

The SINGLE TAX

THE ORGAN OF THE SCOTTISH LAND RESTORATION UNION.

VOL. I.—No. 9.

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Notes and Comments.

SECOND CHAMBERS UP-TO-DATE.—The monopolistic and anti-democratic character of Second Chambers, however constituted, the world over is constantly receiving fresh illustration. The Melbourne correspondent of the *Times* in a cablegram dated January 10th, states that the Victorian Legislative Council has rejected the Land and Income Tax Bill, on the New Zealand model, recently passed by the Lower House; and the Auckland *Star*, of a recent date, stated that the Rating of Unimproved Land Values Bill (giving local option in Single Tax), referred to in our December issue had been thrown out by the Upper House by a majority of 14 to 12. The vote of two reactionaries thus setting at naught the will of the democracy. A few more such object lessons and the watch-word of the masses the world over will be 'Down with Second Chambers!'

"As the price that labour must pay for land increases the more difficult it becomes for the labourers to employ themselves, and the less of the products of their labour can they retain; hence the larger the proportion of the labourers forced to seek the wages of an employer, and the lower the wages to which this competition with each other drives them. While on the other hand, the demand for labour by employers—those at least who hire labour in order to sell its products—is determined in largest part by the demands of those who draw their purchasing power from what they get by their labour since they are and always must be the great majority of the people. Thus the same increase in the price that labour must pay for land which increase the supply of labour offered for hire, and decreases the wages it can ask, lessens also the demand of employers for such labour and the wages they can pay. So that whether we begin at the right or wrong end, any analysis brings us at last to the conclusion that the opportunities of finding employment, and the rate of wages depend ultimately upon the freedom of access to land: the price that labour must pay for its use."—*Henry George*.

The *Scottish Co-operator* says—"There are many good things to be read in the *Single Tax*, and no matter how reluctant one may be to make the Single Tax an article of his political faith, it is impossible not to admire the confident way it advocates its principles.

"It may be interesting to our readers to know that the President of the Land Restoration Union (Councillor David M'Lardy), who was returned as a representative of the Fourth Ward at the last elections to the Glasgow Municipal Council, is an earnest advocate of Co-operation. More than once he has crossed swords with Mr. R. Walker, the Secretary of the Traders' Defence Association, on Co-operation, and you may be sure he did not come off

second best in the debate, for Mr. M'Lardy is a most fluent speaker, and few can worst him in argument in a good cause. He is an uncompromising disciple of Henry George. He has filled many positions of honour and trust as a public man and a reformer. He is, and has been for years, a member of Cowairs Co-operative Society, and any subject which he can, at the Council Board, advance in the interest of the movement, we may rely upon his forwarding. Co-operators are a numerous body in the Fourth Ward, and no doubt they will watch with interest their representative's career as a councillor, knowing he is one of themselves."

Mr. R. B. Haldane, M.P., speaking the other day in London, estimated the prairie value (that is, what it would produce as agricultural land) of the Metropolis at £16,000. The actual rent paid for the bare soil, however, is as nearly as possible £16,000,000—only a thousand times more. How to get a share of this enormous increase, which has been created by the community alone, is a problem which has hitherto baffled social reformers. The increase in the value of ground rents is still going on at the rate of £6,000,000 in 20 years, and Mr. Haldane proposes to intercept this for the benefit of the community. Commenting on this, the *People's Journal*, Dundee, says:—"The way to reach this is through taxation, beginning by imposing a tax on the selling value of land, instead of on its agricultural value." Single Tax is growing when a deservedly recognised friend and guide of the *People's Journal* standard makes such a straight Single Tax pronouncement. If the *P.J.* cares to follow this up, there will be some entertaining and vigorous arguments in favour of taxing land values supplied to its readers. The matter will not be taken from books, but from the streets. Everywhere one turns the speculation in land industry flourishes to the hurt of real industry.

GLASGOW'S BUILDING TRADE.—In a review of the building trade in Glasgow during 1894, the *Glasgow Citizen* says:—

"The number of tenement buildings erected in Glasgow during 1894 has been very great. This is, of course, particularly so in the suburbs. Such places as Crossmyloof, Springburn, Dennistoun, Langside, Cathcart, Partick, Whiteinch, Maryhill, Pollokshields, Dowanhill, in the outlying districts, and New City Road and Great Western Road in the city, have seen a cropping-up of blocks of dwelling-houses in a manner that more resembles growth than building. The class of house that has been erected in the greatest number is what one sees described by factors in something like the following terms:—'To let. First-class two-room-and-kitchen house, with all the most modern conveniences; light bath-room, cloak-room, tiled hearths and closes, grates; sanitary appliances perfection.' This house lets at a rent of £19 10s to £22, the variations being due to the situation and the size of the rooms."

The *Citizen* goes on to account for the rise in rents "by the advance in workmen's wages and the extra cost caused by the Buildings Regulation Act, which entails more material and labour." Never one single word about the rise in the price of ground; yet the price demanded for sites for building land has increased enormously. £2 per square yard is demanded for

desirable land, and is kept out of use at even higher prices. The *Citizen* in the same article innocently confirms this by stating that "real estate has become a favourite investment for those who have money to dispose of." It is this that is the main cause of the rise in rent, and strangling of the building trade. The *Citizen* may bury its head in the sand, but the "unearned increment" is an ever-growing quantity, and the ratepayers will not always return men to the Town Council to expend the rates in making the landowners rich in their sleep. The issue is simple and clear. The maintenance of social order and the making of public improvements confer a value on land, which value is increased by every added municipal improvement and by the growth of the community generally. It, therefore, belongs of right to the community, and should be taken for public purposes only. The landowning class at present confiscate it by law for their own behoof, and bring trade to a standstill by putting upon every unused acre their monopoly price. But some day the ratepayers will discover how they are being fleeced and wronged, for there be those among us who are determined to see to it that the swindle is exposed. The remedy—the taxation of land values—has even now a prominent place amongst the reforms ripe for discussion at the Council Chamber.

"In the old days land was considered like no other sort of property. The people have now begun to look upon it very much in the light of a public trust. The possession of many thousands of acres makes a man almost a despot over the property which belongs to him, and the possession of a very few acres, if they are in the right place, enable a man to levy very serious contributions over the community in which he lives. Now people are beginning to ask more serious questions. They ask why a man who has a slip of land near a colliery should be able to charge an extravagant wayleave before the coals can pass across it. They ask why a man who has land in an industrial centre should be allowed to get off without paying no more rates than the land does for its agricultural value—he who is watching his time when he could sell it for the enormous sum which it commands on account of the manner in which the city has grown up around it. And then they ask likewise whether it is fair that great proprietors should be allowed to obstruct the rights and prosperity of communities because they will not sell the land which is necessary for their development. For my own part, I am strongly of opinion that, just as you take land for a drainage scheme or a water scheme, so land ought to be taken for the general purposes of a town, a village, or a city. And if you ask me who should be the judge in the matter, I say the representatives of the community, the local body. That is one remedy for these evils, but there is another likewise, and that is the taxation of ground values. An extremely able lawyer wrote a pamphlet in which he described the evil, and the cure he proposed was—first, that the local taxation of a town ought to a large extent to be levied upon owners of the land within the town in proportion to the annual value of the land; secondly, that no arrangement should be permitted to interfere with the landowner's obligation to pay this tax personally. That latter is a condition very

OFFICE—45 MONTROSE STREET, GLASGOW.

well known indeed to British fiscal law, and it certainly ought to be adopted in this matter. The land should contribute in proportion to what the land is worth, and the man who pays should be the man who profits by the increased value. Now, I claim for the Liberal party that it is bold in these fiscal matters, because during the last session—doing it ourselves without the help of the Lords, without the hindrance of the Lords—the Liberal party has passed the very best Budget that ever has been passed since Great Britain was a country.”—*Sir George Trevelyan, Bart., M.P. (Speech to his Constituents, Bridgeton, 16th January).*

THE GREAT-GREAT GRANDSON OF CAPTAIN KIDD!

