

# THE SINGLE TAX.

Devoted to the Cause of Taxing Land Values.

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## THE SINGLE TAX.

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Receipt of a free copy of the *SINGLE TAX* by post is an invitation to become a Subscriber.

### Notes and News.

The April South Australian supplement of the *Single Tax* advocates the inauguration of a National Single Tax League for federated Australia, and further says:—"A propagandist newspaper might also be established on paying lines, and we would suggest that the addition of an Australasian supplement to the Glasgow *Single Tax* would fully meet all requirements in that direction."

\* \* \*

Mr. Thomas O'Donnell, M.P. for West Kerry, who was recently stopped by the Speaker of the House of Commons for addressing the House in Gaelic, is at present engaged in translating the admirable work of Henry George, published in March, 1881, by Messrs. Cameron & Ferguson, Glasgow, and entitled—"The Irish Land Question: what it involves, and how alone it can be settled," in Gaelic.

\* \* \*

Mr. Edward M'Hugh writes from Liverpool:—"Your June issue is a very distinct improvement in the appearance of your excellent and ever-welcome encyclopedia, *The Single Tax*. We are pegging away here."

\* \* \*

The programme of the Conference on the Housing Question being promoted by the Glasgow Corporation has been issued. The Conference will last two days, 24th and 25th September. Councillor Peter Burt, President of the Scottish Single Tax League, along with Councillor Gray, have a first place in the programme to introduce a discussion

on "suggestions as to the means of acquiring, at lowest possible cost, the land necessary for erection of cheap dwellings, and obtaining the capital required for the purchase of the land and the erection of the buildings."

\* \* \*

Mr. W. C. Menzies, manager of the Glasgow Corporation City Improvements Department, will introduce a discussion on "The Development of a Housing Policy, involving a minimum charge on the rates."

\* \* \*

From an official report we learn that the Glasgow Corporation City Improvement Trust has demolished in twelve years 1289 houses, most of one and two apartments, either of an insanitary or congested nature. The Corporation has erected 1455 houses, as follows:—402 one apartment, 890 two apartments, 152 three apartments, 11 larger.

\* \* \*

At the Tuberculosis Conference held at London last month, Professor P. Bronardel (Dean of the Faculty of Medicine at Paris), said: "The English people, convinced by observation that tuberculosis thrives in dark and damp dwellings, had since 1836 rendered salubrious the dwellings of the poor, the workshop, the town, and the whole kingdom."

\* \* \*

The statement was received with loud cheers. We can understand the Professor; he has simply been taken around the wrong end of the town; but the loud cheers of his audience is quite beyond our comprehension.

\* \* \*

Dr. Koch, the celebrated German scientist, speaking on the subject, said: "The overcrowded dwellings of the poor they had regarded as the real breeding-places of tuberculosis. It was out of them that disease always cropped up anew, and it was to the abolition of these conditions that they must first and foremost direct their attention if they wished to attack the evil at its root and to wage war against it with effective weapons."

\* \* \*

These statements we may take as the latest and highest scientific testimony to the effect that at bottom the condition of the poor, massed together in our towns and cities in damp, unwholesome dwellings, hundreds of thousands of them in a condition of filth and squalor, is responsible for much of the disease abroad in our social life.

\* \* \*

The real enemies of Britain are within our own gates. "Tuberculosis," says Professor Bronardel, "is the cruellest scourge that has ever fallen upon us, and threatens our future," and he calls upon "parishes, states, and the whole civilized world to unite in one grand effort to exterminate it," and suggests that "railway carriages might be disinfected as well as steamboats and hotels."

\* \* \*

But if, as Dr. Koch says, "the overcrowded dwellings of the poor are the real breeding-places of tuberculosis," no amount of railway carriage cleaning or whitewashing of hotels will stay this scourge. What is wanted is a radical remedy for overcrowding as well as for the poverty that prevails among the mass of the people.

The Taxation of Land Values is the real cure for tuberculosis, because it will open up to the building trade the countless building sites held out of use at speculative prices in and around our towns and cities.

\* \* \*

A tax on the values of land would at once tend to force building land and all land held idle having a value into use. Owners of such land would not relish paying for the mere privilege of owning it. And as a direct result of the tax the natural opportunities to material and social progress would be extended, industry quickened in all directions, and wages tend to advance to full earnings point.

\* \* \*

The first ten thousand edition of the new pamphlet, "Land Values and Local Taxation—Judge O'Connor's Report as Member of the Royal Commission on Local Taxation," is almost sold. The Liberal Publication Department, London, has secured copies for sale, and an enthusiastic English correspondent suggests that "the Scottish Liberal Association should boom it for all it is worth."

\* \* \*

If our friend reads *The Single Tax* he has no doubt observed by this time in last month's issue that the S.L.A. are not having anything in the nature of pamphlets at present on land values. The English Liberals are no doubt a bit backward on the question, but the S.L.A. feel that on this side of the border the party can get along fairly well at this stage on abstract resolutions.

\* \* \*

Speaking at the now historical Dinner given in his honour at the Hotel Cecil, London, on 19th July, The Right Hon. H. H. Asquith, M.P., said—

"And, lastly, take the question of the housing of our working classes. There, it is true, we have had a couple of homœopathic measures, both of which, I believe, are absolute dead letters at this moment. But we have had also what I hope many of you will study and reflect upon, we have had a most valuable report from a Royal Commission appointed with no such purpose (laughter)—a report in which, perhaps, the two greatest Treasury experts of the day—Sir George Murray and Sir Edward Hamilton—have for the first time demonstrated that which many of us have been denounced as idealists and demagogues for venturing to suggest—namely, you may find a new fund, and a fund which will help you ultimately largely in the solution of this question in the assessment and rating of the site value of land. (Cheers) *I say again, it is from the Liberal party, and the Liberal party alone, that that question can ever hope to receive effective treatment.*"

\* \* \*

We are pleased to notice Mr. Asquith again on land values, and with such vigour. Of course it is understood he refers to the Single Taxers in the Liberal party, when he says—"That for venturing to suggest the taxation of land values, many of us have been denounced as idealists and demagogues."

\* \* \*

The Single Taxers have done the hard work of the movement, and have got stones thrown at them from within the Liberal party, as well as from without; and even now there are representative Liberals who publicly refuse to give the question what they are pleased to term "undue prominence."

\* \* \*

Mr. Asquith says—"It is from the Liberal party, and the Liberal party alone, that the question can ever hope to receive effective treatment."

\* \* \*

Well, we are not so sure. Lord Balfour of Burleigh is a member of the present Government, and he has just subscribed his name to as strong a plea for the taxation of land values as can be found from any Liberal leader; and we must not forget that the rank and file of the Conservative

party should be as ready for the taxation of land values as the rank and file of the Liberal party.

\* \* \*

The taxation of land values means lower rents, higher wages, the lessening of the burden of rates and taxes, the opening up, by the destruction of land monopoly, of the natural opportunities to employment, the abolition of involuntary idleness and involuntary poverty, and bringing to all men, rich and poor, a wider and happier individual and social life.

\* \* \*

It is mainly because of these virtues that the taxation of land values has found staunch friends in the Liberal ranks, and we are not going to presume that others cannot be got to see the justice and expediency of the question merely because they have been brought up in the Conservative party, or have drifted there for ever so many different reasons.

\* \* \*

We have given evidence time and again in these columns to show that men in the Conservative party apprehend and appreciate the advantages the taxation of land values would bring, and that they can give utterance to their convictions on the subject with courage and ability, certainly not surpassed in Liberal circles.

\* \* \*

It may be policy for the Liberal party to take Mr. Asquith's advice and make the taxation of land values a test question, but that is their business. The duty of the Single Taxer, as such, is to preach the gospel to all alike, and to see that it is kept pure, whichever political party proposes to give it "effective treatment."

\* \* \*

We are pleased to observe that our old friend and colleague, ex-Bailie J. D. McGregor, Greenock, is once more preaching the faith to the Greenock public. He took half-an-hour at the Square the other night, and is busy distributing the new pamphlet, Judge O'Connor's report, along with *The Single Tax*. A contingent from the Scottish Single Tax League will visit Greenock this month.

\* \* \*

"The Queensland Labour Party," reports *Taxation*, "the strongest and ablest Labour Party in Australia, is permeated with the Georgan philosophy. Most of the leading labour men have long ago shaken off the Protectionist superstition. Not a few are avowed Single Taxers; but the Labour Party is not content to rest on its oars, and accordingly we find Taxation of Land Values on its platform for 1901."

\* \* \*

I belong to that school which cannot regard Protection as other than an evil, and look upon competition as that which secures for the best man and the best country the best place without hurting those who get second, or any other place. No country need fear competition if it abolishes monopoly of every description, and the foundation monopoly on which all other monopolies rest is land monopoly. The Protectionists are continually arguing as if men wanted work, but it is self-evident that any country in the world can have all the work if they care to do it for nothing. What men want is not work really, but wealth, with as little work as possible, and this alone can only be obtained through the destruction of land monopoly.—W. D. HAMILTON.

\* \* \*

At the Dumbarton Police Court on Monday, 29th July, 1901, Edward Thomson, rigger, Greenock, was fined half-a-guinea for camping on the foreshore of Roseneath, on the 5th July, without the consent or authority of John Douglas Sutherland Campbell, Duke of Argyll. The local agent for the Duke produced the registered disposition of the late Duke, conveying the lands and Barony of Roseneath to the present Duke, and also an extract declaration in the case of the Duke against the Lord-Advocate, which found that the sea land between the high and low water-mark, extending round the promontory of Roseneath, belonged to the Duke.—*Daily Paper*.

Thus do the landlords advertise their sole right to this "dear, dear land" of the free-born Britisher. Even the law in the person of the Lord-Advocate is requisitioned to publicly justify the swindle. Verily the people of this country live in a fool's paradise. They have only the highway free, and they must not even linger there.

\* \* \*

It is reckoned by the *Financial Reformer* that "we are spending on the South African War just now £150 a minute," and for the purpose, we are told, of giving to a backward, last-century people our enlightened, liberty-loving ways, customs, and institutions.

\* \* \*

Speaking to a demonstration of 3000 at Glenmayne, Galashiels, the residence of Mr. H. S. Murray, on Saturday, 27th July, Mr. Thomas Shaw, M.P., ex-Solicitor-General, said—"The little debate they had in the Commons the other day upon the mineral royalties would grow larger and larger, and the question of the taxation of land values would come to the front." (Cheers.)

\* \* \*

"The sensational sales of land in the City are really not so sensational after all (says the *Daily Chronicle*, July, 1901). That a freehold on Cornhill—No. 36—should have sold a little over £53 3s. per square foot is surprising, but not so surprising as the sale of the St. Peter-upon-Cornhill land, which fetched a few months ago over sixty pounds a foot. Land within a furlong radius of the Bank of England is worth about seven shillings an inch. As you get away from that enchanted circle land becomes less dear—to call it cheaper would scarcely state the bare truth. At the top of Cheapside, 500 feet were sold last week for £13,000: this means £26 a square foot."

\* \* \*

There certainly does not appear to be anything "sensational" in these illustrations of London land values. The "sensational" part of the business is in paying the values to persons who do nothing to create them. But the *Chronicle*, like most of our other "Daily mystifiers," is too dense, or too discreet to say so.

\* \* \*

Mr. L. W. Langford, Chicago, in a letter to Mr. John S. Neil, Glasgow, says:—"Knowing that you are intensely interested in the Single Tax movement, you will be pleased to hear that I admit with pleasure being among the many that are constantly being converted. There are a large number of business men in Chicago who are actively promulgating its theories. These adherents are deeply enthusiastic, and as its teachings are founded on the fundamental principles of truth, it is bound, in the long run, to reconstruct the present rotten economic conditions that unfortunately exist.

When next you see friend Robert Orr, ask him to accept my best thanks. While the first few copies were, I regret to say, unappreciated, and to be perfectly frank, consigned to the waste paper basket, I now look forward with great pleasure to perusing its contents, and finding out how this portion of the truth is progressing in the old country and throughout the world."

\* \* \*

Mr. Robert Orr will be pleased to hear that Mr. Langford has joined the subscribers' list of the *Single Tax*, and that we may have some good support from Chicago to the Bazaar.

\* \* \*

Mervyn Jas. Stewart, Athenree, New Zealand, writes, May 22nd, 1901:—"Please find my renewed subscription to your admirable little record of a great work performed against overwhelming-seeming difficulties—*The Single Tax*. You will be so well used to world wide praise that I need add no further words; but in *work* Scotland is yet as ever leading the world, though we here are so far ahead of you in actual results."

Mr. Stewart further remarks, "I hope you have a good supply of Senator Bucklin's Report to the Colorado U.S.A. Senate. It is a masterpiece of accuracy and discretion, and should be broadcasted amongst all British local bodies favouring the Glasgow and London Bills for the Rating of Land Values. A copy sent to each Irish Member of Parliament with a circular letter might do good."

\* \* \*

We cordially agree with Mr. Stewart in his view of the usefulness of Senator Bucklin's Report, and should have liked nothing better than to have been able to send it broadcast as he suggests to all Members of Parliament, Town, County, and Parish Councillors throughout England, Ireland, and Scotland. Such work means money, and therefore had to be classed amongst the many other such opportunities to enlightenment that cannot be faced for the same reason.

\* \* \*

Another correspondent, Mr. Robert Dodds, Otago, New Zealand, writes: "You should organise demonstrations in every city in the kingdom. Don't spare expense." Mr. Dodds must be under the impression that the Bazaar has come off, a great success!

\* \* \*

The Glasgow Southern Parliamentary Debating Association formed last winter commences operations this coming session by a public meeting to be held in the Grand National Halls, on Tuesday, 1st October, 1901, to be addressed by Mr. Bonar Law, M.P., on the subject of "Men of Mark in the House of Commons." The Session's debates will be carried on in Renwick Hall, 27 Cumberland Street, Glasgow, and local Single Taxers are invited to enroll themselves members with a view to a full-dress debate on the Taxation of Land Values. Apply for further information to Mr. Andrew M'Bride, Secretary, 188 Wolseley Street, Glasgow.

