

# The SINGLE TAX

A JOURNAL DEVOTED TO THE CAUSE OF TAXING LAND VALUES.

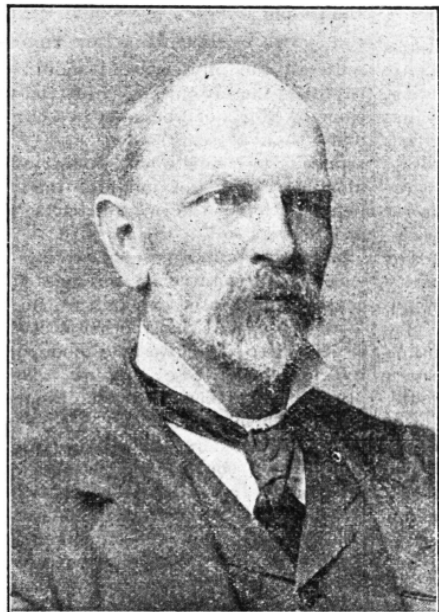
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## The Bradford Conference on the Taxation of Land Values,

TUESDAY, 4th JANUARY, 1898.



W. P. BYLES, PRESIDENT.



LEWIS H. BERENS, SECRETARY.

### TAXATION OF LAND VALUES.

FIRST NATIONAL CONFERENCE IN BRITAIN, HELD AT BRADFORD, 4th JANUARY, 1898.

Under the auspices of the English Land Restoration League, the Scottish Land Restoration Union, and the Financial Reform Association, a conference on the Taxation of Land Values was held in the Central Hall, Bradford, on Tuesday, 4th January, 1898. The arrangements were in the hands of the Bradford and District Branch of the English Land Restoration League. Mr. W. P. Byles, Ex M.P. for Shipley, is president, and Mr. Lewis H. Berens, secretary of the branch. Mr. Berens also acted as secretary of the conference.

Mr. and Mrs. Byles entertained the delegates to an "at home" on the evening preceding the conference. The "at home" was an enjoyable treat, and brought the delegates and friends together to spend a very pleasant evening, discussing Single Tax and the various phases of the social problem.

The proceedings of the Conference began at half-past ten on Tuesday morning. Mr. W. P. Byles presided, and the delegates present were:—

English Land Restoration League, Bradford District Branch—Messrs. W. P. Byles, J. A. Guy, W. E. Critchley, J. Firth, W. Thomson, F. Skirrow, L. H. Berens, T. Hood, J. W. Brunton, F. Wilkinson, F. H. Bentham, J. Sanctuary.

English Land Restoration League—F. Verinder.

Financial Reform Association—J. W. S. Callie, F. L. Crilly.

Scottish Land Restoration Union—Ex-Baillie Burt, J.P.; D. McLardy, G. B. Waddell, P.C.; Norman McLennan, W. Reid, J. Cassels, D. Cassels, jun, J. S. Neil, J. Archer, W. D. Hamilton, W. C. Menzies, H.

S. Murray (Galashiels), E. Adam (Edinburgh), J. Brunton, sen. (Musselburgh), and John Paul. Scottish Land Restoration Union, Dundee Branch—J. O'Donnell Derrick.

Financial Reform Association, Halifax Branch—C. H. Smithson, F. H. Smithson, J. H. Whitley, J.P.; F. W. Golder, G. Sutcliffe, J. Gregory, H. Farrar, A. Farrar, J. H. Todd, Councillor T. Hey, W. Simpson, Councillor J. T. Simpson.

National Reform Union, Manchester—Mr. Zimmerman.

Land Nationalisation Society, London—Joseph Hyder.

Single Tax Association, Accrington—J. W. Barlow, J. Greenwood.

Liberal Association, Halifax—John Mitchell, Wilkinson Pickles.

Corporation of Rawenstall—Councillor E. Nuttall.

Corporation of Dewsbury—Alderman John Walker.

Corporation of Devonport—Coun. Whitley.

Corporation of Sunderland—Councillor J. Crown.

Bury Union—Roger Peel. Gateshead Union—Messrs. R. Affleck, Smith, Paxton and G. Craiglands. Hastings Union—F. Tupenny, J.P., C.C. Blackburn Union—J. J. Riley.

Nantwich Union—Two Delegates. Huddersfield—One Delegate. Parish of St. Mary's, Batterssea, London—W. Lethbridge. Urban District Councils—Pontypridd, Watkin Williams; Haworth, John Gott; Marsden, Messrs. Robinson and Goodall; Farsley, Councillors Wade and Brown. Town Commissioners, Govan—Ex-Baillie M'Kerrow. Keighley Trades Council—W. Robinson. Dewsbury Trades Council—S. Gledhill. Halifax Trades Council—H. Drinkwater, A. Taylor. Huddersfield Trades and Labour Council—B. Riley. Leeds I.L.P. Council—Mr. J. Burgess. Yorkshire Trades Council Federation—Messrs. A. Gray and B. Turner.

T. P. Woods (London), W. Robinson (Birkenhead), G. Metcalf (Burnley), C. Fortune (Harrogate), A. W. Shepherd (Sheffield), J. Walbank (Bingley), J. Turnbull (Newcastle), J. Veitch (Newcastle), Stanley Udall (Lincoln), J. Shurmer (Leeds), C. P. Trevelyan (Stratford on Avon), Dr. G. B. Clark, M.P., Richard M'Ghee, M.P., A. Billson, M.P., J. W. Logan, M.P.

THE PRESIDENT'S ADDRESS.

The President said that the accident of his being president for the year of the Bradford branch of the Land Restoration League cast on him the duty, and endowed him with the honour of presiding over that important conference. On behalf of that branch, and on his own behalf as an old citizen of Bradford, he extended a warm welcome to the delegates who had honoured the city with a visit. They had been drawn there from all parts—even remote parts—of the kingdom by the magnetism of a common faith in what they conceived to be a just principle—a common conviction that the ills of life, the evils and inequalities of society, the burdens of humanity, might be lifted off or lightened by the destruction of land monopoly (applause).

IN THEIR OUTLOOK UPON SOCIETY.

they witnessed the strange anomaly of poverty in the midst of wealth, hopeless, helpless, inevitable poverty in a nation of boundless riches; the degradation of slum life for millions of our fellow subjects, and dazzling, unwieldy, and enervating fortunes for the few. They saw a festering mass of humanity in our great cities reduced to drag out their lives in homes of one room, exorbitantly rented, and large tracts of fruitful land untenanted and uncultivated. They lived in an age when invention and ingenuity had learnt how to supersede human labour to a degree undreamt of by our forefathers, yet in which labour-saving machines saved the labourer no labour, for neither leisure nor abundance had overtaken the toiler, and he

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was still compelled by necessity to incessant work. They had studied these anomalous phenomena of social life, and they thought they had found—he would not say the solution but a chief solution of them (applause).

#### HOW HAD THEY FOUND IT?

Largely through the teachings of one man, a prophet, a seer, on whose lately-closed grave the grass had yet hardly begun to grow. He would attempt no eulogy on Henry George, but he could not utter the name without reverence, nor without acknowledgment of the debt that he owed to that writer for enlightenment and for inspiration (applause). How many persons could truly say that the reading of Henry George's great book had marked an epoch in their lives and altered their angle of vision to all economic questions, and social and industrial problems. And what was the solution he had taught them? That the bounties of nature were the heritage of all; that artificial arrangements which reserved them for the few must inevitably result, as they had resulted, in the impoverishment of the many; that we must return to a policy which, while it secured to the individual the product of his own ingenuity or labour, should deny to him the ownership of the land on which, and out of which, all men lived, and which he could neither create nor destroy, diminish nor increase.

#### AND NOW, AS TO THE METHOD,

for his hearers were practical men, met for a practical purpose—by which this solution was to be brought about. The method favoured by those who were assembled, and the much larger number who were represented there, was the Taxation of Land Values. Alternative or additional methods had been proposed, but it would be out of order at that conference to discuss any but the one that he had named. Resolutions would be submitted to the conference asking (a) for the separate valuation of land apart from buildings or any improvements, and that upon that valuation a tax should be imposed; (b) that the tax should be assessed on the full annual value, whether the land was used, or partially used, or unused; and (c) that the owner or lessee who was receiving the annual value should himself pay the tax, or that if it were paid by the tenant he should have the legal right to deduct it from his rent, as he now did his income tax. Nothing was said as to the amount of the tax to be levied; that was a subsequent matter, dependent on circumstances which had not yet arisen, therefore which he would not now discuss. Those were proposals which need not alarm the most moderate reformer, but which embodied the just principle for which they were contending.