OR,

HOW THE LANDLORDS ROB THE PEOPLE.

I apologise to the Irish landlords and to all other landlords for likening them to thieves and robbers. They will, however, understand that I do not consider them as personally worse than other men, but that I am obliged to use such illustrations because no others will fit the case. I am concerned not with individuals, but with the system. What I want to do is, to point out a distinction that in the plea for the vested rights of landowners is ignored—a distinction which arises from the essential difference between land and things which are the produce of human labour, and which is obscured by our habit of classing them all together as property.

The galleys that carried Cæsar to Britain, the accoutrements of his legionaries, the baggage that they carried, the arms that they bore, the buildings that they erected; the scythed chariots of the ancient Britons, the horses that drew them, their wicker boats and wattled houses—where are they now? But the land for which Roman and Britain fought, there it is still. That British soil is yet as fresh and as new as it was in the days of the Romans. Generation after generation has lived on it since, and generation after generation will live on it yet. Now, here is a very great difference. The right to possess and to pass on the ownership of things that in their nature decay and soon cease to be is a very different thing from the right to possess and to pass on the ownership of that which does not decay, but from which each successive generation must live.

To show how this difference between land and such other species of property as are properly styled wealth bears upon the argument for the vested right of landowners, let me illustrate again.

Captain Kidd was a pirate. He made a business of sailing the seas, capturing merchantmen, making their crews walk the plank, and appropriating their cargoes. In this way he accumulated much wealth.

Let us suppose that Captain Kidd, having established a large, profitable piratical business, left it to his son, and he to his son, and so on, until his great-great-grandson, who now pursues it, has come to consider it the most natural thing in the world that his ships should roam the sea, capturing peaceful merchantmen, making their crews walk the plank, and bringing home to him much plunder, whereby he is enabled, though he does not work at all, to live in very great luxury, and to look down with contempt upon people who have to work. But at last, let us suppose, the merchants get tired of having their ships sunk and their goods taken, and sailors get tired of trembling for their lives every time a sail lifts above the horizon, and they demand of society that piracy be stopped.

Now, what should society say if Mr. Kidd got indignant, appealed to the doctrine of vested rights, and asserted that society was bound to prevent any interference with the business that he had inherited, and that, if it wanted him to stop, it must buy him out, paying him all that his business was worth—that is to say, at least as much as he could make in twenty years' successful pirating, so that if he stopped pirating he could still continue to live in luxury off the profits of the merchants and the earnings of the sailors?

What ought society to say to such a claim as

this? There will be but one answer. Society should tell Mr. Kidd that his was a business to which the statute of limitations and the doctrine of vested rights did not apply; that because his father, and his grandfather, and his great-great-grandfather pursued the business of capturing ships and making the crews walk the plank, was no reason why he should be permitted to pursue it. Society, we shall agree, ought to say that he would have to stop piracy, and stop it once, and that without getting a farthing for stopping.

Or supposing it had happened that Mr. Kidd had sold his piratical business to Smith, Jones, or Robinson, we shall agree that society ought to say that their purchase of the business gave them no greater right than Mr. Kidd had.

We shall agree that that is what society ought to say. Observe, I do not ask what society would say.

For, ridiculous and preposterous as it may appear, I am satisfied that under the circumstances I have supposed, society would not for a long time say what we have agreed it ought to say. Not only would all the Kidds loudly claim that to make them give up their business without full recompense would be a wicked interference with vested rights, but the justice of this claim would at first be assumed as a matter of course by all, or nearly all, the influential classes—the great lawyers, the able journalists, the writers for the magazines, the eloquent clergymen, and the principal professors in the principal universities. Nay, even the merchants and sailors, when they first begin to complain, would be so tyrannised and brow-beaten by this public opinion that they would hardly think of more than of buying out the Kidds, and wherever here and there anyone dared to raise his voice in favour of stopping piracy at once and without compensation he would only do so under penalty of being stigmatised as a reckless disturber and wicked foe of social order.

If anyone denies this, if anyone says mankind are not such fools, then I appeal to universal history to bear me witness. I appeal to the facts of to-day.

Show me a wrong, no matter how monstrous, that ever yet among any people became ingrafted in the social system, and I will prove to you the truth of what I say.

The majority of men do not think; the majority of men have to expend so much energy in the struggle to make a living that they have no time to think. The majority of men accept, as a matter of course, whatever is. This is what makes the task of the social reformer so difficult, his path so hard. This is what brings to those who first raise their voices in behalf of a great truth the sneers of the powerful, the curses of the rabble, ostracism and martyrdom, the robe of derision and the crown of thorns.

Am I not right? Have there not been states of society in which piracy has been considered the most respectable and honourable of pursuits? Does public opinion in Dahomey see anything reprehensible in the custom of sacrificing a thousand or two human beings by way of signalling grand occasions? Are there not states of society in which, in spite of the natural proportions of the sexes, polygamy is considered a matter of course? What would Chinese fashionable society consider more outrageous than to be told that mothers should not be permitted to squeeze their daughters' feet, or Flathead women than being restrained from tying a board on their infants' skulls? How long has it been since the monstrous doctrine of the divine right of kings was taught through all Christendom?

What is the slave trade but piracy of the worst kind? Yet it is not long since the slave trade was looked upon as a perfectly respectable business, affording as legitimate an opening for the investment of capital and the display of enterprise as any other. The proposition to prohibit it was first looked upon as ridiculous, then as fanatical, then as wicked.

Is it not but yesterday that in the freest and greatest republic on earth, among the people who boast that they lead the very van of civilisation, this doctrine of vested rights was deemed a sufficient justification for all the cruel wrongs of human slavery? Is it not but yesterday, when whoever dared to say that the

rights of property did not justly attach to human beings; when whoever dared to deny that human beings could not be rightfully bought and sold like cattle—the husband torn from the wife and the child from the mother; when whoever denied the right of one who had paid his money for him to work or whip his own nigger was looked upon as a wicked assailant of the rights of property? Is it not but yesterday when in the South whoever whispered such a thought took his life in his hands; when in the North the abolitionist was held by the churches as worse than an infidel, was denounced by the politicians and rotten-egged by the mob? I was born in a Northern State, I have never lived in the South, I am not grey, but I well remember, as every American of middle age must remember, how over and over again I have heard all questions of slavery silenced by the declaration that the negroes were the property of their masters, and that to take away a man's slave without payment was as much a crime as to take away his horse without payment. And whoever does not remember that far back, let him look over American literature previous to the war and say whether, if the business of piracy had been a flourishing business, it would have lacked defenders? Let him say whether any proposal to stop the business of piracy without compensating the pirates would not have been denounced at first as a proposal to set aside vested rights?

But I am appealing to other states of society and to times that are past, merely to get my readers, if I can, out of their accustomed ruts of thought. The proof of what I assert about the Kidds and their business is in the thought and speech of to-day. We have in private ownership of land a system which robs the producers of wealth as remorselessly and far more regularly and systematically than the pirate robs the merchantman. Here is a system that steadily condemns thousands to far more lingering and horrible deaths than walking the plank—to death of the mind and death of the soul, as well as death of the body. These things are undisputed. No one denies that Irish pauperism and famine are the direct results of this land system, and no one who will examine the subject will deny that the chronic pauperism and chronic famine which everywhere mask our civilisation are the results of this system. Yet we are told—nay, it seems to be taken for granted—that this system cannot be abolished without buying off those who profit by it. Was there ever more degrading abasement of the human mind before a fetish? Can we wonder, as we see it, at any perversion of ideas?

