under certain penalties; but he takes out his old valuation, dated 1696, and gives the landlord a receipt in full, dated 1841, upon the valuation made a century and a half ago. I say we are indebted to Sir Robert Peel for calling our attention to this subject. I exhort the middle classes to look to it. It is a war on the pockets that is being carried on; and I hope to see societies formed calling upon the legislature to revalue the land, and put a taxation upon it in proportion to that of other countries, and in proportion to the wants of the State."

The Principles of Taxation.

Mr. L. H. Berens, hon. secretary of the Bradford District Branch of the English Land Restoration League, lectured on the subject of "The Principles of Taxation," at the Great Horton Liberal Club last night. In his opening remarks the lecturer dwelt on the fact that in each community there were certain duties which could be better carried out by the community as a whole than by each individual for himself. To fulfil these duties was one of the functions of Governments. To determine the most equitable method of raising the necessary common revenues was one of the most important problems of political economy, because the method adopted would tend either to encourage or to discourage production; to produce a just or an unjust distribution of the products of the united activities of the community; to secure peace, contentment, and prosperity for all, or to load some few with special advantages, whilst plunging the rest into the depths of dependent and hopeless poverty. The lecturer then analysed Adam Smith's

FOUR CLASSICAL CANONS OF TAXATION,

and pointed out that though to the last three canons no serious objection could be taken, the first and most important canon, that, "the subjects of every State ought to contribute towards the support of the Government as nearly as possible in proportion to the revenue which they respectively enjoy under the protection of the State," was no principle at all. The Sultan of Turkey or any other despot could invoke such a principle as a justification to levy special taxation on the most industrious, active portion of the population, say, the Armenians. As a true principle he ventured to suggest that each member of the community ought to contribute towards the common expenses of the community in proportion to the advantages granted him by the community, and that irrespective of the use to which the holder was putting them. Mr. Berens then reviewed all the different methods of raising revenue in the light of Adam Smith's other three principles. Customs taxation he denounced as the most delusive, unjust, expensive, and injurious means of taxation. It was delusive because under it no citizen knew or realised how much he was paying towards the common expenses. It was unjust, because it fell most heavily on those who were least able to bear it. It was expensive, for, owing to the enormous army of officials it involved, to say nothing of increased profits and interest which the consumers had to pay, it took much more out of the people than found its way into the coffers of the State. It was injurious if for no other reason than because delusive, unjust, and expensive. Referring to income-taxes, he contended that taxes on earned incomes were fines on industry and ability, which it behoved the community to encourage, not discourage. The man

WHO EARNED HIS INCOME,

whether large or small, and who enjoyed no special advantage or privilege, could legitimately object to being deprived of any portion of it so long as there was a single penny of unearned incomes left untaxed. As regards property taxes, they, like all taxes on commodities, fell, not on those who directly pay them, but on the consumers, in enhanced prices. They acted as a fine on, as a direct discouragement to,

Our Natural Storehouse, the Land, is Locked.

industry and thrift. The lecturer pointed out that the land values of the country, being due to the presence, activities, and necessities of the people, formed the natural source of all public revenues, that by taxing them we should break down land monopoly, decrease unearned whilst increasing earned incomes, encourage the production, and tend to secure a more equitable distribution of wealth, and solve once and for ever the problem of the unemployed. In conclusion, the lecturer urged his audience to study the land question, in which, he contended, a peaceful, simple, and efficacious solution of remediable social evils was alone to be found.—After the lecture many questions were asked and answered. There was a good audience of members and friends, and the lecturer was accorded an attentive hearing—*Bradford Observer.*

Mrs. George in St. Louis.

SHE MEETS PROMINENT SINGLE TAXERS AND SPEAKS OF THE PUBLICATION OF MR. GEORGE'S BOOKS.

St. Louis, December 4.—Mrs. Henry George and her daughter, Miss Anna, arrived in St. Louis, Friday morning, to visit Mrs. George's sister, who is a teacher in St. Vincent's Seminary, at the south-east corner of Grand and Lucas Avenues. Expressing a wish to meet Single Tax friends, as many as could be reached were notified, and quite a pleasant party gathered in room 226, the management of the hotel contributing everything possible to make the occasion enjoyable. It was a pleasant surprise to Mrs. George's friends here to see how completely reconciled she is to her great bereavement. It is that consolation that comes with faith; for, like Enoch of old, she knows he walked with God: and he was not, for God took him.

NO INCOME EXCEPT ROYALTIES.