#### TAXATION WAS A POLICY WITHIN REACH.

It had obtained footing in the public mind; it was commending itself, by its inherent and palpable justness, to a daily-increasing number of the great electorate which ultimately governed the country; it had been forced on popular attention by events—by land crises—such as the agitation among tenant-farmers in Ireland, and among the crofters in the islands and Highlands of Scotland, and by the novel legislation ensuing thereon, under which the State fixed the landlord's rent for him; by the Welsh Land Commission and its striking report; by the rapidly-increasing expenditure of the country; by the growing debts of great municipalities; and by the crying demand resulting from these conditions for new sources both of national and local revenue. Two sessions ago the present government relieved agricultural tenants in England and Scotland of half their rates, and undertook to pay them out of the Exchequer. Next session it was intended by legislation to relieve Irish landlords of all the rates which they now paid. The avowed object in both cases was to benefit the landlords (hear, hear). He would not characterise this policy; his hearers could judge as well as he of its wisdom or unwisdom. But he did say that it was impossible to do these things without educating the public mind in the true meaning and origin of land values, and in the justice of the claim that they ought in equity to bear, through taxation, an increasing share of public burdens.

#### AND THE TIME WAS RIPE

(hear, hear). All political parties—in domestic affairs at any rate—were in a state of

quiescence. Some of them were feeling about for a programme. No great question overshadowed that put forward by those assembled before him (hear, hear). They were, as it were, in the open plain, and had nothing to do but push on and march forward. It was with that object that they were gathered there, and, while they stimulated one another's zeal, he hoped they would make manifest to the public the rapid spread of the movement, its reality, its justice, and the resoluteness of its followers (applause). Once leaders of opinion realised that its adherents were a political force not to be despised, then, to use a familiar gag, "We shan't be long," Scotland had led the way (applause). They had converted the great municipality of Glasgow. They had secured the approval of sixty-two Scotch assessing authorities to the principle of making land values the basis of local taxation, and together they were moving Parliament to give effect to it. Wales had done likewise, and everyone knew Ireland's appreciation of the blessings of landlordism.

#### THE PREDOMINANT PARTNER

was, he was aware, a more sluggish monster, a more Conservative entity than these Celtic fringes, but even England was awakening. Acting on a Welsh initiative England and Wales had imitated Scotland and no fewer than 140 local governing bodies, including, twelve town and county councils and sixty-three Poor-law unions, had petitioned Parliament for powers to tax land values for local purposes. Such figures were, he thought, significant and encouraging (applause). Every community supplied instances in abundance to carry the lesson home. In Bradford, for example, city councillors were opposing a new tram-line because it would enhance the value of certain private land and properties on the route. Quite near that hall he could point to a plot of land—a type of many—on which a handsome warehouse was erected twenty years ago. The occupier had been contributing annually to the rates on an assessment which covered both land and buildings. Adjoining was a precisely similar plot, with an equal land value, but unbuilt on, which for all those twenty years had contributed exactly nothing. Again,

#### ALL ROUND THE TOWN MIGHT BE FOUND

large tracts of land held up by their owners, who, being untaxed, could bide their time till other land got occupied, and the price of theirs was enhanced. A day or two ago the people of Bradford were told of a slice of Bradford land which was left to the poor, its annual value then being £21. Now the trustees distributed £1000 a year. No one would grudge this increment to the poor, but the same thing of course had been happening to hundreds of individual landowners who were not poor (applause), and who were not obliging enough to publish the figures of their annual income (laughter). The founder of the charity referred to endowed the poor with £21 a year (all honour to him); but the community of Bradford, by its industry, its enterprise, and its public expenditure, had added to the endowment the increment of £979 a year, and at the same time had been providing, out of its charity, similar or larger increments for the outdoor relief of all other owners of land in the town. *Sancta simplicitas!* (laughter). It was safe to say that the general public of Bradford had no idea of the vast sums, created by the private and public expenditure of the inhabitants, which were annually taken out of the town by four or five large and many small owners of the soil on which the city stood. It should be the business of the Bradford Branch to make these facts familiar and accessible, and to use them for the enforcement of the principles of the League (applause).

#### THE TAXATION OF LAND VALUES

would redress—or tend to redress—the obvious injustice of all such cases as he had cited. As in Bradford, so everywhere. It was strange how slow men were to "see the cat." The people were defrauded of their birthright without knowing it. But the light was spreading fast. It was an important gain that the Taxation of Land Values was included by all the various bodies who occupied themselves with spinning programmes for the Liberal party. It was the business of people such as those

before him to see that whatever item was dropped, it should not be the Taxation of Land Values. The Independent Labour party, which was represented in that room (applause), and which in Bradford, at any rate, was a potent force, was also on their side, and when the Independent Labour party came to care, as they would some day, more for progress than for party, valuable reinforcements might be expected from them (cries of "Question."). In all elections, local and national, and especially in the next general election, the friends of the Taxation of Land Values ought to rally all their forces, and go into them with their weapons drawn. It must not be supposed that the movement was merely a sordid attempt to get more revenue, or even to shift taxation from one pair of shoulders to another. It was that and something much more. The Taxation of Land Values was, of course, in a primary sense, a fiscal question, but in it were involved also great moral and social changes, and that was why it would, when it was understood (hear, hear), arouse the zealous support of the mass of the people.

#### THE OVERCROWDING OF THE POOR,

with all the physical and moral debasement resulting therefrom; the industrial strife which came of efforts of workmen to secure something more than a living wage, and of employers straining to compete with countries where land monopoly did not oppress the people; the depopulation of the rural districts; the pressure of labourers to the towns, with the consequent unemployed problem ever recurring; the dependence of the country on foreign foodstuffs, and consequent bloated expenditure on armaments—all these, and many other social evils, were closely inter-related to land monopoly; and the reform which those present advocated was pregnant with benefits which would go far to remove them (hear hear). They might even invite landowners themselves to join them. For if we could avert strikes, absorb the unemployed, and create a contented peasantry; if we could lower the death rate, diminish pauperism, crime, and drunkenness; if we could enlarge the consumptive capacity of the home market, then property itself would be more secure, capital would find fresh channels of employment, and the foundations of our national prosperity would be deepened (applause). It was the part of that assembly, and those who thought with them, to make men realise that it was the monopoly of the raw material of wealth which was depriving them—and must deprive them—of the fruits of their industry (loud applause).

#### HENRY GEORGE.

On the motion of the chairman, the conference adopted the following resolution by rising in their places:—

That this conference desires to place on record its deep sorrow at the loss of the cause of land reform has sustained in the death of its great apostle, Henry George, and instructs the secretary to convey to Mrs. Henry George and family an expression of their deep sympathy.

#### AN AFFIRMATION OF PRINCIPLE.

Ex-Bailie Burt (Glasgow) moved:—

That, in the opinion of this conference, the true basis of national and local taxation is not labour and the product of labour, but the value of land, which is due to the presence, activities, and necessities of the people.

Mr. Burt said that in past times a great many persons regarded taxes as money taken from the people for the benefit of some particular individual. We had now a better idea of taxation. It was money collected from the people for the purpose of being expended in their interests. That was the underlying principle recognised by the advocates of the Taxation of Land Values, and they felt that the proper method of collecting the money was to collect it in proportion to the advantages it conferred upon the people when it had been spent. Mr. Burt went on to speak of what he called the collection of taxes "by meter," an analogy borrowed from the practice followed in supplying and charging for gas. The land, he said, afforded a meter satisfactory in every way, and the index of that meter was the value of the land. In proportion as we spent public money in public improvements the value of land rose. He felt that we could have no more just system than taxation according to this meter. The matter had not only a financial

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aspect; it had also a moral aspect. That which the community had produced it was taking for its own benefit. The growth of population increased the value of land, but it also increased public expenditure, and in taking the increased value resulting from the labour and industry of the community to meet the increased expenditure, we should only be doing what we were entitled to do. The principle that land was the true basis of taxation was unassailable. Although the question had not yet obtained very great prominence, the men who were associated there with it, grasping the principle both from a financial and a moral point of view, had a strength behind them that would ultimately prove irresistible (applause).

Baillie M'Kerrow (Corporation of Govan) seconded the resolution.

Mr. Beach supported the resolution from the standpoint that taxation should depend upon ability to pay. The landowner, he said, was the most able to pay of any man in the kingdom. He did not think industry or labour ought to be taxed in any form.

Mr. Isherwood (Bury) asked whether Mr. Burt intended that land only should be valued, and not buildings. If so, a millionaire would entirely escape taxation provided he did not own land.

Mr. Burt said he hardly thought his resolution required explanation. If a man did not own land he would not pay taxes.

Mr. H. S. Murray (Galashiels) said that the resolution distinctly stated that the true basis of taxation was land, not the products of labour. Buildings were the product of labour. He reminded his hearers that the Taxation of Land Values involved not only the direct effect of raising money, but a very important indirect effect in opening up the land, the true source of wealth, to the labour of man.

Mr. Julius Ephraimson (Bradford) said that he attended that conference as an individual visitor for the purpose of being enlightened on the subject of the Taxation of Land Values, and it seemed to him that to exclude all other modes of taxation would have the effect of estranging many who would otherwise be friends to the movement.