Consider, is not the parallel I have drawn a true one? Is it not just as much a perversion of ideas to apply the doctrine of vested rights to property in land, when these are its admitted fruits, as it was to apply it to property in human flesh and blood; as it would be to apply it to the business of piracy? In what does the claim of the Irish landholders differ from that of the hereditary pirate, or the man who has bought out a piratical business? “Because I have inherited or purchased the business of robbing merchantmen,” says the pirate, “therefore respect for the rights of property must compel you to let me go on robbing ships and making sailors walk the plank until you buy me out.” “Because we have inherited or purchased the privilege of appropriating to ourselves the lion's share of the produce of labour,” says the landlord, “therefore you must continue to let us do it, even though poor wretches shiver with cold and faint with hunger, even though, in their poverty and misery, they are reduced to wallow with the pigs.” What is the difference?

This is the point I want to make clearly and distinctly, for it shows a distinction that in current thought is overlooked. Property in land, like property in slaves, is essentially different from property in things that are the result of labour. Rob a man or a people of money, or goods, or cattle, and the robbery is finished there and then. The lapse of time does not, indeed, change wrong into right, but it obliterates the effect of the deed. That is done, it is over; and unless it be very soon righted it glides away into the past, with the men who were parties to it, so swiftly that nothing save omniscience can trace its effects.

Ask all Candidates for Municipal and Parliamentary Honours this Question—

and in attempting to right it we would be in danger of doing fresh wrong. The past is forever beyond us. We can neither punish nor recompense the dead. But rob a people of the land on which they must live, and the robbery is continuous. It is a fresh robbery of every succeeding generation—a new robbery every year and every day; it is like the robbery which condemns to slavery the children of the slave. To apply it to the statute of limitations, to acknowledge for it the title of prescription, is not to condone the past; it is to legalise robbery in the present, to justify it in the future. The indictment which really lies against the Irish landlords is not that their ancestors, or the ancestors of their grantors, robbed the ancestors of the Irish people. That makes no difference. "Let the dead bury their dead." The indictment that truly lies is that here, now in this present year, they rob the Irish people. And shall we be told that there can be a vested right to continue such robbery?

[Reprinted from Henry George's pamphlet, "The Land Question." Price 3d. May be obtained at the Office of the Single Tax.]

By the Way.

The Henry George Institute, Glasgow, opens the second half of its ninth sessions course of lectures, in the Scottish Liberal Association Rooms, 56 George Square, on Friday, 8th February, at 8 p.m., by an address from Mr. John Cassels on "the problem of the unemployed." All are welcome, and ladies are specially invited.

The *Glasgow Citizen* says that "a two room and kitchen house at a rent of from £19 to £22 is much run upon by young people starting married life."

Dr. Spence Watson, President of the National Liberal Federation, has been complimenting Mr. J. W. S. Callie, secretary, Financial Reform Association, on the value of a lecture Mr. Callie has delivered, in Newcastle-on-Tyne, on "The Labour Problem and the taxation of land values."

"The problem," says *Nunquam*, in "Merrie England," is—"given a country and a people, find how the people may make the best of the country and themselves." But that is just where we are. The trouble is—and no amount of rhetoric will explain it away—that we have found out too many ways. Of course there is only one real way—the Single Tax way—over the land. See the Single Tax platform in another column.

The annual report of the Savings Bank of Glasgow for last year shows that £1,720,061 was received from depositors, £1,457,945 repaid to depositors—deposits showing an increase of £262,116. The balance due to depositors on 20th November last was £6,401,381.

The Labour Department of the Board of Trade report that sixty-seven trade unions, with an aggregate membership of 367,796, have made returns to the Department, showing the total number of unemployed members at the close of the year to be 28,484 or 7.7 per cent., compared with 7.0 per cent. in the 62 unions from which returns were received in November, 1894, and 7.9 per cent. in the 32 unions making returns for December, 1893.

The unemployed question has baffled the mind of the Lord Mayor of Liverpool, and he has ventured the opinion that "he is afraid there is nothing for it but to let the unemployed go to the devil." Why not try the idle acres first?

SPENCER'S FRIENDS.—"Five American gentlemen are trying to defend Herbert Spencer against Henry George. Spencer at one time wrote that private property in land was unjust. Afterwards he tried to crawlfish. Henry George exposed the philosopher's trimming in his book entitled 'A Perplexed Philosopher,' and now Spencer's American friends are trying to save Spencer's reputation as a philosopher. But somebody had better try to save Spencer

from Spencer's friends. In the meantime Mr. George goes on proving conclusively that private property in land is unjust, and gains in reputation in proportion as Spencer loses, or a little faster. Poor Spencer! The lot of a philosopher is not a happy one."—*American Knights of Labour*.

Our readers will regret to learn that Mr. William Saunders, M.P., is lying ill, and in a very critical condition. Not many men have worked so devotedly in the cause of land restoration. We sincerely hope he may be spared yet awhile to the cause that can ill afford to lose so earnest a supporter.

Mr. E. Yancey Cohen, secretary, Manhattan Single Tax Club, New York, writes complimenting Glasgow Single Taxers on the return of their president, Mr. David M'Lardy, to the Town Council of Glasgow, and conveying the fraternal good wishes of the members of the club to the members of the Scottish Land Restoration Union. The Scottish Land Restoration Union entirely reciprocates the good wishes.

From the 1894 report of the Salvation Army's social work we learn that London contains 100,000 paupers, 33,000 homeless adults, and 35,000 wandering slum children, and that 10,000 new criminals are manufactured in it every year.

When John Burns was in Chicago he told the inhabitants that hell was a pocket edition of their city, and now we hear that some clergymen there have formed a club to instruct prospective missionaries in foreign languages.

The *Glasgow Herald* says "Scottish Land Restorers will be proud of the fact that Sir George Trevelyan has pronounced himself in favour of taxing land values." We are "arriving." The day was not long ago when the *Herald* couldn't quite see the connection between land restoration and the taxation of land values.

Mr. Haldane, M.P., says "the Labour Party is a sign or symptom that there is something wrong in the Liberal Party."

Mr. Haldane also declared "that since 1892 the Liberal Party had made great advances in the direction of socialism, and it was well that it should have done so."

SOCIALISM, THE ESSENCE OF SLAVERY.—A Socialist Candidate for an English Parochial Board in an address to the working-classes says, "In conjunction with the rest of your class in this country you have kindly kept me in all the comforts, necessities, and very many of the luxuries of life for close on forty years." The man who feels that he has been kept by the labour of others and not by his own for forty years is hardly a fit and proper person to sit even on a parochial board. He had better first set about learning to earn his own livelihood.

At an Anarchist Conference held in Aberdeen last month it was stated "that the Labour Party in the city was practically non-existent as a socialistic force. That anarchism was spreading by leaps and bounds in Glasgow. The Labour Party was a force there and injuriously affected the anarchist movement. But evidence was not wanting, however, of disintegration in the labour ranks, it having been found that it was impossible to run a political party on any other lines than of trickery, fraud, and hypocrisy."

The members of the Hawick Liberal Club, after a two nights' debate, decided by a majority "that Mr. Henry George's scheme—the Single Tax—was a just and expedient proposal."

"There is no foundation in nature, or in natural law, why a set of words upon parchment should convey the dominion of land."—*Sir William Blackstone*.

