

# The SINGLE TAX

THE ORGAN OF THE SCOTTISH LAND RESTORATION UNION.

VOL. I.—No. 8.

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## Notes and Comments.

"A HAPPY NEW YEAR!" is the greeting the *Single Tax* sends to all subscribers and friends, far and near. We have been encouraged since we launched ourselves on this *Single Tax* ship, in June of last year, beyond our most sanguine expectations. We have been complimented and even flattered from all standpoints. Adverse criticism has yet to come. When it comes we shall welcome it. Meantime we extend the hand of comradeship to all who have assisted us to extend our circulation, to supply us with *Single Tax* food, and to take us round the troublesome financial corners. We are assured of our usefulness in serving our cause, and we shall look with confidence for the support necessary to continue the work that lies before us in the coming year. Let *Single Taxers* wherever they may be endeavour to increase our circulation. Everyone can assist us in this way and everyone should.

WHAT SECOND CHAMBERS ARE DOING FOR RADICAL REFORM.—An Adelaide correspondent, writing to the *Daily Chronicle*, says:—South Australia is again leading the way in the direction of land value taxation. A bill has been passed through the House of Assembly to levy a tax of one halfpenny in the £1, in addition to the present halfpenny in the £1 land tax, on all land values exceeding the amount of £5,000 in the possession of any single proprietor. The tax, he continues, will only fall on five per cent. of the adult male population of the colony, and with its special clause for absentees and the proposed income tax, it is only expected to yield £53,000. The necessity for some such measure—the necessity for stronger measures—is exemplified by the fact that the South Australian Land Company, one of the largest land monopolists in the colony, owns land to the value of £1,094,438. But, adds the correspondent, the sanction of the Upper Chamber will probably be refused to the bill, more especially to the clause dealing with absentee landowners, for the Council is specially representative of landed property.

Such a statement is most significant, and should demonstrate to the most prejudiced the dangerous and anti-democratic character of Second Chambers, however constituted. The South Australian "House of Landlords" is elected on a property franchise, and therefore represents property, but where, as in New Zealand, the Second Chamber is nominated by the Ministry of the day, it inevitably becomes a bulwark of monopoly and privilege, and, as in our own House of Lords, the most Radical nominee too often fossilises into a Conservative. During the past year in no less than three colonies—South Australia, New Zealand, and Tasmania—bills for the taxation of land values were passed by the Lower House, only to be rejected by the Upper.

TEMPERANCE MEN AS LAND REFORMERS.—From a temperance leaflet issued on behalf of the Direct Veto, and headed "Landlords who let land and landlords who sell drink," we learn that in the past "the landed men took care to have nobody in Parliament except landed men, and so they very soon made laws to suit their own pockets. One law was that they should only pay about £1,000,000 a year to the King and the Government as a land tax, instead of having to bear all the expense of keeping on the Government, and that this arrangement should be put in Domesday Book, and it must never be charged more till Domesday, however valuable their land became." The *Single Tax* would make short work of this precious Domesday arrangement. Can the same be said for the Direct Veto?

LORD ROSEBURY'S HOME RULE VIEWS.—"England and English members of Parliament see their business set aside to the extent to which it is taken up by those localities for their own purposes, and you are more interested in this question of Home Rule than any other at present. England has to wait its turn until other nationalities are served; and so it will always be until by a wise and politic act of devolution you are able to allocate to the several portions of the United Kingdom those portions of legislation which directly interest themselves. At present the Parliament of Great Britain reminds me of some old despot who in his old age expects to keep every detail of administration in his own hand. Some, no doubt, of the work is done, some is scamped; but the great part of it is postponed and not done at all." If there be anything in Home Rule worth having, let us have it all round, and the case could not be put more forcibly by the most advanced reformer.

THE CHARITY ORGANISATION SOCIETY.—Commenting in last month's *Single Tax* on the new venture of the Charity Organisation Society to provide work for even the most despairing and needy of the unemployed, we stated that, under present conditions, they could only do so at the expense of those already in employment, for the reason that there was no extra demand for the commodities to be produced, and as if to justify our statement fully, at a meeting of the Barony Parochial Board Mr. Sellars complained "that the Charity Organisation Society were employing workmen at 30 per cent. less than regular employers were able to do it at. It was a most natural thing that people should seek their work there if they could get it done cheaper, and this was not fair competition. He confessed that it touched his own pocket. They should not allow charitable associations to come into competition in such a way to reduce the rates. He hoped the Board's representative would take the matter up."

"Sacrifice to the 'mob' O poet! Sacrifice to that unfortunate, disinherited, despairing mob, if it must be, and when it must be, thy repose, thy fortune, thy joy, thy liberty, thy life. The mob is the human race in misery. The mob is the mournful beginning of the people. The mob is the great victim of darkness. Sacrifice to it thy gold, and thy blood, which is more than thy gold, and thy thought, which is more than thy blood, and thy love, which is more than thy thought; sacrifice everything except justice. Give it thy ear, thy hand, thy arm,

thy heart. Do everything for it except evil. Alas! it suffers so much, and it knows nothing. Correct it, warn it, instruct it, guide it, train it; put it to the school of honesty; make it spell truth; show it the alphabet of reason; teach it to read virtue, probity, generosity, mercy. Hold thy book wide open. Be there attentive, vigilant, kind, faithful, humble. For it is beautiful on this sombre earth, during this dark life, brief passage to something beyond. It is beautiful that force should have right for a master; that progress should have courage as a leader; that intelligence should have honour as a sovereign; that conscience should have duty as a despot; that civilisation should have liberty as a queen, and that the servant of ignorance should be the light."—*Victor Hugo*.

We have received the following from Mr. Arthur Withy. Mr. Withy suggests that those who approve of it should cut it out, paste it on a post card, and forward it to the Chancellor of the Exchequer. It is an admirable suggestion, and one calculated to be the means of doing a stroke of most effective propaganda work. And if the "Budget as it might be" were poured in upon Sir Wm. Harcourt from all parts of the country, it would certainly show the Government that *Single Taxers*, and those who agree with them, mean business.

## THE BUDGET AS IT MIGHT BE.

In the Newcastle programme the Government stands pledged to the hilt to the following reforms, all of which should find a place in this year's Budget:—Payment of Members, Payment of Election Expenses, Abolition of Breakfast Table Duties, Old Age Pensions, and Taxation of Land Values. Were Sir Wm. 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. He could then readily redeem all the pledges above mentioned, introducing a generous and comprehensive scheme of old age pensions; and the balance, if any, could be applied to the reduction of the more oppressive of the present rates and taxes. 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.

Signature.....

Address.....

If in favour of a Budget such as the above, sign your name, affix a halfpenny stamp, and address the card to the Right Hon. Sir W. V. Harcourt, M.P., The Treasury, Westminster.

"The simple, yet sovereign, remedy which will raise wages, increase the earnings of capital, extirpate pauperism, abolish poverty, give remunerative employment to whosoever wishes it, afford free scope to human powers, lessen crime, elevate morals, and taste, and intelligence, purify government, and carry civilisation to yet nobler heights is—to appropriate (ground) rent by taxation."—*Henry George*.