The writer is violating no confidence in saying that Mrs. George will have to rely on the royalty derived from the sale of her husband's books for maintenance. The S. S. McClure Co., publishers of McClure's Magazine, have taken charge of the publication of all Mr. George's works, including the new work which will be ready for the market shortly after it has appeared in the syndicate of papers that begins its publication to-morrow. The McClure Co. contemplate bringing out a uniform edition, embracing the complete works; also one or two de luxe editions that may sell as high as four dollars a volume; and some friends have suggested the idea of having a magnificently bound set printed on vellum, to be limited to 100 copies, that would cost twelve dollars a volume, making the complete set, which would embrace the new book and the life of Henry George, and his magazine and other articles, cost 120 dollars or thereabouts. This will not be undertaken unless there is evidence presented beforehand that will give indication that this number will be readily sold. The high priced books yield a much higher royalty than the lower priced, the publisher allowing an increase in the percentage corresponding with the increased price. Single Taxers who wish to retain some valuable souvenir of Mr. George and at the same time give some tangible expression of their love for their lamented leader should purchase a complete set of these works in substantial binding, and encourage others to do so. Single Taxers should also interest themselves with their wealthy acquaintances, whether in sympathy with the movement or not, to persuade them, or to get an expression from them, at least, as to purchasing the high-priced edition. Mrs. George has stipulated with the publishers that a cheap paper covered edition will continue to be issued.

It is generally believed that a large sum was realized from the syndicate publishing the new work. The amount paid was insignificant in comparison with the price Mr. George's articles commanded. The main motive in having it published in the papers was due to the fact that it would reach hundreds of thousands of readers who would never buy a book.

Asked for an expression of opinion as to a suitable memorial for her husband, she expressed herself freely, but does not desire to have her views published. She was quite emphatic in one thing; that any memorial erected to Henry

George should be a voluntary, spontaneous gift from the people, without begging or solicitation of any kind.

MR. GEORGE'S DEATH.

In speaking of the death of Mr. George, Mrs. George is reported in a morning paper as follows:—

I am glad that since he had to die, his death was without a lingering, wasting sickness. I did not want to see that splendid mind weaken in life or his magnificent body waste away. I was glad that the end came as it did, suddenly. I am also grateful that his hard, active life's work has brought him so many friends; persons who believe as he did. It also gratifies me that his life was such that even those who did not believe in his philosophy honour his memory; they believe him to be an honest thinker. His campaign work was glorious. He gave his life to it. He felt that duty called him to the work. He said the night that he accepted the nomination that he would stay in the contest fighting for his election even if it cost his life, and he kept his promise to the people, as he always did. He was not a strong man when he went into the campaign. Our daughter had died during the summer, and grief over our bereavement had preyed upon his strength. The campaign work was a very severe tax upon him. I could see his strength was beginning to break down. I am glad for his sake that he did not have to live to be broken down in mind or body. Such an existence would have been torment to him, for he had been so active throughout life.

The new work of Mr. George was not quite completed, and it will be published as he left it, save possibly a little literary finish to what was already sketched out.—*National Single Taxer.*

A Word of Caution.

(To the Editor of the Single Tax.)

SIR,—After a number of years of almost unceasing activity on behalf of the cause of Land Reform, I may, without arrogance, claim to give a word of caution and advice to my brother reformers. In Great Britain, at least, the great struggle is only now commencing in earnest; hence those who would take part in it on the side of Freedom and Justice, should not only equip themselves with the weapons of reason and argument already forged for them by our leaders, the master minds of our world-wide movement, but also act unitedly and in the line of least resistance, avoiding obstacles and hindrances, not creating them. It is against one special pitfall that I would specially warn my brother workers. As it seems to me, Land Reformers often arouse opposition amongst those they are trying to convert to their views, by giving greater prominence to, and laying more stress upon, their ideals, the ultimate goal of all their activities, than to their immediate aim, the practical work of the present generation. The former is naturally always uppermost in the mind of the Land Reformer, for it is that which fires his zeal, inspires his enthusiasm. But the latter is the more potent weapon wherewith to attack the hosts of the enemy, wherewith to gain adherents to support the means whereby our aim may be achieved.

Like all other true Democrats, our ideal is a State based upon the eternal and immutable principles of Freedom and Justice; the establishment of a community in which equal rights and equal opportunities to life, liberty, and the pursuit of happiness, are, in fact as well as in name, secured to all. This is a fitting topic of discussion amongst what may be termed Progressivists; amongst those who are all going, and want to go, in the same direction, though not all by the same road. Amongst these it is the most alluring topic of conversation and discussion. But to "the average man," to the man whose whole activities and thoughts have, under the infernal system under which we live, been absorbed in the struggle for existence, such a topic repels rather than attracts. He sees difficulties, real and imaginary, and dismisses the speaker as a visionary or enthusiast, if not as something worse. To such a mind, though the real may not be ideal, the ideal is certainly not real. With him it is what may be called "the bread and butter problem" that is of importance; and to connect him to your views, indeed to make him listen to you, you yourself must grapple with the problem that absorbs him.