"No man made the land; it is the original inheritance of the whole species."—*John Stuart Mill*.

PLAIN SPEAKING

To the Editor of the Single Tax.

Sir,—I do not know you; I do not want to know you. I simply wish to point out to you how absurd it is of you to waste your time and ability in advocating the rights of the community to the land in which they live. I am not going to discuss whether your views are right or wrong; that has nothing to do with the matter. What I want to bring home to you is the futility of all your efforts. You must remember that you have to deal with us, with us who have the money at our command, who own, not only the land, but also all the other means of production and exchange. We have the daily press in our pay, the leading lawyers are all retained in our favour, the banks are our staunch supporters, in fact, our fortresses. Through them we control the majority of the workers, even those few who fondly imagine themselves to be independent, because fairly well off. Independent!

Why you, Sir, must know how interdependent all of us are; and so long as we as a class can command possession of the soil, the mines, the rivers, and the greater part of the machinery, so long are we masters of the situation, and the rest of the community simply our slaves—slaves whom we keep to produce wealth for us. If things were as you want them to be, who would work for us, I should like to know? Under such conditions, the workers in but a few hours would produce everything they want, and a long way more than they now get, or are likely to get, if we can help it. As things are, everything goes on all right; the workers do not and can not produce for themselves, but for us; and the longer they work, and the more they produce, the more are we able to take as our share, be it called rent, interest, or profits.

This is a very good thing—for us, and we shall certainly maintain it as long as we possibly can. And really, Sir, you are quite helpless, you and your handful of supporters. You want a good substantial land tax, as you call it; but you won't get it. Why, all your politicians are opposed to it. Of course they are; those who may not yet be "one of us" hope sooner or later to become so; and in the meantime we can put some good things in their way, which not only keeps them quiet, but if they "come off," must enlist them on our side. Your land tax, if imposed at once, would, indeed, weaken our power; it would lessen our hold of the soil, of the mines; and we well know that it is the possession of these things that gives us our power and influence, and enables us to profitably manage for our benefit all other means of production.

Why, Sir, who would work in our mills, our white lead factories, and other sources of England's commercial supremacy, if the land and all it contains were free to use? Who would work to provide interest on our investments under such conditions? And do you really think that we are going to give up the control of that which is the source of all our strength? Honesty, justice, and truth are very nice expressions, and we often use them—on Sundays; but give me good commercial principles for our every day life. We have the power, and intend to stick to it; and we can invoke all the forces of the British Empire to assist us. We always stick together, you know, and are good patriots.

Must we fight? Oh, no! We can get plenty of men to do so for us, at about a shilling a day. So you see you can do absolutely nothing. We are the respectable classes; our politicians and our lawyers will always manage to protect our interest, and keep the people, of whom you talk so much, well in hand. Take my advice, as a friend, Mr. Editor, don't you bother about other people. Look after your own affairs. Save all the money you can. Get it honestly—at all events legally—invest it carefully, and you will soon be able to do without working yourself, and will have plenty free slaves working for you. You will not be called a slave owner, but

A CAPITALIST.

"The original deeds were written with the sword, rather than with the pen."—*Herbert Spencer*.

"Are you in favour of Taxing Land Values?"

The Single Tax.

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 STREET, GLASGOW.

WHERE TO BUY THE SINGLE TAX.

WHOLESALE AGENTS.	
Glasgow,	John Menzies & Co., 90 West Nile Street. William Barr, 42 Dumbarton Road, 62 Sauchiehall Street, and 242 New City Road. Robert Graham, 108 and 110 Eglinton Street. William Holmes, 35 St. Enoch Square. William Love, 226 Argyle Street. D. Campbell, 201 Stirling Road and 180 Parliamentary Road. Wilson & King, London Street, Gallowgate, London Road.
Partick,	J. Grant, 13 Bridge Street.
Springburn,	J. McGuire, 532 Springburn Road.
Edinburgh,	John Menzies & Co., 12 Hanover Street.
London,	William Reeves, Fleet Street.
Kirkcaldy,	R. Goudie, Cowgate Street.
GLASGOW.	
Anderston,	Mrs. Higgins, Stobcross Street. R. Stewart, 242 Main Street.
"	William Barr, 42 Dumbarton Road.
Bridgeton,	John Luby, Muslin Street. A. M'Kendrick, jun., 111 Canning Street. Parker, 174 Great Hamilton Street.
"	Stewart, Great Hamilton Street.
"	Edward Toner, 82 Abercromby Street.
Central,	J. Thomson, 4½ St. Enoch Square. William Hood, 229 Argyle Street. Sharp, Exchange Square.
"	William Porteous, Exchange Square.
"	Labour Literature Depot, 66 Brunswick Street.
"	Stewart, George Street (corner of Montrose Street).
"	William Barr, 42 Sauchiehall Street.
"	Mrs. Simpson, Saltmarket.
"	Ferguson, Ingram Street.
"	Young, Dundas Street.
Northern,	Mrs. J. Simpson, 1 West Milton Street. William Barr, 242 New City Road.
"	R. A. Aitkenhead, 13 New City Road.
South Side,	H. White, Bridge Street. Leslie, 40 Norfolk Street.
"	Hunter, Eglinton Street and Crown Street.
Townhead,	R. B. Muirhead & Co., 471 Eglinton Street. Hugh M. Ayle, Castle Street.
"	D. Campbell, 180 Parliamentary Road.
"	D. Campbell, 201 Stirling Road.
"	M'Laughlin, Garngad Road.
"	Gowan, Garngad Road.
Govan,	A. B. Cochran, 790 Govan Road.
Hamilton,	J. S. Smith, 149 Quarry Street.
"	A. Lees, Enfield Place.
Burnbank,	J. Lang, 24 Glasgow Road.
Coatbridge,	A. Pettigrew, 54 Main Street. Wotherspoon, 51 Main Street.
Kilmarnock,	T. Rouger, King Street.
Kirkcaldy,	Robert Goudie, Cowgate Street.
Milton of Campsie,	Mrs. Morrison, Post Office.
Lennoxton,	Mrs. Mathieson, Main Street.
Milngavie,	John Miller, Newsagent.
Alexandria,	Mrs. Neilson.
Maryhill,	T. Graham, 181 Main Street.
Bonhill,	J. B. McGregor, Bookseller.

TO LAND REFORMERS.

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

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

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

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

PRESS PROPAGANDA FUND.

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

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

THE PROBLEM OF THE UNEMPLOYED.

When Mr. Keir Hardie interviewed Lord Rosebery some few weeks ago, on behalf of the unemployed, he was asked to submit his remedies in writing, that the best course to adopt might be considered. Mr. Hardie has now complied, and a sorry remedy it is. His proposal is "that the Government should grant £20 per 1,000 population in distressed districts for relief works, and that the local bodies should contribute a like amount." In the report we have before us there is no definition given of "distressed districts." But, fortunately, or unfortunately, we can too readily make a suitable selection from the material at hand, for where is the district that is not distressed with the presence of the unemployed.

Let us take Glasgow for example. With a population of say, 600,000, we should receive the sum of £24,000. Why, it is ludicrous. It would not pay a decent living wage to our unemployed for more than three weeks at the outstretch. No wonder Lord Rosebery looks Mr. Keir Hardie and his unemployed deputation square in the face and tells them that, "though it is a great evil, there is no practical plan at hand for dealing with it." This is not only not a practical plan; it is no plan at all; it is an absurdity. It is worse than the charity organisation delusion. Relief works, whatever that may mean, can only be opened up upon land, and it would take £24,000 to pay the monopoly price of a few acres of the available land in and around Glasgow.

