

# THE SINGLE TAX.

Devoted to the Cause of Taxing Land Values.

Eighth Year—No. 90.

GLASGOW, NOVEMBER, 1901.

Price, 1d.; by Post, 1½d.

## CONTENTS.

Notes and News.  
Some Lessons from a Jail.  
Signs of the Times.  
A Reply to Ryder Haggard on the Land Question.  
The Sins of the Fathers.  
Progress and Poverty in Japan. Part II.  
John Stuart Mill on the Land Question.  
The Law of Social Life.  
Bazaar Notes.  
Co-operators and the Land.  
District and Foreign News.  
The Single Tax a Remedy for Existing Social Inequalities.

*Published Monthly, Price One Penny.*

Post Free in Great Britain and Ireland, 1/6 per annum.

Post Free in United States and Canada, and South America, 50 cents.  
Payable in advance.

All Communications to be addressed to THE EDITOR,  
13 DUNDAS STREET, GLASGOW.

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

## Notes and News.

The taxation of land values received the usual measure of attention and support at the Glasgow Municipal Election campaign. One of the interesting features of the struggle was the following from the election address of Mr. Alexander Kennedy, candidate for the Third (Mile-End) Ward, and chairman of the Camlachie Conservative Association:—"I consider that *unoccupied ground*, which has acquired a special value in respect of its suitability for feuing, should be taxed according to its fair annual value."

\* \* \*

A St. Andrews correspondent writes "that although Baillie Barr's motion on land values was not carried, it has raised quite an interest in the question among the people here."

\* \* \*

Candidates for the Brechin Town Council have been asked the following question:—"In view of the fact that Glasgow Town Council has presented a Bill to Parliament to secure powers to every Burgh in Scotland, including St. Andrews, to specially rate land values in their respective areas, and that already three hundred rating bodies have supported the petition, will you, if returned, try to get St. Andrews Town Council to support the Glasgow Bill?"

\* \* \*

One of the candidates seems to think that this is a question that is for Parliament, and that the Town Council should not interfere with it. This is an old story now. The Town Council has as good a right to concern itself with a

just system of rating as with any other civic duty. It is absurd to argue that a Council may go to Parliament for powers to effect an improvement such as a new water supply or any new improvement, and refuse to ask for powers to take in taxation the value of the land created by the people and sustained by all municipal services and improvement. It is a question for the electors, and we are glad to know that in St. Andrews, as elsewhere, the people are not slowly realising the justice and expediency of the taxation of land values.

\* \* \*

In sending 10 subscribers to the *Single Tax*, Mr. James L. Barrie, Seattle, Wash., U.S., writes:—"I expect to secure subscribers from time to time. You are doing grand work in Great Britain, and Single Taxers here who know your paper value it very highly. The prospects seem good for a great advance in Single Tax work in the United States before the close of 1902."

\* \* \*

A correspondent writes:—"The Rev. Peter Thompson, a gentleman pretty well known as a temperance advocate, and the head of the East End London Wesleyan Mission, is familiar with overcrowding in its extreme forms, and has some striking facts and figures on the subject. He says taxation of land values would not cheapen sites, because there was no vacant land in the Metropolitan area to be brought into the market."

\* \* \*

Perhaps not, but is Mr. Thompson not overlooking the argument that taxation of land values would open up vacant sites outside the Metropolitan area, and generally open up the opportunities to employment, with the consequent demand for labour and increase of wages. The housing question is but a part of the problem of poverty. Distribute wealth—and the taxation of land values will do this—by raising wages (the return to labour) to full earnings point, and the housing question may remain, but it will be the housing of the idlers.

\* \* \*

Referring to the last report on deaths by starvation in London, the *New Age* says:—"As we have persistently taught in the pages of this journal, the cause of this, as of so many other of our social problems, is our infamous system of land tenure and land ownership; and until our Land Laws are reformed, root and branch, shall we, to our shame as a nation, have men, women, and children dying in our cities in the midst of plenty."

\* \* \*

No other sentence in the remarkably able report of Judge Arthur O'Connor shows more clearly the profound philosophy of the learned commissioner than this:—"It is difficult to believe that with the diffusion of education, or at least of political information, the great mass of the people of England will long remain unconscious or heedless of the true economic position." And this is equally true as to the mass of the American people. The day of deliverance is at hand. And the only way to hasten its coming is to spread the light of knowledge.—*Joseph Leggett, in the San Francisco Star.*

Copies of Judge O'Connor's report, by post 1½d., can be had from 376 Strand, London, and 13 Dundas Street, Glasgow.