Mr. Isherwood (Bury) said he could not agree with the resolution if it were intended to exclude buildings from liability to rating. He moved as an amendment:—

That, in the opinion of this conference, all land, whether occupied or not, shall be taxed for all purposes at its full capital values from time to time.

Mr. J. Burgess (Leeds) seconded the resolution. He said that the original resolution proceeded on the assumption that the products of labour remained in the hands of the labouring classes. Under it a man might own a million pounds' worth of buildings and entirely escape paying taxation (hear hear). The Conference, he urged, ought not to be made into a Single Tax Conference.

Mr. W. P. Wood (Croydon) strongly opposed the amendment. He said it altogether gave away the case for the Taxation of Land Values. A tax on anything checked its production, and we had a saying that a man who made two blades of grass grow where one had grown before was a benefactor to the community.

Mr. Hamilton (Scottish Land Restoration Union), as a Single Taxer and a co-operator, said he would object to having the product of his earnings taxed whilst there was a great fund waiting for us to tap it—given to us by Almighty God for all. There were sixty or seventy millions of hard-earned capital in the hands of our co-operative societies, and this the supporters of the amendment were proposing to leave open for taxation. He was glad to see Socialists present, but he was astonished at their advocating taxes on industry. He asked them to devote their energies in an opposite direction. The Taxation of Land Values would relieve all industry from the taxation it now bore.

Mr. M'Lennan (Glasgow) said that the word taxation, generally used in connection with land values, was in certain respects somewhat misleading. In reality one did not Tax Land Values, one took them. He did not want to tax the landlord any more than anyone else, but he wanted the values of land, created by the community, to be taken for the purpose of the community. This was not taxation, but taking the product for the producer (applause).

Mr. Paxton (Gateshead Union) approved of the Taxation of Land at its full value, but thought that there were other things which ought to be taxed as well, such as shipbuilding works and machinery.

Mr. Berens (Bradford Land Restoration League) supported the resolution. He said he had been accustomed to regard food, clothing, houses, and machinery, as good things, the production of which it was desirable to encourage. Of course, if we had too much of these things, let them be discouraged and taxed, but until we arrived at that stage surely such a step ought not to be taken, whilst we had at our very doors a national fund due to the industry of the whole community and rightfully belonging to them.

Mr. Metcalfe (Burnley) said he took it that his hearers and himself were there to do their best to get the law altered, so that they might have the power to Tax Land Values for local purposes, which they did not now possess. He hoped they were unanimous in feeling that they ought to have that power (applause). For some years probably this movement would go on in a small way, but he hoped that some day we should be enabled to dispense with taxation on houses, labour, or industry of any description. The unearned increment was large enough to meet the whole of the cost of government (hear hear). He therefore hoped that the opposition to the principle would not be persisted in (applause).

Mr. Power (Saltaire) said that the Conference had met to consider the Taxation of Land Values, not to formulate a general scheme of taxation.

Mr. Craiglands (Gateshead Union) said that the remarks of the two preceding speakers really went to support the terms of the amendment. The amendment was in the true spirit of the notice convening the meeting. They were all agreed on the Taxation of Land Values.

Mr. Adam (Edinburgh), said the resolution expressed their opinion that the just principle of taxation was the Taxation of Land Values. They further wanted to say that no other form of taxation was just, and in doing so they were following in the excellent footsteps of Cobden and Bright. The taxation of articles of produce was a restriction upon labour, and was against the principle of Free Trade.

Dr. Clark, M.P., said he was in the position of being in favour of both motions, and if he were compelled to vote against the amendment he would only do so because he took it that the succeeding resolution covered the same ground. He thought they ought to have the courage to offer an opinion as to the true basis of taxation, and he would just as soon expect to be called upon to defend the Multiplication Table or the Ten Commandments as he would to defend this principle. There were two things in the world from which everything came. These were labour and the materials from which it worked. In the past they had always been taxing labour and its products. They now wanted to change that, and to tax land values. If his Socialist friends could show that land values were not sufficient to serve all necessary taxing purposes, he would be prepared to go beyond that and tax accumulated labour in the form of capital. But he was of opinion that land values, in their wide sense, were sufficient to pay for all purposes. He thought they ought to lay down principles, and point out that the old system had been bad, and state what they believed to be the true basis of taxation.

Mr. Smith (Gateshead) said the amendment would be pressed because there was a good reason for it. Whilst he heartily endorsed the resolution as it appeared upon the agenda, he saw the same principle involved in the amendment, and it seemed to him that the Single Taxers, with whom he had great sympathy, would be wise to accept the amendment, for the sake of securing general unanimity.

Mr. H. Whitley (Halifax) expressed the opinion that they were assembled to push forward the practical aspect of Taxation of Land Values. They might possibly differ upon the ultimate ideals which they held with regard to taxation, but they were agreed upon the principle that land values should bear their proper share. He thought the mover of the amendment might be disposed to accept a

suggestion that the resolution should be altered so as to read that the chief basis of taxation should be land values.

Mr. R. M'Ghee, M.P., said he also could vote for both the resolution and the amendment if they were put separately, because it did not appear to him that they were at all inconsistent. The resolution declared the principle and the amendment applied it. As to the suggestion that land values should be the chief basis of taxation, his view was that they were the only true basis: and he put forward land values as the true basis of taxation because he believed that that was going to solve the labour problem (applause). It appeared to him that the tax upon land values would compel the dead hand to let go its grip, and open the true source of all production to all those who were willing to produce. To-day there were 80,000 or 90,000 men standing idle, not because master engineers would not let them have work, but because the land was not free. If they made the land free the men could work whether the masters pleased or not. If they wanted to set working men free and truly establish the reign of justice it could only be done by setting the land free (applause).

Mr. Affleck (Gateshead) spoke in favour of the amendment.

Baillie Burt said he appreciated the difficulty of the gentlemen who were supporting the amendment, but he did not think that, as a representative of a public governing body, he was bound to vote automatically, and debarred from using his own judgment. He did not consider that the resolution contained anything that was antagonistic to the ideas held by the bodies in question. He appealed to the gentlemen concerned to withdraw the amendment and concentrate their efforts upon the resolution which was to succeed the one with which they were now dealing.

Mr. Isherwood (Bury) said he and others had been sent there to speak upon the question of Taxation of Land Values, and had never been authorised to express an opinion that nothing but land should be taxed.

The amendment was put and was defeated by a large majority, the original resolution being carried with only ten dissentients.

The conference then adjourned for luncheon.

Upon resumption of the conference the president announced that the committee of the Bradford Liberal Club had passed a resolution making all the delegates members of the club for the week. Mr. Byles also announced the receipt of telegrams expressing sympathy with the object of the conference from Mr. A. D. Provand, M.P., and Mr. Jamieson, of Glasgow, and a letter from Mr. Joseph Edwards, editor of the "Labour Annual," expressing the hope that "unanimity and well-directed enthusiasm" would distinguish the conference, and that "the land question would before the end of the century become the most prominent, as it was the most vital, issue."

#### VALUATION OF LAND DISTINCT FROM IMPROVEMENTS.

Mr. Edwin Adam (Edinburgh) moved the following resolution:—

That no scheme for the Taxation of Land Values will be acceptable which does not provide—(a) for the separate valuation of land apart from improvements, and (b) for the assessment of the tax on the full true annual value of the land, whether used or held idle.

Mr. Riley (Darwen) seconded, which was carried unanimously.

#### QUESTIONS TO PARLIAMENTARY CANDIDATES.

Alderman John Crown (Sunderland) moved the following resolution:—

That, whereas over 200 local assessing bodies in Britain, have agreed to petition Parliament for powers to rate the values of land for local purposes, this conference is of the opinion that the Government should pass a comprehensive measure giving power to such bodies to give effect to this equitable principle of taxation.

He mentioned several startling cases of unearned increment accruing out of the Tyneside centres of industry, and said that if the people only knew the facts, the principles on which rating and taxation were at present based could not hold good for a year (applause).

Mr. Wood seconded the resolution.

[Continued on page 5.]

"Are you in favour of Taxing Land Values?"

## The Single Tax.

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### The Bradford Conference.

The first National Conference on the Taxation of Land Values, held in Bradford on the 4th January, 1898, was a decided success from all points of view. It brought representative Single Taxers and Land Value Taxation men together from numerous parts of the country. Many of them had never met before, though well acquainted with each other's work through the medium of the *Single Tax*, the *Financial Reformer*, and by correspondence. The arrangements were in the hands of Mr. LEWIS H. BERENS as secretary of the Bradford Branch of the English Land Restoration League. The whole proceedings were carried out without one regrettable incident. Unlimited scope was given the speakers, and full and free discussion was the order of the day.