\* \* \*

The Premier of the Perth, West Australia, Parliamentary Debating Association proposes to bring in a Bill for the Taxation of Land Values, and our contemporary, *Taxation*, the official organ of the Single Tax League of West Australia, anticipates some good discussion.

\* \* \*

We have received this month from our enthusiastic co-worker, Mr. F. Batty, London, some fifteen hundred names and addresses of representative men throughout England for the purpose of posting copies of *The Single Tax*, with a view to their becoming subscribers. Mr. Batty is paying the postage, and we hope to secure the subscriptions in due course.

\* \* \*

Mr. C. B. Fillebrown, President of the Massachusetts Single Tax League, in sending one pound to assist in the distribution of *The Single Tax*, writes—"Your friends are proud of your able presentation, and prouder yet of the splendid proportions of the movement presented."

\* \* \*

The article on "Labour Questions and Empire," by Wm. D. Hamilton, in last month's *Westminster Review*, has met with general appreciation. It will be published shortly in separate pamphlet form, and issued from the office of the Scottish Single Tax League, 13 Dundas Street, Glasgow. Price One Penny.

\* \* \*

Crawford Vaughan writes from Adelaide, 13th June:—"The bye-elections to fill the vacancies caused by the election of Federal representatives have resulted in a disastrous defeat for the Labour Party. Single Taxers, however, have great cause for congratulation in the election of Mr. E. H. Coombe for the Barossa electorate. Mr. Coombe is a Georgian, and is a staunch advocate of proportional representation. He is, moreover, a splendid speaker, and will carry considerable weight with the House. His return means a great triumph for the Cause."

Mr. John T. Fischer, Darlington, New South Wales, writes, 3rd June:—"Our little league is still pegging away, and we are now printing 7,000 leaflets every six weeks; we commenced with 5,000 every three months. Close upon 500 books have been distributed."

\* \* \*

We regret to report the death of Albert L. Johnson, brother of the Mayor of Cleveland, Ohio, which took place at his residence Fort Hamilton, New York, on Tuesday, 2nd July. Mr. Johnson led a busy commercial life, but was with his brother in all his work and aspirations in the cause of freedom and progress.

\* \* \*

*The Dundee Advertiser* and *the People's Journal*—two of the most powerful papers in the east of Scotland—have both been running a lively correspondence on the Single Tax for about two months.

\* \* \*

In a leading article the *Dundee Advertiser*, 31/7/01, says, referring to Mr. Gladstone's conviction that a theoretically just income tax is impossible, says:—"The latest scientific analyses by economic experts, it may be remarked, bears Gladstone out; and while the Single Tax school flourish among us his doctrine will not lack support."

\* \* \*

*The Glasgow Corporation Telephone No. of the SINGLE TAX is 1146.*

### Fields, Factories, and Workshops.\*

We are pleased to be able to inform our readers that Messrs. Swan & Sonnenschein are issuing a popular edition of Prince Kropotkin's "Fields, Factories, and Workshops," which we reviewed when it first appeared, and the perusal of which we can earnestly recommend to all our readers who desire to acquaint themselves with the full scope of the productive powers now available to mankind. Kropotkin is certainly one of the clearest and most courageous thinkers on social questions Russia has given to Europe, and his wide knowledge and scientific attainments entitle him to a respectful hearing even from those who may differ from his social and political views.

Noticing the new edition of this work, A. H. S. in the July number of *The Reformer*, commenting on the marvelously increased powers of production which it shows to be within the reach of mankind, says:—

"But there are lions not a few in the way to the promised land, especially in England. Any such improvements would, under our present land system, 'enure' to the profit of the landlords almost wholly, so that the previous complete reform of that system is a *sine qua non*. And that implies an at least simultaneous solution of the housing question, while these and many more require a whole political readjustment, which again presupposes much political and economic education. And just here is the value of the book before us, which is at once an indication and an inspiration, a text-book and a trumpet, which should teach us how we may reach the haven where we would be and stir us up to do something to help the ship thitherwards."

Yes, indeed, viewed from any and every standpoint, land-monopoly, the claim of a few to engross the inalienable inheritance of all, is *the* lion in the way to the promised land. And those who would fain help mankind thitherwards, would do well to study the direct and indirect effect of that simple, unobtrusive, but yet efficient reform known as the Taxation of Land Values, now well within "the field of practical politics," and a first instalment of which could speedily be obtained if all reformers would awaken to an appreciation of its merits and far-reaching effects.

\* "Fields, Factories, and Workshops," by Pierre Kropotkin. Published by Swan & Sonnenschein. Paper, 1/; Cloth, 2/.

## Report of The Revenue Commission of Colorado, U.S.A.

"One of the most persistent objections to a system of land-value taxation has been the claim that such a system was a mere theory and not practical. The system of land-value taxation now existing in the colonies of Australasia forever silences all such contentions. The practical working success of that system can no longer be questioned. All that I claim for this report is strict accuracy in detailing facts, and that the conclusions drawn therefrom are conservative. My hope is that the American States, and first of all my own State of Colorado, may likewise find relief from intolerable fiscal and economic conditions, by adopting the rational system of taxation which has been so successful in the progressive colonies of Australasia."

WITH these plain, manly, and suggestive words, the Hon. James W. Bucklin, Chairman of the Commission appointed in 1899 by the State of Colorado to inquire into their State and Local Revenue Laws, and to investigate the tax laws of New Zealand and the Australian Colonies, and the effect of such laws, prefaces his Report to the Senate and House of Representatives of Colorado, copies of which have recently been forwarded us by The Hon. Tom L. Johnson. That Mr. Bucklin and his colleagues recognised the importance of the work on which they were engaged, may be gathered from the fact that in the very first pages of their Report they point out that "the extent of the civilisation and the condition of the inhabitants of any country are indicated by and dependent upon its revenue laws," that "all tax laws affect the economic conditions of the people, and those who seek to improve such conditions will find the most far-reaching and satisfactory results in revising the revenue provisions of constitutions and statutes;" that "the economic effects of taxation are, in truth, more important than the fiscal;" and, finally, that "if our civilisation is to advance to a higher plane, or even to maintain its present status, our tax laws must be brought more and more into harmony with just and wise principles."

### The General Property Tax.

The Report then proceeds to condemn, in restrained but severe language, the General Property Tax, which in Colorado, as in all other parts of America, is the chief method by which State Revenues are raised. "Wherever the General Property Tax has been tried," they say, "it has been an instrument of inequality and injustice." They then quote Reports from many different States that prove that under it "the taxation of personal property in cities was a mere farce, and that it was the rural districts which bore by far the heaviest proportionate share of taxes upon personal property." They then point out that in their own State of Colorado—

"The taxation of mines and mining property is a farce, notwithstanding that a large part of them are owned by non-residents. The value of the gold and silver mines of Colorado is more than the value of the entire assessed value of all taxable property of the State; yet while one mine last year sold for 10,000,000 dollars, all the gold and silver mining properties of the State were only assessed at 8,502,217 dollars for the year 1898, and Colorado the principal mineral State of the Union!"

### An Inheritance Tax.

Commenting on a proposed Inheritance Tax, they boldly emphasise the fact that it is "a tax popular with those people who, as Count Tolstoi says, wish to help the poor without

getting off their backs," and they courageously and with truth contend that "the natural right of disposing of property is just as fundamental and essential as any other property right." They express their opinion that any such tax should be labelled—"A tax on widows and orphans, placed on them by the thoughtless selfishness of man." And they wind up their brief but thorough consideration of it with the following suggestive words—

"The Inheritance Tax is in reality so unjust that its advocates, like the advocates of an Income Tax, are compelled to offer a bribe to the poor and middle classes, in the form of an exemption, in order to induce them to help plunder the rich. If it is wise for Governments to take from families of the rich a portion of their property, would it not be more courageous to do it openly, while the natural defender is living, rather than to wait till his death? All pretence that an Inheritance Tax tends to solve the social problem, or better the conditions of the poor, is disproved by history. As a rule such taxes have marked the decline of civilisation. Not till Rome had passed her zenith did she adopt such a tax. In European countries it has not made the condition of the poor more tolerable than it is in this or other States having no such tax."

### The Income Tax.

The Commissioners' view of the Income Tax may be gathered from the following pithy and incisive comments—

"Any exemptions in an Income Tax prove that its authors recognise the fact that some incomes should be taxed and some should not. Legitimate incomes are derived from three sources—labour, capital, and legalised privileges. It is clear that a tax on either labour or capital is a most grievous burden, yet a tax upon privileges created by law is most equitable and expedient. **Until incomes from privileges are all absorbed by taxation, it is not necessary to tax any of the products of labour or capital.** The exemption provision in an Income Tax law is a crude and ineffective effort to exempt labour from taxation, and can be defended on no other ground."

### The Accepted Principle of Taxation.

Commenting on the General Property Tax, the Commissioners point out that "it is sometimes defended on the ground that taxes should be levied on people in proportion to their ability to pay. But," as they rightfully contend, "there is no comparison between the ability of the rich and poor to pay taxes. The rich pay out of their abundance, without denying themselves a luxury, while the poor must pay their taxes out of the comforts or necessities of life. If taxes were levied according to ability to pay, the poor would be exempt from all taxation, either direct or indirect."

### The True Principle of Taxation.

The Commissioners then point out that "Taxes are levied and collected simply to pay for services rendered to Government or to society, and **all should contribute towards the payment for these services**, the same as they should for any other services, **according to the benefits received therefrom**, that is, the privileges conferred thereby, regardless of the amount of property owned by such taxpayers." In other words, the Colorado Commissioners unreservedly accept the principle, also accepted by His Honour Judge O'Connor, in his recent report on practically the same question, that **those who take the benefit should also take the burden**; or, in still other words, that all should contribute towards the necessary public expenditure in proportion to the special privileges they enjoy. Thus, the

Commissioners continue—"In short, taxation should be on the value of legal privileges owned by the taxpayer, rather than on other classes of his property. Now the principal privileges conferred by our Government upon taxpayers are the private ownership of franchises in public ways, rights of way, and the rental value of land, which, unlike the value of products, increase and decrease in value just in proportion to the character and number of the people and the justice and wisdom of their Government."

### The Australasian Land-Value Tax.

The Commissioners then proceed to consider what they term the Australasian Land-Value Tax, to investigate which Senator Bucklin made a special trip to New Zealand and the Australian Colonies. Their comments on same are so instructive that we cannot refrain from quoting them in full—

"Most of the tax laws of Australasia are neither novel nor worthy of special consideration; but the colonies have one tax law different from any in America, which, owing to its extensive adoption, prospective extension, and radical departure from other methods, may properly be called the Australasian Land-Value Tax. It is a law taxing land according to its value, excluding all personal property and improvements therefrom. It draws a sharp, clear line of distinction between the products of labour and capital as a source of public revenue, and the unearned increment or rental values of land. Such a tax, therefore, is not in any degree derived from wages, nor from the natural increase of capital, but comes wholly from ground or land rent excluding all improvements. It is a tax on the privilege of owning social values, which are not produced by individuals, but which spring up, increase and decrease with the existence, condition, and growth of society, and the character of its Government. In short, the Australasian Land-Value Tax is simply a tax on the benefits or privileges which Governments confer on landowners, in exact proportion to the benefits so received; in other words, the application of the betterment principle, that the owner of the property benefitted by law should bear the burden of paying for the benefits so received. It is in no sense a class tax, but rests upon all in proportion to the benefits received from the existence and growth of society and government. It is not a tax on the area of land, but rests on city lots and on all land according to its value and irrespective of its size. The Australasian system does not interfere with nor tax any industry in any of its processes, nor anything which industry produces, but leaves them free from any fines or burdens of government, thus giving to each and every industry equal and impartial encouragement and protection. It is not a general property nor a real estate tax, as both personal property and improvements are exempt from its provisions."

### Conclusions Concerning Same.

After emphasising the fact that "the Australasian Land-Value Tax is not the Single Tax and must not be confused therewith;" that it "does not abolish private property in land, and only converts into the public treasury a small proportion of the rent of land;" that it owes its existence, not to any of the works of Henry George, but rather "to the failure of all other systems of taxation." After pointing out that in New Zealand and Australia the same principle is being applied, with beneficial results, for purposes of Municipal and Local District assessments, the Commissioner expresses his conviction that—

**THE AUSTRALASIAN LAND-VALUE TAX IS THE BEST FISCAL MEASURE, AND THE GREATEST FISCAL SUCCESS, EVER ADOPTED BY ANY COUNTRY OR COMMUNITY.**

### Its Economic Effects.

Commenting on its economic effects, he affirms that his prolonged and personal inquiry into the question in the Colonies in which it is in operation have convinced him that "all predictions and allegations of any economic evil results from the Australian land-value tax system are without any just foundation and are incorrect, and that all its economic effects have been beneficent;" and Senator Bucklin certainly details some very striking facts in confirmation of this view. Amongst other things he points out that—

"In 1898, the four colonies having the land tax in operation, had an excess of immigration over emigration of 12,580 persons, being a gain in every colony, while the three colonies having no land-value tax, lost that year, by an excess of emigrants over immigrants, 4,910 persons."