But even if this difficulty was overcome, the labour employed would only go to improve the value of all adjacent land, and so we would be using the unemployed and the rates to make the next land to be used more valuable, and, as a consequence, make it more difficult to obtain. Every stroke of work done would mean more unearned increment to the landowners and closer land monopoly, more stagnation to trade, more unemployed, and more despair. Such is the policy of the Labour leader.

What does the Prime Minister say? "There is no practical plan at hand." Lord Rosebery may be unconscious of it, but there is a practical plan at hand—the plan of the *Single Tax*. And what is wanted is practical men to work it. There is one way, and only one way, of setting the unemployed to work, and that is the natural way. Nature has made ample provision in the land for the material needs of all. No statesman nor corporation can provide more. What keeps men from using land? That is the question we must first settle. In the brains of those very unemployed lies the knowledge of how to produce wealth, and in the land lies the only available opportunities. But by law it is the privilege of some to have exclusive possession of land.

It is to the interest of this class to keep their land idle. They are expecting a higher price for it in the future when

the community extends its boundaries a little. It is the interest of many in the agricultural industry not to put their land to the best use. The farmer who improves gets the results of his improvements taken from him in a rise in rent and by increased taxation. The farmer who lies back isn't fleeced this way. All these legal toll bars tend to throw both capital and labour idle. We want products, and one class among us have the power to make it undesirable to put land to its best use. To fine the production of wealth at every stroke, and to shut down on an unemployed class—their own creation—the gates to our only source of employment.

Let us make no mistake about it. No amount of national or local organised paternalism can deal with this involuntary idleness. It is only an extreme phase of the wider social problem—the association of poverty with progress. Material progress in itself produces this unemployed class, and that is why nothing can avail that does not strike deep at the bottom economic basis of society. It should be made easy for capital and labour to have the freest access to land. The investment of capital means always the employment of labour. It is to the interest of both labour and capital that they should be employed, but it is to the interest of landowners to keep them out of employment save on their own monopoly terms. That is to say, it is to their interest to keep land out of use.

The *Single Tax* would, by falling on the full value of land, make it to their interest to put all land to its highest use, and that as speedily as possible, to enable them to pay said value. The *Single Tax* is a practical plan and a simple plan. Its application only involves a change in the incidence of taxation—a change, too, that Lord Rosebery himself says is "a just principle of taxation." Its chief virtue as a practical plan is that it can be applied to whatever extent the Government desire in their Budget proposals. As Mr. Arthur Withy stated in last month's *Single Tax*—

"Were Sir William Harcourt to levy on present values the tax of 4s. in the £1 on land values—which, being now levied on the values of 1692, instead of on those of 1895, brings in a paltry £1,050,000 only!—he would net a revenue of £32,000,000 or £40,000,000, the rental value of the land of the United Kingdom being estimated at from £160,000,000 to £200,000,000. The land value tax, moreover, being levied upon the full annual value of all land, whether put to use or not, would force into the market the 18,000,000 acres of land now held out of use, and the labourers would, therefore, be able to obtain land for allotments on reasonable terms. The result would be that a minimum wage of 26s. or 30s. per week would soon be the rule throughout the country, for on Lord Carrington's estates the labourers, obtaining the land at the same rent as the farmers, can clear that amount per week. "Surplus labour" would thus be attracted from the towns to the country, and the unemployed problem would be largely solved."

We have convincing testimony as to the efficacy of this principle of taxation to accomplish what we claim for it. In our Australian Colonies the advanced politicians, backed up by a healthy Radical public sentiment, have determined to take a small step forward on *Single Tax* lines. In Victoria the measure has passed through the Commons, but the Second Chamber there like all other such defenders of the "rights of property," have rejected it by a vote of 14 to 12. But the compliment paid to the *Single Tax* proposal is that the Colonial land speculators are up in arms,

SERVE THE CAUSE BY HANDING THE PAPER TO A FRIEND.

presenting petitions against such confiscation. And the land monopoly interest all over the Colonies have their emissaries hard at work trying to write and talk down the agitation.

Sir George Trevelyan "claims for the Liberal party that it is bold in these fiscal matters." Then let us have legislation from them in proof of this, and let us have it now. It is trade and the interests of trade that concern the people of this country most just now. In a just fiscal arrangement such as the Single Tax offers the fetters that bind every avenue to trade—the fetters of the "dead hand" of landlordism—will be loosened, and ultimately removed. No other fiscal arrangement can remove them. It is the privilege of the Liberal party to be bold "on this policy." Why should they hesitate? A solution of this problem cannot be much longer delayed. It is either more State control and more restriction, or more freedom and less State control. Free Trade—perfect freedom to trade—is what the Single Tax means; and in the freeing of trade from all restrictions lies the true and only solution of the unemployed problem.

PROTECTION FOR THE WORKERS.

THE CASE OF THE GLASGOW BRUSHMAKERS.

Colonel Howard Vincent, M.P., lectured the Glasgow Brushmakers' Trade Society on 21st January on the necessity for restricting the importation of foreign prison made brushes in order to protect the home industry. One of the reasons given was that such trade "contributed to the ranks of the unemployed." But how—by supplying cheaper brushes? Is it not to the advantage of those who use brushes to have to pay as little as possible for them? And if they pay less for brushes they will have more to spend on their other needs. Any lowering of prices can only enable purchasers to demand more of other commodities. And since all commodities are the products of labour how can such competition contribute to the ranks of the unemployed? It may throw some brushmakers idle, but it will just as certainly draw other workers from the ranks of the unemployed to supply by their labour the new demand of the enriched consumer.

But what will certainly contribute to the ranks of the unemployed is the restrictive policy of protection advocated by Colonel Howard Vincent and the party he represents. Immediately the competition of these prison made brushes is stopped the home manufacturer will raise his price. The last thing he will dream of will be to raise the wages of the brushmakers. The competition to sell brushes may determine the price at which they will be sold, but it will not determine the wages of the brushmakers. Competition among the brushmakers for a job will always determine that, assisted ever by the constant pressure of apprentices for a place.

A rise in the price of brushes to the consumer means a lessening of purchasing power, or a falling off in the demand for brushes, and as a consequence a contribution to the ranks of the unemployed. It is restriction alone that is the cause of the existence of an unemployed class. The first restriction is land monopoly, all other restrictions spring from this one bottom wrong. It is a restriction too that is as powerful for evil to-day as it was at any time in the past. So far as the production of wealth is concerned land is still a necessary factor, and no matter how we perfect our fiscal policy if we do it outside of striking a blow at this bottom restriction the landowners will simply continue to impose their conditions upon trade, or force trade to a standstill.

Why cannot our trade union friends try the freedom we advocate of access to the fountain springs of all trade—the land. They are looking more and more to Parliament to make industrial conditions easier. It is surely just as easy to ask Parliament to secure them justice as to implore their mercy. If they will calmly think

awhile they will see how impossible it is to solve the problems that affects each particular trade, and how useless it is to expect any solution of the labour problem apart from the solution of the wider land question.

The Single Tax discovery has made the solution of the land question a matter of a mere fiscal arrangement. It is, therefore, according to the testimony of this case of the brushmakers, the very essence of expediency, and it is just. Perhaps it is because of these very attributes that it is despised and rejected of the builders. But we shall work that it may some day soon occupy the position of the chief corner stone of the building. And, meantime, we commend it to the thought of the trade unionists for it means the relief of all trade from the bonds of monopoly and from unjust taxation.

ANDREW MUIR.

IN MEMORIAM.