The address of the President, Mr. W. P. BYLES, was in most excellent taste. It struck a Radical note at the very beginning, and gave a tone to the meeting that found a ready and appreciative response in all the speeches that followed. The resolutions were thorough and to the point. First of all the Chairman moved a resolution placing on record the sorrow those present felt the cause for which they stood had sustained in the death of HENRY GEORGE. This was unanimously adopted by the delegates rising in their places; the Secretary being instructed to convey this resolution to Mrs. George and family as an expression of their deep sympathy.

Thereafter it was moved—

*That in the opinion of the Conference, the true basis of national and local taxation is, not labour and the products of labour, but the value of land, which is due to the presence, activities, and necessities of the people.*

This was adopted after considerable discussion. There was the usual opposition from the Socialists present, who desired, with their usual special pleading on behalf of the worker, to tax buildings and such like products of labour. But the conference only listened to their innocent *Clarion-cum-Labour-Leader-Fabian* economics, and adopted the resolution with some ten dissentients. The other resolutions on the agenda were carried unanimously. One of the most gratifying parts of the proceedings was the *Single Tax* spirit of the conference.

It was made clear that while those present (with the exception of the Socialists, of course) stood as politicians for the Taxation of Land Values, they were to a man inspired by the philosophy of the *Single Tax*. It is freedom we want to-day. Not so much a doing as an undoing. Not to put restrictions on wealth, and the production of wealth, but liberty to produce wealth. This is what the Taxation of Land Values aims at—the destruction of the monopoly of the land, the source of all trade and commerce. The delegates felt this was their aim, and they gave expression to the faith they held in no uncertain language.

We desire this change in the incidence of taxation not for mere revenue only. We know that no matter how we adjust and perfect our political machinery it will but enhance the values of land, raise higher the barriers of land

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monopoly, and forces labour into involuntary idleness. It is this imposition on labour that we wish to overthrow. It is as unnatural as it is unnecessary that men should suffer poverty through idleness forced upon them by law. We ask that this force be removed.

Nature virtually says to us: Why stand idle? Do you want employment? Come and till my fertile fields. Do you want better social conditions? Why, you know you can only have comfort and happiness, with freedom from poverty, by associating your labour with land. Why do you remain in your cramped and stifling workshops when you are offered, in the land, room enough to expand and make of them pleasant places where health and decency may prevail? Why do you condemn some to dwell with their innocent children in filthy hovels, while for others you provide beautiful homes? There are obstacles in the way, you say. Then remove such obstacles; for until you determine to make use of the opportunities in the land, so unbounded, and so freely and lavishly placed at your disposal, you are doomed to dwell in the land of bondage.

The Taxation of Land Values is the key to open up the land for use. It is because it has this special virtue, and not so much because it would tap a new source of taxation, that we plead for this reform. But, even as a fiscal reform, this "new tax" has superior advantages. It is a proposal to tax men on the value of the advantages they receive from the community. The present modes of raising revenue, direct and indirect, tax men according to their ability to pay. But the wealthy smile to-day at the taxes imposed on them. That men are able to pay does not mean that they are willing to pay, nor does it follow that they can be so taxed. Any tax on commodities produced by labour is included in the price charged the consumer.

We have an income tax to-day for imperial revenue. Does it do any good? Increase this tax to twice or ten times the amount now levied, will it better the condition of the poor, rack-rented factory slave? Will it benefit the struggling shop-keeper? Will it facilitate trade, or enable Municipalities to extend their boundaries? Get at the millionaire by all means if he is taking what belongs to others. But he must be reached before his gains are piled up at the expense of the poor, sweated seamstress, factory hand, or dock labourer. It will do these poor, down-trodden outcasts little good to tell them, after they have suffered, that the people who profit by their earnings will require to hand over so much to the State.

Moreover, the one certain effect of such a tax in the distribution of what it would bring, would be to enhance the values of land and so quicken the interests of the "dog in the manger" who "throttles towns," by holding for a rise. The Taxation of Land Values would work in an opposite direction. It would enable us to relieve industry of the burden of taxation, destroy the power of the land speculator, and open up the natural opportunities in the land to employment.

This was the faith of the Conference. The delegates came inspired with it. They stated the case boldly, and with a clearness that merits, as it will receive, the unmeasured praise of those who stand for this reform throughout the world.

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We commenced with much courage and hope, and little capital, and have been burdened since with financial difficulties. This drawback has all along crippled our efforts to put the paper on a sound financial basis, besides blocking our way to much more useful work.

It is acknowledged by all concerned that the *SINGLE TAX* has done much good service in the cause of the Taxation of Land Values. But we, who are responsible for the paper, feel that it is more in the hands of its supporters than in our own. That the *SINGLE TAX* has continued till now is due to a few men in the movement whom we need not mention here, who have generously assisted financially, and persuaded a few sympathetic outsiders to also lend a hand from time to time.

The usefulness of the paper can now be judged by a wider circle of friends, and we ask you, if you favour the work it is doing, to join in the effort to secure for us a wider constituency. Do this by purchasing Subscription Books, which you can have from the Office at 6/- each.

The modern Christ would be a politician. His aim would be to raise the whole platform of society; he would not try to make the poor contented with a lot in which they cannot be much better than savages and brutes. He would work at the destruction of caste, which is the vice at the root of all our creeds and institutions. He would not content himself with denouncing sin as merely spiritual evil; he would go into its economic causes, and destroy the flower by cutting at the roots—poverty and ignorance.—*Mrs. Lynn Lytton.*

There must be for human affairs an order which is the best. This order is by no means the existing one, else why should we all desire change in the latter? But it is the order which ought to exist for the greatest happiness of the human race. God knows it, and desires its adoption. It is for us to discover and establish it.—*Emile de Laveleye.*

SERVE THE CAUSE BY HANDING THE PAPER TO A FRIEND.

### The Socialist-I.L.P. Men and the Bradford Conference.

One of the interesting features of the conference was the presence of a few leading Socialists who came as the representatives of Trades Councils. They came prepared for the usual Socialist fight for taxation of labour products in the interests of labour. At the outset, they called for a credentials committee in their best organised style; one gent. said he represented 17,000 working men, and another said he represented 56,000, and they straightway looked with so much representative pity, if not contempt, on the other delegates. It never seemed to strike them that the members of Parliament represented the nation; and that they also (according to the Socialist literature and platform oratory) were only so many gasbags.

They protested loudly that they were in favour of taxing land values; and in proof of this, Mr. W. M. BURGESS (Leeds), one of the leading Socialists of the country, spoke vigorously in favour of taxing buildings. That the occupiers and not the owner would pay this tax; and that it would restrict the supply of buildings, and so injure labour, was apparently foreign to Mr. Burgess's economy. But he did look sick when Mr. HAMILTON asked him if he meant to tax the sixty or seventy millions of hard earned property owned by the Co-operative Society. The conference smiled at the innocence of these friends of justice, and affirmed land values as the basis of taxation by a large majority. A couple of Whig delegates and the Socialists voted for the amendment. All of which goes to prove that like draws to like.

But Mr. Burgess cropped up again. He evidently felt the business could not go on without his special assistance. Therefore he moved a resolution to the effect that the Conference pledge itself not to vote for any candidate who refuses to pledge himself to the Taxation of Land Values. What Rip Van Winkle's there are, to be sure. Where is the candidate to-day, standing on a Progressive platform, who does not readily pledge himself to the Taxation of Land Values when he is asked? That is the trouble. Too many of them pledge themselves to this and other reforms without knowing much about them. For example, the Socialist and Liberal members of the Glasgow Town Council pledge themselves to the Taxation of Land Values like one man.

Where there is a Liberal and a Socialist contesting the same seat in opposition, the Socialist goes the whole hog, at least on the platform, and wants you to understand that he is the man who understands this question. But when they go to the Council, many of these Liberals, and all of the Socialists, side-track the question into schemes of "Betterment" and "Future Unearned Increment" every time they can get a lead in that direction.

It is easy for a candidate to pledge himself to a reform and still be ignorant of elementary principles. We are beginning to realise this, and to learn that motion is one thing and progress another. The Glasgow Town Council contains a majority pledged to the Taxation of Land Values. This majority has obtained since November, 1896. What have these pledged men done with the question since? Nothing. Their pledges have been all in vain; and their attempts at doing something, which they are pleased to call "a step in the right direction," has only made confusion worse confounded. So much for the candidate who is pledged. We ought really to exact a pledge from such men that they will study the question.

Mr. Burgess's resolution also demanded "that the parliamentary candidate should be pledged to vote against any Government which does not make the Taxation of Land Values the fundamental plank of its programme." Mr. Burgess is a Socialist of the I.L.P. order. His desire to pin a Government to the Taxation of Land Values is laudable enough, but we may be permitted to doubt his sincerity, seeing the question is conspicuous by its absence on the Socialist programme. He should be consistent; and set his own house in order first. But it is not Parliament that we need to look to most yet awhile. Candidates will swallow anything

nowadays for votes. What is needed most is education on the question, and inasmuch as the Socialists not only ignore it but write it down and sneer at it, they are hardly the men to dictate the terms of the policy to be pursued. The *Labour Leader*, the journal of the Independent Labour Party, for example says, commenting on the Conference, that "several of the more representative Single Taxers present regarded the Single Tax as a device for getting quit of a part of the taxes they now bear, that their own profits and incomes may be higher." And the *Keighley Labour Journal*, another shining light in the Socialist movement, said "the Conference was useless;" and that "no practical proposals were put forward."