OFFICE—45 MONTROSE STREET, GLASGOW.



## DO THE GOVERNMENT MEAN BUSINESS?

## NEXT YEAR'S BUDGET.

## AS IT MIGHT BE.

BY ARTHUR WITHEY.

"Do the Government mean business? Do they intend to redeem their pledges? Or are they merely fooling the people, and playing off one advanced wing of their supporters against the other?" are questions which have undoubtedly suggested themselves with more or less persistence to every Liberal and to every Radical who does his own thinking, instead of putting it out to be done for him as he does his washing. And it is no use blinking the fact that the manner in which the Ministry has conducted the business of the country has caused many stalwarts to recognise, however unwillingly, that the Government do not mean business, that they do not intend to redeem their pledges, and that they are fooling the democracy, and are betraying their trust.

Lord Rosebery's recent coquetting with the idea of a Second Chamber, and his perfunctory reply to the deputation that waited upon him with regard to the payment of members, have by no means tended to weaken that conviction. With regard to the first, a Second Chamber must either agree with or oppose the will of the people. In the one case it would be about as useful as a fifth wheel to a coach, and in the other it would be not only useless, but dangerous. No man, therefore, who trusts the democracy will advocate a Second Chamber; and Lord Rosebery must be sanguine indeed if he expects the people to continue their confidence in those who practically state in so many words that they do not trust the people. It is also mere bunkum to state that it would be unconstitutional to introduce payment of members by a clause in the Budget. Was the Constitution made for the people, or were the people made for the Constitution? And what is the Constitution, anyway, that it should be allowed to stand in the way of much-needed reforms? If the Constitution does stand in the way, so much the worse for the Constitution. Does Lord Rosebery, or does any sane man, for one moment imagine that any Constitution, however old it may be, and however many of the mistakes of our ancestors it may embody, will be allowed to stand for ever between the people and their rights? The fact is that the refusal of the Government to include payment of members in the Budget will inevitably be attributed to a desire that the House of Lords may have a chance of rejecting the measure, so that the Ministry may turn round and say, "Oh, yes, we were perfectly willing to give you payment of members, good people; but (aside, 'Heaven be praised') the House of Lords has thrown out the bill."

There is no gainsaying the fact that the Radicals were much annoyed at the failure of the Government during the past two sessions to suppress mere idle and unblushingly obstructive verbosity, and also at the fact that the measures, even as drafted by the Government, were nothing like so radical as the people, trusting to their election pledges, had a right to expect; and it is absolutely certain that unless the Ministry show much better form during the forthcoming session they may as well not take the trouble to go to the poll at the next election.

Now, the Budget is obviously their only hope. Next year's Budget is the touchstone which will decide once for all whether the Government mean business, and whether their pledges were given in good faith. Other measures can be foiled by the House of Lords, and thus it is always open to "our friends the enemy" to say that the Government thanks Heaven that there is a Second Chamber to reject bills which they introduce merely as a means of gulling the public and securing their hold on the Treasury Bench, but with no wish that they shall become law. To the Budget, however, the Lords can only say "Yea" or "Nay"; and say "Nay" they dare not, for were they to reject a really Radical Budget they would thereby seal their own fate.

Now, with regard to the Budget, the Government stands pledged to four great reforms—the payment of members, the payment of election expenses, the abolition of the breakfast-table duties, and the taxation of the land values. Judged by this test, Sir William Harcourt's two previous Budgets are miserable failures, and no valid excuse is open to him. The Budget of 1892—"the penny-in-the-slot Budget," as it was called—merely put an extra penny on the income tax, and that of 1893 simply put an extra 6d on beer and spirits; and while professing to readjust the discrepancy between the taxation of realty and personalty, Sir William Harcourt, instead of taxing land values, actually reduced the proportion of taxation payable by ground landlords. In the House of Commons the Chancellor of the Exchequer, after pointing out that his Budget relieved landlords, under Schedule A of the Income Tax, to the extent of £600,000 per annum, said, referring to the death duties, that "£350,000 or £400,000 per annum is the sum asked from the landed interests of Great Britain and Ireland as their contribution to the defence of the country, and to place their taxation upon an equality with that of other classes and interests."

It is not too much to say that another such Budget will absolutely kill the Government's chances at the next election, whereas a good straight Budget, with a clear issue against the Lords and no nonsensical shilly-shally about a Second Chamber, will as certainly secure their triumphant return to power.

The Government, as I have said before, is pledged to the hilt to the payment of members, the payment of election expenses, the abolition of the breakfast-table duties, and the taxation of land values. Now, there is at present supposed to be a tax of 4s in the £1 on land values, but being levied on the values of 1692—even then under-assessed—instead of upon the values of 1894, the tax brings in, not £32,000,000 or £40,000,000 (the rental value of the lands of the United Kingdom is estimated by the Financial Reform Association and other authorities at from £162,000,000 to £200,000,000)—but a paltry £1,050,000! No Chancellor of the Exchequer worth his salt would hesitate to make this ghost of a tax a reality at 4s in the £1 on present values, which would mean that he could relieve the labour and capital of the country of an annual burden of from £32,000,000 to £40,000,000 per annum. If, however, Sir William Harcourt has not got the grit necessary for so bold a move, he might, at least, impose a tax of 1s in the £1 on present land values. By so doing he would net a revenue of from £8,000,000 to £10,000,000, and could then readily include in his Budget clauses for the payment of members, the payment of election expenses, and the abolition of the breakfast-table duties, besides going some distance in the direction of old age pensions.

All these reforms would be immensely popular, and the beneficial effect of the taxation of the land values would at once be felt, for the tax being levied on the full annual value of the land, whether the land were put to use or not, the 18,000,000 acres of land now held out of use would be forced into the market, and the agricultural labourers would be able to obtain land for allotments on reasonable terms. The effect of this may be gauged by the returns obtained on Lord Carrington's estates, where it is found that a man renting five acres at the same rate as the farmers can clear from 26s to 30s per week, as against an average wage for agricultural labourers of from 9s to 15s per week. This higher standard would quickly become the minimum wage throughout the country, and the conditions of labour both in town and country would be greatly improved, since no man would work for another for longer hours, for lower wages, or under worse conditions than he need work for himself on the land. Prices also would be lower, for a tax of from £8,000,000 to £10,000,000 would be taken off the cost of production. "Vote for the Liberals; higher wages and lower prices," could not be beaten as an election cry; while as for the Tories, what would be the chances at the next election of any man who dared to vote against such a Budget? The stronger the Budget, the better the Government's chances.

With a tax of 4s in the £1 on land values, instead of one of 1s in the £1, the Chancellor of the Exchequer would be able to give four times the relief to labour and capital, and such a tax would, therefore, be four times more popular; while if the "House of Landlords" dared to throw out the Budget, they themselves would soon afterwards be thrown out.

If the Government mean business, they will introduce some such Budget as I have outlined above. If not, they are no friends of ours.

## By the Way.

The Hon. Judge James G. Maguire has been re-elected to the U.S. Congress by 5,400 of a majority—thrice the majority he received when he was first returned two years ago.