\* \* \*

A Melbourne correspondent writes to the Secretary of the English Land Restoration League:—"We hear with great interest the way you are working in the old country for our common reform. You will be glad to learn that Federation will vastly expedite Land Values Taxation in Australia, though the effects will not be felt for a year or two."

\* \* \*

In his speech as Chairman at the annual meeting of the Anchor Line, Ltd., held in London recently, Mr. Richard Henderson said:—"We (the Anchor Line Coy., Ltd.), continue to purchase coal largely in America and also in India. I am in hopes we shall see further reductions, and thus obviate buying so much foreign fuel, which must mean a serious loss of trade to this country." Where does the trade that follows the flag come in here?

\* \* \*

Those who have invested their money in the sugar industry or mining did not calculate on having to pay the new taxes; yet the Government increase or impose taxes on industry; and we take it as a matter of course that some one must suffer. Therefore, why should we be so careful of the landlord's interest? When the people realise that the value of land is their creation and not the landlord's, and that neither their forefathers nor their fellows had the right to confer or sell the power of appropriating this value, they will no longer hesitate to tax land values.—*A. D. H. in the People's Journal.*

\* \* \*

M. M., Elgin, writes, in purchasing a copy of "Progress and Poverty" for the Elgin Public Library:—"I am delighted to see and to hear of the progress you are making in the education of the people on taxation of land values. I am trying all I know to get thoroughly educated on the subject, and when opportunity offers will put it before the public."

\* \* \*

J. W., Belfast, writes:—"It is pleasing to learn of your lively doings and your brilliant prospects in Glasgow. I am doing a little this winter in the good cause, though only in a small circle meantime."

\* \* \*

A correspondent writes:—"I will thank you to put the following question in the first issue of the *Single Tax*, to have a reply from any of its readers:—I want them to give an instance or example where Income Tax is charged directly upon feu-duty only, and thus exempting the property?"

\* \* \*

The *Bolton Evening News*, in a leading article on the housing question, says:—"The taxation of land values is the one supremely important step which all serious students of the problem are agreed will do more towards its solution than all the other tinkering half measures put together."

\* \* \*

Mr. Hall Caine writes to the *British Weekly* that the precepts of Christ are good as politics as well as good as religion, and that the worst anomalies of modern life come by the fact that, while as individuals we try to be Christian men, as nations we are too often content to behave as barbarians.

\* \* \*

The *New York Journal* recently gave an illustration of the price of land in Broadway which broke the record—£3,149,200 an acre.

\* \* \*

Mr. Thomas Bostock, Wolstanton, writing for a parcel of literature, says:—"I have been an interested reader of the *Single Tax* ever since I first heard of it. Page 84 October

issue has a splendid article, which has given me great hope. 'Press and Postal Propaganda,' page 85, is admirable also. I am now far on in the sere leaf, but young in thought and feeling."

\* \* \*

Writing in the *Bradford Observer* on the tramway question, Mr. James Firth says:—"I notice that some of your correspondents are hankering after cheaper tram fares. Some want halfpenny stages, and some want to abolish stages altogether, and make it a penny any distance. I wonder what these gentlemen will say when they discover that very soon we shall be paying our tram fares twice over. I am continually hearing of land that was worth only 2s. or 3s. a yard before a tram went near it, that the owners are now asking 7s. or 8s. for. That means that we shall have to pay more rent for that land when we want to use it, and that simply because we have made the increased value ourselves by making the tramway."

\* \* \*

THE LAW IS A HASS.—*Landlord*—"Well, Mr. Subbubs, I'm afraid I shall 'ave to raise your rent."

*Subbubs*—"Eh! What the dickens for? Why, I've saved you a lot of repairing expenses on the place, on purpose."

*Landlord*—"My good sir, you've painted the 'ouse down, repaired the roof, and built a green'us. That's hincreased the value o' my property considerable, and it 'ud be ridicklous to let a nice place like this go at its present rental."—*Pick me up, 19/10/01.*

\* \* \*

At the Annual Conference of the Scottish Liberal Association, held in October this year at Stirling, a resolution on the taxation of land values, sent in by the South Edinburgh Liberal Association, was unanimously adopted."