Conduct like this, in view of the resolutions passed, only shows the Socialist leaders in their true light. They would rather rule in hell than serve in heaven. They are narrow-minded and illogical. They plead for freedom, and, in the name of Labour, for restrictions on the industry of the people. They desire to destroy what they call "Capitalism," and when they are shown—what they admit to be true in their more lucid moments—that land monopoly blocks the way to all reform; and when they are given a remedy like the Taxation of Land Values, they support it when it suits their purpose, as in Glasgow, and sneer at it when they feel that they can afford to do so. Such men are worse to deal with than honest opponents. Their ignorance of the question is shown by their incapacity to distinguish the wide difference between Land Values and Labour Products; and the proof of their insincerity on the question of taxing land values can be found by the way they ignore it, until circumstances force them to give a pledge in its favour. By all means let us pledge our representative men to the Taxation of Land Values. But let us not rest content there, for, unless the pledged ones understand the question, it does not amount to much.

Meantime, who speaks for the Socialists? Is it Mr. Burgess who patronises the land value taxation conference as a supporter of the reform, or the *Labour Leader* and *Keighley Labour Journal* who sneer at it as an unqualified imposition.

#### Conference on the Taxation of Land Values.

[Continued from page 3.]

Mr. J. Burgess moved as an addition—

That this conference recommends that electors should put the following question before Parliamentary candidates:—"Will you pledge yourself to vote against the Government on their next Finance Bill unless the Budget contains a satisfactory provision for the imposition of a tax upon the value of all land, whether used, or let, or held idle by the owner;" and should refuse to vote for all candidates who declined to give such a pledge.

Upon the suggestion of Mr. Adam, Mr. Burgess agreed to make a separate resolution of the proposed addition, and the original resolution was put and carried unanimously.

Mr. Burgess then moved the resolution which he had just read.

Mr. Verinder seconded the resolution.

Mr. D. M'Lardy (Glasgow), Mr. B. Riley (Huddersfield), Mr. G. B. Waddell (Glasgow), Mr. R. M'Ghee, M.P., Mr. Pennington (Leeds), Mr. Berens, Mr. Hamilton, (Glasgow), Mr. J. Cassels (Glasgow), Dr. Clark, M.P., continued the discussion. Mr. Burgess at this point accepted a modification of the resolution, suggested by Mr. Berens, which the president read as follow:—

That this conference recommends that electors should put the following question to every Parliamentary candidate:—"Will you pledge yourself to vote against any Government which does not make the Taxation of Land Values the fundamental plank of its political programme?" and recommends that electors should abstain from voting for any candidate who refuses to give that pledge.

The discussion was continued by Mr. Power, Mr. B. Turner, Mr. A. Gee, Mr. E. Horsfall, Mr. Murray (Galashiels), Mr. Burt (Glasgow), Mr. Lethbridge, Councillor Crown (Sunderland), Mr. W. Reid (Glasgow), and others.

The resolution in its modified form was then put to the meeting, and was defeated by 35 votes to 33.

#### THE AGRICULTURAL RATING BILL.

On the motion of Mr. Callie, the following resolution was passed without discussion:—

That this conference protests against the Agricultural Rating Act of 1895, which, in their opinion, is a

flagrant instance of class legislation, inasmuch as it is calculated to benefit landowners at the expense of the general taxpayer.

#### THE NEXT CONFERENCE.

Messrs. Berens, Verinder, Paul, Callie, and Hyder were appointed a committee to arrange for the next conference.

#### VOTES OF THANKS.

Votes of thanks to the President, to the Bradford Branch, and to all associations and local authorities who had sent delegates concluded the proceedings of the conference.

#### Public Meeting at the close of the Conference.

A Public Meeting in connection with the Conference was held in large Central Hall. Mr. W. P. Byles presided over a large audience. He was supported by, amongst others, Mr. A. Billson, M.P., Mr. J. W. Logan, M.P., Mr. C. P. Trevelyan, Mr. F. Verinder (English Land Restoration League), Mr. J. Paul (editor of the *Single Tax*), Mr. J. W. S. Callie (Financial Reform Association), Mr. H. S. Murray (Galashiels), ex-Bailie Burt (Glasgow), Mr. J. H. Whitley (Halifax), Alderman J. Crown (Sunderland), and Mr. L. H. Berens.

The Chairman, in opening the proceedings, said that during the day a Conference of Delegates from all parts of the country had been held in that building, to discuss the question of the Taxation of Land Values. The spirit that had been displayed was, he thought he might say, heroic, and if some of the Liberal leaders—some of the "Front Bench" men—or of the local Liberal leaders had been present, it would have done them good. The delegates came from as far north as Glasgow, as far south as Plymouth, and from places as far apart as Newcastle and Pontypridd. The object of that night's meeting was to popularise the question of the Taxation of Land Values, and he believed that, after the exposition which the speakers would give of it, the audience would no longer consider it a dry subject. On the platform there were three members of Parliament, and amongst gentlemen who from one cause or another were unable to attend, were Mr. T. R. Lenty, M.P., Mr. T. P. Whitaker, M.P., Mr. A. D. Provand, M.P., Mr. Michael Davitt, M.P., and Mr. R. B. Haldane, M.P.

Mr. Byles proceeded with some interesting remarks in further elucidation of his speech at the Conference; and again moved the motion recording the loss sustained by the cause of freedom and justice in the death of Henry George, which was adopted by the audience standing.

Mr. H. S. Murray (Galashiels) moved—

That, in the opinion of this meeting, the true basis of national and local taxation is not labour and the products of labour, but the value of land, which is due to the presence, activities, and necessities of the people.

Mr. Murray said:—

"We are met here to-night to propagate a cause which we contend is the cause of the people, and to agitate for a measure which we maintain will solve what is known as the Social Problem (cheers). What, gentlemen, is that problem? It is well known to every thinking man. In its broad aspects it may be stated as the struggle between the rich and the poor, although that is not altogether a correct definition. But it must strike every man who is capable of reason at all to be a very extraordinary thing that, in a country where so much wealth and comfort prevails, there should be alongside of it such a terrible amount of destitution and misery. That everyone cannot be rolling in wealth goes without saying; but that there should be such extremes of wealth on the one side, and such poverty on the other, proves at once that there is some great root-injustice which must be found out, and when discovered must be swept away (cheers). Indeed does it not strike you as being very extraordinary that the labouring classes—and when I speak of the labouring classes, I mean all who labour either with their hands or their heads (hear hear)—does it not strike you as being very extraordinary that the labouring classes, who produce all the wealth, do not enjoy the consumption of it.

DOES IT NOT APPEAR VERY STRANGE that while a large proportion of the wealth producers are living just on the verge of starvation, another class, who

READ THE APPEAL TO LAND REFORMERS.

produce no wealth at all, are living in apparent ease and comfort. Does it not strike you as being very extraordinary that in a country where the materials for work are to be found in such abundance, large numbers of men should be found going about in search of work but unable to find it. Now, gentlemen, we contend that the fundamental cause of all this evil lies in the fact that the land which has been provided by a wise Providence for the support and employment of the people has been diverted from its original design in order to minister to the greed and avarice of a special class (applause). We say that the whole explanation is to be found in our land system (cheers). We hold that in the country districts the land is not worked to the advantage of the people living in the country, and that the land in the towns is used for the purpose of extortion by individuals, who, having the power of ownership, use that power for levying blackmail on the industries of the people, or, as Mr. John Morley said, for the purpose of "throttling the towns." We hold that in this way slums are created, into which the poor are driven and where they have to live under conditions which can only produce demoralisation and misery. (Applause).

"But, Gentlemen, it would be all very well to point out these things, that is to say it would be useless to point them out, if we had no remedy to propose (hear, hear).

#### BUT WE HAVE A REMEDY,

and one that will most assuredly work a cure (cheers). What is the cure for this rotten land system of ours? Well, it all lies in a question of taxation. Now, questions of taxation are generally very dry subjects, and it is difficult to get the people interested in them; but if the people only realised it, they would find that their real welfare was more bound up in questions of taxation than in any other thing or subject (hear, hear). Now, what we say is that our present system is altogether a false and unjust one. We say that there should be no taxation raised by taxing trade or industry of any kind. To tax trade or industry is to hamper trade and industry (cheers). We contend that the present method of indirect taxation by which the public revenue is raised from taxes on tea, tobacco, spirits, and taxes on incomes, is wholly and radically unsound and unjust. We maintain that all taxation should be direct, and that all public revenue should be raised by a Single Tax on land (cheers).