Nearly 100,000 copies of his famous speech on the Single Tax in the Congress have been circulated throughout the U.S.

A correspondent in the *Glasgow Echo* wants a Taxation Reform Committee started. The Single Tax Rooms at 45 Montrose Street are always open, where, through it, the only taxation reform worth having keeps pace with excellent organization.

"TOO GOOD TO KEEP."—We glean the following from the private letter of a young lady of Arkansas City, Kan., dated October 10, 1894:—"One of the intelligent Republicans was down here telling how he objected to the stuff that Socialist, Henry George, teaches, etc. Uncle asked the gentleman if he had read Mr. George's books, to which he replied that he had. Uncle then asked what books of Mr. George's he had read, and he said, 'Twenty Thousand Leagues under the Sea,' which nearly took our breath away. We all had a good laugh, and I said I was going to write that to Mr. S., for it was too good to keep."

A well-known Hamilton Single Taxer, Mr. J. Short, has been elected over three other candidates to the position of miners' agent for Burnbank.

FREEDOM AND SOCIALISM.—"Freedom," writes an English correspondent, "is, in truth, the primal condition of both development and contentment, as it is the one essential of social justice. But it is just this one truth which our Socialist friends—who seem to have as honest an aversion to the full recognition and acceptance of any principle as the most bigoted Tories—will not recognise. Hence their belief in coercion as the royal road to freedom."

In a recent address, which has been published by request, to the Glasgow Central Liberal Association, Mr. James Caldwell, M.P., says the following resolution on the Lords should be moved in Parliament next session:—"That, in the opinion of this House, the existence of the House of Lords as one of the Three Estates of the Realm and Constitution is inconsistent with the principle of equality—that all men ought to be equal in the State and before the Law—and with the maintenance of the supreme power of the people in the State; and that the House of Lords ought accordingly to be abolished."

The Scottish Liberal Association have just issued a useful explanatory leaflet on "Parish Councils: What they are, and what they are going to do." Copies and other information re the 1894 Local Government (Scotland) Act can be had at the Offices, 71 Princes Street, Edinburgh; or 56 George Square, Glasgow.

Mr. Norman M'Leman, Hon. Secretary of the Scottish Land Restoration Union, is now quite convalescent.

Mr. Arthur Withy has been lecturing the Portsmouth Debating Society on "Individualism v. Socialism." Mr. Withy had a paper worth reading in the November *Westminster Review* on "Pseudo Individualism."

Ask all Candidates for Municipal and Parliamentary Honours this Question—



Coatbridge Land Reformers are organizing themselves into a branch of the Scottish Land Restoration Union. Mr. John Cameron, 105 Coatbank Street, Coatbridge, has been appointed *interim* secretary.

Mr. James W. Court, of Glenboig, a veteran Land Restorer, means to do likewise at Glenboig.

The newly-formed Bonhill Liberal Association think highly of the Single Tax solution of the social problem, and have pledged themselves to look into the *pros.* and *cons.* with care and diligence.

"Nunquam" has been defending Democracy in the columns of the *Clarion*, and the logic of the position has simply compelled him to wipe the floor with Socialism. "I repeat," he says, "that the danger to Democracy now, as in the past, lies in the never-ending audacity of elected persons."

According to John Burns, Glasgow, by the direct employment system, is rapidly solving the unemployed question. The Glasgow unemployed and the agencies at work on their behalf will certainly smile at this.

The Glasgow Social Union have demonstrated, the City Improvement Trust notwithstanding, that suitable house accommodation can be supplied at rents to compete successfully with slum property. The Society had to exercise the most diligent and careful management. They paid at the rate of £4,400 per acre for the land upon which their houses are built.

The *Herald* says the Labour Party recently failed in Glasgow to conjure enthusiasm from empty benches.

Captain Sinclair, M.P., thinks we might go a little faster in the direction of equalising opportunities for all.

The United Society of Boilermakers has decided, by 14,000 votes to 9,000, to secede from the Trades Union Congress. The captured collectivist resolution at the Congress is supposed to be responsible for this.

An American Labour leader describes John Burns as the most gigantic bundle of conceit that ever came over to America from Britain.

A correspondent in the *Mail* writes *re* Mr. Keir Hardie's relief works for the unemployed:—"Relief works are almost entirely unnecessary or unproductive works. The union rate of wages for unskilled labour is 6½d per hour of 48 hours per week, so that during the three winter months, say 13 weeks, each labourer would expect to earn (?) £16 18s, which, multiplied by 1,000,000, would amount to £16,000,000. But Mr. Keir Hardie says his million are skilled workmen, therefore 9½d per hour over the same period would mean £24,700,000."

"From the first," says Keir Hardie in the *Labour Leader*, "we have declared Lord Rosebery a fraud, who, because he kept silent, was supposed to be endowed with the wisdom of the gods, but who the moment he came to speak would be found to be a prattling babe or babbling fool." Yet, *mirabile dictu*, he interviews the "fraud" the following day on behalf of the unemployed.

The Glasgow Central Liberal Association, after a warm debate, decided by vote that the abolition of land monopoly, and not the abolition of the liquor traffic, was the cure for poverty.

JOHN MORLEY ON THE HOUSE OF LORDS.—"You are dealing with a vast, overwhelming preponderance, a large deadweight of prejudice, of passion, of interest, of bigotry, of blind class, and party spirit, impenetrable by argument, immovable by discussion, beyond the reach of reason, and only to be driven from hereditary and antiquated entrenchment, not by argument, or by reason, or by discussion, but by force."

Mr. Robert Wallace, M.P. for East Edinburgh, says:—"As a practical man, he would stand up for a Second Chamber created by the people."

Councillor Ferguson has crossed swords with Councillor Dr. Colquhoun in the columns of a contemporary *re* the former gentleman's motion in the Council to tax land values. Dr. Colquhoun denied that John Stuart Mill was on Mr. Ferguson's side, and Mr. Ferguson quotes one of Mill's most effective reasons for taxing the "unearned increment" for behoof of society. The passage quoted was given in No. 6 of *The Single Tax*.

The taxation of land values is an important plank in the platform of the Scottish Home Rule Association.

In an extensive review of the Clyde ship-building, the *Glasgow Echo* says—"That the enormous rent to be paid for the ground compared to that of other places places the Clyde at a disadvantage," and adds "that this is one reason why land values ought to be taxed."

### GLASGOW POLICE COMMISSION AND THE TAXATION OF LAND VALUES.

At a meeting in the Council Chambers on Monday, December 17th, Councillor FERGUSON moved—"That this Commission affirms the principle that the land values of the city, not being the creation of any individual, but the creation of the whole community, should, by gradual process, be appropriated to the service of the city, and that powers should be sought from Parliament to rate these land values with this object, in so far as it comes within the scope of the Police Commissioners of the City of Glasgow."

Mr. WILLOCK seconded.

Mr. PIRRIE and Bailie CARSWELL moved and seconded an amendment, which the Lord Provost could make nothing of.