### In New South Wales.

Speaking of New South Wales, he points out that—

"In New South Wales in 1895, at the time of the adoption of the land tax, business and wages were exceedingly demoralised. At once on the passing of the Australasian land-value tax, business began to improve. Wages increased, and opportunities for work became more plentiful. A good indication of industrial conditions is to be found in the number of the unemployed. . . . For the three years preceding the tax the number of unemployed was increasing every year; for the three years since, it has been regularly decreasing. Since the law came into operation a large number of landed estates have been divided up and sold to actual settlers. There has been an increase of cultivated lands of 905,867 acres in the three years immediately following the adoption of the land tax, being an increase of more than fifty per cent. over the entire amount previously in cultivation in the colony. Crimes of all kinds have largely decreased since the passing of the law. The excess of arrivals over departures for the three years since the passage of the land-tax Bill, were in New South Wales, 5,159, while in the adjoining colony of Victoria, which had about equal population and resources, but did not have the Australasian system of taxation, the emigration exceeded the immigration by 50,403. In fact, the condition of New South Wales is most prosperous. . . . All of this has occurred in spite of the fact that during the period since the Australasian system has been in operation, there has been a terrible and unprecedented drought throughout the colony. That under the misfortunes of nature, New South Wales should have made the progress which has been made partakes of the marvellous, and is all the more remarkable when taken in connection with the predictions of the opponents of the land tax, concerning the evil results that would follow its adoption."

### In New Zealand.

Still more striking have been its economic effects in New Zealand. Senator Bucklin points out, what is well known to every colonist, that—

"Prior to the land tax of 1891, land speculation was rife and the country was apparently on the verge of a great panic. In 1891, thousands of unemployed gathered in all the cities of New Zealand asking for work, and the people were actually fleeing from the country in search of the right to labour. As the chief measure of relief the Ballance Government had demanded during the campaign and now passed the Australasian Land Value Tax. At once without

the 'Industrial Conciliation and Arbitration Act,'\* or any new labour laws, the condition of labour began to improve. Wages increased, the hours of toil shortened, the cost of living decreased, and the idle received employment. From 1891 to 1898 the cultivated lands of New Zealand increased 3,522,091 acres, sown grass lands increased 3,278,501 acres, the value of improvements increased nearly £8,000,000, and nearly all businesses greatly improved. Wages in New Zealand are not high but the cost of living is cheap, and the people generally seem to be most prosperous and happy. For nearly a day I walked through the streets of Auckland, a city of more than 60,000 people, in search of an idle working-man, and was unable to find one. In the four years, immediately preceding the land tax, in spite of government ownership and management of railroads, telegraphs, telephones, insurance, etc., there was an actual decrease of immigration over emigration of 17,789 persons, being a loss each year. At once, on the passage of the land value tax the tide of emigration turned, population has increased 122,447, and in the first two years after the adoption of the land tax the immigration of New Zealand exceeded the emigration 15,370 persons, and has continued in excess each of the eight years since its passage."

### The Nemesis of History.

"One of the most picturesque historical facts in connection with the Australasian Land Value Tax," says Senator Bucklin, "is that it should have first sprung up and been adopted by the two colonies, South Australia and New Zealand, which were colonised under the directly opposing influences and theories of Edward Gibbon Wakefield."

"Mr. Wakefield contended that colonial land should be sold at a 'sufficient price,' at a uniform rate, so high as to prevent labourers from buying it. That it should be sold in large blocks and the purchase money expended in bringing to the colonies healthy and capable young men and women of the labouring classes, who, being debarred from becoming landowners themselves, should continue to work for wages, and thus guarantee a perpetual abundance of cheap labour for the benefit of the capitalists."

"This frank acknowledgment and practical object lesson of the power of untaxed landlordism was doubtless an important factor in arousing the thought that has begun to check its power."

### Important Confirmation.

In the June number of this paper we published the letters received by Senator Bucklin from the Prime Ministers of New Zealand and South Australia, confirming the beneficial

\* Speaking of the New Zealand 'Industrial Conciliation and Arbitration Act,' Senator Bucklin says, and we would recommend his weighty and impartial evidence to all interested in this question, that, "Since the passage of the compulsory arbitration law in 1894, and its coming into operation a year or so later, there has been no such great improvement in the condition of labour or wages as took place on the passage of the Land Tax Law of 1891. . . . **The Australasian Land Value Tax, like all other tax laws, does modify economic conditions,** while the compulsory arbitration law only aims at a peaceful adjustment of industrial disputes under existing economic conditions. . . . If it were true that a compulsory arbitration board could arbitrarily raise and maintain wages, why does not the Board fix wages at a minimum of a sovereign a day? There can be no doubt that workmen produce and are consequently entitled to receive at least that amount of daily wages. The government of New Zealand is favourable to organised labour. If justice can be arbitrarily established without reference to natural or economic laws, why is it not done by the compulsory arbitration board, under the favourable conditions prevailing in New Zealand? In truth, all that any arbitration board can do is to endeavour to fairly determine and establish the amount of wages fixed by economic conditions. All that arbitration can do if ideally perfect is to palliate, not cure public evils. If economic conditions are forcing wages down and throwing men out of work, no compulsory arbitration board can prevent such results; while if economic conditions are forcing wages up, arbitration boards will not be able to prevent such increase."

effects of the small instalment of the Taxation of Land Values adopted in their respective countries; and in the Report this view is amply supported by other communications from equally reliable sources.

### Is the Australian Land Value Tax Just?

"Though often warped by habit, superstition, and selfishness into the most distorted forms, the sentiment of justice is yet fundamental to the human mind, and whatever dispute arouses the passions of men, the conflict is sure to rage, not so much as to the question 'Is it wise?' as to the question 'Is it right?'" These noble and inspiring words of Henry George must, we think, have been present in the mind of Senator Bucklin when closing his report. For in its closing pages he first reminds his readers of the dictum of a chairman of the late National Democratic Convention that "unjust taxation by whatever name it may be called is the plunder of the citizen by his government." "I have shown," he continues, "that our present system of state taxation, together with the proposed inheritance, occupation and income taxes, are unjust. The advocates and apologists of such laws are thus, according to this authority, endorsing a proposition to plunder the people." Then follows this most suggestive passage which we cannot refrain from quoting—

"Does the Australasian Land Value Tax stand the supreme test of being right and just, or must it, too, be classed with other revenue laws, whose sole justification is public necessity, regardless of the principles of equity? It has somewhere been claimed, by those not familiar with it, that the Australasian system places an unjust burden on land. Such claimants never urge that our tariff and other federal, and many state and local revenue laws exempt land values, and thereby relieve land owners from their just share of taxes. No one pretends that there is any justice in exempting land values from at least an equal proportionate share of all taxation. Yet tariff and other laws place a heavy burden on nearly all other property, while land values entirely escape such taxation. If the advocates of the principle of a general property tax wish to be consistent, they should urge the adoption of the Australasian land value tax by the several states, as a just compliment of federal taxation. At the present time, considering our federal taxes, land is more lightly taxed than any other class of property, and the Australasian system would largely equalise the burdens of taxation between land owners and other people of the country.

"Whether society, which creates the rental value of land, should tax all such values into the public treasury or not, certain it is that government can justly take a small needed portion thereof for public necessities in the form of a tax on land values only. Such taxation is simply the taking for public needs of a small portion of those values not produced by individual efforts, but by social existence and organization. While, therefore, I proclaim the great practical success of the Australasian Land Value Tax, yet I admit that the strongest argument in its favour is the inherent justice of the principle involved."

### A Solemn Warning.

Our notice of this able, masterly, and statesman-like Report may well close with the following solemn warning, manifestly addressed by Senator Bucklin to the reactionaries of America, which cannot fail to remind our readers of a similar warning addressed, on a similar opportunity, to the reactionaries of England by His Honour Judge O'Connor, which appeared in our last issue. The Senator sternly reminds them that—

"Gradual reforms are conservative safety valves. The conservative method of the Colonies, permitting gradual relief, would prevent the establishment of the Single Tax by a constitutional amendment or by any other sudden method. Gradual and conservative action is only possible when public passion is not aroused. The sense of wrong is growing among the American people, and liberty of legislative action in the several States is the surest safeguard against violence."

L. H. B.

## SINGLE TAX LEAGUE OF SOUTH AUSTRALIA.

### ANNUAL REPORT.

The Annual Report of our valiant co-workers of South Australia is, as usual, a most inspiring and encouraging document; bearing testimony of good work accomplished, as of the high hopes that inspire them to further effort on behalf of the cause of Justice and Freedom. We regret that pressure on our space prevents us from reproducing it in full; its inspiring, hopeful tone can, however, well be gathered from the following extract from its introductory remarks, which we feel impelled to quote in full:—

"On the 17th day of this present month [May, 1901], just twenty-two years will have elapsed since in the diary of an obscure journalist and compositor of San Francisco, were written these words—'Commenced to set type on book, set first two sticks myself.' The compositor was Henry George; the book 'Progress and Poverty.' This work which was destined in that comparatively brief period to revolutionize the thought of the whole world, and sway the legislation of nations, had been rejected by publisher after publisher. Undaunted by defeat, Henry George, with his indomitable energy, and unconquerable spirit, and sustained by the conviction that the world was ripe for the new gospel of Human Rights, stood before the case himself, and began to set the type with his own hands.

"Twenty-two years this very month, and in that short time one brave spirit has conquered the world. For who, having witnessed the progress thus far attained, dares to doubt the final acceptance of the Truths revealed by Henry George? Year after year are thousands enrolled under our banners, and the progress of our world-wide cause goes forward with an ever accelerating speed. Despite the war-spirit that has been abroad, and the calamitous bloodshed in South Africa, the Phillipines, and China, which necessarily deflected the course of public opinion from evils at home to foreign quarrells, the movement for the taxation of land values gained during the year a stronger hold of the popular mind than ever before in the history of the world."

We need scarcely add that we wish the Single Tax League of South Australia, as every other kindred society in any part of the world, a long life, and an ample supply of energy, activity, and—funds, for the coming year. South Australia has for many years been in the very forefront of progress, and the perusal of this report gives us the conviction that it will long remain so.

Day unto day utters speech—  
Be wise, O ye nations! and hear  
What yesterday telleth to-day,  
What to-day to the morrow will preach.  
A change cometh over our sphere,  
And the old goeth down to decay.  
A new light hath dawned on the darkness of yore,  
And men shall be slaves and oppressors no more.

—Charles Mackay.

## STUDIES IN SOCIOLOGY.

## Progress and Poverty in Japan.\*

## PART I.

OF late the attention of Europe has been more and more attracted toward the Far East. In that, to us remote, quarter of the Globe, new factors have arisen which must necessarily greatly influence the future history of the world. For the first time in history, an Eastern nation has voluntarily turned to the West to seek instruction and to draw upon its store of knowledge. Hence, for the first time, we have an Eastern nation not only prepared to defend itself against Western aggression, to meet all possible enemies on a footing of equality, but also determined to exploit its own natural resources and its own labour force for its own benefit, and eagerly anxious not only to manufacture to supply its own wants, but to compete against all comers for the command of the great Eastern and Tropical markets, the control of the trade of which has long been a source of discord amongst the commercial nations of the West. Like Pallas Athene of old, the goddess of Armed Resistance as well as of Knowledge, Japan seems suddenly to have sprung into existence armed at all points, fully equipped to take her due place amongst the nations. Moreover, in the light of recent events, we cannot doubt but that the awakening of Japan will necessarily be followed by a similar awakening in China, a result the far-reaching effects of which cannot easily be over-estimated.

## THE GREAT AWAKENING.

Some thirty-five years ago, Japan was still an isolated, "hermit" country, jealous and suspicious of foreigners, as of foreign habits and customs, proud of its isolation and seclusion—its inhabitants strictly forbidden to leave its shores without express permission, under pain of severe punishment. Suddenly all this was changed. Ancient traditions and venerable institutions were voluntarily abandoned, at least for a time; Japanese statesmen were sent to the west to study the different forms of government and social laws and institutions prevailing there; thousands of young intelligent Japanese students were sent thither to study its methods of production, to acquire knowledge of the multifarious means by which the mysterious forces of nature had been harnessed into its service. With the result that in Japan the indigenous Feudal System has been swept away, and a new Constitution, avowedly based upon European models, has been set up; a semblance of representative parliamentary government has been created; a numerous, well armed, well disciplined, and well trained army, and a powerful, well equipped navy, both inspired by the keenest national and patriotic sentiment, have been called into being; the use of machinery, electricity, and steam power has been generally introduced; new methods of production and industry have been established; engineering works, cotton mills, match factories, and so on, on a large scale, furnished with the most modern machinery, directed by well trained minds, have everywhere sprung into existence; and railways, tramways, telegraphs, telephones, &c., have been multiplied with more than American rapidity. To-day, as the result of some thirty-five years' unremitting energy and continuous activity, Japan can claim to be in possession of all the material advantages of our Western civilisation. But, like the countries on whose knowledge and methods she has drawn so freely, Japan seems to have yet to realise, to use some of the earliest published words of Henry George, that "the character of a people counts for more than their numbers, and that the distribution of wealth is even a far more important matter than its production."

\* The main data of these Articles are derived from Mr. ANDRÉ SIEGFRIED'S excellent monograph on Japan, published in the March number of the "Musée Social," Paris.

## ANOTHER ONE-SIDED CIVILISATION.

Like the Western civilisation, on which it is now modelled, the Japanese civilisation threatens to become essentially a partial, one-sided, lop-sided civilisation—securing the possibility of leisure and enjoyment, of mental, moral, and spiritual development to a limited section of the community—degrading, impoverishing, and crushing beneath its weight those by whose labour it has to be supported. Owing to causes yet to be elucidated, the recent prodigious economic development of Japan, like that of Europe and America, has not tended to advantage, to enrich and to elevate all, but only some. Those who were previously rich and powerful—the privileged few—it has made richer and more powerful; those who were previously poor and dependent—the disinherited masses—it has made poorer and more dependent. Owing to already existing social or economic conditions, the increased wealth at the command of the community, due to improved methods of production, does not distribute itself equitably amongst all the co-operating workers, but gravitates into the coffers of the privileged classes. To gain some insight into the causes to which these effects are due, we must briefly consider the social conditions prevailing in Japan prior to the great changes we have already briefly indicated.