#### THIS WILL ONLY BE CARRYING OUT

to its logical conclusion the great policy of free trade which was established in this country through the life's work of Richard Cobden, a man who rendered more real service to the people of this country than all the other statesmen of this country combined (cheers). If that great and good man had been alive to-day, we should have had him fighting our battle. In one of his speeches he, indeed, foreshadowed the principle for which we contend, for, speaking in London during the free trade agitation in 1844, he said:—

"By free trade we mean the abolition of all protective duties. It is very possible that our children, or at all event their offspring, may be wise enough to dispense with custom-house duties altogether. They may think it prudent and economical to raise their revenues by direct taxation."

"Now, gentlemen, that is just what we say, that all taxation should be direct and that all public revenue should be raised by a direct tax on the value of land. Indirect taxation is only a means of deceiving the people who do not perceive the evil that is being inflicted upon them by such injustice (hear, hear). We maintain that all indirect taxation should be abolished, and that all public revenue should come from the land which is the common property of the people (loud cheers).

#### THE HISTORICAL ASPECT OF THE QUESTION.

"And indeed such a system would only be reverting to what existed in this country in early times. From early times down to the seventeenth century taxation was mostly raised from the land. But at that time the whole principle of taxation was changed. The landlord Parliaments of these days taking advantage of their power when the people were not represented,

selfishly entered into a disgraceful conspiracy with Charles II, to shift the burden of taxation off their own shoulders on to the shoulders of the people. It is from that time forward that this country was burdened with a public debt on which you have to pay the interest. All through the eighteenth century this system of raising revenue by borrowing and by indirect taxation continued. The people were too ignorant and could not resist because they had no representation. The consequence was that by the beginning of the present century the state of the people became wretched in the extreme. The monstrous corn laws were enacted, and the people were ground down to the verge of starvation by every species of exaction (applause). Everything was taxed.

#### HOW THE PEOPLE WERE TAXED.

"I have a good burlesque of the system written by Sydney Smith in one of the magazines of that day, which, with your permission, I shall read to you. He writes:—

"We can inform Brother Jonathan what are the inevitable consequences of being too fond of glory (cheers and laughter). Taxes upon every article which enters into the mouth, or covers the back, or is placed under the foot; taxes on everything which it is pleasant to see, hear, feel, smell, or taste; taxes upon warmth, light, and locomotion; taxes on everything on earth or under the earth, on everything that comes from abroad, or is grown at home; taxes on the raw material, taxes on every fresh value that is added by the industry of man; taxes on the sauce that pampers man's appetite, and the drug which restores him to health; on ermine which decorates the judge, and the rope which hangs the criminal (laughter); on the poor man's salt, and on the rich man's spice; on the brass nails of the coffin, and on the ribbons of the bride; at bed or at board, sleeping or waken, we must pay. The school-boy whips his taxed top; the beardless youth manages his taxed horse, with a taxed bridle, on a taxed road; and the dying Englishman pouring his medicine, which has paid seven per cent. into a spoon that has paid fifteen per cent, flings himself back upon his chintz bed, which has paid twenty-two per cent; and expires in the arms of an apothecary who has paid a license of £100 for the privilege of putting him to death (laughter and cheers). His whole property is then immediately taxed from two to ten per cent. Besides the probate, large fees are demanded for burying him in the chancel; his virtues are handed down to posterity on taxed marble, and he will then be gathered to his fathers to be taxed no more' (loud laughter and cheers).

"Such then, gentlemen, was the monstrous and rotten system of taxation, or rather it should be called public robbery—(cheers)—which prevailed at the beginning of this century by which the people of this country were reduced to a state of misery and degradation which they had never previously known.

#### THE COMPARISONS OF THE POLITICIANS.

"Well may the politicians of to-day make comparisons and say that the people are much better off to-day than they were in the early parts of the century; for it so happens at that time they were worse than at any period of English history. This unjust and monstrous system of indirect taxation has only been partially destroyed. We are here to advocate its total destruction (loud cheers). We are here to demand that all taxation shall be raised from land by the imposition of a Single Tax on the value, exempting improvements (cheers). What will be the results of such a measure on the interests and condition of the people? I distinctly affirm that this measure would revolutionise the country for good (cheers). I say that it would create an era of prosperity such as this or any other country has never seen. It would destroy land monopoly at one blow, which has been, and is, the curse of this and every other country under the sun (loud applause). It would at once and for ever

#### DESTROY THE MONOPOLY OF THE LANDLORDS

over the land, which would then be used to give employment to the people instead of being, as at present, a rent-producing machine to put money in the pockets of idle monopolists (cheers). It would raise wages all over the country. By

developing the resources of the land, it would create such a demand for labour that the very idea of a man seeking work without being able to find it, would become as impossible a fiction as it at present is a sad reality (applause). In the country, by destroying the landlord control it would enable the industrious agriculturist with due security to reap the benefit of his own exertions, and to extract from mother-earth a greatly increased measure of human food. Indeed by breaking up large holdings it would increase the produce of the land tenfold. In the cities it would abolish the slums and allow the poor to get decent accommodation at low rents (cheers). Such are benefits to be derived from this great reform. The truth has been proclaimed by that great and good man, Henry George (loud cheers), who recently sacrificed his life in struggling for the rights of the poor (cheers). I say the truth, but, gentlemen, it takes time for the truth to establish itself in the minds of the people, as it assuredly will (cheers). In the words of Richard Cobden, "time and truth against all the world," and we shall continue to proclaim the truth in full confidence that in time it will be accepted and acted upon by this great and freedom-loving nation (loud and prolonged applause).

#### MORE STARTLING FIGURES.

Mr. J. W. Logan, M.P., thanked Mr. Byles for having given him the opportunity of commencing the new year by assisting to drive one more nail into the coffin of our present accursed system of landowning in this country—the system whereby the many were sweated for the benefit of the few (hear hear). Under that system to-day millions of honest toilers had to crave permission to work—which meant permission to live—from a landowner whose proudest boast might be that he and his had not done any work for time out of mind (hear hear). Some people alleged that the value of land was not increasing, and in the last session of Parliament a Landlords' Relief Bill was passed. That was a scandalous piece of gratuitous almsgiving to the least necessitous class of the community (loud and continued applause)—a gross political job, whereby the pockets of the well-to-do were being replenished, and would be replenished, out of the scanty earnings of the poor (applause). For the next five years Bradford people would have to assist in paying the two millions a year which had been taken off the rates of the agricultural landlords. Those landlords were to-day

#### RECEIVING TWENTY-THREE MILLIONS

a year more than at the beginning of the century. In addition, however, much agricultural land had been sold for railways, for building purposes, etc., and there was the interest on the money which they had thus received to be taken into account. He estimated that the landlords must have received £500,000,000 for the land which they had sold for railways, and that meant an income of at least £20,000,000 a year. If to that was added the £50,000,000 per annum received for land used for building purposes, it was seen that the total increase in value since 1800—when the total rent paid for agricultural land was £32,000,000 per annum—was £85,000,000 per annum (applause). He held that the people of this country had the right to say that the land should be put to the best possible use, especially since the landlords had appeared before them as mendicants for relief (applause). He was certain that the rental value of the land of Great Britain was to-day not less than 200 millions sterling—nearly double what it was at the commencement of the present century. That meant that the land of Great Britain was worth £2,500,000,000 more than it was ninety-eight years ago. The increased rental value would, if it had been appropriated by the State, have defrayed the whole of our civil, military, and naval expenses (applause).

#### LAND VALUES HAD INCREASED,

and so long as our population was continually growing those values would increase. The confiscation by the landlords of the increases in land values was a monstrous thing in a Christian country, and he could only marvel at the length of time which it took the working classes to realise that he who owned the land owned the man who lived

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

upon it (applause). But our present system went further, for besides permitting the appropriation of those increases in land values, it enabled the landlord to put an ever-growing burden upon the people by making the workers pay, in increased rentals, interest on the additional capital which the community had created. For instance, in Bradford, land which was formerly worth £4,000 had, by the growth of the city, come to be worth £6,000. But the landowner not only appropriated that increase of £2,000 in value, but he increased the rent also. When the land was worth £4,000, the rent was £160; when it became worth £6,000, the rent was put up to £240. It would pass the wit of man, or the wit of the devil (laughter and applause), to devise a system more calculated to create and perpetuate pauperism. During the last fifteen years the number of paupers in Great Britain had increased by 20,000, although our productive power had increased enormously.

Mr. A. Billson, M.P., said that one of the main problems which Single Tax advocates had set themselves to solve was that of finding the money necessary for the government of the country. The time had come when the taxes should be taken off industry and off labour, and put on the land. In Bradford there were a large number of vacant plots of land, the owners of which were waiting until they could obtain higher prices. But in the meantime, the owners of the adjoining shops and cottages were paying rates which were to some extent making that land more valuable. Referring to the Agricultural Rating Bill, Mr. Billson mentioned that the thriving proprietors of some large nursery gardens near Chester had found themselves relieved of half their rates, whilst their workpeople living in cottages in the towns did not receive any relief.