To give but one concrete illustration. Talk to such a man about the abolition of landlordism, or of the private ownership of land, and he shrugs his shoulders. He himself would gladly be a landlord; he himself would willingly own a piece of land, more especially if in or near one of our large towns. Talk to him till you are black in the face, and you will make no impression; or, probably, the reverse of that you desire to make. For if a small property-owner, you may drive him into the arms of "the defenders of property," "the supporters of Law and Order."—Land Lords' Law and Land Lords' Order!

On the other hand, talk to such a man on the evils of Land Monopoly, and you at once gain a willing ear. If a labourer, he knows what the possibility of gaining the right to use a piece of land would mean to him and his class. If a farmer, he appreciates the hindrance preventing him from settling his children in or near the old nest, or in the same vocation, forcing them into the towns, to swell the ranks of the ordinary day labourers. If a small tradesman or shopkeeper, he can soon be made to see what keeps shop and house rents at their highest point, and for ever precludes him from owning a shop or house of his own. If what may be called a small "capitalist," he can soon be made to see what now hinders him from investing his money in buildings—houses, shops, etc.—in or near

the town or village in which he lives. And if a Land Lord, he must perforce remain silent; for he, at least, knows who alone is advantaged by land monopoly.

Or, again, talk to your friend, "the average man," about Land Nationalisation, or the Single Tax, and he at once turns from you, probably with a sneer, or a complacent smile at his own superior sanity. But talk to him about the necessity that land should bear its fair share of local and imperial taxation, and he will listen. And if you once have him listening to you, then you are not worth your salt as a Land Reformer if you cannot make him see at least the tail of the ubiquitous cat. This once recognised, you have done your work, and can leave it to his habits, temperament and reasoning powers, whether he will ever be able to appreciate the whole animal.

To sum up: My advice to my brother reformers is—Don't talk about landlordism, or of the iniquity of the private ownership of land, but of Land Monopoly, and of the necessity of breaking it down. Don't talk of Land Nationalisation, or of the Single Tax, but of the present exemption of land from having its fair share of imperial and local taxation, and the necessity for the taxation of Land Values.

Some of my younger brethren may think me an old bore, but I beg to sign myself

A VETERAN LAND REFORMER.

Trade Unionism and Politics.

The leading article in this month's *Westminster Review* is one by Mr. Arthur Withy, of North-End, Portsmouth, entitled—"Hardy Annuals at the Trades' Congress—Do the Trade Unionists 'mean business?'" At the recent Trades' Congress, Mr. Cowey, Yorkshire Miners, in moving a resolution in favour of Payment of Members and Election Expenses, said that "he was supporting a hardy annual." Immediately after this resolution came the report of the Standing Orders Committee that "the number of duly accredited delegates at the Congress was 378, representing 1,033,690 trade unionists." These items Mr. Withy takes as his text. He points out the futility of delegates, representing upwards of a million trades' unionists, meeting year after year to express pious opinions in favour of various reforms, political, social, and industrial, and taking practically no steps to forward the reforms. "Who would be free themselves must strike the blow," is his motto, and he points out that if the

TRADES' UNIONISTS DO MEAN BUSINESS

their contributions, if each of the 1,033,690 loyally put by one penny each week, would amount in four years, when the life of the present Parliament expires, to £896,000. With this sum, he says, it would be possible, if necessary, to fight every constituency at a cost of £1,000 each, and yet have in hand a balance of £226,000 for the Payment of Members until an Act for that purpose could be carried. Even if the elections should take place one year after the starting of the fund, the case, he considers, "would be anything but hopeless." The fund would in that time amount to £224,000; £500 should be sufficient to fight each seat if the workers would pull together, and at that rate it would be possible to fight 350 seats at a cost of £175,000. This would leave in hand £49,000—enough to pay the 350 trade union candidates, if all were returned, £140 for the first year, and "that one year should, unless the percentage of labour members returned were very small indeed, suffice to introduce and carry a measure embodying the Payment of Members and Election Expenses." Mr. Withy proposes that the issue of the election should, in order to avoid points upon which differences of opinion might arise, be narrowed to three points—

1. A good sound Democratic budget, including Payment of Members and Election Expenses, the Abolition of the Breakfast-table Duties, Old Age Pensions, and the Taxation of Land Values; 2, Adult Suffrage; and, 3, the Second Ballot.