## PAST AND PRESENT.

Students of Japanese history will find in it a striking resemblance to that of almost every kingdom of Western Europe, more especially, perhaps, to that of France. The social conditions prevailing prior to the great change—the Japanese Revolution of 1868—were much the same as those prevailing in Europe prior to the great French Revolution of 1788. On the one hand, a few rich, powerful, practically despotic, territorial magnates—the *daimios*—some owning large territories, comprising even many provinces, others, only a few square miles; on the other hand, a vast population of disinherited, down-trodden, miserable serfs, whose lives, liberties, and possessions were practically at the mercy of the caprices of the tyrant who happened to be lord over the land and villages in which they dwelt. Between these two extremes, there was a sort of middle class, composed of a small number of independent yeomen, or free men in the old sense of the term (called *goshi*), who owned no allegiance to any lord; a military class, commonly known as the *samurai*, who were the retainers or clansmen of the great nobles, and who held their land in return for military services; and, lastly, a comparatively few artisans and traders of different degrees. For many centuries the country has been governed, in the name of the Mikado, who reigned but governed not, by a sort of hereditary Prime Minister, or *Shogun*, generally the head—the *daimio*—of the special clan who, for the time being, was most powerful or best organised. A sort of Feudal System had been established, and the whole country had been parcelled out into numerous *fiefs*, nominally under the control of the Central Government, but practically forming so many independent kingdoms, over which the chief or heads of the ruling clan, the *daimio*, was the hereditary ruler, and the rest of the clan the hereditary councillors (*karos*), and other officials of different ranks. To-day, though their ancient privileges have been abolished, the old feudal clans, who form the aristocracy of Japan, still remain the most important factors of the political and economic situation in Japan. It was owing to their efforts that the power of the *Shogun* was swept away, and the Mikado restored to his ancient sovereignty; it was owing to their initiative that Western civilisation has been introduced into the country. They comprise the large as well as most of the small territorial magnates, and as a natural consequence the economic changes they have promoted have made of them the leading and most powerful industrial and commercial "capitalists." Behind the appearance of parliamentary government, the political and governing power is still practically in their

hands. They make and unmake Ministries, they determine legislation, and the public offices are filled with their retainers and adherents. Thus behind the veil of constitutional government, Japan to-day still remains governed by an aristocracy or an oligarchy. However, as M. André Siegfried tells us, "It is only fair to add that in most cases the influence of the aristocracy has been excellent. They played a considerable part in the economic transformation of their country. To-day, as in England, the most powerful Lords are interested in the principal industrial and commercial enterprises, and their power makes itself felt as much in the economic domain as in the Parliament or in the Government offices (*au Ministère*). It is necessary to take note of this double rôle of the aristocracy, as in studying the social and economic development of Japan we shall often have to remind ourselves that it is the rich and noble who are in power, and then we shall be able to understand why it is that the Japanese Government, so enterprising in other directions, has hitherto been so indifferent, so opposed, to what we should call social reforms."

L. H. BERENS.

(To be Continued).

## THE IRISH LAND PROBLEM.

### Whose Land is it?\*

By HENRY GEORGE.

What, then, is the true solution of the Irish problem? The answer is as important to other countries as to Ireland, for the Irish problem is but a local phase of the great problem which is everywhere pressing upon the civilised world.

With the leaders of the Irish movement, the question is, of course, not merely what ought to be done, but what can be done. But, to a clear understanding of the whole subject, the question of principle must necessarily precede that of method. We must decide where we want to go before we can decide which road to take.

The first question that naturally arises is that of right. Among whatever kind of people such a matter as this is discussed, the question of right is sure to be raised. This, to me, seems a very significant thing; for I believe it to spring from nothing less than a universal perception of the human mind—a perception often dim and vague, yet still a universal perception, that justice is the supreme law of the universe so that, as a short road to what is best, we instinctively ask what is right?

Now, what are the rights of this case? To whom rightfully does the soil of Ireland belong? Who are justly entitled to its use and to all the benefits that flow from its use? Let us settle this question clearly and decisively before we attempt anything else.

Let me go to the heart of this question by asking another question: Has or has not the child born in Ireland a right to live? There can be but one answer, for no one would contend that it was right to drown Irish babies, or that any human law could make it right. Well, then, if every human being born in Ireland has a right to live in Ireland, these rights must be equal. If each one has a right to live, then no one can have any better right to live than any other one. There can be no dispute about this. No one will contend that it would be any less a crime to drown a baby of an Irish peasant woman than it would be to drown the baby of the proudest duchess, or that a law commanding the one would be any more justifiable than a law commanding the other.

Since, then, all the Irish people have the same equal right to life, it follows that they must all have the same equal right to the land of Ireland. If they are all in Ireland by the

same equal permission of Nature, so that no one of them can justly set up a superior claim to life than any other of them; so that all the rest of them could not justly say to any one of them, "You have not the same right to live as we have; therefore we will pitch you out of Ireland into the sea!" then they must all have the same equal rights to the elements which Nature has provided for the sustaining of life—to air, to water, and to land. For to deny the equal right to the elements necessary for the maintaining of life is to deny the equal right to life. Any law that said, "Certain babies have no right to the soil of Ireland; therefore they shall be thrown off the soil of Ireland;" would be precisely equivalent to a law that said, "Certain babies have no right to live; therefore they shall be thrown into the sea." And as no law or custom or agreement can justify the denial of the equal right to life, so no law or custom or agreement can justify the denial of the equal right to land.

It therefore follows, from the very fact of their existence, that the right of each one of the people of Ireland to an equal share in the land of Ireland is equal and inalienable: that is to say, that the use and benefit of the land of Ireland belong rightfully to the whole people of Ireland, to each one as much as to every other; to no one more than to any other—not to some individuals to the exclusion of other individuals; not to one class to the exclusion of other classes; not to landlords, not to tenants, not to cultivators, but to the whole people.

This right is irrefutable and indefeasible. It pertains to and springs from the fact of existence, the right to live. No law, no covenant, no agreement can bar it. One generation cannot stipulate away the rights of another generation. If the whole people of Ireland were to unite in bargaining away their rights in the land, how could they justly bargain away the right of the child who at the next moment is born? No one can bargain away what is not his; no one can stipulate away the rights of another. And if the new-born infant has an equal right to life, then has it an equal right to land. Its warrant, which comes direct from Nature, and which sets aside all human laws or title-deeds, is the fact that it is born.

Here we have a firm, self-apparent principle from which we may safely proceed. The land of Ireland does not belong to one individual more than to another individual; to one class more than to another class; to one generation more than to the generations that come after. It belongs to the whole people who at the time exist upon it.

## MORAL PROGRESS.

There is, therefore, no real need to despair. It may be true, as Maine contends, that "nothing is more distasteful to man, either as individuals or masses, than the admission of their moral progress as a substantive reality." Yet moral progress, and all social progress is moral progress, is a substantive reality, the most important, the most consistent, the most permanent and the most valuable and serviceable reality of human development of social evolution. Nor can we doubt but that in the future as in the past the necessities and exigencies of social life will again compel mankind to revise accepted conceptions of their relations and duties towards their fellows, and to alter existing social customs, laws, and institutions in accordance therewith. Thus, and thus alone, can the social ills due to the deficiencies of our present civilisation be remedied, and the race be elevated to a higher plane of individual and social life.

L. H. BERENS in the *Reformer*.

OUR country is like a piece of cloth which is large enough to provide cloaks of reasonable size for all, but it is so badly divided, that while one man has a cloak which he can wrap round himself three times and leave two yards trailing on the ground, another has not sufficient material for a cape.—*Francesco de Guicciardini (1497)*.

\* Chapter V. of Henry George's *Irish Land Question*, since republished as *The Land Question*, post free from this Office, Threepence. Special terms for quantities.

## NEW IRELAND.

THE Irish Land Question promises soon again to become one of the burning questions of the day. For centuries Ireland has been the victim of the worst form of Landlordism; but to-day North and South are uniting for a final struggle to emancipate their country from its poisonous, deadly grip. The *London Daily News* has recently had a series of most suggestive articles on what it significantly terms New Ireland, in which the present condition of the country is depicted in a masterly and impartial manner.

In the first of these articles, after dwelling on what the writer well terms "an historic grievance, the permanent intimidation of civil Ireland by a body of fully armed soldiers disguised as policemen, to the number of 13,000, costing the impoverished country within a few pounds of one and a half million pounds per annum," he continues:—

"For whose behoof is this costly and provoking system kept up? For one class, and one only—the landlords. Settle the land question, and the day after you may cut down the 13,000 police to 3,000. But the irony of it is that the landlords themselves are going. Cromwell drove the Irish race, or thought he drove them, beyond the Shannon. The race remains, but the landlords are dispersed, or are dispersing, to the ends of the earth. How many hundreds have gone down the primrose path to ruinous or ignoble retreat, in workhouses, in shabby Continental resorts, in London or Dublin slums? In two adjacent Mayo parishes I visited, with many properties, there were two small resident landlords. In Ulster I should say that less than a fourth are resident. Drive for hours, and ask as you go the history of each great deserted house and overgrown demesne, and you will get in return a tale of its late owner's mad levity or sombre decline. There are plenty of landlords in Ireland who fish and shoot for their dinner, or who poison the land (and their neighbours' dog) to preserve their only source of livelihood, the game. There are landlords' sons growing up in rude ignorance, for the broken estate—on which perhaps there are jointures to be paid in full out of the reduced rental—leaves no margin for education. The landlord class provides few students, even for Trinity, where the fees and the cost of living are singularly moderate. Pity a fallen class, not invariably suffering for its own fault. But England should know that its garrison is melting away, while a new army of nationality, recruited afresh from the vigorous and prudent North, is arising to wring from her a settlement which she should not have the will, or may not have the power, to refuse."

Yes, indeed, settle the Land Question, and many other questions, besides that of the police, will settle themselves. But we would earnestly ask the leaders of the Irish people to be worthy of the coming opportunity and of the trust reposed in them. Let them be on their guard, and warn their followers against any settlement that does not safeguard the inalienable

rights of the whole people. Let them not forget that to get rid of one *big* Irish landlord, and to create a thousand *small* Irish landlords, will not be to settle the Irish Land Question, but simply to make its equitable and ultimate settlement a thousand times more difficult. Let them not forget that much evil is wrought by want of thought, by want of knowledge, as well as by want of heart, by want of sympathy. In their haste to do something, let them not do the wrong thing. "The new army of nationality, recruited from the vigorous and prudent North," will be able to look after its own interests; it is the sacred duty of the trusted Irish leaders to see that the rights of the whole people are not sacrificed to their demands. In the approaching struggle with the English Landocracy—the barrier in the way of progress in Ireland as in England—let them, indeed, constantly bear in mind and boldly inscribe on their standard the sacred warning of Henry George, that

**"The Land of Ireland [as the land of England and of every other country in the world] does not belong to one individual more than to another individual; to one class more than to another class; to one generation more than to the generations that come after. It belongs to the whole people who at the time exist upon it."**

If they do this, then, whatever compromises they may be compelled to accept, they will have done more for the cause of the people of Great Britain than any other body of politicians now within the political arena; if they fail to do so, as we fear they will, they will but sacrifice the future to the present, re-establish Landlordism in a new guise, and leave the real question to confront the generations that are to come.

What do they propose to do with their country after they have emancipated it from the poisonous, deadly grip of the big Landlords? This is the question they are called upon to solve, and on their solution of which the future of their country depends. To secure to the Irish tenants the unrestricted possession and enjoyment of all their improvements in and on the land, and the uncontrolled use of the land at its lowest economic rental value, are the necessities of the immediate present; but in their haste to secure this, let them not sacrifice the inalienable rights of the whole people to the demands of an influential section, or they may create even worse ills than those they are attempting to remedy, and make New Ireland a home of a worse form of Landlordism than that they are now endeavouring to extirpate.

## BAZAAR TO PROMOTE TAXATION OF LAND VALUES.

To be held under the auspices of The Scottish Single Tax League in Glasgow in the early part of 1902.

### PATRONS.

Lord Carrington.	
The Hon. Lord Provost Samuel Chisholm (Glasgow).	
Hon. Tom L. Johnson, Mayor of Cleveland, Ohio, U.S.A.	
Mr. Alex. W. Black, M.P.	Mr. H. C. Fairlie (Glasgow).
.. H. Broadhurst, M.P.	Baillie Ferguson ..
.. T. Burt, M.P.	.. Fife, ..
.. Robt. Cameron, M.P.	Coun. Galbraith (Paisley).
.. John Colville, M.P.	.. Dr. Garey (Glasgow).
.. J. H. Dalziel, M.P.	.. George Green (Lanarkshire C.C.).
Sir W. B. Foster, M.P.	Mr. Henry George, Jr. (New York, U.S.A.).
Mr. George Harwood, M.P.	W. H. Holland, M.P.
.. William M'Killop, M.P.	Baillie A. J. Hunter (Glasgow).
.. D. V. Pirie, M.P.	Coun. G. Lamb, ex-Mayor (Bootle).
.. Edmund Robertson, M.P.	.. Thomas Lindsay (Lennoxtown P.C.).
.. Thomas Shaw, M.P.	.. Wm. Martin (Glasgow).
.. Arthur W. Soames, M.P.	Mr. J. A. Murray Macdonald (London).
Capt. F. F. Thomas, M.P.	.. Richard McGhee, ex-M.P. (Lurgan).
Mr. Whiteley Thomson, M.P.	.. H. S. Murray (Galashiels).
.. James Tomkinson, M.P.	Ex-Bail. J. D. M'Gregor (Greenock).
.. Chas. Trevelyan, M.P.	Mr. A. Mackie Niven (Johannesburg).
.. Alex. Ure, M.P.	.. H. H. Pain (London).
.. J. H. Whitley, M.P.	.. H. H. Pain (London).
.. J. Wilson, M.P. (Durham).	Provost Paton (Largs).
.. Edwin Adam, M.A. (Edin.)	Mr. P. S. Peat (Glasgow).
Provost Ballantyne, Peebles.	.. Louis F. Post (Chicago, U.S.A.).
Mr. Lewis H. Berens (London).	.. A. D. Provand, ex-M.P. (London).
Mr. A. Billson, ex-M.P. (Liverpool).	Coun. A. H. Scott (Manchester).
Baillie Bilsland (Glasgow).	Provost Spite (Clydebank).
Coun. Thos. Burke (Liverpool).	Baillie D. M. Stevenson (Glasgow).
Mr. W. P. Byles, ex-M.P. (Bradford).	Coun. James Stewart (Lanarkshire C.C.).
Mr. Geo. Cadbury (Bournville).	Coun. H. W. Stewart (Edinburgh).
Coun. Thos. Cameron (Lennoxtown P.C.).	Coun. Thos. Utley (Liverpool).
Mr. Jas. Campbell, J.P. (Tullichewan).	Ex-Pro. Watson (Falkirk).
Mr. A. Dewar, ex-M.P. (Edinburgh).	Coun. J. C. Whiteley (Sheffield).
Coun. Dr. Erskine (Glasgow).	.. D. Willox (Glasgow).
Baillie Fairlie (Falkirk).	Baillie R. Wilson (Pollokshaws).