The motion was adopted.

A FREE BREAKFAST TABLE.

Mr. F. Verinder moved—

That this meeting is in favour of the remission of the Breakfast Table Duties, and of all other taxes on the necessities and conveniences of life, and the substitution of a direct tax on the value of land; and calls upon the Government to make this adjustment through the medium of the Budget, at the earliest possible moment.

He dwelt upon the absurdities of our present systems of rating and taxing, whereby a man who lived in a good house, or who drank tea, was practically fined for so doing. The system of indirect taxation, he said, enabled the classes to get money from the workers of the country without the latter realising it; and the poorer people were, the greater was the percentage of their income which they had thus to pay.

Mr. John Paul seconded the motion. In the course of his remarks he said he once heard the case for the Taxation of Land Values put in a nutshell. A certain man, who hailed from Australia, turned up at the small struggling town of—his father's native village. He was fairly well supplied with this world's goods, and signified his intention of doing something for the town in memory of his father. He soon discovered that the people needed a public hall, which he decided to build and present to them. Of course, he could not build the hall in the air, and when he selected the site he discovered the owner of it. "Well," said he, "how much do you want for this yer piece of ground?" "£20 a year," replied the landowner. "W-h-a-t! £20 a year? why where I come from you could get it for five shillings." "Yes; so you could," said the landowner, "and the ground here may not be worth more than that, but look at the advantages you have: a splendid railway service, nice paved streets, well kept roads, and well lit, good drainage, free education, a workhouse for the poor, and a jail for the offender." "Well," said the Colonial, "there is something in all that, to be sure, and I suppose all the other land here, having the same advantages, will figure out the same way, I'll take the land." In due course the building was erected, when one day along came a man with a book and a pencil in his hand. "How much do you value this building?" he asked of the owner. "Oh," was the reply, "I ain't going to sell, so there will be no deal, stranger." "I don't want to purchase, my friend," said the man with the book, "it's the rates I'm after." "What rates? what do you mean?" "Well you are green, and no mistake. There is the poor rate, the sanitary rate, the road rate, the

school rate (you can't expect the members of the school board to keep up the schools out of their own pocket), then there's the police rate, and—" "Ah!" exclaimed the Colonial, with all the air of a man who had suddenly struck it, "I see; it's the other fellow you're after (loud laughter and applause). I am paying a man £20 a year for these things. Go to him, my friend, he is your man" (laughter). Well, gentlemen, that is what the Taxation of Land Values means—sending the rate collector after the right man (loud cheers).

Mr. Charles P. Trevelyan supported the motion. He said that he had come to the Conference not as a delegate, but as a private individual who realised the importance of the Land Question. In London the burden of the rates was so severe that many people felt unable to vote for Progressive candidates, and to support the measures which they realised were advisable and necessary, because they feared that the taxes would be increased. If London was to progress some new source of taxation would have to be discovered. The Metropolis could afford to pay for its local government, but it was necessary to change the incidence of taxation. The proposal which would bring relief was the Taxation of Ground Values (applause).

The motion was carried unanimously.

THE INCIDENCE OF RATING.

Baillie Burt moved—

That in the opinion of this meeting the municipalities and other local authorities should be empowered to rate for local purposes all land, whether occupied or vacant, within their administrative areas according to its value.

He urged that rent and taxes were essentially the same, and that what was really wanted was to break down the monopoly of the landlords. The question was not merely a fiscal one; it was the foundation that had got to be laid before the social problem could be solved (applause).

Mr. J. H. Whitley seconded the motion. He said that the first thing that he found as a municipal reformer was the strangling influence of increasing land values (applause). As a first step in the direction of reform land values should bear the same rating that other property had to do. Why should the vacant land in Bradford, which was ever increasing in value, not pay the same rates of 6s. 8d. in the pound which other property had to bear? Such a step would ease the burdens on industry and commerce, and would commence the emancipation of labour from the tyranny of land monopolists.

Alderman J. Crown supported the motion in a brief speech. He said that the land values of Sunderland had increased in forty years from £30,000 to £175,000 a year. It was that increase which was a consequence of the labour of the people of the town that land reformers wished to appropriate.

The motion was agreed to.

On the suggestion of Mr. Callie, a very hearty vote of thanks was accorded to Mr. Byles for presiding, and to the speakers—Mr. Byles formally replied, and the proceedings then terminated.

Letter read at the Conference.

LONDON, 3rd January, 1898.

L. H. BERENS, Esq.,  
Secretary, Bradford Conference.

Since man cannot exist without the land, those who hold it are responsible for his maintenance, and are morally bound to pay the Poor Rates.

It is right that those who pretend to own the land should protect their own property and pay the Taxes. Landholders being privileged to make our laws, compel us, as slaves, to pay the rates and taxes for them.

"Slaves" is the proper word, because land is life, and to preserve life the landless man must labour to keep the landed man, his master, in luxurious idleness.

Some entertain the notion that King William I. owned England by right of conquest. Not so. He claimed legitimate succession to Edward the Confessor, whose laws he swore to observe; and, far from giving land to his favourites, he let it on the condition that they should provide the revenue. He let it by Knight's Fees, not by superficial measurement. He who had ten Knight's Fees had measured out to him so much land as would maintain ten knights, armed and mounted, with their attendant men-at-arms, for the public service; therefore the revenue was the primary object, and therefore since "none can convey a better title than they receive," the landholder should provide the revenue to this day, and every rate or tax paid by the landless men is a legalised robbery, until all land rent is absorbed by the Taxation of Land Values.—I am, yours truly, JOHN WHEELWRIGHT.

The Differentiation of Individualism and Socialism.

BY CHAS. E. GARST.

At this time of close study of economics, we are learning to fix the limits of functions, and about the Single Tax there has grown up a considerable literature noted for clear cut thinking. Henry George (whose memory is enshrined in my heart as one of the noblest of earth) is almost as much distinguished for the method of his teaching as for the subject matter.

The equation, simple but comprehensive, at the base, is:—

$$\text{Production} = \text{Wages} + \text{Interest} + \text{Rent.}$$

The whole trend of the teachings of the German school is to make capital common property, and to reduce wages to a dead level. They would socialise arbitrariness and commerce at the wrong end, with the finished product and not the raw material.

Wages are individualistic because produced by the labour of individuals. Wealth is wages, and "capital is wealth, &c." hence capital and interest are naturally individualistic. The only other term in our equation is rent. Proper Socialism commences with rent and ends with rent. An accurate distinction of this kind, if made early, would have saved volumes of hazy thinking and ambiguous talking. Be it further remembered that the two are co-related in such a way that there can be no true individualism without true Socialism, and vice versa. If the community does not take the rent which its presence creates, the landlord will, and more too, and the domain of labour and capital will be injured.

We cannot have all individualism nor all socialism, simply because that is not "the nature of things."

When the community takes the rent of land it gives the condition of lightest rent, because all land would, under the Single Tax, which our equation indicates as the true one, be thrown into use if needed, thus distributing the population and reducing the competition for land to a minimum.

A minimum rent means a maximum wage and a maximum interest, because interest is the wages of wages, and the maximum demand for true capital will be when all nature is free to the access of labour and capital.

When we tax labour and capital the social element invades the individualistic sphere, and the car of Juggernaut is dragged over the crushed and bleeding forms of thousands of our fellows, and, to change the metaphor, men are watching each other, the strong rending and tearing the weak like a pack of wolves.

There are two great evils under the sun—socialism invading the sphere of individualism, public taxation of individual wages and interest, and individualism invading the sphere of socialism, the landlord class collecting the income of the community.

These are the two wheels of the car of Juggernaut which are crushing millions, millions remember every year, every year remember, of men, women, and children, made in the image of God. It is a knowledge of this condition, and of the law of correcting it, that is burning in the souls of Single Taxers, that makes them zealous, and frenzies them till they see the dawn of the new day. The heart that would not be touched by it is colder than an ice hammock at the North Pole.

To Commemorate the Birth of Henry George.

Mr. J. W. Ingham, Secretary, Single Tax League, Adelaide, writes:—

At a meeting of our League, held on 26th November, 1897, it was decided that an annual meeting be held on 2nd September, to commemorate the birth of Henry George; and I was instructed to write to the various papers, including the Glasgow Single Tax, to make known to them what the League had done, with a request that they adopt a similar course. So far as Australia is concerned, we shall try to make the 2nd September a great day, but we should like it to be taken unanimously, and to that end rely upon you for assistance.

Henry George.

'Twas not for thee to see the harvest  
From the seed sown by thy hands,  
Only green blades upward shooting  
In the soils of many lands.  
Yet the harvest cometh surely,  
As the sunshine and the rain;  
Thou but saw it in its promise,  
We may see the Golden grain.

