

This tax can be seen. It is not the kind of a tax that falls and no man knoweth how much or where. There lies the land and there lies the value and there falls the tax.

And then it is the most economical tax in its incidence. It lays no burden beyond the revenue received from it. It is cheap in the collection. This tax is not like a tariff tax. That falls upon things coming into the country. To the extent of the tax and the volume of the things so imported is the revenue that goes into the Public Treasury. But the tax on imports enables an increase in the price of similar commodities made in this country. There is not a cent of revenue from this home production. In the case of the tax on land values, the more the tax the less the speculation, and, therefore, the lower the price of land. So that in application, it is the most economical of all taxes.

But, Mr. Chairman, I do not stop with the canons of taxation; for that, after all is said, is a fiscal question. I want to direct attention further. It relates to the great industrial questions of our country. This land tax does not mean merely a better way of raising revenue, a more economical way, a more direct way, a more just way. It means far more than that. It means the opening to the use of labour and capital the vast quantities of land now shut off by speculation.

There is no real scarcity of land anywhere. There is no scarcity even in the city of New York with its great population. With all its great tenements, with all its swarming humanity—and within certain blocks there are four and five thousand beings—I say that with all that congestion, the most concentrated population on the globe, it has been computed that there is land enough inside the corporate limits of the city to give to every head of family from one-eighth to one-quarter of an acre of good ground. I am not proposing to divide the land. I am explaining that there is no such thing as a scarcity of land there. There is land enough, but most of it is held out of use. Great areas are vacant on the outskirts, and you can go along Broadway and Fifth Avenue, the greatest and proudest thoroughfares on the whole hemisphere, and find vacant lots, and one and two storey shacks and shanties where there ought to be imperial buildings.

Why is this? Because the penalty of holding land out of use is so slight that men can pay the small tax and yet, owing to social growth and social improvement, and the consequent increase in value, realise handsome profits by the speculation. Some men acquire fortunes in a short time by simply getting hold of a piece of land, sitting down, and letting society do the rest.

This is so in every State; it is so in every village, town, and hamlet of our country. It is so throughout the agricultural regions; it is so throughout the mineral and timber regions. Apply this tax and you tax out the speculators, you tax in the users, you produce a new order in the United States.

We, of all the peoples of the world, ought to be the most advanced. We have drawn from the nations of the earth their best in brawn, their best in heart and hope; not the old, not the diseased, but the young, plastic with youth, ready to mould themselves into our conditions. They have poured in, as to the land of promise, their many bloods and produced the richest mingling that ever gave the life fluid to a new country. Soon we shall number a hundred millions, scattered over a vast territory more varied in soils and climate than has ever before been the heritage of a nation, welded into a homogeneous whole, with one language, one body of institutions, one code of laws, one democratic form of government. We ought to be the greatest people, because we have the greatest possible opportunities. But what are we doing to rise to these opportunities? We have instituted a condition by which a few own the country. A few here, a few there, practically control villages, towns, cities, counties, and almost whole

States. We have a landlordism greater than anything conceived in Great Britain or Germany or in the Orient. We have the greatest landlords that have ever been seen. Should we meet this condition, should we apply taxation to land values so as to break down land monopoly and throw open the soil of our country to our fast-growing population, a prosperity will come such as will dumbfound mankind and give to America the glory of carrying civilisation to a point higher than ever reached in the destinies of the race.

THE SON OF A PROPHET

Few tasks are so hard as being the son of a great man.

When that man has not merely attained the highest rank as author and orator, but has successfully assailed vested wrongs esteemed venerable by the custom of the centuries, the task of being his son is appalling. For men instinctively contrast the son's actions, not with the actions of that father in his youth, but in the full glow of his mature manhood.

The obscurity which kindly shielded the errors of the father's earlier years has changed to a pitiless glare exposing every action of the son.

Thirty-seven years ago, the Prophet of San Francisco raised his voice in the California wilderness and declared that the poverty which shadows progress everywhere, in what we call our civilisation, has its root in the private ownership of the land on which and from which all men must live. The festering slums which cluster around our palaces, the vice and crime lurking in the shadow of our churches, the ignorance bred beside our schools, famine stalking where granaries burst with grain, shivering nakedness beside warehouses filled with wool, and, deadliest of all, our social crimes, children toiling while their fathers are perforce idle, and in all cities women forced by famine to sell their very souls for bread.

All these that lone Prophet declared to be fruits of human laws which made the land God gave for the use of all the private property of a few, to be used or withheld utterly from use by the many, as these few might decree.

Nineteen hundred years ago a Nazarene carpenter preached similar doctrines to some fishers by the Sea of Galilee.

Privilege crucified him between thieves. But his doctrines of the equal Fatherhood of God, of the equal Brotherhood of Man, whispered fearfully by slave to slave, and spread by the mouths of prisoners and fugitives, won their way despite sneers and scars, burnings and battlings with beasts in the arena.

Then privilege stole his livery for its service, and in the name of justice consecrates injustice, in the name of righteousness teaches slavish submission to iniquity, invoking the law of God to sanction laws of man which deny and defy God's laws.

With a faith that never faltered, an energy which never slackened, an ability as writer and speaker unequalled in our times, this new Apostle of Equality wrought ceaselessly till nineteen years ago death crowned him martyr to the cause of man. But long ere this he was cheered by the recognition of the truths he taught, in every corner of the earth.

Though scribes and Pharisees sneered and the Rulers and Chief Priests strove to harass him, the common people heard him gladly as they had heard his Nazarene predecessor centuries before. And it came to pass that before death came the truths he taught found acceptance in every country on earth.

As boy and man, from the day of the publication of *PROGRESS AND POVERTY*, Henry George, Jr., was his father's right hand.