On Friday, 28th December, 1894, there passed away into the Beyond, at the age of 61 years, after a lingering illness, Andrew Muir, one of the men of the Glasgow Single Tax movement. He was a genial, lovable friend, a gifted speaker, and when his health permitted, an indefatigable worker in the cause of reform. He was rightly regarded as one who could teach the Single Tax economy and philosophy, and could be relied upon every time to put the case straight. He was a logician of no mean order, and when dealing with the arguments of an opponent, he rarely ever failed to arrest the attention and win the sympathy of his audience. He was one of the first to join the Land Restoration movement, started in Glasgow on the occasion of Henry George's first visit, and from that on to his death he was a true and loyal worker and leader in the cause. We shall miss him; but he has left behind to all who knew him the example of an unselfish life devoted to the cause he loved so well and to those who are striving for the recognition among men of the principles of truth and justice. It is given to few men, unfortunately for mankind, to leave behind them such a pleasing record; but Andrew Muir was one of these few. He was intellectually a giant, but he had a heart that responded to the fullest to the cry of the suffering poor, and his daydreams were of a land flowing with milk and honey, where the sin and sorrow and unrest that comes through human maladjustments would have no place.

"Health, peace, salvation universal—is it a dream? Nay, but the lack of it the dream; and failing it, life's lore and wealth a dream, and all the world a dream."

Single Tax Items.

Mr. E. J. Hiscock, secretary Single Tax League of South Australia, in writing for quotations for 4,000 pamphlets, says, *inter alia*:—"Single Tax work is progressing well in South Australia. As you know, we already have a tax of 1d. in the £1 on all unimproved land values. The Kingston Government propose to increase the tax by 1d., exempting the first £5,000 value from the increase. The exemption, of course, is a blundering "political" step. Monopoly is bitterly fighting the proposal. We have now reached a step in the reform in South Australia when scores of employees and others dare not express their convictions on the subject for fear of losing their daily bread. Still the work goes on, and adherents are being constantly gained."

The Land Nationalisation Society have published a most able and telling cartoon showing the blessings (?) of landlordism under the present "law of rent" for landlords every time, and a bare subsistence for the labourers; and spoils the lesson it teaches by stating in a foot note that "the remedy lies in the hands of the electors, who must insist upon the imposition of a land tax, the money thus obtained—(the italics are ours)—to be used gradually to buy up the land for the nation."

COMPENSATION.—"What this plea of compensation amounts to," writes Henry George in 'A Perplexed Philosopher,' "is that it is

cheaper to submit to wrong than to stand for right. Universal experience shows that whenever a nation accepts such a doctrine of submission it loses independence and liberty, without even gaining peace. The peace it will secure is the peace that declining Rome bought off the barbarians—the peace of fellaheen and Bengalees. Even in personal matters, it is difficult to say what will be the result of action based on mere expediency; in the larger and more intricate scale of national affairs it is impossible. This is why, as contended by Mr. Spencer in 'Social Statics,' the course of true wisdom in social affairs is to follow the dictate of principle—to ask not what seems to be expedient, but what is right. If a law or institution is wrong, if its continuance involves the continuance of injustice, there is but one wise thing to do, as there is but one right thing, and that is to abolish it."

Is Sir William Harcourt a student of Henry George? In the third reading of the Budget Bill of last year he laid down the following "very plain principles of taxation," to which every tax ought to conform if it was to be described as a good tax:—"It ought, in the first place, to be simple; in the second, it ought to be easily calculable by those on whom it fell; in the third, it ought to enrich the Treasury at the smallest cost to the taxpayer; in the fourth, it ought to be easy and safe of collection; and in the fifth, it ought to be just." The canons of taxation laid down by Henry George in "Progress and Poverty" are:—(1). That the tax bear as lightly as possible upon production, so as least to check the increase of the general fund from which taxes must be paid and the community maintained. (2). That it be easily and cheaply collected, and fall as directly as may be upon the ultimate payers, so as to take from the people as little as possible in addition to what it yields the Government. (3). That it be certain, so as to give the least opportunity for tyranny or corruption on the part of officials, and the least temptation to law-breaking and evasion on the part of the taxpayers. (4). That it bear equally, so as to give no citizen an advantage, or put any at a disadvantage as compared with others.

Mr. Harry Smith, M.P. for Falkirk Burghs, at a meeting of his constituents at Burnbank, on 9th January, advocated the taxation of land values, and expressed the hope "that Sir William Harcourt would live to deal with it as satisfactorily as he had dealt with the death duties."

A CAPITALIST COMPLIMENT (LEPHTHANDED) TO THE EFFICACY OF SINGLE TAX PRINCIPLES.—A telegram from Melbourne says:—"A large number of petitions have been presented, including several from the agents of British mortgages who have lent several millions." Just so. They have speculated in land, and the Land Value Taxation Bill of the Government is going to destroy their expectations of spoiling the labourers and ratepayers, and also, their own law protected swindle—the vacant land industry. But though they even suffer, the people will have freer access to their God-given inheritance—the land. And that is the goal which must be reached.

Sir Charles Cameron, M.P., told his constituents in the College Division on 7th January, "that Single Taxmen figured very prominently at most political meetings in the city." "He always held" he further said, "that if a man held ground vacant for the purpose of obtaining some prospective increase in value, it was politic that he should be heavily taxed—it was politic that he should be encouraged as soon as possible, to put his ground into the market and open it for the accommodation of the public." Referring to the new Local Government Board, he continued, "he did not see why vacant ground—ground held vacant for the purpose of the unearned increment—whether it were in the centre of the city or in the surrounding neighbourhood—he did not see why a very smart tax should not under the new board be imposed upon such properties."

THE SINGLE TAX.—“The Single Tax would be paid to a man sitting in his office and would be to the last cent of value of the land. So clear is this that if a man or syndicate owned the whole United States that plan would afford the largest possible revenue. It is the beauty of the Single Tax that accounts for the energy and determination and the spirit something like religious enthusiasm that animates its adherents. To discuss the moral side of this question, let me ask what is the first of all moral principles? That all men have equal rights to life. That is a principle that no man, no religion, and no philosopher will deny. From this question of the right to live springs first the question of the right to the use of land which is necessary to the use of the products of labour. The system simply provides that those who are accorded possession and the use of the land shall pay into a common fund the equivalent of the special advantage which they get. That is all. That is the Single Tax.”—*Henry George.*

The Rev. H. Scott Matheson told the Bonhill people, on Sunday, 20th January, “that he was in favour of all restrictions being removed from land and labour. Even in their own Vale of Leven,” he said, “there were millionaires turned out, never were there so many famishing operatives and ‘out of works’—never were there such numbers of people on the brink of starvation. Millions of acres lying around untilled and millions of mouths unfed: innumerable warehouses bursting with cloth, and innumerable hosts of naked men, women, and children; over-abundance on the one hand, death killing pauperism on the other. There was enough wealth in the country to ensure comfort to all.” Let the Bonhill Single Tax men see to it that Mr. Matheson has the Single Tax proposal for the removal all restrictions from capital and labour.

TRADE UNIONISM AND SOCIALISM.

A branch of the I.L.P. has been censuring the *Clarion* for its use of foreign paper. *Nunquam* proves triumphantly that the branch is mistaken, and follows the denial with a real spicy piece of Single Tax philosophy:—“How many of the members of this branch,” he asks, “live in houses fitted chiefly with foreign machine-made doors, laths, windows, and locks? How many of them live largely upon foreign flour, fruit, meat, and dairy produce? How many of them take care to ascertain that their clothing, hats, boots, tools, watches, and furniture are made by Trade Union labour? How many of them would give 25 per cent. more for any article they use for the sake of keeping their fellow-countrymen employed? If every member of that branch who uses foreign goods, or goods made by non-union labour, were to be expelled, what would be the full strength of the Islington I.L.P.?”