*The Auckland Liberator* reports that Mr. Young, c/o Mr. George Fowlds, M.P., Queen Street, Auckland, New Zealand, is preparing a box of Maori curios and other suitable articles to send to the Glasgow Bazaar, and invites contributions from friends. We are obliged to Mr. Young and wish him the hearty assistance of all New Zealand friends.

\* \* \*

Miss Lindsay, Belfast, writes—"The publicity given to a Bazaar for the Taxation of Land Values may be as useful as the money raised." That is our opinion: it is quite a conference on the subject.

\* \* \*

Mr. B. B. Mackinnon, Helensburgh, writes:—"Many thanks for continued regularity of my *Single Tax* which I am beginning to look upon as an old and fast friend. I am pleased at your resolution to hold a Bazaar, and it is my earnest wish that the preparations in the interval may be of such a nature that the event itself will be a huge and decided success. You may confidently count on my support."

### Letter from Louis F. Post.

Chicago, Ill., U.S.A., June 21st, 1901.

I am in receipt of the circular of the Scottish Single Tax League, with reference to its proposed Grand Bazaar, to be held in Glasgow next year. You are at perfect liberty to make use of my name. I hope that you will succeed to the fullest of your expectations with the bazaar.

You people in Scotland are doing splendid work. For that matter, the work that has been done all over the English speaking world is now beginning to bear fruit.

I suppose you are observing what Bucklin is doing in Colorado, and, of course, what Johnson is doing in Ohio. These two States are rapidly becoming the centre of Single Tax work in this country. It will not surprise me if Bucklin's amendment is overwhelmingly carried before the people in Colorado in 1902, as it was before the legislature last winter. Should it be, the western part of Colorado, where Bucklin lives, will unquestionably adopt the Single Tax to the full extent that the amendment gives permission. You may not know it, but Bucklin, when elected to the State Senate, carried every voting precinct of his own county, every voting precinct of the adjoining county, and every voting precinct but seven of the other counties in his senatorial district. This extraordinary run was because he has long been a Single Tax man, and through his fidelity to that cause and his common sense agitation of it has made himself popular.

Sincerely yours,

LOUIS F. POST.

### SOCIAL REFORM IN ENGLAND.

Writing under the above heading, in the July number of *The Reformer*, Mr. Edward A. Garrett, commenting on "the methods by which gold is accumulated and employed, and the effect of these methods upon the majority of the people," says:—

"First in order we take, as befitting their rank, the ancient aristocracy; that is to say, the descendants of those who in the days when 'England measured men by blows and measured time by candles' were the chosen protectors of the public 'weal.' To these original protectors and conservators were allotted sections of the land for the purpose of sustaining alloted portions of the population. By the purest of logic the sons of these stewards, having witnessed and learned the routine of their fathers' offices, were the most fitted persons to assume their mantles when nature enforced a change. They became, as Lord Beaconsfield described them, 'the natural leaders of the people.' This principle has been continuous, and is in itself excellent. But the duties have been discarded, whatever may have been the convenient pretext. The entrusted land has been personally appropriated. The annual values have been used for personal gratification; the embedded treasures have been extracted and sold for the same purpose. In some instances profligacy has transferred the entrusted property to gamblers and adventurers. In the case of land in and near cities, the growing exigencies of the industrious and the expanding volumes of speculation and 'struggle for existence' have made the competition for standing room so keen that in London, according to a valuation made a few years back, land of an agricultural value of half a million stood at an artificial market value of three hundred millions. This vast 'unearned increment' mechanically swells the pockets of those who have no just claim whatever to it; who have done nothing to acquire or deserve it; and whose possession of it, although at present enjoying legal sanction, is very clearly immoral."

Mr. Garrett evidently recognises the main cause and origin of existing social injustice, as of the industrial and social ills of our present civilisation; we are looking forward with curiosity to the conclusion of his article, to appear this month, to see whether he has any inkling of the practical and efficient means by which it can be abolished, and the discarded duties be re attached to the retained privileges. To indicate a pressing wrong, without indicating a practical remedy, is about as efficient as offering spiritual consolation to a starving man.

## SIGNS OF THE TIMES.

## The "Westminster Gazette" on the Local Taxation Report.

It is a significant sign of the trend of Liberal thought on Taxation questions that the London *Westminster Gazette* has had a long series of most able and exhaustive articles on the Report of the Royal Commission on Taxation, to which we devoted so much of the space of our last issue. The following extracts from its final article, of Friday, July 12th, which dealt exclusively with the Minority Report on Urban Rating and Site Values, shows the most satisfactory attitude taken up by the *Westminster* on this most important question, and will, we think, interest the majority of our readers.

After alluding to the rational view advanced by the Commissioners, that "property, the main part of whose value can be attributed to site, represents a greater ability to pay than one in which the structural value predominates," the article continues:—

"Under our present rating system the charges on outlying districts are so heavy that people cannot afford to build or live there. The result is ever increasing competition for the insufficient existing accommodation. Houses become more and more expensive and difficult to obtain anywhere. The congestion and overcrowding and "swollen" land values of our central districts are the consequence of the arrest of development on the outer rings. The effect of substituting a site value rate for the ordinary rates would be to increase the burden at the centre and to decrease it on the outskirts. The diminution of burden on the outskirts would enable people to build and live where they cannot afford to now. This would be an advantage of both owners and occupiers. The expansion on the outskirts would reduce the overcrowding and high prices at the centre—to the relief of occupiers there also. The heavier burden on the central sites would not stop building there. The only result would be that the value of those sites would be diminished; the owners would have to pay more rates, and would be able to extort less rent owing to the fact that their monopoly was broken down by the increased supply of accommodation elsewhere. From the public point of view this result is most desirable. From the personal point of view few people would think it unfair that the owners of the fabulous land values of our cities should be called on to contribute further to the common funds, especially when those funds are being spent by the local authorities on improvements which must necessarily raise land values still higher. And in so far as those central land values have been artificially swollen to monopoly dimensions by the disabilities under which the outer districts at present labour, it is only fair that there should be such a readjustment of burden as to enable outer districts to compete with inner on equal terms."

We must admit that we have never seen the injurious effect of the present rating system on house accommodation, and the directly beneficial result of the taxation of land values, more forcibly and convincingly presented to the general reader; and we cannot refrain from expressing our great satisfaction at finding such rational and sound views on the question in the columns of what is undoubtedly one of the most influential Liberal newspapers in the Great Metropolis.

The following extract is also most telling, and worthy of every consideration; it certainly correctly and somewhat humorously represents the mental attitude of the Commissioners honest and courageous enough to sign this most valuable Minority Report. The writer says—

"The five Commissioners refuse to adopt the commonest argument, that the owners of urban land have received, and continue to receive, increases of value which are not due to any exertion or action on their part, but to causes over which they have no control. They admit that 'site value is enhanced automatically by extraneous causes,' but they cannot admit that 'urban land, even if it affords the most striking instance of such gain, is unique in this respect.' But one of the reasons which they do give for making land values specially contribute to local taxation is that these values are due to a large extent to the expenditure of public money. The other cause of the growth of land values they must know perfectly well is the expenditure of energy by the public in all their various employments. Land values, arising from the presence and industry of the community, form a fund specially suited to contribute to all the needs of the community and not only to certain items of public expenditure as the Report recommends. What frightens the Commissioners is evidently the feeling that when once the true principles of the reform are understood—the principles which are set out so forcibly in this Report—it becomes very difficult to call a halt in the application of them, to say when you have had enough of a good thing. Hence the nervous anxiety of the Commissioners to distinguish their proposals from certain 'unjust and confiscatory measures,' to which they allude darkly. But there is no real ground for anxiety. It is true that land values are 'unique in this respect'—viz., that in taxing them you would not reach a point, as you do in taxing commodities and even income, at which you cannot well go further. Every increase in the tax on land values would bring with it further public benefits of the kind so well indicated in the Report. But the advantage of moving further would have to be made out afresh on each occasion. The disadvantages of stepping too fast or too far will always make themselves duly felt."

And the whole series of articles concludes with the following telling exposition of the one great defect of this most valuable Report—a defect, however, which is more than made good in Judge O'Connor's masterly exposition of the whole question, the greater part of which appeared in our last issue, and an unabridged version of which, thanks to the energy of our co-workers of the English Land Restoration League, we shall be pleased to post to any address on receipt of 1½d. in stamps.\* The articles in the *Westminster* conclude as follows:—

"The great defect of the Report lies in not applying the principle to rural districts. There are objections to giving a dole to a particular industry because it is depressed. But there is no reason why agriculture should not be treated on the same footing as the building industry and all other industries. If it is desirable to take the burden of taxation off buildings and improvements in towns, it is just as desirable to take it off buildings and improvements in the country. The principle should be the same. In towns the rate would be on the value of the bare site, in the country on the unimproved value of the land—the value after allowing for all improvements made during, say, the last twenty years. When all such improvements were allowed for, the assessable value of some land would come out very low. But that would be just. As in towns, so in the country, the unimproved value of land is the true criterion of capacity to bear taxation. It would be necessary to have the areas for levying the rate large enough to allow the proceeds from the high values at the centres of population to be pooled with the smaller yields of the rural districts. The Report recommends that the areas should be boroughs and urban districts with a certain minimum population. Such areas would probably

\* "Land Values and Local Taxation: Being a Report presented to His Majesty the King by His Honour Judge O'Connor, K.C., a Member of the Royal Commission on Local Taxation." Price 1d. per copy, 1½d. post free, 5/ per 100 carriage forward from this Office, or English Land Restoration League, 376-77 Strand, London, W.C.

be too small even to allow of the full effects indicated in the Report. In order to give due relief to agricultural ratepayers and further facilities for starting factories and workmen's dwellings outside towns, it is essential that larger areas—perhaps the counties—should be taken. The Commissioners seem to have fixed their minds exclusively on towns and the housing problem. Perhaps if they had spent another five years thinking it out they would have seen that the same principle applies to agricultural land, to mines, and to manufacturing premises wherever situated. For uniformity of assessment it would be desirable that there should be a national Land Valuation Office, and if serious inequalities remained after making the rating areas as large as was convenient, these might be rectified by a scheme of equalisation according to the needs and comparative resources of the different districts."

To all of which we unhesitatingly respond—AMEN!

### A NECESSARY WARNING.

#### "THE LAND AND THE LABOURER."

A lively correspondence on the above subject has been carried on in the columns of the London *Daily Chronicle*. Several of those who contributed to it ventured to suggest that some reform in our system of land tenure might tend to improve matters. The following is from a very interesting letter by Mr. L. H. Berens, who wrote from the National Liberal Club:—

#### "THE LAND AND THE LABOURER."

To the Editor of the "*Daily Chronicle*."

SIR,—In his letter on the above subject your correspondent J. S. R. ventures to suggest that it is possible that our "land laws need overhauling and reconstructing to meet the exigencies of a new period and a changed order of society." His idea seems to be to break down land monopoly, at all events, in the rural districts, so that it shall be possible for our farmers and agricultural labourers to settle down as independent yeomen on their own holdings, to accumulate capital for themselves and the further development of their industry, instead of paying the greater part of their earnings away as rent; and thus to give them the opportunity of restoring British agriculture to its former prosperous condition. Any such step would have a far-reaching influence over every other department of industry. If sufficient quantities of good agricultural land were made available to our agricultural workers, then manifestly no agricultural worker would toil for another, or in another employment, for less than he could earn for himself by producing direct from Mother Earth. Thus, though the agricultural workers would tend to become good customers of our town workers, they would no longer flock into our towns to take their places in time of a strike, or to compete for any work they are capable of undertaking. The abolition of land monopoly would tend, not only to increase the demand for the products of our manufacturers, now ever crying aloud for fresh markets, but also to increase the earnings of both skilled and unskilled workers both in town and country. This may seem a good thing for the many who work, but it may not prove so advantageous to the few who, without sharing in the labour, are now allowed to command such a satisfactory share of the fruits of the labour of others. For, we must remember that, as Charles Booth tells us, in his "*Labour and Life of the People*," "The modern system of industry will not work without some unemployed margin, some reserve of labour." And manifestly with land monopoly, this reserve of labour would vanish, and this would necessitate a total reconstruction of the present system of industry, as well as secure a very different distribution of the fruits of the united activity of our people.

LEWIS H. BERENS.

National Liberal Club,  
Whitehall Place, S.W.

### WHO SHOULD OWN THE LAND?

By BISHOP NULTY.

(Continued from June Issue.)