\* \* \*

The *London Daily Express*, 17/10/01, reports that "important developments are in contemplation at Bethesda—to wit, the wholesale eviction of the men, women, and children living on Lord Penrhyn's estate. Agents of the Penrhyn estate have, during the past fortnight, knocked at the doors of many cottages, and inquired whether the inmates contemplated a return to the quarry. Ominous steps promptly followed. Thirty men, all strikers, have received a month's notice to quit their cottages. In no case was the rent unpaid, in no case was there any complaint. The cottages cannot be wanted for others. Only one inference is therefore possible."

\* \* \*

The production of wealth to the extent of several thousands of pounds per week is absolutely stopped by the will of one man. Lord Penrhyn, being able to determine production in this arbitrary way, is lord of trade; for it is quite evident that every week there must be several thousands of pounds less demand in the market for those commodities which are the products of the labour of other men; consequently, trade to this extent is paralysed. Lord Penrhyn, however, belongs to that class which we reserve for our highest honours, and instal in hereditary legislative chambers, which control the destinies of the people. Before him and his class labour bows in grovelling and superstitious terror. Why? Because in the hollow of his hand he holds the right of life, liberty, and the pursuit of happiness. If a tax of even 10 per cent. were levied on the annual value of the natural opportunity which Lord Penrhyn holds, the Penrhyn strike would be settled, and settled on a sound and enduring basis, in less than a month.—*Wm. D. Hamilton in "Labour Questions and Empire."*

\* \* \*

Henry George, Jr., devotes a quarter page to Mr. Hamilton's pamphlet on "Labour Questions and Empire," in *North American*, Philadelphia, U.S., 13/10/01. By post, from *Single Tax Office*, 1½d.

FRUITS OF JUSTICE.—Palmerston North, New Zealand, was the first town in the world to adopt the raising of the municipal revenue by rating unimproved land values only, and exempting all improvements from taxation. Questioned by Senator Bucklin as to the results, the Town Clerk wrote:—

"Two hundred additional buildings have been erected during the past three years, as against fifty erected in the previous three years immediately preceding the change in the incidence of taxation."

\* \* \*

The Town Clerk of Brisbane, Queensland, where the same system has been adopted, wrote:—

"I believe that the workings of the Act (Queensland) give very general satisfaction, and there is no intention to have it repealed."

\* \* \*

Commenting on Senator Bucklin's report to the Senate of Colorado on the Australasian Land Value Tax system, Joseph Leggett writes in the *San Francisco Star*:—

"For near four centuries past, the hideous giant, Modern Landlordism, has immured in the foul dungeons of his Castle of Land Monopoly millions of Christian men, women, and children, whose sad plight has been every whit as pitiable as was that of Christian and his good brother Hopeful, while they lay in the reeking dungeon of Giant Despair's Doubting Castle. But, away on the other side of the world, in far off Australasia, at last a few resolute and rational peoples bethought themselves that they had in their bosoms a key called Justice, which will unlock every door and gate that bars their way to freedom and happiness. And Senator Bucklin's report, to which we referred last week, shows that the peoples who have broken out of the Castle of Land Monopoly in New Zealand and Australia are as happy in the freedom they have achieved as were Christian and Hopeful when they got safely into the King's highway."

\* \* \*

The object of the Single Tax movement is to secure justice to all men and to all classes of men, including millionaires. It is not a class struggle, conscious or otherwise. It stands as its great and honoured leader stood, for the equal rights of all men. And in so standing, it counts neither gain nor loss as of moment. But its adherents know that in that sign it will conquer.—*Joseph Leggett.*

### SOME LESSONS FROM A JAIL.

(*Chicago American*, August, 1901.)

IN Chicago, as in several other cities, some good people arrange for occasional meetings in the county jail, at which a speaker discourses to the prisoners on their situation, and moralises for their instruction. It is a pleasant event for the speaker, at any rate, since the audience cannot get away, and the platitudes which propriety demands on such occasions require no thought, but may indeed be culled from any old copy book or volume of moral maxims.

Some time ago the committee having this function in charge made a mistake. It asked a man that actually thought to talk.