To have lived worthily, soberly, and discreetly; to have done no thing which might reflect discredit on his father and that cause for which his father died; to have written books that will live and which are not unworthy of a place beside the masterpieces of his father, are no mean achievements.

To son, as to father, this poem by Richard Realf seems a fitting tribute.

"He did not wait till Freedom had become
The proper shibboleth for courtiers' lips;
But smote for her when God himself seemed dumb
And all his arching skies were in eclipse.
He was aweary, but he fought his fight,
And stood for simple manhood, and was joyed
To see the august broadening of the light,
And new worlds heaving Heavenward from the void,
He loved his fellows and their love was sweet,
Plant daisies at his head and at his feet."

WILL ATKINSON.

THE MEANING OF "FREE LAND"

One of our subscribers takes exception to the following passage concluding one of the "Notes" in our last issue:—

Every man wanting land should be able to get it on the terms that nature provides it—that is free. Its yearly value or economic rent would be his share of public expenditure, and he would be exempt from all taxation.

He says—"It is contradictory. It is not free if you have to pay rent for it. You say you are going to let men have land free, and then you say they must pay for it." "Free land" means that the whole of the advantages of the use of a piece of land belonging to the occupier or owner using it. But as such an owner is a member of a community whose members have natural rights equal to his own, they are also equally entitled to the use of "free land." So that if all men are to be equally free to use the land of the country some common principle must be adopted to put them on a footing of equality of opportunity. Desirability for use is measured in the value or rent of land. Therefore we propose to pool this value or rent, not to benefit a favoured class as at present, but to provide public services for the benefit of all. The owner or occupier under such conditions pays no taxes such as we pay to-day. He pays his quota of the yearly land value or rent into the common fund, and gets it back in the shape of public services. He does not lose it. Thus the land is as free to him as it was to Robinson Crusoe, but the advantages of civilisation are added.—THE STANDARD, Sydney, N.S.W., October 16th.

The movement in Scotland, and particularly in Edinburgh, has suffered a distinct loss by the death of Thomas F. Binnie, who passed away on the 16th December at his home in Edinburgh after having been in ill-health for more than twelve months. He has been a prominent member of the Edinburgh League since its formation, and in January, 1911, was elected its President. During the past five years he assumed most of the burden of the outside propaganda in Edinburgh and district, and his most notable contribution in this way was the very successful Political Economy Class conducted by him in the Odd-fellows Hall in the winter of 1911-12. He was a lovable man and a charming personality. As a speaker he had a simple homely style of address which seldom failed to carry conviction for the cause he had at heart. He has been a loyal disciple, for more than thirty years, of the doctrines he learnt from the pages of PROGRESS AND POVERTY. His loss is mourned by a large circle of friends, and we extend to his widow and family our deep sympathy in their sad bereavement.

BIRMINGHAM AND SYDNEY

A Tale of Two Cities

Ratepayers of Birmingham who pay 9s. in the £ in rates should compare their position with that of the ratepayers of Sydney, the capital of New South Wales, the most populous State in the Australian Commonwealth.

BIRMINGHAM RATEPAYERS

Pay 9s. in the £ as rates on the annual (assessed) values of houses, shops, factories, workshops, and offices, as well as rates on machinery.

A Birmingham manufacturer puts up a factory (with machinery) at a cost of £10,000, and pays about £300 in rates each year on this improvement.

A Birmingham shopkeeper rents a shop costing £2,000, and pays about £60 in rates each year on this improvement.

A Birmingham resident rents or buys a house costing £500, and pays about £15 in rates each year on this improvement.

SYDNEY RATEPAYERS

Pay no rates on the values of houses, shops, factories, workshops, offices, or machinery.

A Sydney manufacturer puts up a factory (with machinery) at a cost of £10,000, and pays not a penny in rates on this improvement.

A Sydney shopkeeper rents a shop costing £2,000, and pays not a penny in rates on this improvement.

A Sydney resident rents or buys a house costing £500, and pays not a penny in rates on this improvement.

All municipal expenses in Sydney are met by a rate of 4d. in the £ on the capital value of the land whether the land is kept idle or used as a site for a factory, a shop, a home, an office, or a workshop.

For more than fifty years the Birmingham method of rating existed in Sydney. Partial application of land value rating was then tried for a number of years, and the result was so satisfactory that, on April 13th, 1916, the City Council (with only two dissentients) adopted the rating of land values only, and abolished all rates on improvements.

The Lord Mayor of Sydney, the Rt. Hon. R. D. Meagher, in moving the adoption of the new system, said: "Sydney was the first of all cities in the Empire having the status of Lord Mayoralty to adopt the principle, and he hoped the precedent established would be followed by all."

The population of Sydney, now 714,000, will be increased to 800,000 when the forty suburban municipalities are included in the scheme for a Greater Sydney. From henceforth, as it grows and the value of land increases, the citizens will share in that public value which arises because of the growth of population. The users and non-users of land are on an equal footing. Each owner pays rates for the city services, not upon his industry, but upon the bare value of the portion of land he holds or occupies.

Why should not Birmingham, with its motto "Forward," be the first city in England to have the rating of land values? Of the 43,500 acres within the city area more than half—25,000 acres—are rated as "agricultural land," and contribute a paltry £7,000 in rates, while £1,800,000 are levied in rates on improved land, houses, shops, factories, &c.

Ratepayers of Birmingham can obtain this boon of low rates when they elect a City Council with a majority pledged to secure powers to rate all land (whether used or kept idle) at its full value and to gradually remove all rates from improvements—houses, shops, factories, offices, workshops, and machinery—and rate land values only.

Ratepayers of Birmingham, you have suffered hitherto under the heavy burden of 9s. in the £ rates because you had no remedy. You now have the example of the ratepayers of Sydney, who fought until they obtained relief. What are you going to do?