But the principles which underlie the existing system of land tenure, and which impart to the specific and distinctive character, are exactly the reverse of these. The principles on which that system is based are—that one privileged class do not require to labour for their livelihood at all; that they have an exclusive right to all the advantages, the comforts, and enjoyments that can be derived from a splendid property, which exacted no patient, painful, or self-denying efforts of labour to create it or to acquire it, and which, in fact, they inherited without any sacrifice at all. That, being a singularly favoured race, and being all God's eldest sons, the rest of the world must humbly acknowledge themselves to be their inferiors in rank, lineage, condition, and dignity. That this superiority of rank gives them a right to sell out God's gifts as if they were purely the products of their own labour and industry, and that they can exact in exchange for them famine or scarcity prices. Finally, that they enjoy the enviable privilege of appropriating the hard-earned property of others against their wills, and do them no wrong even if they charge them a rent for the use of what would really appear to be their own.

#### Landlordism Robs all Classes.

Hitherto we have confined ourselves almost exclusively to the consideration of the various forms of injustice, and the spoliation of private property, which the existing system of land tenure enables the proprietors of the soil to inflict on the tenant farmers of Ireland. But the tenant farmers, though a numerous, an influential, and important section of the nation, are, after all, not the nation. Despite our cruel misgovernment in the past, some few of our national industries still survive, as well as the industry of the cultivation of the soil. Then there are, moreover, certain trades and professions whose services are indispensable to any nation that has any claims to be considered civilized.

But the Irish system of land tenure wrongs and impoverishes not only those who live by and on the land, but all other classes in the community as well. It robs not only the cultivators of the soil, but every man in the community, of a substantial portion of the hard-earned fruits of his labour, no matter what the trade or profession in which he may labour for his living. It is, therefore, not a local or a particular grievance, but a great national injustice, and that, I think, is its most objectionable peculiarity. I have already shown that the land of every country is the public property of the people of that country, and consequently, that its exclusive appropriation by a class is a substantial injustice and wrong done to every man in that country whom it robs of his fair share of the common inheritance. Then the injustice of this appropriation is erroneously enhanced by the fact that it further enables the landlords, without any risk or trouble, and, in fact, makes it matter of course for them, to appropriate a vast share of the earnings of the nation besides. They plundered the people first of God's gifts in the land, and that act of spoliation puts them under a sort of necessity of plundering them again of an enormous amount of their direct earnings and wages. The line of argument that leads directly to this conclusion seems abundantly clear. I have already observed that the chief peculiarity of the land of a country was that the value was never stationary, that it was always progressive and rising, that, in fact, it increased in a direct ratio with the growth of the population and the advancing progress of the industry of the nation.

#### Land Values intended by Providence for Public Purposes.

It would seem as if Providence had destined the land to serve as a large economical reservoir, to catch, to collect and preserve the overflowing streams of wealth that are constantly escaping from the great public industrial works that are always going on in communities that are progressive and

prosperous. Besides the permanent improvements that are made in the land itself, and which increase its productiveness and value, there are other industrial works not carried out on the land itself, but on its surroundings and in its vicinity, and which enhance its value very considerably. A new road is made for the accommodation of a district; a new bridge is thrown across a river or a stream to make two important localities accessible to each other; a new railway passes close by and connects it with certain large and important centres of industry; a new factory or a new mill is erected, or a new town is built in the neighbourhood. Industrial work like these add very materially to the value of all the land in their vicinity. It is a well-known fact that a new railway has in several instances doubled the value of the land through which it passed, in consequence of the increased facilities it had afforded for the sale of its agricultural products. In every state of society which is progressive and improving, such industrial works are continually going on, and hence the value of land is rising also everywhere in value.

#### Why Wages do not Increase.

But its value rises enormously with the enlarged growth of the population of a nation, and with the increased productiveness of its industry. The United Kingdom itself furnishes an example that is singularly illustrative of this fact. "A given exertion," says Mr. Cairns, "of British labour and capital will now produce in a great many directions five, ten, or twenty times, in some instances perhaps a hundred times, the result which an equal exertion would have produced a hundred years ago. It is not probable that industry is, in any direction whatever, less productive now than it was then; yet the rate of wages, as measured by the real well-being of the labourer, has certainly not advanced in anything like a corresponding degree; while it may be doubted if the rate of profit has advanced at all." A given amount, then, of British capital and labour is now ten or twenty times more effective than a hundred years ago, while, on the other hand, the quantity of such effective labour and capital now engaged in British industrial production is perhaps twenty times larger now than formerly.

Now, the ordinary food of the operatives and people of every country is what is called "the raw products of the soil:" that is to say, the beef, the mutton, the bacon, the poultry, the eggs, the milk, the butter, the flour, the meal, the potatoes, and vegetables that spring directly from the soil, and that require only the simplest and the most inexpensive industrial process to fit them for immediate use. "The raw products of the soil" will then be sold to the operatives as to other people at the highest price they will bring, on the principle of open competition, is thus secured for the necessaries and luxuries of life, and that the competitors must be reckoned by millions, and that their means for purchasing must be reckoned by hundreds of millions, the demand for the raw products must be enormous, and the price which they bring must range very high. This enormous demand must and will exhaust all the food-producing resources of the country till a point is reached at which a further supply of food from the soil would cost more than its production in a foreign country, plus the expense of its carriage and delivery here. The prices, therefore, of "the raw products" thus ranging very high, the value of the soil which produced them also arises enormously; indeed, the vast sums which the nation pays for its food, for nearly all the necessaries and many of the luxuries of life, pass directly, and with little expense or trouble, into the hands of those who hold the ownership of the land, with the single deduction of the remuneration due to the usufructuaries or farmers. If the land had not been appropriated by individuals, and diverted from the original purpose for which Providence had intended it, the high prices which the nation thus imposes on itself by the vastness of its numbers and by the abundance of its wealth, in the

purchase of the raw products of the soil, should be regarded as a most just and natural tax, which it instinctively levies on itself to realise the large sums that are necessary for the support of its public burdens.

But now the great national property which Providence had destined for the support of the public burdens of society has been diverted from its original purpose to minister to the wants, the necessities, and perhaps the extravagance of class. The explanation of this extraordinary act of national spoliation will be found in the fact that hitherto this class could just do as it pleased; the government of the country lay for centuries exclusively in its hands, and despite the combined influence of English radicalism and Irish obstructionism, it is practically in its hands still.

The enormous value, then, thus superadded to the land from the two sources just indicated pass directly with the land itself into the hands of those who own it. Those who hold the ownership of the land hold also the ownership of all the accessions of value it receives from all quarters. This increase in the value of their property cost no sacrifice, demanded no painful effort of labour. Even while they slept their rent rolls went on increasing and multiplying.

The value continually imparted to the land by the industrial exertions of the community, in the construction of harbours and bridges, in the making of new roads and railways, in the erection of new factories, mills and houses, &c., has all gone with the land, has all been confiscated and appropriated by the owners of the soil. Professor Cairns feels sorely perplexed to account for some of the anomalous results of this appropriation. "A bale of cloth," he says, "a machine, a house, owes its value to the labour expended upon it, and belongs to the person who expends or employs the labour; a piece of land owes its value, so far as its value is affected by the causes I am now considering, not to the labour expended on the land, but to that expended on something else—to the labour expended in making a railroad or in building houses in an adjoining town; and the value thus added to the land belongs not to the persons who have made the railroads or built the houses, but to some one who may not have been aware that those operations were being carried on—nay, who perhaps has exerted all his efforts to prevent their being carried on. How many landlords have their rent rolls doubled by railroads made in their despite!" It never occurred to Mr. Cairns that he had here given, quite unconsciously to himself, an unanswerable argument, *ex absurdo*, to prove the injustice of the appropriation of the land. If the land has not been confiscated, no such absurd or unjust result could have followed. The value imparted by labour to the land, exactly like "the bale of cloth, the house, or the machine," would belong to the persons who expended or employed that labour, that is to say, to the public, by whose industrial exertions it had been created.

Lastly, the vast accessions of value which the land is constantly receiving from the proceeds of that "self imparted tax" which the nation levies of itself in the high prices it pays for the "raw products of the soil," together with the increased productiveness of the soil itself, go all, as Mr. Cairns is forced to confess, "neither to profits nor to wages nor to the public at large, but to swell a fund ever growing, even while its proprietors sleep—to the rent roll of the owner of the soil."

#### Private Property in Land the real Robber of Labour.

Thus the appropriation of God's gifts in the land led naturally, and as a matter of course, to the appropriation of an enormous amount of the wages and earnings of the nation, which, in the designs of Providence, kept constantly dropping into the land, accumulating on the land, and adding to the value of the land; not for the enrichment of the landlords, but for the support of the public burdens on the State. Now a system of land tenure which thus despoils the people of a nation of a vast amount of their earnings, which transfers a valuable property which they have created by

the patient, painful, and self-denying efforts of their labour to a class who do not labour at all, and make no sacrifices whatever, can, I think, be fairly characterised as a system of national spoliation. The hard-working, industrious masses of the nation are taxed twice, and for an enormous amount each time. They are taxed first for the benefit of the owners of the soil, to supply them with all the comforts, the enjoyments, and the luxuries which they desire, and they are taxed again to the amount of eighty millions annually for the government and defence of the country. With two such enormous drains on the productive industry and labour of the country, I cannot share in the astonishment which Mr. Cairns feels at finding that, notwithstanding the increased productiveness of the British industry, "the rate of wages, as measured by the real well-being of the labourer," has not improved to any material extent, while it may be doubted whether the rate of profit had advanced at all. Both capitalists and operatives, therefore, are intensely disappointed and supremely dissatisfied with these disheartening results, and mutually reproach each other with fraud and foul dealing in the division of their common earnings. Their mutual misunderstandings and rival claims to a larger share than they actually receive have given rise to "lockouts" on the one side and "strikes" on the other, combinations of capitalists among the employers, and "trade unions" among the labourers. Thus their mutual relations, which ought to be of the friendliest character, have at last settled down into permanent form of an insane internecine war, which inflicts irreparable injury on the common interests of both. It never occurs to either side that a third party could possibly be liable to blame. I think I have shown that neither party has received, or, at all events, can retain for his own use and enjoyment, its fair share of their common earnings. The existing system of land tenure, like a great national thief, robs both parties of an enormous amount of their earnings for the benefit of a class who do not labour at all. As the operatives complain the louder, so the case they make against the capitalists seems really the weaker and the worse founded of the two. Mr. Cairns, with many others, proved to evidence that unless in rare and exceptional cases it is perfectly impossible for the capitalist to withhold from the operatives their fair share of their common earnings.

Does it, therefore, follow that the strong, widespread, and permanent feeling of discontent which prevails among the labourers is the result of fancy or imagination, having no solid foundation whatever in fact? Undoubtedly this feeling proves the labourers to have substantial grievances, although I think they failed to trace them to the causes that have really produced them. The money wages of the English operative is now considerably higher than in any period of English history. But if his money wages is now high, the price of the raw products of the soil, that is to say, of the necessaries and comforts of life, is vastly higher still. A given amount of money will not procure for him the same quantity of food and of the other necessaries of life as formerly. In purchasing the raw products of the soil, he must pay not only for the necessaries and comforts of life which he enjoys himself, but also the comforts and luxuries which go to the enjoyment of the owners of the soil. The price, therefore, of the raw products is a payment and a tax: a payment for what he consumes himself, and a tax for what is consumed by others. Then, again, a vast margin of the earnings of the English people is expended in direct and indirect taxation. The public burdens of every nation fall mainly on the vast masses of that nation, and the operatives of England are the masses of the English nation.

#### The only Hope for Labour—"Back to the Land."

If the English operatives could only retain for their own use and benefit the vast sums which, under the existing system of land tenure, go on the one hand to the owners of the soil, and the sums that an economical system of taxation would save for them on the other, their material comforts and enjoyments would be multiplied a hundred fold.

Under the existing state of things, their condition is utterly incapable of any improvement in the future. Political economists can see no possible way in which English operatives can permanently improve their condition, except they have recourse to that revolting and unnatural expedient of voluntary restraining and limiting their numbers. "This, then," says Mr. Cairns—the limitation of his numbers—"is no improvement at all of a permanent kind on which the labourers' condition turns." If the self-commissioned apostles who preach this new doctrine only warned the people against the consequences of reckless and improvident marriages, I would join and go with them heartily. But when they advise them, as they seem to me to do, to increase and multiply according to the requirements of trade, and in such proportions as they may be wanted in for the benefit of their betters—when they advise them to increase and multiply only when trade is prosperous, prices are high, and commerce flourished, I am heartily opposed to them. These teachings appear to me not only unchristian, but revolting and unnatural; and their wickedness is only surpassed by the astounding ignorance of human nature, which they reveal in men who ought to be better informed. The British workman has no need to have recourse to such an unnatural expedient for the purpose of improving his condition. The chief, the fundamental obstacle he will have to overcome will be found in the existing system of land tenure. British operatives and capitalists, of all men living, appear to me to have the largest and deepest interest in a thorough and radical reformation in the system of land tenure in our country as well as in their own. Trades unions, therefore, instead of wasting their energies and resources in a fruitless struggle with capitalists, would do well to turn their attention in this direction. They have a wide field for their efforts, and their labour: here cannot possibly be fruitless. The rallying cry of capitalists and labourers ought to be—"BACK TO THE LAND."

(Concluded.)

It is a sin for man or woman  
To steal a goose from off the common;  
But who shall plead that man's excuse  
Who steals the common from the goose?  
—Old English Rhyme.

"Let us talk about why we that produce nothing are rich, while those that produce everything are poor," said the gentleman.

"It isn't true," said the statistician.

"Nor new," said the historian.

"Nor pleasant," said the lady.

"Nor permanent," said the benevolentist.

"Nor profitable," said the clergyman.

"Nor nothing," said the politician.