Now a man that actually thinks is rather a dangerous character anywhere, but if he gets into a jail in the present state of society and reflects on what he sees there and then speaks frankly what is in his mind, he is apt to say things more pleasing to those inside the walls than to those that put them there.

So it was with this Chicago man—Clarence Darrow, a lawyer who has a bit of a reputation for plain speaking. He wasn't particularly complimentary to his audience, for he remarked that if he met some of them on the street he would be pretty apt to get his pocket picked or be held up, but, said he, "When I get outside pretty nearly everybody holds me up."

This rather startling statement he supported by saying that the gas company holds him up by charging a dollar for something worth twenty-five cents. If to escape this highwayman he turns to burning oil, Mr. Rockefeller holds him up, "and then uses a certain portion of his money to build universities and support churches which are engaged in telling us how to be good."

Nor are these spoliations all. As the instructor in jail ethics truly said, "When I ride on the street car I am held up—I pay five cents for a ride that is worth two and a half cents or three cents, simply because a body of men has bribed the city council and the legislature so that all the rest have to pay tribute to them and cannot help it."

\* \* \*

People outside of Chicago will sympathise with this view of the daily robbery to which the citizens are subject. From Philadelphia, for example, there should come quite a chorus of approval for Mr. Darrow's teachings, and New Yorkers are not wholly without vacancies in their pockets that testify eloquently to his truths. But, like a good logician, he reasons from the particular to the general and shows how these spoliations of the many by the few help to fill the jails—not with the big robbers.

"Long ago Mr. Buckle, who was a great philosopher and historian, collected facts, and he showed that the number of people that were arrested increased just as the price of food increased. Now, when they put up the price of gas ten cents a thousand, I do not know who will go to jail, but I do know that a certain number of people will go. When the meat combine raises the price of beef, I do not know who is going to jail, but I know that a large number of people are bound to go."

The speaker called attention to a very significant truth taught by the history of Australia. That country was for years the dumping ground for English criminals. These outcasts, finding there opportunities open to them which at home were denied, reformed in great numbers. As Mr. Darrow says—

"They had the whole continent to run over, and so they could raise wheat themselves, and sheep, and furnish their own meat, which is cheaper than stealing it; they became decent, respectable people where they had a chance to live. . . . In the second generation the descendents of these criminals were as good and respectable a class of people as there was on the face of the earth. . . . But finally the descendents of the British aristocracy that sent the people over to Australia found they were getting rich, and so they went over to get possession of the earth, as they always do, and they organised land syndicates over there and got control of the ores, and then they had just as many criminals as they had in England."

Mr. Darrow has been rebuked for saying these things in jail, where his auditors might construe them as justification of their course in adopting the careers of petty criminals. But really there does not seem to have been any other place where he could have talked that way with any prospect of getting his audience to listen to him. On the Lake Shore drive such hearers as he might have caught for a moment would have been as little likely to stand still as a man on whose biggest and most protuberant corn he had trod with an unfeeling and vicious tread.

CECIL: LORD BURGHLEY, IN THE DOMESTIC M.S.S. OF QUEEN ELIZABETH, 1588.—"The wealth of the meaner sort is a fountain of rebellion, the cause of their contempt of the nobility and the hatred they have against them. It must be cured by keeping them in awe through the severity of justice. We must lay, as it were, sewers and channels to suck and draw from them their money, by subtle and indirect means to be handled insensibly."



## SIGNS OF THE TIMES.

## THE LAND QUESTION IN FICTION.

THE September number of the *Strand Magazine* contains a humorous story\* in which the overwhelming power of those who own the land is amusingly depicted. A party of financiers, having successfully floated the Askandaga Copper Mine, are taking a cruise up the Sound of Harris amongst the Western Isles, and are wrecked on an island inhabited only by a lighthouse-man and his family. One of their number, an American, thinks that one of his fellow-travellers has had the best of him over a recent transaction in Askandaga shares, and determines to try to get even with him. He, therefore, arranges with the original inhabitants to buy up all the food on the island, and a day or so after the wreck his comrades find themselves confronted with the following notice:—

## NOTICE.

Having acquired by right of purchase all available supplies of the following articles, viz.:—sheep, tinned goods, biscuits, sugar, coffee, tea, cocoa, whisky, tobacco, flour, fish-hooks and lines, the following tariff of charges is hereby instituted:—

One Square Breakfast, - - -	30	Askandagas.
One Square Dinner, - - -	50	"
One Square Supper, - - -	30	"
One Whisky of the ordinary size,	4	"
One Cup Tea, Coffee, or Cocoa,	4	"
Tobacco—one inch of twist, -	4	"
Porridge, free. Frillings, extra,		
Sugar or Condensed Milk, -	2	"

The above rates are subject to alteration and revision. Tickets are not transferable, and are good for day of issue only.