Dr. COLQUHOUN remarking that neither the motion nor any of the amendments met the case, moved—"That the proposal contained in Councillor Ferguson's motion to appropriate the land values of the city on behalf of the people does not properly fall within the scope of municipal business, and that, therefore, it be not entertained." He argued that the tenant ratepayers were not overlooked, and that the Council, whenever they got the chance of putting a tax fairly and squarely on the landowners, they embraced the opportunity."

Mr. WM. STEVENSON seconded.

Mr. M'LARDY supported the resolution, and pointed out the inconsistency of the amendment. Dr. Colquhoun, he said, states that whenever the Council got the chance to place a tax on the land laws they did so. Yet the basis of the amendment was that it is not for a municipality, but for the Imperial Parliament, to put taxation on land values.

Mr. ANGUS CAMPBELL said he had an important amendment to propose, and he therefore moved the adjournment of the House.

This was agreed to.

### THE SINGLE TAX PLATFORM.

The Single Tax contemplates the abolition of all taxes upon labour or the products of labour—that is to say, the abolition of all taxes save one tax levied on the value of land, irrespective of improvements.

Since, through the property tax, we now levy some tax on the value of land, the Single Tax can be instituted by the simple and easy way of abolishing, one after another, all other taxes now levied, and commensurately increasing the tax on land values, until we draw upon that one source for all expenses of government, whether imperial or local.

The Single Tax is not a tax on land, and therefore would not fall upon the use of land, and become a tax upon labour.

It is a tax, not on land, but on the value of land. Thus it would not fall on all land, but only on valuable land, and on that not in proportion to the use made of it, but in

proportion to its value—the premium which the user of land must pay to the owner, either in purchase money or in rent, for permission to use valuable land. It would thus be a tax, not on the use or improvement of land, but on the ownership of land, taking what would otherwise go to the owner as *owner*, and not as a *user* of the land.

In assessments under the Single Tax all values created by individual use or improvement would be excluded, and the only value taken into consideration would be the value attaching to the bare land by reason of neighbourhood, public improvements, etc. Thus the farmer would have no more taxes to pay than the speculator who held a similar piece of land idle, and the man who on a city lot erected a valuable building would be taxed no more than the man who held a similar block vacant.

The Single Tax, in short, would call upon men to contribute to the public revenues, not in proportion to what they produce or accumulate, but in proportion to the value of the natural opportunities they hold. It would compel them to pay just as much for holding land idle as for putting it to its fullest use.

The Single Tax therefore would—

(1.) Take the weight of taxation off the agricultural districts where land has little or no value, irrespective of improvements, and put it on towns and cities, where bare land rises to a value of tens of thousands of pounds per acre.

(2.) Dispense with a multiplicity of taxes and a horde of tax-gatherers, simplify government, and greatly reduce its cost.

(3.) It would do away with the fines and penalties now levied on any one who improves a farm, erects a house, builds a machine, or in any way adds to the general stock of wealth, and employs labour. It would leave every one free to apply labour, or expend capital in production or exchange without fine or restriction, and would leave to each the full product of his toil, whether of hands or brain.

It would, on the other hand, by taking for public uses that value which attaches to land by reason of the growth and improvement of the community, make the holding of land unprofitable to the mere owner, and profitable only to the user. It would thus make it impossible for speculators and monopolists to hold natural opportunities—such as valuable land—unused or only half used, and would throw open to labour the illimitable field of employment which the earth offers to man.

It would thus solve the labour problem, do away with involuntary poverty, raise wages in all occupations to the full earnings of labour, make over-production impossible until all human wants are satisfied, render labour-saving inventions a blessing to all, and cause such an enormous production, and such an equitable distribution of wealth, as would give to all comfort, leisure, and participation in the advantages of an advancing civilisation.

The ethical principles on which the single tax is based are:—

(1.) Each man is entitled to all that his labour produces. Therefore, no tax should be levied on the products of labour.

(2.) All men are equally entitled to what God has created, and to what is gained by the general growth and improvement of the community of which they form a part. Therefore, no one should be permitted to hold natural opportunities without a fair return to all for any special privilege thus accorded to him, and that value which the growth and improvement of the community attaches to land should be taken for the use and benefit of the community.

"The ideal taxation lies in the Single Land Tax, laid exclusively on the rental value of land, independent of improvements."—*New York Times*, January, 10, 1890.

What difference does it make whether I merely own land on which another man must live, or own the man himself? Am I not in the one case as much his master as in the other? Can I not compel him to work for me? Can I not take to myself as much of the fruits of his labour; as fully dictate his actions? Have I not over him the power of life and death?—*Henry George*.

"Are you in favour of Taxing Land Values?"



# The Single Tax.

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PRICE ONE PENNY. Post Free, 1/6 per annum,  
payable in advance.

All Communications to be addressed to the EDITOR,  
Single Tax, LAND RESTORATION OFFICE, 45 MONTROSE  
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 189 Parliamentary Road.
"	Wilson & King, London Street, Gallowgate, London Road.
Partick,	J. Grant, 13 Bridge Street.
Springburn,	J. M'Guire, 552 Springburn Road.
Edinburgh,	John Menzies & Co., 12 Hanover Street.
London,	William Reeves, Fleet Street.
Kirkintilloch,	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, 41 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.
"	R. B. Murdoch & Co., 471 Eglinton Street.
Townhead,	Hugh M'Kay, 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.
"	Wothenspoon, 91 Main Street.
Kilmarnock,	T. Rodger, King Street.
Kirkintilloch,	Robert Goudie, Cowgate Street.
Milton of Campsie,	Mrs. Morrison, Post Office.
Lennoxtown,	Mrs. Mathieson, Main Street.
Milngavie,	John Miller, Newsagent.
Alexandria,	Mrs. Neilson.
Maryhill,	T. Graham, 131 Main Street.
Bonhill,	J. B. M'Gregor, 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 Organisations the Scottish Land Restoration Union Lecturers are open for engagements for indoor meetings during the coming winter months. Address—The Secretary, Scottish Land Restoration Union, 45 Montrose St., 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 that 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 SINGLE TAX AT THE GLASGOW PHILOSOPHICAL SOCIETY.

During the past month the Glasgow Philosophical Society have been favoured with a criticism of the Single Tax by Mr. R. P. LAMOND, writer. The lecturer has decidedly some funny notions about the land and the Single Tax; but we suppose he gave his criticism to such a philosophic body in all seriousness, and in good faith, let us hope. He objects to the Single Tax both because it cannot accomplish what we claim for it, and because it would bear hardly on the privilege of land-owning. But let us glance at one or two of his more vital objections.

In almost the same breath he said:—"If there was any virtue in the propositions of Adam Smith as to the principles of taxation, there could be no room for the project of a single tax"; and "the single tax, regarded as a fiscal measure, failed both as to its objects—i.e., the land and its subjects, the owners of the land; for land was no longer as it once was, the main source of the wealth of the States, and in this respect even seemed to become less as population and civilisation increased; while the contributors, the landowners, were in most modern States few as compared with the owners of other kinds of wealth."