As with this Branch so with the British Trade Union workmen. Doubtless many Unionists—in a flush of virtuous Trade Union devotion—supported the Islington resolution to boycott the *Clarion*.

Will the Amalgamated Society of Engineers refuse to allow their members to make machines which are to rob the Lancashire cotton operatives of their work? Most certainly they will not.

Will the Islington Branch of the I.L.P. pass a vote of censure on the A.S.E. and repel any of its members from their branch? Most certainly not. Then what is their resolution of boycott against the *Clarion*?

IT IS CANT!

It is silly, sickly, insincere cant. The cant of men who find it easier to shout for labour than to suffer for it. Do I make myself understood?

Again he says:—“Trade Unionists are ready enough to denounce Socialists if they refuse to support Trade Unionism; but I have yet to see the first effort made by Trade Unions to support Socialists. With few exceptions I have found the Trade Unions to be selfish, dogmatic, and ungrateful.”

HOW IT WAS STARTED.

A loving father, leaving his children for a short time, called them together before his departure.

“See, my children,” said he, “how amply I have provided for your necessities. Here is an abundant store of fuel; here are metals of all kinds, in which I have taught you to work; here are the fertile fields, on which you can graze your herds, and raise your grain and fruits. A very little daily labour will suffice for your subsistence; and, as you grow in knowledge and experience, you will learn how to fashion cunning machines, by means of which the fuel and the metals I leave you shall be made to do your work that you may have the more abundant leisure.” And so he went away.

But scarcely had the father gone when some of the stronger children said—“Here, we will take charge of the fuel, and if any of you weaker ones want fire, you must first dig fuel enough for us, and then we’ll let you dig some for yourselves.”

And others of the stronger children said—“This store of metals is ours, and if you weaker ones want iron, or lead, or copper, you must first dig what we want, and then you may take a little for yourselves.”

And other stronger children claimed the fertile fields as theirs, and forbade the weaker ones to till the ground, except they surrendered half the crop. And still others of the stronger children forbade the weaker ones to build houses on the ground, or to stand upon it, or to be buried in it without first giving up a portion of the fuel and metals and fruits and grain which they had already paid other strong children for the privilege of getting.

After a time the weaker children grew tired of this sort of thing; and, considering the matter, they made up their minds that they had just as good a right to the fuel and metals and the use of the fields as the stronger children had. “For,” they said to the stronger ones, “you didn’t make the fuel or the metals or the fertile fields any more than we did. These things were provided by our Father expressly for the use of all His children, and as children of the same Father we have just the same right to them as you have, no more, no less. And we want our rights.”

To all this the stronger children said—“Well, we don’t deny that all this was true—once. Our Father did mean these things for the equal use of all His children—originally. But, don’t you see, you fellows having been working for us so long and we’ve got so used to treating the Father’s gift as our own property that a change would be very inconvenient—to us, and, in short, we consider that we have acquired vested rights.” And that settled it.

But the weaker children simply answered, “Gammon,” for they realised that they weren’t the weaker children any longer, but the stronger, and that if they wanted their fair share of the common bounties of the common Father all they had to do was to say so and they would get them, all the “vested rights” in the world to the contrary notwithstanding.

And this was how the united labour party came to be started.—T. L. MCCREADY.

MONOPOLY: OR HOW THE WORKER IS ROBBED.

THE SMALL BOY.

A Conversation between an Observant Child and his Fond Parent.

Pa, what place is that?

That is a brickyard, my son.

Whose brickyard is it, pa?

It belongs to me, my son.

Do all these big piles of bricks belong to you?

Yes, my son, every brick of them.

My! How long did it take you to make them? Did you make them all alone by yourself?

No, my son; those men you see working there made them for me.

Do these men belong to you, pa?

No, my son; these men are free men. No man can own another. If he could the other

would be a slave.

What is a slave, pa?

A slave is a man who has to work for another all his life, for only his board and clothes.

If a slave gets sick, who pays for the doctor, pa?

Well, his owner does. He can’t afford to lose his property.

Why do these men work so hard, pa? Do they like it?

Well, no, I don’t suppose they do; but they must work or starve.

Are those men rich, pa?

Not to any great extent, my son.

Do they own any houses, pa?

I rather guess not, my son.

Have they any horses and nice clothes, and do they go to the seaside when it’s warm, like we do, pa?

Well, hardly. It takes them all their time to earn their living.

What is a living, pa?

Why, a living—well, for them a living is what they eat and wear.

Isn’t that board and clothes, pa?

I suppose it is.

Well, are they any better off than slaves?

Of course they are, you foolish boy. Why, they are free; they don’t need to work for me if they don’t like; they can leave whenever they choose.

And if they leave, won’t they have to work, pa?

Yes, of course they will; they will have to work for some one else.

And will they get any more than a living from him?

No, I suppose not.

Well, then, how are they any better off than slaves?

Why, they have votes; they are free men.

If they get sick, do you pay the doctor, pa?

Catch me! What have I got to do with it? They must pay for their own doctor.

Can you afford to lose one of the men who work for you, pa?

Of course I can; it don’t make any difference to me. I can hire another whenever I like.

Then you aren’t so particular about them as if they were your slaves, are you, pa?

No, I suppose not.

Then, how is it better for them to be free?

Oh, don’t ask foolish questions, boy.

What are bricks made of, pa?

Clay, my son.

Do the bricks belong to the man who makes them, pa?

No, my son, they belong to me.

Why, when they make them, pa?

Because the clay is mine.

Did you make it, pa?

No, God made it, my son.

Did he make it for you, pa?

No, I bought it.

Bought it from God?

No, from a man.

Did the man buy it from God.

No, of course not; he bought it from another man, I suppose.

Did the first man it was bought from buy it from God?

No, I suppose not.

How did he get it then? How was it his any more than anybody else’s?

Oh, I don’t know. I suppose he just claimed it.

Then, if these men should claim it now, would it be theirs?

Oh, they would never think of such a thing.

But they might do, you know, pa, and there are a great many of them, so they would be stronger than you.

But I’ve a legal right to that clay, my son.

What is a legal right, pa?

It means that by the Law of the Land, I am the owner of that brickyard, with the clay and everything else in it; and if these men were to claim it, and attempt to work it for themselves, the Government would send police and soldiers to stop them from doing so, and force them to submit to the Law.

Did these men, who are working here, make the law, pa, or did you rich people?

Well, they have votes, but, of course, it is really our people who settle all these things. Besides, it has been so for many years, since before

Our Natural Storehouse, the Land, is Locked.

these men were born, and they think it is all right.

Are the police and soldiers rich men like you, pa?

No, my son, most of them are poor working men like these in the brickyard.

Then, why do they help you instead of the other men?

Oh, because we hire and pay them to do as they are told, and they don't think of such foolish things as you do.

Well, I think you have managed it very nicely, to get men to fight for you to keep themselves poor,—but it would be awkward for you if they saw through the trick, wouldn't it, pa?

Oh, don't bother asking such silly questions.

Say, if you didn't own the brickyards and the clay, how would you get your living, pa?

I don't know; I suppose I would have to work. Would you make bricks, pa?

May be I would.

How would you like to make bricks for your board and clothes, and let the man who claimed the brickyard have everything else?

Nobody'd care how I liked it. Poor people must work for their living.

If these men had brickyards of their own, would they work for you, pa?

Not likely; they'd work for themselves, probably.

Isn't it lucky that that man claimed this land first and that you bought it?

Why?