THE TAXATION OF LAND VALUES,

Mr. Withy points out, is another hardy annual, and he shows that if the existing tax of 4s. in the £ on land values—now levied on the values of 1692, and bringing in £1,000,000 only—were levied on present values, it would bring in £20,000,000 to £40,000,000, which would amply suffice to carry out the other Budget reforms. "Even a Conservative working man, I should think," concludes Mr. Withy, "could hardly be stupid enough to vote against such a Budget as that I have outlined, if it were once put clearly before him." It appears that the Maori Parliament in New Zealand, when the Upper

The Single Tax is the Key to Open it.

House refuses to pass a bill carried by the Lower House, puts their "lordships" on one meal a day till the measure is passed. Mr. Withy suggests an equally short way with our House of Lords if they refuse to pass the Adult Suffrage and Second Ballot Bills: "an additional tax of 1s. in the £ on land values should be at once imposed, and the measure should be sent up to their lordships once more with an intimation that the process would be repeated until they became law."

Co-operation and Politics.

I notice in the *Scottish Co-operator* a letter from a correspondent on the question of "Co-operation and Politics." The purport of the communication is to protest more against co-operation associating itself with party politics—a question which is not worth while discussing. Politics in this narrow sense is already responsible for much that is regrettable in the public sentiment of the country; but I fail to see why co-operators should confine themselves to their work as such, to the exclusion of wider political questions affecting so closely the well-being of the people. It is said that the aspirations of true co-operators are towards a healthy state, where "peace, health, salvation universal" shall be the order. If this be so, then it seems to me co-operators are in a fool's paradise if they are working to this end apart from politics.

LET US LOOK AT ONE QUESTION which must be settled by parliamentary action—the question of the "unearned increment," or land values. Every extension of co-operation as well as every other industrial development means the acquiring of more land, and that a price will have to be paid to someone for permission to use every site required. It is commonly known that the railway companies of this country have paid some £50,000,000 for the lands they occupy, and it would be interesting to know how much co-operators have already paid for the privilege of using their numerous situations. One thing is certain, in their very endeavours to emancipate labour from the power of monopoly, they have only assisted in augmenting the power of the land monopolist to fleece the industrious of their earnings. Co-operators are continually extending their operations, and the direct result of an attractive co-operative building being erected anywhere is but to add to the amenity of the district and to enhance the value of adjacent sites, so that, by virtue of this very improvement, the people who would use land there must pay more for it. This result is not by any means peculiar to the efforts of co-operators. All efforts and all improvements tend to increase the value of land, and very often the owners, in anticipation of securing this increase, are induced to withhold it from use at such monopoly prices that both capital and labour stand still rather than be sweated to swell the coffers of these greedy speculators. Just now

THE RATEPAYERS OF GLASGOW, and these include the co-operators of Glasgow, are asked and through the Corporation have decided to pay £43,500 for some 43½ acres of waste land as an extension to the Glasgow Green. A short time ago they paid £29,000 for 82 acres at Tollcross for a public park, and twelve acres of adjacent land rose in price from £350 to £500 per acre. In the case of this new purchase for the Green, it is stated that owing to the improvement—the transforming of a swamp into a pleasure ground—rents will go up all round the district to the extent of thousands of pounds per annum. Our experience teaches us that this is no exaggeration. It is reckoned the values of the land of Glasgow already amount to over £2,000,000 per annum, not one penny of which contributes to local taxation. Some £500,000 are taken in rates annually from the Glasgow people. This is expended in watching, lighting, draining, and otherwise making the city a more and more desirable centre of industry and commerce. All this directly tends to sustain the values of the land, and makes the rent of land the more secure for those who do nothing to either create or sustain it.

CO-OPERATION IS HELPLESS before this scientific legal system of blackmail. But co-operators in their educational efforts can surely do something to arouse the people against

such iniquity; and right here comes in their interest in politics, on this question at least. If it is true that the people in their collective capacity give this value to land, is it not just that such value should be taken in taxation for public purposes? Anyway, why should the values of land escape taxation? Why should we work and strive to give one particular class, who happen by law to own and control the land, these enormous values year by year, and come down on the earnings of the poor for the rates to maintain our local government? What will it avail the poor if co-operation gives them more of the profits of their labour, when the land speculator filches it away in higher rent? How will co-operation take the poor slave from the polluted atmosphere of the slums, if the price of the ground for building outside the slums is £4,000 per acre—the price paid by the Glasgow Social Union when they attempted the task?