But the Single Tax does not propose to tax land or landowners. It proposes to tax the value of land, and Adam Smith says of such a tax—"It would fall altogether on the owner of the land, who acts always as a monopolist, and exacts the greatest rent which can be got for the use of his ground." That certainly is a proposition by Adam Smith that coincides with the single taxers' proposals, for the chief end of the Single Tax is to destroy land monopoly, that industry may be free of all its baneful clutches. Adam Smith also says—"Whether the tax was to be advanced by the inhabitant or the owner of the ground would be of little importance. The more the inhabitant was obliged to pay for the tax the less he would incline to pay for the ground, so that the final payment of the tax would fall altogether upon the owner of the ground rent."

The reason why land should not be exclusively taxed, Mr. Lamond says, "is because land is not now the main source of wealth." But it is, and the one only source of wealth now as in the past, and the rent of land has steadily increased, and in some places by leaps and bounds, as civilisation has developed, so that it fetches where it is urgently needed sometimes £300,000 per square yard, and this one fact brings us into close fellowship with land monopoly—the root cause of the social problem, for, anticipating a rise in value, landowners keep desirable sites out of use, and force the people who ought to be using such land to pile themselves up three or four flats high in houses not fit for the habitation of dogs. The Single Tax would fall not on land but on the VALUE of land, vacant land included. It would thus not only supply a public revenue which is daily

and hourly being created and sustained by the community, but would force all vacant land into the market at its real market value.

Mr. Lamond asks, "Why should an assumed unearned increment in land value be taxed while the certain unearned increment of personal property escapes taxation?" and then calmly knocks the bottom out of the "assumption" by stating that "to suddenly declare the investments in ground annuals fit subjects for taxation would strike a serious blow at the security of capital and inspire a want of confidence in the permanency of institutions." So much for Mr. Lamond's contempt for one of the primary laws of thought.

But let us look at this argument of insecurity that the Single Tax would effect by changing present fiscal conditions. It is users of land, as such, and not the owners of land who have sunk their capital in the land, and this is a condition precedent to all land occupancy. And if the users of land have to pay ground rent it does not matter much to them who takes that rent, provided they have to pay it. But what does concern them as capitalists and wage-earners is the taxation they have to pay for the maintenance of Government, and this is levied in proportion to the amount of wealth they produce. The other investment which Mr. Lamond defends—the investment in the power to take the unearned increment of land for private uses—is an institution of another kind, and it is this institution that the Single Tax seeks to destroy. First of all, to secure the property of the community, for land values are created by the presence, growth, and industry of the people, for the uses of the community, and to thereby relieve capital and labour of the burden of taxation; and, secondly, to destroy root and branch the most injurious evils of this institution—the keeping of land out of use at speculative prices.

The reason why Single Tax men are against taxing personal property is because we believe that a man has an absolute right to what he produces, or makes, as against all the world. We believe in the sacred right of property. And one reason why we believe in destroying the institution of private property in land is that the right of a man to what he produces is denied when the source from which he can produce anything—the land—is held by law as the private property of another.

Mr. Lamond was beating the air, even though he was cheered by his philosophical friends, when he strove to prove that "land did not acquire a value independently of effort and sacrifice by the owner." What did the owner of the site upon which the Glasgow Municipal Buildings stand do to raise the value in a hundred years from some £700 to £175,000; or what did Gordon of Aitkenhead do to raise the value of the land he offered the Cathcart School Board the other day from £2 per acre to £2000 per acre?

Mr. Lamond declared "that land sometimes receded in value, and that to tax therefore such land beyond its annual produce, on the mere assumption that it increased in value with the lapse of time, and by reason of its location alone, was to impose a fiscal burden not on a certainty but on an assumed certainty." And Mr. Lamond's audience actually cheered this worse than sophistry. Do these people not really see that Mr. Lamond does not understand the meaning of the terms he is using. The very term value itself should keep him

SERVE THE CAUSE BY HANDING THE PAPER TO A FRIEND.



right. The tax is on the VALUE of the land, and if the value recedes, why, then, it can't be taxed, and if it vanishes altogether, that would be land free from all taxation. Moreover, the Cathcart School Board didn't raise the price of the land they wanted from £2 to £2000 per acre. It was the owner himself, and if a large part of this, say £1900, is "value based on a presumptuous fallacy," why then, it could not be taxed, and neither could Gordon of Aitkenhead fleece the ratepayers of Cathcart to that amount.

The economic and social advantages of the Single Tax to the ratepayers and to society could not have been more forcibly or clearly evolved. There is a grave social problem—the problem of involuntary poverty—pressing itself for solution upon all advanced States to-day, and we Single Tax men offer our proposals, not as a mere fiscal reform, but as a solution of this social problem. We have a right to freedom of trade. The Single Tax will secure this right by freeing trade from the taxes and imposts of those who own the springs and wells of all trade—the land, and by opening up to the fullest extent the natural opportunities to trade that are alone in the land. Mr. Lamond chooses to ignore the higher aspirations of Single Tax men as social reformers. Perhaps he may be unaware of their existence, but if he will turn to Henry George's "Progress and Poverty" he will discover there, in beautiful, simple language, that it is no mere taxation reform that keeps Single Tax men together, as such, but the desire to see mankind ushered into a higher moral sphere.

### A STRANGE LAND.

I journeyed in a strange land. I halted at the entrance to a grand estate, where broad lawns, winding paths, graceful trees, shrubs, flowers, fountains, and costly architecture bespoke great wealth.

"Whose house is this?" I asked a passer-by. "That," said he, "is the residence of the Hon. Wm. Grindem."

"And at what does he work?" I inquired, "that he can support so fine a home as this?"

"Work! Why, he doesn't work," answered the man in a tone of mingled surprise and contempt.

"Does he steal?" I asked.

"Steal? No!" was the angry reply. "He is an upright man, liberal, kind to the poor, zealous in the church and an honoured citizen."

"But whence, then, comes his wealth?" I persisted.

"He owns lands—mineral, timber and farming lands, and many choice lots in the city yonder."

"With title from God, the maker?"

"And he owns houses."

"What do those who build them own?"

"And stocks in railroads."

"Then the men who work the roads must be enormously wealthy, since he who labours not, but merely holds stock, is so rich."

"And he has money out at interest."

"That is, instead of 'From him that would borrow, ask it not again,' he takes two, the second dollar wrung from the necessities of the borrower of the first."

"And he is a member of Congress, and helps to make the laws of the land."

"Make the laws of the land? Why, man can make no laws. God has made all the laws that ever were or can be made. All that man can do is to find them out and conform to them. And in this alone lies individual happiness and social well-being."

Then the dweller in that strange land, where these truths are not known, gazed at me for a moment in open-mouthed amazement.

"Man," said he, "you're a fool!"

And he passed on.

I journeyed onward until I reached a city; and there was beauty nowhere; only a cheerless

wilderness of walls and wires and wracking pavements. Neither was there rest, for men rushed back and forth, and women jostled fiercely, and little children piped their wares. But some there were who neither rushed nor jostled, but wandered aimlessly or lounged spiritlessly, and gazed hopelessly as they seemed to wish to hide at the heartless bustle.

"Brother," said I to one of these, "can you tell me where a capable workman can find employment?"