"It may foster discontent," said the president, "and alienate—ahem—support from our institution. Let us discuss a subject agreeable to us all: 'The drink evil among the lower classes.'"—*Bolton Hall.*

We have to record with sorrow the death of Samuel Rodger, a member of the Executive of the Scottish Single Tax League, who passed away after a short illness at his home in Govan, on Thursday, 11th July. Mr. Rodger was devoted to the Temperance and Land Reform movements where his work and enthusiasm was highly valued at all times. In the midst of a busy life he found time wherever he went to fearlessly express his views, and won for himself and his views hosts of friends in the high-ways and bye ways of social life. His widow and family feel that a blank has been created in their home circle which nothing can ever fill. We tender them our sincerest sympathy. The Scottish Single Tax League has lost a valued friend, and the movement an active and uncompromising supporter.

## District News.

### Motherwell.

An Open-Air Meeting was held at Motherwell, on Wednesday evening, 3rd July, under the auspices of the N.-E. Lanarkshire Liberal Association. Mr. James Archer, Secy. N.-W. Lanark Liberal Association, and Mr. Wm. D. Hamilton, Vice-President of the Scottish Single Tax League, delivered addresses on "Liberal Policy, and the Taxation of Land Values." Mr. Hamilton gave some striking illustrations of the evils of land monopoly, and urged that, as Liberals standing for equality of opportunity, they should understand and advance the question of land values. Political leaders would be slow to initiate this reform until the people understood it.

### Ponfeigh.

An Open-Air Meeting was held at Ponfeigh (South Lanark) on Friday Evening, 5th July. Mr. Donald Campbell, Liberal Organiser, and Mr. John Paul delivered addresses on Social Reform and the Taxation of Land Values. There was a good attendance, and at the close the speakers were awarded a hearty vote of thanks. The meeting was reported in the Hamilton paper.

### New Zealand.

#### PROGRESS UNDER THE SINGLE TAX.

Mervyn James Stewart, Athenree, New Zealand, writes:—"April 16th, Fielding Borough, New Zealand, carried the Single Tax by 268 to 56, after a year's debate, including a valuation by the government and addresses by members of Parliament. Fielding has about 4000 population, largely Danish. It is a centre of the butter-making industry. Its annual tax collections are about £2,000. It is the next stopping place on the railway from Palmerston North, which was the first borough in New Zealand to adopt the Single Tax, some four years ago."

Of Palmerston North, our correspondent says: "By the last census, Palmerston North has increased in population 12 per cent. in five years, it having adopted the Single Tax in 1897 in a time of deep depression. As a fair type of non-Single Tax areas, Patangata remained stationery in population during the same time. Rural towns and counties not under Single Tax show practical stagnation."

The important county of Straford, New Zealand, situated at the southern end of the North Island, was booked for a poll on the Single Tax on June 29th. The situation of the county imparts special interest in the subject, as, if the Single Tax is carried, of which there is scarcely room for doubt, the example will tell on all the adjacent counties.—*San Francisco Star*, 13th July, 1901.

Rating on unimproved values is steadily making headway. Since our last issue the reform has been adopted by Spreydon, Hokitika, Linwood, and Invercargill. We have scanned the daily papers carefully for particulars of the voting, but in vain, excepting in the case of Linwood, which is reported as having carried the reform by 276 to 38. Majority, 238.

We are indebted to a friend in Dunedin for a wire giving the voting at Invercargill as 386 for the reform and 174 against it. Majority, 212.

Spreydon Road Board on May 16th last, carried rating on unimproved values by 141 for to 58 against, the usual three to one majority.—*Auckland Liberator*, 15th June, 1901.

### Mayville, North Dakota, U.S.A.

Mr. J. Edward Totten writes:—Your excellent little paper, *The Single Tax*, I am receiving regularly and reading with a great deal of interest. The June issue is one of the best that I have seen, and you have my hearty congratulations on the real merit and sterling worth of your little Scottish monthly. The news feature alone is well worth the price you ask for the paper, and, since the suspension of our *National Single Taxer*, I have had to rely almost entirely on your periodical for news of the movement outside of our own country.

Over on this side of the "pond" we are greatly encouraged by the splendid work done by Senator Bucklin, of Colorado, in behalf of the "Australian Land-Value Tax system," and by the magnificent victory of Tom L. Johnson, of Ohio, and his efforts since his election for the cause of "justice in taxation." You may not have heard it over there, but Democrats all over this broad land are looking to that same Tom L. Johnson as the Joshua who shall lead the "hosts" against the M'Kinleyites, the Hannaites, the Quayites, and the Trustites; and shall cause the "walls of the city" of Imperialism and Plutocracy to fall down at the sound of his trumpet. Single Tax men all over the country are, of course, very much pleased with the turn affairs are taking, and may be counted upon to do everything in their power to nominate Johnson as the standard-bearer of the united Democracy, and to see that he is given the opportunity to carry into effect Democratic principles.

The good work of Senator Bucklin, and the election of Mr. Johnson as Mayor of Cleveland, are the two bright spots in an otherwise rather dark horizon, for here, as in your own country, the so-called leaders of the people seem to be drunk with "the lust of empire," and dead to everything but "greed, gold, and gluttony." But the Nemesis who follows national wrong-doing will certainly overtake both Britain and America, and we shall both have to pay the price of our misdeeds. But let every friend of liberty hope that we may arise from the "scourging" with repentant hearts, and that we may again struggle forward toward the old ideals of Democracy.

With best wishes for the success of your work.

### CHARLES DICKENS ON THE FRUITS OF THE PRESENT SOCIAL SYSTEM.

They were a boy and a girl. Yellow, meagre, ragged, scowling, wolfish; but prostrate, too, in their humility. Where graceful youth should have filled their features out, and touched them with its freshest tints, a stale and shrivelled hand, like that of age, had pinched and twisted them, and pulled them into shreds. Where angels might have sat enthroned, devils lurked and glared out menacing. No change, no degradation, no perversion of humanity in any grade, through all the mysteries of creation, has monsters half so terrible and dread.

They are Man's, said the Spirit, and they cling to me appealing from their fathers. This boy is Ignorance. This girl is Want. Beware them both, and all of their degree; but, most of all, beware this boy, for on his brow I see that written which is Doom, unless the writing be erased. Deny it! Slander those who tell it ye! Admit it for your factious purpose, and make it worse! And abide the end! —*Marley's Ghost*.

To abolish slavery, we must abolish private property in land! Unless we come back to first principles, unless we recognise natural perceptions of equity, unless we recognise the equal rights of all to the use of land, our free institutions will be in vain, our common schools will be in vain, our discoveries and inventions will but add to the force that presses the masses down.—*Henry George*.

### "THE LORD OF THE SEA."\*

**A** WILD, fantastic, extravagant dream—we had almost written nightmare—redolent of memories of Eugene Sue, Victor Hugo, Dumas, and Jules Verne, yet elevated, illumined, and vivified by a vein of pure gold, by a powerful presentation of a fundamental social truth. Such is the book, "The Lord of the Sea," by M. P. Shiel, which we would urge our readers to ask for at their libraries, and to recommend to their as yet unconverted friends who may delight in the reading of pure romance. To indicate the outlines of the story is unnecessary, but the following extracts will give the reader sufficient idea of the author's thought on social questions to justify him in recommending the book to others, even though he may lack the time or the patience to read it himself. The hero, a marvellous being, compounded of all the powers, the vices and virtues, of Guy Livingstone, Jean Valjean, Monte Christo, and countless similar beings, is in prison, of course for a crime of which he is innocent, and his thoughts recur to something he once heard from an old fisherman:—

#### Sea and Land.

"He bent his brow to it, sought out, and finally remembered something like the very words: 'The day's work of a fisherman gives him enough fish to live on all the week, and he could lie round idling the other six days if he chose; only people can't live on nothing but fish all the time, you know.'

"Was it true? He thought it must be true if an old fisherman said it. . . . But if the words were true, it was strange, strange. Was the sea, then, a more productive element for man to work in than the land? That was absurd; the land, in the nature of things, was far more productive than the sea. . . . This was clear: that there was some big difference between land and sea as working grounds for men. Shore people, like a shoemaker, did not have for themselves enough shoes from even five or six days' work on which to live in plenty for a week; and hence would take nothing less than an enormous quantity of the fisherman's fish in exchange for a pair of shoes, making him, too, as poor as themselves. But since land work was as productive as sea work, and far more so, it could only be that the shoemaker did not get for himself all the shoes which he made, as the fisherman got for himself all the fish which he caught. There was therefore some power which took from shore people a very large part of what they made: a power which did not exist on the sea. That much was certain.

"What was this power? this vast inherent difference?"

"He could think of no vast inherent difference between sea and land, except this—that all who worked on shore paid rent for land in many forms, directly and indirectly, in a million million secret subtle ways; but those who fished on sea paid none for the sea. So, then, if shore folk paid no rent for the shore, they would have a still greater superfluity of shoes, &c., from one day's labour in six than the fish-rich fisherman on the sea.

"So it seemed. So it *was*—as with savages. He started; but one half minute's reflection showed him that it was in the very nature of the shore to pay rent: because one piece of land, for various reasons, was better than another—city land, for instance—and those working on the better land must pay for that benefit. Civilised land, therefore, was bound to pay rent.

"So that the shore people could never have the easy superfluity of the fish-rich fisherman—because land was bound to pay rent? And the fisherman must buy the shore things so dear, so dear, with his easy got fish, toiling foredone, he, too, all the week—because land was bound to pay rent.

"The wretchedness of Man, then, was a law, fixed, fixed? Hogarth was faced by a wall. Of course, he was quite an unlearned fellow. . . . He imagined himself a pioneer that night, grappling with a secret into which no brain had ever penetrated—such was his high, inborn self-sufficiency—nor had any idea that the problem had long been solved by the clearest spirits that have walked the earth.

"Land was bound to pay rent; he reached that point, and there for an hour of toil remained.

"But supposing the workers on shore paid all the rent *among themselves*?"

"If the workers on shore paid all the rent among one another—then they would, on the whole, be in precisely the same position as the fish-rich workers on the sea, who paid no rent at all! The nation, as a whole, would live on its country rent free: England would be English, as the sea human: and our race might then begin to live!

"Could it be true? It seemed too sublime, and sweet, and divine, to be true! Again, point by point, he went over his reasoning with critical, prying eye; and when he came back to the same conclusion, he hugged himself, rocking his body, moaning his bliss. At last—he knew.

\* *The Lord of the Sea*, by M. P. Shiel. Grant Richards, London, 1901. Price 6/.

"To a man who finds Truth, there is no uncertainty as to her lineaments; deep well he knows her look, her smile—there can be no mistake. Though a heavenly host should appear with a shout to gain-say him, still, calm as Galileo, he would reply, 'You have somehow miscarried; the fact is so: God knows it.'"

#### The Secret Revealed.

Having a new Gospel to preach to the world, our hero escapes from prison in order to reveal it to his fellows. Many of our readers will know from experience the reception awaiting such a revelation. The first human being to whom he attempts to explain it, a Manchester artizan starving in London, interrupts him with—"Bah! that is an exploded theory!" "Exploded!!!" Hogarth whitened to the lips. It was for *this* that he had broken prison. . . . Exploded! Old, therefore: long, long known. Known! and the world had not put it into practice. Yet it was true. He knew that it was most true. Who then could have been exploding the Almighty? That must have been a biggish explosion after all?—unseating the little stars? "Who has exploded it?" he asked quietly. "It has been exploded again and again," answered the Manchester man, "of all the many theories of land tenure, that is about the weakest: I should know, for I've studied them all. The fact is, no change in the theory of land tenure will have the least effect on the lot of the masses: † it would only make things worse by unsettling the country—if it didn't mean a Civil War."

The second person to whom our hero confides his views, is his greatest friend, and—

"When Hogarth ceased, he said, twisting round:—'Forgive me, let me ring for some brandy and water.—So it was that the friend who loved him received the *Secret*! Hogarth stood briskly up, 'What I say, I can see, is not new to you,' said he. 'No, not new, no,' confessed Loveday, 'I believe, on the contrary, that it is quite an ancient theory: there are even at the present day savage tribes whose land tenure is not unlike what you advocate—the Basutos in South Africa, for example.' 'And are these Basutos richer, happier, prettier fellows than average Englishmen?' 'Oh, beyond doubt. But—' 'Even though they lack the million million aids of civilisation?' 'Yes, don't suppose that I am gainsaying you. I am only showing you that the theory is not new—' But why do you persist in calling it a *theory*? Is the fact that one and one make two a *theory*? And, after some further argument, Loveday also finally declares—'As for your notions about land tenure, let me tell you: they can never be realised—not in England, never. If for no other reason, it would mean Civil War.'"

"Again these words—IT WOULD MEAN CIVIL WAR!"

#### Private Property in the Ocean.

Disheartened, despairing, Hogarth determined to return to prison, but Fortune throws untold millions in his way, and he determines to make one final attempt to convert mankind to the principles of land nationalisation. He sends notice to the Foreign Offices of the world that he claims recognition as an Independent Sovereign, explaining to them that—

"The domain of my power will be the sea; and to the sea I set up claim as far as such points of latitude as have been attained by man, and over all the degrees of longitude. . . . The validity of my title to the sea must be considered to rest on the same basis as the title of any private owner to any particular area of the earth's crust—namely, Priority of Claim. If one is valid, so, necessarily, is the other; if one is invalid, so, I admit is the other. But this title to land, based on *Priority of Claim*, is admitted in the law of all civilised nations, and, outside the Law Courts, is hardly disputed. . . . This my claim, therefore, is in harmony with the spirit of (for example) the British Law in its actual form. And whether it *should* be recognised, I say not: but I say that it *will* be recognised: for it will be enforced."