CO OPERATORS HAVE HIGH HOPES of the future. How are they to be realised except by breaking down those barriers of landlordism erected by class legislation? The remedy is already being discussed; it is the Taxation of Land Values. This is a political question, and one that is worthy the consideration of co-operators. Take the values of land in taxation and correspondingly relieve industry of the burden of taxation, and all engaged in industry and commerce will benefit. If the land speculators who stand for prices at £200 per acre per annum were rated on that value, they would not long continue to keep their land out of use. No man would care and few could afford to pay taxation on the value of land for the mere privilege of owning it. The immediate effect of such a tax would be to bring all land at present held out of use for "a rise in price" into the market at its normal value. Everyone would benefit thereby but the land speculator. That such a change must come through legislation, makes it only the more necessary why co-operators should consider it as a step towards social and industrial freedom.—J. P., in *The Scottish Co-operator*.

The Single Tax.

BY T. SCANLAN.

The Single Tax! the Single Tax!
What peaceful blessings will it win?
Will it relieve the weary backs
Of those who toil and those who spin?
Will it throughout industry's range
Abolish sweating, greed, or theft;
Or but the ceaseless burden change
From labour's right hand to its left?
The Single Tax to low and high
Will freedom's crowning charter give,
That right of rights our laws deny,
The right to labour and to live.
Beneath its liberating charm
The plough again shall hug the soil,
And plenty smile on every farm
To bless the rugged hand of toil.
Beneath yon city's smoky sky,
There teeming millions ply their trade;
While luxury stands idly by
To suck the wealth that they have made.
They gorge her lips, they fan her face,
They make her palace upward climb,
And nightly seek a resting place
Among the sotted sons of crime.
The Single Tax on these shall shed
A bright invigorating ray.
Labour, arise! hold up your head,
For is not this the dawn of day?
That you should sow, and others reap,
Was never found in heaven's decree,
'Tis but a fiction, sly and deep,
'Tis but a landlord's forgery.
You walked in darkness until now,
You did not know that you were robbed.
The sweat rained freely from your brow;
With joyous hope your bosom throbb'd.
But, Ah! your vital sacrifice,
The toil on which your hopes had grown,
Has only made the barrier rise
That stands between you and your own.
Dash down the cursed renten wall!
Here is the spot! Come labour forth!
Claim now, or never claim at all,
Man's lawful heritage—the earth.
As binds the sheaf beneath the flail,
As falls the oak before the axe,
Monopoly shall quake and quail
Before the dreaded Single Tax.

Ladies or Gentlemen wishing to create a safe and regular Income by the employment of **Spare Capital** should write for the "INVESTOR'S VADE MECUM," sent Post Free by DAVID BARCLAY & CO., 48 WEST GEORGE STREET, GLASGOW.

Clear the way.

Once the welcome light has broken,
Who shall say
What the unimagined glories
Of the day?
What the evil that shall perish
In its ray?
Aid the dawning, thought and pen!
Aid it, hopes of honest men!
Aid it, paper, aid it, type,
Aid it, for the hour is ripe!
And our earnest must not slacken
Into play;
Men of thought, and men of action,
Clear the way.

Charles Mackay.

Who pays the Tax?

We went down to J. J. Murphy's the other day to get a violin string. He charged us five cents more, and showed us a card from Hamilton & Gordon, importers, of New York, saying:—"We beg to inform you that in consequence of the duty on musical instruments and gut strings being increased by the new tariff, we are obliged to raise our prices, from this date, as follows: On gut strings, about 45 per cent.; on other imported goods, about 20 per cent.—Hamilton & Gordon, 139 Fifth Avenue, New York." We did our level best to assure James that the "foreigner pays the tax," but did not succeed worth a cent, and at last had to refer him to some of our local high-tariff politicians, who will no doubt be able to convince him in less than no time.—*Contocook (N. H.) Independent*.

A CONFERENCE

ON THE TAXATION OF LAND VALUES

WILL BE HELD UNDER THE AUSPICES OF
THE ENGLISH LAND RESTORATION LEAGUE,
THE SCOTTISH LAND RESTORATION UNION,
AND THE
FINANCIAL REFORM ASSOCIATION,
TUESDAY, 4th JANUARY, 1898, at 10.30 a.m.,
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BRADFORD.

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JOHN PAUL, 56 George Square, Glasgow;
J. W. S. CALLIE, 18 Hackins Hey, Liverpool; or
L. H. BERENS, Wreatley Road, Ilkley.

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