"You ask too much, stranger," he replied sharply. "I wouldn't be loafing here if I knew."

"What, is there scarcity of work amid this hurry?" I asked in suspense.

He looked at me with anger, and then with contempt.

"Say, who are you, and where did you come from? Will the sun rise to-morrow? Was there ever anything but a scarcity of work?"

"But the land is broad and rich," said I. "Millions of acres lie untilled, mines of untold wealth are unopened, miles of forest wait the axe, garden and fruit and grazing lands waste with weeds, and even by your city streets are hundreds of vacant spots, while beside them tower noisome tenements, overflowing with squalid humanity. Why are these not built upon? Why is there scarcity of work when all these things want the doing?"

"Don't bother me with your Socialistic talk," he snapped; "all I want is a job just now."

"Do you not see the cause of your enforced idleness?"

"I seek nothing but a job, mister, and"—

"But I have pointed out opportunities for millions of men to work."

"Are you crazy? Ain't all those things owned by somebody? You'd have to pay more than they were worth before you could touch them."

"My friend," said I, "you are mistaken. All those things were made by God for the free and equal use of all his children. If men have seized the gifts of God and charge a price for them, they are robbing their fellow-men. And more. If they withhold these lands from use they create that scarcity of work you complain of. Why don't you protest against these things?"

"Say, mister, I don't know anything about them things, and I don't want to know."

"But your duty to your fellows and to posterity," I protested.

"Hang the fellows, and let posterity starve same as I have to."

And the victim of his own and his fellow's ignorance would hear no more.—*Storl in Boston Printer.*

### HENRY GEORGE INSTITUTE.

The members and friends of the Henry George Institute had an enjoyable smoking concert on Christmas night at the Co-operative Tea Rooms. The Institute has arranged for a session of meetings to discuss "Political Economy and the Single Tax," aims and method, in all its bearings. A hope was expressed that there would be a smoking concert or two in the coming session.

### Single Tax Items.

A GROWING EVIL.—The congestion of the population in the towns is a striking feature common indeed to all the Australian colonies. Even in Queensland 93,000 out of its 393,000 people are in Brisbane. But in Victoria, with its 1,140,000 population, no less than 491,000 were to be found in Melbourne and its suburbs, or two-fifths of the whole. Of the rest of the people, too, one-third are resident in other towns. Sydney holds 386,000 of the 1,134,000 inhabitants of New South Wales. In South Australia no fewer than 133,000 out of the 315,000 residents are to be found in Adelaide.—*North British Daily Mail.*

The Victorian House of Assembly, after an all-night sitting, have passed the bill for taxing the unimproved value of land.

Says a writer in *Justice*:—"In Germany it is the Land Agitation Question which forms the great bone of contention between the North

German and South German divisions of the Social-Democratic Party."

Mr. Lewis H. Berens, late of South Australia, has been speaking to the Bingley people on the land question as the "Coming Reform." Mr. Berens is a Single Tax man "unlimited," and puts the case from the Single Tax standpoint. The *Bingley Chronicle*, commenting on the speech, says that—"Without doubt the past and present generations have been grossly wronged, and a solution can only come through a diligent independent study of this 'Coming Reform.'"

The Glasgow Juridical Society have been discussing the principle of "Betterment." A resolution in its favour was defeated by seven of a majority. As we are strong so shall we be merciful. Law and justice are quite two distinct things.

"In the conservative domain of philosophy, in which ten years ago Henry George was regarded and criticised as a brilliant crank, he has taken a fixed position as one of the leading economists of the world. 'Progress and Poverty' has become a text-book of economic science, and the antagonist of the Single Tax doctrine who has not read that book is universally regarded as insufficiently educated for the intelligent discussion of social problems and methods of taxation."—*Hon. James G. Maguire, speech in the U.S. House of Representatives.*

Dr. Edward M'Glynn, when asked for a brief statement showing the purpose of the Single Tax movement, replied: "To make room at the Father's table for all His children."

### "THE ACRES AND THE HANDS."

"The earth is the Lord's and the fulness thereof,"

Said God's most holy word.

The water hath fish and the land hath flesh,

And the air hath many a bird;

And the soil is teeming o'er all the earth,

And the earth has numberless lands;

Yet millions of hands want acres—

While millions of acres want hands.

Sunlight and breezes and gladsome flowers

Are over the earth spread wide;

And the good God gave these gifts to men—

To men who on earth abide.

Yet thousands are toiling in poisonous gloom

And shackled with iron bands—

While millions of hands want acres

And millions of acres want hands.

'Tis a glaring lie in the face of day,

This robbery of men's rights!

'Tis a lie that the word of the Lord disowns,

'Tis a curse that burns and blights!

And 'twill burn and blight till the people rise

And swear, while they break their bands,

That the hands shall henceforth have acres

And the acres henceforth have hands.

—*Duganne.*

Five acres of land at Charing Cross, now owned by the Marquis of Salisbury, were leased 250 years ago by his ancestors for grazing land at the rate of 10s. an acre for 500 years.

In answer to a question put by Councillor Ferguson, at a meeting of the Glasgow City Improvement Trust, held in the Town Council, on Thursday, 20th December, Bailie Chisholm stated "that the ground rent of one-roomed, back-tenement houses in the Saltmarket was 20s. per square yard. On other ground there were single-roomed houses alongside two-roomed houses, and the ground rent varied from 25s. to £3.

Negotiations are proceeding between a Committee of the Town Council and the Bakers' Incorporation for the purchase of a portion of the Bunhouse ground, at Overnewton, at present lying vacant, extending to about 18,000 square yards, for the proposed public recreation ground. Questions for the ratepayers:—(1) What is the Incorporation of Bakers, and did it not receive this land as a gift from the Regent Moray to bake bread for the citizens of Glasgow? (2) What was the value of the land



then, and what is being asked for it just now per square yard? (3) To what public or private purpose is the price to be paid to be applied?

The Manchester Town Council has cleared an area of five acres in the centre of the city for the erection of workmen's dwellings. The roofs of the houses are to be utilised as playgrounds, and also for drying purposes. The cost of the improvement is about £250,000, or £50,000 per acre.

## ARCHIMEDES.

BY TWARK MAIN.

"Give me whereon to stand," said Archimedes, "and I will move the earth." The boast was a pretty safe one, for he knew quite well that the standing space was wanting, and always would be wanting. But suppose he had moved the earth, what then? What benefit would it have been to anybody? The job would never have paid working expenses, let alone dividends, and so what was the use of talking about it? From what astronomers tell us, I should reckon that the earth moved quite fast enough already, and if there happened to be a few cranks who were dissatisfied with its rate of progress, as far as I am concerned, they might push it along for themselves; I would not move a finger or subscribe a penny piece to assist in anything of the kind. Why such a fellow as Archimedes should be looked upon as a genius I never could understand; I never heard that he made a pile, or did anything else worth talking about. As for that last contract he took in hand, it was the worst bungle I ever knew; he undertook to keep the Romans out of Syracuse; he tried first one dodge and then another, but they got in after all, and when it came to fair fighting he was out of it altogether, a common soldier in a very businesslike sort of way settling all his pretensions.