Our hero then has well-equipped floating forts erected, and proceeds to take possession of his property. He levies, not tribute, but taxes on all the commerce of the world, and demands from every ship a sea rent of "four shillings per ton on their registered tonnage, with an additional stamp tax of 3/4 for receipt, and a stamp tax of £1 16s. 8d. for clearance." When the British Navy is sent against him, he destroys it; then saves Great Britain from invasion by French and Russians; and finally, when the Great Powers are seeking his alliance and protection, he reveals his purpose to the people of the world in a great manifesto, from which we feel bound to quote the following extracts:—

† It would almost seem as if the Manchester artizan had been reading some of Mr. Hyndman's latest effusions on the subject, and based his opinions on them.—*Editor*.

### The Great Manifesto.

"RICHARD, by the Will of God.

"I do hereby declare and lay down, that—

"The planet Mars is given to the inhabitants of Mars, and the planet Venus to the inhabitants of Venus, and the planet Earth to Man; and since, when I say planet, the reader understands me to mean 'the whole planet,' and when I say 'its inhabitants,' the reader understands me to mean 'all its inhabitants,' this I do mean. Wherefore the whole of each planet is given to all its inhabitants.

"This fact the mind readily perceives to be natural. It is, therefore, what is called 'an Axiom.' It is necessarily the Fundamental Principle of Life throughout the planetary Universe.

"Suppose a planet with one inhabitant. Here the Fundamental Principle of Life evidently holds: the whole planet, and each part of it, is given to its one inhabitant.

"Suppose a planet with two inhabitants. They agree to occupy each a hemisphere: but the Northern hemisphere being more desirable than the Southern, both desire to occupy the Northern. Finally A occupies the Northern, B the Southern: but for this benefit A pays to B some of his fruits. This the mind readily perceives to be natural and just.

"Suppose a planet with three inhabitants, the holding of C being the least desirable. Here A pays a consideration to both B and C, and B a consideration to C. . . . The consideration which A pays to B and C, and B to A and C for more desirable holdings is called RENT: it is paid to all the inhabitants of the planet.

" . . . and so on in the case of a planet with four or five thousand million inhabitants, their number evidently affecting no Principle, except in the way of intensifying its urgency: but the whole planet, and each part of it, is given to all its inhabitants, as in the case of one, two, or three inhabitants. So that, summing up, we may say: Rent is natural and just when it is paid to all the inhabitants of a planet."

THE LORD OF THE SEA then points out that the violation of any such Fundamental Principle of Life necessarily carries with it penalties which can by no manner of means be avoided; that perhaps the greatest of the penalties of this great violation is the arrest of Man's development. And finally, "In the name of Heaven and of Earth he calls upon the nations of men to abolish it in the month of the publication of this Manifesto, And this solemn summons he enforces with the menace of his frown."

From the above the reader will be able to gather the main purport of this most remarkable, romantic, and fantastic work, which certainly exposes the evils of private property in land, and explains the principles of Land Nationalisation by means of the Single Tax, in an original and powerful manner. We therefore cordially welcome this book as a most helpful and timely contribution to the cause of Land Reform, and trust our readers will do what they can to increase its circulation. There is no doubt but that it will help to carry our doctrines to quarters we cannot hope to reach in any other way, and that, moreover, in a manner which leaves little or nothing to be desired.

L. H. BERENS.

### Memorandum on Taxation of Land Values and Assessment Reform.

(1) Assessment on Land Values would promote—

- (a) The application of all land to its most productive use;
- (b) The freeing of industry and the earnings of industry from fiscal burdens.

(2) To ensure the anticipated results an accurate assessment of all land will be necessary. This would be best attained by the assessment of all land on its capital or selling value.

(3) The anticipated results depend entirely on the assessment of land values to taxation and do not depend on the insertion or omission in any Bill of any deduction proposals.

(4) A tax assessed on land values would in effect come out of land values. If this economic principle be sound, the tax will settle on all "owners" who sell or let their land after the imposition of the tax, and lessees and tenants will not need any "statutory right of deduction" to protect them. If the principle be wrong, deduction arrangements will not mend matters, and, notwithstanding the formality of deduction, landlords in effect would shift the burden of the tax.

The only purpose for which the machinery of deduction is wanted, or can be of any use, is to bring home the tax to

those freeholders and leaseholders who, before the imposition of the tax, have let to lessees with the condition that the lessees shall pay all rates and taxes during their leases.

In these cases, the tendency of the tax to settle on all owners is partially arrested by the existing leases.

But this does not matter much, because—

- (a) As regards leases and tenancies for short terms, the time will soon come for a fresh bargain to be made, when the economic tendency will operate to throw back the tax;
- (b) As regards leases for long periods, the leaseholders are often in enjoyment of the larger part of the land value, and the amount it would fall to them to deduct from the ground-rent they pay to the freeholder would not be large. Such leaseholders are, in fact, the principal owners of land values for the time being. Moreover, such leaseholders have expressly covenanted to stand between the freeholder and the tax collector absolutely during the term of the lease. Ground-rents have been fixed and dealt in on that footing, so that carrying back the tax beyond such leaseholders would be inconvenient. As soon as the leases expire the tax will settle on the freehold.

The above remarks apply only to London and places where the long lease system prevails. They do not apply to the question of feu duties and perpetual rent charges, in return for which "owners" in other places part with the possession of their land. The question remains whether the receivers of such perpetual feus and rents are still in receipt of land values, or whether they should be considered as having sold the land right out and taken payment in the form of an annuity instead of a lump sum. If it is desired to tax them, of course "deduction" will be necessary.

(5) By abandoning deduction proposals we lose—

- (a) Picturesque effect in eyes of voters of immediate attack on great ground landlords;
- (b) The possible support of long leaseholders, etc.

We gain by—

- (a) Avoiding the necessity for breaking existing contracts;
- (b) Proposing merely a reform in assessment methods, largely non-political in character;
- (c) Following tradition in the rating of occupier, and thus preserving his conscious responsibility for public expenditure;
- (d) Making clear our position as to the nature of our proposals;

(6) A uniform method of assessment by qualified valuers and controlled by a central department is essential.

ISSUED BY THE EXECUTIVE OF THE E.L.R.L.,

376 & 377 STRAND, LONDON, W.C.,

April 15th, 1901.

All who are interested in the subject of this Leaflet are invited to make themselves acquainted with the literature on Taxation of Land Values and Assessment Reform issued by the ENGLISH LAND RESTORATION LEAGUE. List of publications and specimen leaflets sent post free on application to the GENERAL SECRETARY, enclosing stamp.

Those who are in sympathy with the reform advocated are invited to join the League, or to make a donation to its funds. Minimum Subscription, One Shilling a year.

A PRAYER FOR THEM THAT BE IN POVERTY, from Queen Elizabeth's Private Prayer Book (1578).—Thou, O Lord, provideth enough for all men with Thy most liberal and bountiful hand, but whereas Thy gifts are, in respect of Thy goodness and free favour, made common to all men, we, through our naughtiness, niggardship, and distrust, do make them private and peculiar. Correct Thou the thing which our iniquity hath put out of order, and let Thy goodness supply that which our niggardliness hath plucked away.

## THE PRESENT CRISIS.

When a deed is done for Freedom, through the broad earth's aching breast

Runs a thrill of joy prophetic, trembling on from east to west ;  
And the slave, where'er he cowers, feels the soul within him climb  
To the awful verge of manhood, as the energy sublime  
Of a century bursts full-blossomed on the thorny stem of Time.

Through the walls of hut and palace shoots the instantaneous throe,  
When the travail of the Ages wrings earth's systems to and fro ;  
At the birth of each new Era, with a recognising start,  
Nation wildly looks at Nation, standing with mute lips apart,  
And glad Truth's yet mightier man-child leaps beneath the Future's heart.

So the Evil's triumph sendeth, with a terror and a chill,  
Under continent to continent, the sense of coming ill ;  
And the slave, where'er he cowers, feels his sympathies with God  
In hot tear-drops, ebbing earthward, to be drunk up by the sod,  
Till a corpse crawls round unburied, delving in the nobler clod.

For mankind are one in spirit, and an instinct bears along,  
Round the earth's electric circle, the swift flash of right or wrong ;  
Whether conscious or unconscious, yet Humanity's vast frame,  
Through its ocean-sundered fibres, feels the gush of joy or shame—  
In the gain or loss of one race all the rest have equal claim.

Once to every man and nation comes the moment to decide,  
In the strife of Truth with Falsehood, for the good or evil side ;  
Some great cause, God's new Messiah, offering each the bloom or  
blight,

'Parts the goats upon the left hand and the sheep upon the right,  
And the choice goes by for ever 'twixt that darkness and that light.

Hast thou chosen, O my people, on whose party thou shalt stand  
Ere the doom from its worn sandals shakes the dust against our land ?  
Though the cause of Evil prosper, yet 'tis Truth alone is strong,  
And, albeit she wander outcast now, I see around her throng  
Troops of beautiful tall angels, to ensnail her from all wrong.

Backward look across the ages and the beacon-moments see,  
That, like peaks of some sunk continent, jut through Oblivion's sea ;  
Not an ear in court or market for the low, foreboding cry  
Of those Crises, God's stern winnowers, from whose feet earth's chaff  
must fly ;  
Never shows the choice momentous till the judgment hath passed by.

Careless seems the great Avenger ; history's pages but record  
One death-grapple in the darkness 'twixt old systems and the World ;  
Truth forever on the scaffold, Wrong forever on the throne—  
Yet that scaffold sways the future, and behind the dim unknown  
Standeth God within the shadow, keeping watch above His own.

We see dimly in the Present what is small and what is great,  
Slow of faith how weak an arm may turn the iron helm of fate,  
But the soul is still oracular ; amid the market's din,  
List the ominous stern whisper from the Delphic cave within—  
" They enslave their children's children who make compromise with sin."

Slavery, the earth-born Cyclops, fellest of the giant brood,  
Sons of brutish Force and Darkness, who have drenched the earth with  
blood,

Famished in his self made desert, blinded by our purer day,  
Gropes in yet unblasted regions for his miserable prey ;  
Shall we guide his gory fingers where our helpless children play ?

Then to side with Truth is noble when we shere her wretched crust,  
Ere her cause bring fame and profit, and 'tis prosperous to be just ;  
Then it is the brave man chooses, while the coward stands aside,  
Doubting is his abject spirit, till his Lord is crucified,  
And the multitude make virtue of the faith they had denied.

Count me o'er earth's chosen heroes—they were souls that stood alone,  
While the men they agonised for hurled the contumelious stone,  
Stood serene, and down the future saw the golden beam incline  
To the side of perfect justice, mastered by their faith divine,  
By one man's plain truth to manhood and to God's supreme design.

By the light of burning heretics Christ's bleeding feet I track,  
Toiling up new Calvaries ever with the cross that turns not back.  
And these mounds of anguish number how each generation learned  
One new word of that grand Credo which in prophet-hearts hath burned,  
Since the first man stood God-conquered with his face to heaven  
upturned.

For humanity sweeps onward : where to-day the martyr stands,  
On the morrow crouches Judas with the silver in his hands ;  
Far in front the cross stands ready and the crackling fagots burn,  
While the hooting mob of yesterday in silent awe return  
To glean up the scattered ashes into History's golden urn.

'Tis as easy to be heroes as to sit the idle slaves  
Of a legendary virtue carved upon our fathers' graves,  
Worshippers of light ancestral make the present light a crime.  
Was the *Mayflower* launched by cowards, steered by men behind their  
time ?

Turn those tracks toward Past or Future, that make Plymouth Rock  
sublime ?

They were men of present valour, stalwart old Iconoclasts,  
Unconvinced by axe or gibbet that all virtue was the Past's ;  
But we make their truth our falsehood, thinking that hath made us free,  
Hoarding it in mouldy parchments, while our tender spirits flee  
The rude grasp of that great Impulse which drove them across the sea.

They have rights who dare maintain them ; we are traitors to our sires,  
Smothering in their holy ashes Freedom's new-lit altar fires ;  
Shall we make their creed our jailer ? Shall we in our haste to slay,  
From the tombs of the old prophets steal the funeral lamps away  
To light up the martyr-fagots round the prophets of to-day ?

New occasions teach new duties ; Time makes ancient good uncouth ;  
They must upward still, and onward, who would keep abreast of Truth ;  
Lo, before us gleam her camp-fires ! we ourselves must pilgrims be,  
Launch our *Mayflower*, and steer boldly through the desperate winter  
sea,

Not attempt the Future's portal with the Past's blood-rusted key.

J. R. LOWELL.

## An Invocation in Aid of a Great Cause.

## I.

Come forth from the valley, come forth from the hill,  
Come forth from the workshop, the mine, and the mill,  
From pleasure or slumber, from study or play,  
Come forth in your myriads to aid us to-day ;  
There's a word to be spoken, a deed to be done,  
A truth to be uttered, a cause to be won.  
Come forth in your myriads ! come forth every one !

## II.

Come youths in your vigour ; come men in your prime ;  
Come age with experience fresh gathered from time ;  
Come workers ! you're welcome ; come thinkers, you must,  
Come thick as the clouds in the midsummer dust,  
Or the waves of the sea gleaming bright in the sun !  
There's a truth to be told, and a cause to be won—  
Come forth in your myriads, come forth every one !

—Charles Mackay.

POLITICAL weathercocks conjure up storms and rely on  
their own movableness. They forget that this will avail  
them nothing should the storm-wind some day overthrow  
the tower on which they stand.—Heine.

SELF-HELP, though a just end in life, is by no means the  
highest end ; and perhaps a trifle too much has been said  
and written about those who get wealth. That man has  
done best by the generation in which he lives, who has left  
his mark on his generation by the good which he has done.  
And what is true of men as individuals is true of institutions.  
—Thorold Rogers.

## JUST PUBLISHED.

## LAND VALUES AND LOCAL TAXATION.

Being a Report presented to His Majesty The King

By JUDGE O'CONNOR, K.C.,

A MEMBER OF THE

ROYAL COMMISSION ON LOCAL TAXATION.

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