Wm. Cassels.

The Single Tax is the Key to Open it.

## Notes and Comments.

We have just been driving along your magnificent embankment, but at whose expense was that great, permanent, and stable improvement made? Instead of being made, *as it should have been*, mainly at the expense of the permanent proprietary interests (loud cheers), it was charged, every shilling of it, either upon the wages of the labouring man in fuel, necessary for his family, or upon the trade and industry and enterprise which belongs of necessity to a vast metropolis like this. Take, gentlemen, the question of the ground rents of London (cheers), those great unearned increments. I rejoice to think that there are among the great proprietors of London now some high-minded and munificent men who do everything they can for the improvement of their property with a free and open hand. But I believe that I should be correct in saying that only within the last half century any such thing was known, and down to that period their business was simply to receive and pocket the vast earnings of the labour, industry, and enterprise of their fellow-creatures (cheers).—*Mr. Gladstone's speech on Land Values at the Memorial Hall, London, on 29th July, 1887.*

### The First Fruits of the Conference.

THE BATTERSEA LABOUR LEAGUE,  
LONDON, S.W.

Mr. W. Lethbridge, lecture secretary to the Battersea Labour League, writes to Mr. Berens as follows:—

27th January, 1898.

Dear Sir,—You will be glad to hear that the Battersea Vestry resolved to write all the Vestries, District Boards and other rating authorities of the Metropolis to appoint two delegates to a conference to be held in the Battersea Council Chambers, on Thursday, 10th March next, at 6 p.m., to consider as to the steps necessary to be taken with a view of land being taxed whether occupied or not.

### For the Taxation of Land Values.

THE KILMARNOCK TOWN COUNCIL decided unanimously, at a meeting held on the 18th January, 1898, to petition the Government, the leaders of the Opposition, and the Burgh Member in favour of the Taxation of Land Values.

THE PAISLEY PARISH COUNCIL have resolved in favour of the Taxation of Land Values, and appointed Councillor J. T. Hillyer to give evidence on the question before the Royal Commission on Local Taxation.

THE ROYAL COMMISSION ON LOCAL TAXATION. The remit is as follows:—

To inquire into the present system under which taxation is raised for local purposes, and report whether and how far all kinds of real and personal property contribute equitably to such taxation, and, if not, what alterations in the law are desirable in order to secure that result.

### When you see the Cat.

The Single Tax party had a curious electioneering badge for use in the New York Mayoralty campaign. This consisted of a white cat with an arched back, and hair on end, while round the border is the legend—"Free Trade, Free Land, Free Men."

The motto of the cat is "I scratch," and its adoption as the emblem of the party is said to be the outcome of one of the earliest puzzles, called "Do you see the cat?" which was current some twelve or fourteen years ago.

This is a picture of a landscape, in which at first sight nothing but trees and brooks appear, but by looking long enough the cat comes into view piecemeal—first the head, or a foot, or the tail, until finally the whole animal is there, and the picture is only one cat, with no trees, or brooks, or anything else.

So with the Single Tax, say those in the movement. "You see it partially—nothing at first, but more and more until at last it all breaks upon your mind. You see the cat."

Now, whenever the Single Taxers desire to intimate that a man has been converted to the doctrine, they simply say "he has seen the cat."—*Pearson's Weekly.*

Strachur Estate, Lochfyne, has been purchased by a gentleman named Plowden for £28,800. The early advent of the light railway in Cowal should make the investment a very profitable one.—*Glasgow Evening News.*

## Land and Labour.

THE PORTSMOUTH TRADES' COUNCIL  
ACTIVE.

LECTURE AT LANDPORT BY FRED.  
VERINDER

Blake's Academy, Lake Road, Landport, was crowded on Thursday evening on the occasion of the first of a series of three lectures on "Land and Labour," by Mr. Frederick Verinder, General Secretary of the English Land Restoration League. The meeting was held under the auspices of the Portsmouth Trades' and Labour Council. The Rev. Charles Joseph occupied the chair.

In his opening remarks, the chairman, who was greeted with loud applause, said that probably that would be the last meeting over which he would preside in Portsmouth before his departure for another sphere of labour. He was glad that that being the case the meeting should be so largely comprised of working men. Ever since he met with Henry George in Birmingham, many years ago, and read his book, "Progress and Poverty," he had been a land nationaliser, or Single Taxer. He didn't care how they expressed it, so long as in any honest way they could obtain for the people the land which rightly belonged to the people. (Applause.)

Mr. Verinder, who met with a hearty reception, said: "One fact had struck all students of the census statistics for the past 40 or 50 years—the great exodus from the country to the towns. The census returns had been carefully analysed by Professor Alfred R. Wallace, and the results of that analysis showed that in the decade 1871 to 1881 the population of the rural districts in England and Wales had decreased by 2,000,000, and the populations of the towns had been correspondingly increased.

"In Scotland the same tendency was at work, and in Ireland the population, which in 1841 stood at 8,200,000, had, in spite of all the tinkering with the land laws, sunk to 4,706,000 in 1891. (Shame!)

"Out of every 10,000 Irishmen enumerated in the last census of England and Wales 5,567 were found in the 44 largest towns, and out of every 10,000 Scotchmen so enumerated 5,178 were found in the 44 largest towns. So that the rural population of England, Ireland, and Scotland were being driven from the villages in which they were born into the large towns of England and Wales, into the mining, manufacturing, and commercial districts of the country—2,000,000 people in ten years, 200,000 each year, a large army on the march every year from the villages to the towns. (Applause.)

"Now what did this mean for the town workers? These men should be the customers of the town workers, producing food out in the country districts for themselves and for the townsmen, and buying town made goods in return. (Applause.) But when they left the villages for the towns these men became, instead of customers for town products, competitors in town labour markets. As long as that went on they were, economically speaking, burning the candle at both ends. (Applause.) The only possible way to deal with the immigration of village labourers to the towns was to get rid of the cause that forced them to migrate. They must clear landlordism out of the way. (Applause.) If they got rid of this land monopoly they would strike at the root from which the sweating system grew. They might organise their unions, and they might do some good with their unions, but unless they deprived the country landlord and the town landlord of their monopoly of rural and urban land, they must in the long run be beaten." (Loud applause.)

At the close Mr. Verinder received a hearty vote of thanks for his interesting and instructive address.

What is it that creates poverty—the mother of slavery, ignorance and misery—but unjust laws by which the many are robbed for the benefit of the few? A poverty-stricken people can never be a free, a happy, a religious, or an educated people. No reform that will not give the people the means of acquiring property by honest industry—which will not enable them to be independent of wage slavery—which will not enable them to live in houses of their own, and allow them free access to the soil of their country, is worth their serious attention.—*James Bronterre O'Brien.*

## The First Step.

WORKERS AND ELECTORS, ATTENTION!  
SOMETHING WELL WORTH FIGHTING FOR.

Amid the hurry and skurry of modern industrial life you probably have neither the time nor the opportunity to thoroughly reason out the Single Tax theory. But here is something that you can readily grasp—something well worth fighting for:—

The most natural first step towards the Single Tax in this country is the imposition upon present values of existing land a tax of four shillings in the pound, now, thanks to landlord chicanery, levied upon the values of 1672, even then under-assessed. That tax now brings in £1,020,000 only. If levied upon present values—the rental value of the United Kingdom being at least £160,000,000 to £200,000,000—it would bring in £32,000,000 to £40,000,000 a year. This would enable a democratic Chancellor of the Exchequer (1) to introduce Payment of Members and Election Expenses; (2) to abolish the Breakfast Table Duties; and (3) to inaugurate an Old Age Pension scheme of say 10s. a week to those over 65, or 5s. a week to those over 55 years of age. The first would throw wide the portals of the House of Commons to working class representation; the second would mean a relief of from £4,000,000 to £5,000,000 a year, chiefly to the working classes; and the third would relieve the workers of the ever present dread of being forced after a lifetime of toil to end their days in the workhouse; while the tax on land values, by forcing into use the millions of acres now held idle, will greatly relieve the labour market, and thus raise wages and otherwise materially improve the conditions of labour.

Such reforms are well worth fighting for. Don't you think so?

If you think they are, call upon every parliamentary candidate to support and agitate for a Budget that includes—

- (1) Payment of Members and Election Expenses.
- (2) The Abolition of Breakfast Table Duties.
- (3) Old Age Pensions.
- (4) Taxation of Land Values.

It is the working class vote that decides all elections, and if the workers were only informed and in earnest, they could ere long secure these and other reforms that they desire. The above reforms, however, should be put in the forefront of the Workers' Programme, because they can be introduced in the Budget, *which the House of Lords cannot block.* A. W.

## TO LAND REFORMERS.

*The Executive of the Scottish Land Restoration Union appeal to all sympathisers throughout Scotland to become members of the Union.*

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