It is evident that he was an over-rated man. He was in the habit of making a lot of fuss about his screws and levers, but his knowledge of mechanics was in reality of a very limited character. I have never set up for a genius myself, but I know of a mechanical force more powerful than anything the vaunting engineer of Syracuse ever dreamt of. It is the force of land monopoly; it is a screw and lever all in one; it will screw the last penny out of a man's pocket, and bend everything on earth to its own despotic will. Give me the private ownership of all the land, and I will move the earth? No; but I will do more. I will undertake to make slaves of all the human beings on the face of it. Not chattel slaves exactly, but slaves nevertheless. What an idiot I would be to make chattel slaves of them. I would have to find them salts and senna when they were sick, and whip them to work when they were lazy. No, it is not good enough. Under the system I propose the fools would imagine they were all free. I would get a maximum of results, and have no responsibility whatever. They would cultivate the soil; they would dive into the bowels of the earth for its hidden treasures; they would build cities and construct railways and telegraphs; their ships would navigate the ocean; they would work and work, and invent and contrive; their warehouses would be full, their markets glutted, and

The beauty of the whole concern would be That everything they made would belong to me.

It would be this way, you see:—As I owned all the land, they would, of course, have to pay me rent. They could not reasonably expect me to allow them the use of the land for nothing. I am not a hard man, and in fixing the rent I would be very liberal with them. I would allow them, in fact, to fix it themselves. What could be fairer? Here is a piece of land, let us say, it might be a farm, it might be a building site, or it might be something else—if there was only one man who wanted it, of course he would not offer me much, but if the land be really worth anything such a circumstance is not likely to happen. On the contrary, there would be a number who would want it, and they would go on bidding and bidding one against the other, in order to get it. I should accept the highest offer—what could be fairer?

Every increase of population, extension of trade, every advance in the arts and sciences

would, as we all know, increase the value of land, and the competition that would naturally arise would continue to force rents upwards, so much so, that in many cases the tenants would have little or nothing left for themselves. In this case a number of those who were hard pushed would seek to borrow, and as for those who were not so hard pushed, they would, as a matter of course, get the idea into their heads that if they only had more capital they could extend their operations, and thereby make their businesses more profitable. Here I am again. The very man they stand in need of; a regular benefactor of my species, and always ready to oblige them. With such an enormous rent-roll I could furnish them with funds up to the full extent of the available security; they would not expect me to do more, and in the matter of interest I would be equally generous. I would allow them to fix the rate of it themselves in precisely the same manner as they had fixed the rent.

I should then have them by the wool, and if they failed in their payments it would be the easiest thing in the world to sell them out. They might bewail their lot, but business is business. They should have worked harder and been more provident. Whatever inconvenience they might suffer, it would be their concern and not mine. What a glorious time I would have of it! Rent and interest, interest and rent, and no limit to either, excepting the ability of the workers to pay. Rents would go up and up, and they would continue to pledge and mortgage, and as they went bung, bung, one after another, it would be the finest sport ever seen. Thus, from the simple beverage of land monopoly, not only the great globe itself, but everything on the face of it, would eventually belong to me. I would be king and lord of all, and the rest of mankind would be my most willing slaves.

It hardly needs to be said that it would not be consistent with my dignity to associate with the common rank and file of humanity; it would not be politic to say so, but, as a matter of fact, I not only hate work but I hate those who do work, and I would not have their stinking carcasses near me at any price. High above the contemptible herd I would sit enthroned amid a circle of devoted worshippers. I would choose for myself companions after my own heart. I would deck them with ribbons and gewgaws to tickle their vanity; they would esteem it an honour to kiss my glove, and would pay homage to the very chair that I sat upon; brave men would die for me; parsons would pray for me, and bright-eyed beauty would pander to my pleasures.

For the proper management of public affairs I would have a parliament, and for the preservation of law and order there would be soldiers and policemen, all sworn to serve me faithfully; their pay would not be much, but their high sense of duty would be sufficient guarantee that they would fulfil the terms of the contract. Outside the charmed circle of my society would be others eagerly pressing forward in the hope of sharing my favours; outside of these would be others again who would be forever seeking to wriggle themselves into the ranks of those in front of them, and so on, outward and downward, until we reach the deep ranks of the workers forever toiling and forever struggling merely to live, and with the hell of poverty forever threatening to engulf them. The hell of poverty, that outer realm of darkness, where there is weeping and wailing and gnashing of teeth—the social Gehenna, where the worm dieth not and the fire is not quenched—here is a whip more effective by far than the keenest lash of the chattel-slave owner, urging them on by day, haunting their dreams by night, draining without stint the life blood from their veins, and pursuing them with relentless constancy to their very graves. In the buoyancy of youth many would start full of hope and with high expectations; but, as they journeyed along, disappointment would follow disappointment, hope would gradually give place to despair, the promised cup of joy would be turned to bitterness, and the holiest affection would become a poisoned arrow quivering in the heart!

What a beautiful arrangement—ambition urging in front, want and the fear of want bringing up the rear! In the conflicting interests that would be involved, in the throat-

cutting competition that would prevail, in the bitterness that would be engendered between man and man, husband and wife, father and son, I should, of course, have no part. There would be lying and cheating, harsh treatment by masters, dishonesty of servants, strikes and lockouts, assaults and intimidation, family feuds and interminable broils; but they would not concern me. In the serene atmosphere of my earthly paradise I would be safe from all evil. I would feast on the daintiest of dishes, and sip wines of the choicest vintage; my gardens would have the most magnificent terraces and the finest walks. I would roam mid the umbrageous foliage of the trees, the blooming flowers, the warbling of birds, the jetting of fountains, and the plashing of pellucid waters; my palace would have its walls of alabaster and domes of crystal, there would be furniture of the most exquisite workmanship, carpets and hangings of the richest fabrics and finest textures, carvings and paintings and paintings that were miracles of art, vessels of gold and silver, gems of the purest ray glittering in their settings, the voluptuous strains of the sweetest music, the perfume of roses, the softest of couches, a horde of titled lackeys to come and go at my bidding, and a perfect gallery of beauty to stimulate desire, and administer to my enjoyment. Thus would I pass the happy hours away, while throughout the world it would be a hall mark of respectability to extol my virtues, and anthems would be everywhere sung in praise.

Archimedes never dreamt of anything like that. Yet, with the earth for my fulcrum and its private ownership for my lever, it is all possible. If it should be said that the people would eventually detect the fraud, and with swift vengeance hurl me and all my courtly parasites to perdition. I answer, "Nothing of the kind, the people are as good as gold, and would stand it like bricks, and I appeal to the facts of to-day to bear me witness."

## Coming Events.

- Jan. 16. Bridgeton Liberal Association. "Why I am a Liberal."—Councillor D. M'Lardy.
- " 17. Hutchesontown Liberal Association. "The House of Lords."—Councillor D. M'Lardy.
- " 22. Partick Liberal Club, "The A.B.C. of Social Reform,"—Mr. Norman M'Lennan.
- " 24. Labour Rooms, 10 Stanhope Street, St. Rollox. "A Criticism of the Single Tax."
- " 28. Campsie Single Tax and Liberal Associations. "The Liberal Party and the Land Question." Councillor John Ferguson lectures at Belfast, Derry, and Ballyshannon, on "The Land for the People."