If he hadn't, may be somebody else would have claimed it, and then may be one of those men would own it now, and then you'd have to work for your board and clothes.

May be you ought to be thankful to Providence for his goodness to you in giving you a father who can support you without working.

Should these men's little boys be thankful to Providence too, pa?

Well, I suppose they should.

What for, pa?

Because their fathers have regular work.

Is regular work a good thing, pa?

Of course it is, my son.

Then why don't you work, pa? Nobody could keep you from making bricks, could they?

No, but if I worked, there wouldn't be work for some other man. I don't want to keep men out of a job.

That's kind of you, pa. Do you think, if you were to wheel that man's barrow for half-an-hour, while he rested, that he would be mad about it?

Oh, nonsense; gentlemen don't wheel barrows.

What's gentlemen, pa?

Why, gentlemen—men who don't need to work—the upper class.

I thought there wasn't any upper class in this country. I heard a man say all men were equal.

The man who said it was a socialist, or anarchist, or something; or may be it was at election time, and he was trying to catch votes.

Say, pa, my Sunday-school teacher says we are all God's children. Is she a socialist, or anarchist, or is she trying to catch votes?

Oh, no; that's the right thing to say in Sunday-schools and churches.

Well, pa—honest, now—are these men God's children just as much as we are?

Why, yes, my son; to be sure they are.

Say, pa, do you remember when you bought those marbles for Jim and me, and I grabbed them all and made Jim give me his top before I'd let him play with them, and you called me a greedy little hog and gave me a licking?

Yes, my son, I remember.

Well, do you think you did right?

Certainly, my son; a parent does right to correct his children and keep them from acquiring bad principles. I bought the marbles for you both. Your brother had as much right to them as you.

Well, pa, if these men are God's children as much as you, then you and they are brothers; and if you make them give you all the bricks they make, so that you are rich, although you don't work, and they are no better off than slaves, although they work so hard,—just because you've grabbed the clay which was made for all of us,—isn't that treating your brother worse than I used Jim?

Oh, bother! Don't ask such stupid questions.

Say, pa, do you think God thinks you are a greedy little hog, and that he will punish you

for grabbing that clay?

Oh, don't talk so much. Here, Mary, put this troublesome child to bed—he makes me tired!

Coming Events.

Feb. 1. Henry George Institute, Liberal Association Rooms, 56 George Square, Glasgow. "The Problem of the Unemployed."—Mr. John Cassels.

"8. "The Social Problem."—Mr. William Reid.

"15. "Merrie England" (a criticism).—Mr. John Paul.

"22. "Rights; what they are and what they are not."—Mr. M. Gass.

"25. Campsie Liberal and Single Tax Associations. Debate—"Will the Single Tax solve the Labour Problem?"—*Aff.* Mr. James Busby. *Neg.* Mr. G. M. Kaye.

CAN THE TAX BE SHIFTED?

By Louis Post.

It is a common question, one of the commonest that occurs; and yet there is no question in political economy that is so well settled. It is the most elementary of propositions that the merchant would have no such power. In the chapter on "Taxation" in his "Principles of Political Economy," John Stuart Mill goes over the subject so thoroughly that Mr. George did not regard it as important to more than allude to the point when he wrote "Progress and Poverty."

Merchants do not charge higher or lower prices for goods because they pay a higher or a lower ground rent. The merchant of whom you speak and whose store lot is not worth more than probably £500 or at most £1,500, does not sell sugar any cheaper than does the grocer in New York whose store lot is worth £20,000. The merchant who pays an annual ground rent of £1,000 or more a year does not charge any higher price for his goods than a merchant who bought his store lot when lots were cheap, and paid, perhaps, not more than £1,000 for the fee, sells the same class and quality of goods. If he did he would be driven out of business. Is it not true that quality for quality and quantity for quantity, goods sell for about the same price everywhere. If there is any difference, they are higher where land is than where it is not. And yet different merchants pay different sums for their land. If land value entered into the price of goods, goods would vary in price according to the value of the land on which they were sold.

What relation then has land value to the price of goods? To the price of each article, none whatever. But in some locations it is easier to sell goods than in others. A given expenditure of capital and business energy in a populous district will sell more goods at a given price in an hour than the same expenditure in other places will sell in a week. Therefore, though the price and the profit of each sale will be the same or less in the good location than in the poor one, the aggregate receipts and the aggregate profits for a given time—a day, or a month, or a year—will be much greater. Therefore the merchant in the good location has an advantage which he can sell for money.

Other merchants would pay to buy him out. Whatever the value of this superior location may be is rent or land value, and it is this that the Single Tax would fall upon. Hence, when the merchant paid his Single Tax he would be merely turning over to the public the price of his advantage. He could not add that tax to the price of his goods then any more than he can now. He does not wait until he has to pay rent before he raises the price of his goods; he raises them as soon as the competition will allow him to. If he does not raise his prices now, it is because competition holds them down. Now, if all land values in his community were taxed, the idle land of his community would be thrown upon the market. That would tend to reduce the value of all land. And if the merchant attempts to get his land tax back on his customers in higher prices,

other merchants on the lands that were cheaper than his would undersell him, or merchants would take up the cheaper lands and do so. His land always competes with the cheaper land.

The reason that a merchant can collect back off his customers all the taxes he pays on his stock of goods, is that such a tax makes the supply of goods scarcer. He and all his competitors have to invest more labour and capital than before in handling a given supply of goods. This greater scarcity of goods enables the merchant to recover his tax from his customers. But the Single Tax, instead of making either goods or land scarcer, makes them both more plentiful. It makes the land more plentiful (in the market of course) by forcing those who are holding land idle to bring it into the market or into use, thus lowering the value of land; and it makes goods more plentiful by taking off the burden of taxation from them, thus lowering their value by the amount of the remitted tax. Pray, how can any merchant charge more for his goods in order to make up his land value tax, when both land and goods generally are lower in value? He would find his goods upon his hands if he attempted it. His customers would deal with more sensible merchants.

"The Great Spirit has told me that land is not to be made property. The earth is our mother."—*Black Hawk.*

"Whilst another man has no land, my title to mine, your title to yours, is at once vitiated."—*Ralph Waldo Emerson.*

"The earth is the common property of all men."—*Pope Gregory the Great.*

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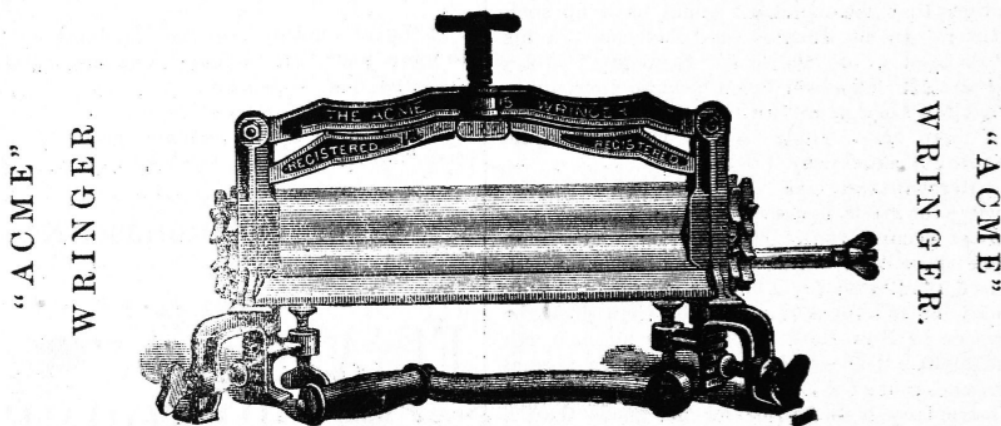
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