## Books to Look into.

"Economic Principles of how Wealth is produced and how it is distributed" is an American publication, by Eliza Stowe Twitchell, Woolartton, Mass., U.S.A. (price 15 cents). The writer's purpose is "to interest those who have neither the time nor strength for a study of 'Progress and Poverty,'" and she has done her task full justice in some forty pages of most readable and convincing argument. What is particularly pleasing is the deep religious tone that underlies the economy and philosophy of every paragraph. A firm believer in the efficacy of the Single Tax, she truly says we owe a debt of gratitude to Henry George for so decided and simple a remedy. But great as this remedy is it is slight compared to the light these truths throw upon those of religion. "As gravitation reveals God's power throughout space, as evolution reveals His wisdom throughout time, so these social laws reveal His love and care for mankind, bringing us suddenly into the presence not of a cruel, relentless force, but of wisdom, benevolence, and love." This is a valuable contribution to the Single Tax literature, and Single Taxers, whatever they may be, should not be without a copy.

**Our Natural Storehouse, the Land, is Locked.**



The first number of "The Labour Annual"—price, one shilling; edited by Joseph Edwards, 64 Carter Street, Liverpool—is just to hand. It is the work of an enthusiastic Socialist, having "for one of its chief objects the union of the scattered Socialist bodies into a National Federation." "Give Socialism in our time, O God," he says, "may well be the prayer." The work is "dedicated to all who are working towards a new organisation of society, in which the people's service shall be the highest reward," and the editor "will esteem it an honour to be placed on the exchange list of all advanced publications." The book is brimful of the photos of the foremost men in the Socialist movement in England, and gives short biographical sketches. On the whole, it is book for a Socialist organiser, put in the most presentable form.

"The New Party," edited by Andrew Reid (Hodder Brothers, 18 New Bridge Street, London, E.C.), is a book described by some of its members, leaders in the Socialist movement. "The New Party" is called "Isocrats." "Liberal won't do," we are told, "because some of our bitterest foes still arrogate it to themselves. Radical is a comparatively meaningless term; it tells nothing of our constructive ideas, our evolutionary hopes, our belief in the future; whereas Equality is the literal meaning of the word 'Isocracy.'" After a lengthy statement of what we do not want, the programme of this "New Party" is put before us. "The first act will be an attack on the plutocrats." How decidedly Socialistic. The form of the attack is to be a heavy progressive income tax, that no man hereafter shall die a millionaire. In the name of the seven wonders, when will these Socialists study first principles. A man has a right to his income, or he has no right to it. If he has a right to it, the State has no right to confiscate it; and if he has no right to it, then we should strive for a social order that would prevent him taking what is clearly the property of somebody else. The plutocracy rests on land monopoly, and the inability of men to find employment is due to land monopoly; and when land monopoly is destroyed, and the natural opportunities to employment opened up, the power of the plutocrats to fleece labour of its earnings will be gone. As *Nunquam* (one of the members of this New Party) said the other day, in another place, "it is only necessary to dislodge the landlords." A graduated income tax won't disturb the landlords, but the *Single Tax* will. Are the "Isocrats" above such a clear-cut radical solution of the problem?

"The Land for the People," by Charles Wickstead (published by Swan, Sonnenschein, & Co., London), is in the main a condemnation of private property in land. The author opposes the confiscating remedy of the *Single Tax*, and like all land nationalizers favours compensation to landowners or to those who act as such, that is, those who have the power to take the rent of land from those who use land. Mr. Wickstead, like nearly all socialists, does not trust justice. He thinks that we must hold a commerce with compromise before we can have the free use of our land, and he claims these distorted ethics as superior to the uncompromising stand of Henry George.

A tax on land values would not only relieve labour and capital of the tax burdens which they now bear, but would increase their share in distribution, by providing them with locations for homes and industries, and with raw materials for their production on better terms than those on which they can now be secured. It would set labour free from the dominion that wealth now holds over it; it would away at once and forever with the surplus labour now congregated in industrial centres in enforced idleness; it would immediately and forever do away with the degrading competition which results from the constant pressure of the presence of the "army of the unemployed," whose necessities, and not the value of labour, measure the wages that all labour shall receive."—James G. Maguire, *Speech in Congress, 31st January, 1894.*

## Poetry.

### KEEP IT BEFORE THE PEOPLE.

Keep it before the people—

That the earth was made for man!  
That flowers were strewn,  
And fruits were grown,  
To bless and never to ban;  
That sun and rain,  
And corn and grain,  
Are yours and mine, my brother!  
Free gifts from heaven,  
And freely given,  
To one as well as another!

Keep it before the people—

That man is the image of God!  
His limbs or soul  
Ye may not control  
With shackle or shame or rod!  
We may not be sold  
For silver and gold:  
Neither you nor I, my brother!  
Freedom was given  
By God from heaven,  
To one as well as another!

Keep it before the people—

That famine and crime and woe  
For ever abide,  
Still side by side,  
With luxury's dazzling show!  
That Lazarus crawls  
From Dives' hall,  
And starves at his gate, my brother!  
Yet life was given  
By God from heaven,  
To one as well as another!

Keep it before the people—

That the labourer claims his meed;  
That right of soil  
And the right to toil,  
From spur and bridle freed;  
The right to bear  
And the right to share  
With you and me, my brother!  
Whatever is given  
By God from heaven,  
To one as well as another!

—Augustine Duganne, 1855.

Properly speaking, the land belongs to these two—to the Almighty God and to all His children of men that have ever worked well on it, or that shall ever work well on it. No generation of men can or could, with never such solemnity and effort, sell land on any other principle; it is not the property of any generation but that of all the past generations that have worked on it, and of all future ones that shall work on it. Ah! yes; soil, with or without ploughing is, the gift of God. The soil of all countries belongs evermore, in a very considerable degree, to the Almighty Maker!—*Carlyle.*

"All lands owned by subjects in England are in the nature of fees, whether derived to them by descent from their ancestors or purchased for a valuable consideration; for they cannot come to any man by either of these ways, unless accompanied by those feudal incidents which attended upon the first feudalities to whom the lands were originally granted."—*The Right Hon. Justice Stephen.*

"Land reform is the greatest of all anti-slavery measures. Abolish slavery to-morrow, and the land monopoly would pave the way for its re-establishment. But abolish land monopoly, make every American citizen owner of a farm adequate to his necessity, and there will be no room for the return of slavery."—*Gerrett Smith, Abolitionist, in 1865.*

"This right of property, originating in the right of the individual to himself, is the only full and complete right of property. It attaches to things produced by labour, but cannot attach to things created by God."—*Henry George.*

"To deprive others of their right to the use of the earth is to commit a crime inferior only in wickedness to the crime of taking away their lives or personal liberties."—*Herbert Spencer.*

"The land of every country is the common property of all the people of that country, because the Creator made it as a voluntary gift to them."—*Right Rev. Nulty, Bishop of Meath.*

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