All meals are to be consumed on the premises.  
All amounts payable in advance. No credit given.  
Shares are accepted at par only.  
Special terms for school treats and wedding parties.

By Order of  
THE GENERAL COMMISSARIAT TRUST.  
Julius Vandenbyl, President.

His fellow travellers agree to pay and look pleasant, but if possible to turn the tables on him; and a few days later the cunning American finds himself face to face with the following notice:—

## NOTICE.

The Skor Vhean Land Company having leased the island of Skor Vhean, visitors are hereby warned that their presence will only be permitted on payment of the following charges:—

Americans—Entrance fee, 1500 Askandagas, and a daily subscription of 300 Askandagas.

Members of the London Stock Exchange, - - - - -	Free.	} Subject to the regulations of the Company.
Dukes, captains, sailors, and original inhabitants, - - - - -	Free.	

NOTE.—Sheep and other trespassers will be dealt with as the Company may decide.

By Order,  
THE SKOR VHEAN LAND CO.,  
Charles H. Dansie, President.

All the sheep are confiscated as trespassers, and fishing is only allowed on conditions that all the fish is brought to the landowners and they to take all they need. Altogether the author, Mr. John Oxenham, presents his readers with a most humorous but telling illustration of the power of Landlordism.

\* BULLS AND BEARS ON SKOR VHEAN. By John Oxenham.

## A REPLY TO RYDER HAGGARD.

The *London Express* refused to publish the following letter:—

The Stock Exchange,  
London, E.C., 3rd October, 1901.

SIR,—With reference to Mr. Ryder Haggard's most able and instructive articles, may I point out the fallacy of advocating further measures of Government relief for the sole benefit of "our splendid paupers"—the Landlords.

If for the sake of argument the Government were to-morrow to abolish the tithe, remit all taxation on land, and the railways were to carry agricultural produce for nothing, what would be the result? Simply this: that farmers, seeing the chance of making a living, if not a fortune, would compete for tenancies at enormously enhanced rents, whereby they would ultimately be no better off, whilst the landlord's property would have increased enormously in income and capital value, at the consequent expense of the general body of tax-payers, rate-payers, and railway shareholders.

There is only one remedy in the opinion of many who have studied the land question, and that is to tax land on its selling freehold value, instead of on the basis of income value as at present is the case. Such distinctions as agricultural land, building land, mineral land, &c., need not and ought not to exist, and are only drawn to the advantage of land owners to the corresponding disadvantage of the landless community. Land is land wherever it is, or whatever use it may be put to, and the only true criterion of its value is what it will fetch in the open market. Tax it on that value, and then no one could afford to hold land who did not put the same to its best use. Land would then come into the market and be eagerly purchased at its actual value instead of being withheld as at present by landlords or land speculators until they can obtain their monopoly price, which they are encouraged to stand out for by holding land out of cultivation and thus escaping taxation which others have to bear. The sooner, therefore, these dogs in the manger are taxed out of existence the better for the whole of the community.

Railways could have carried agricultural produce as well as the rest of their traffic at a mere fraction of their present charges, and also paid handsome dividends to their ordinary shareholders, if they had not been so mercilessly fleeced in the first instance by being compelled to pay outrageous monopoly prices to land-owners for their land, particularly in and around large towns. It is simply a case of the town landlord flourishing at the expense of the agricultural landlord, or dog eat dog, much to the disadvantage of the one inside.—Yours truly,

H. H. PAIN.

## EXTRACT FROM "THE ELEMENTS OF POLITICAL SCIENCE."

By PATRICK EDWARD DOVE.

THE present system of private landed property is **not** the system that will cause the earth to bring forth her increase, or to maintain the largest population. At present the only question with the landlord is that of **rent**. If the lands are worth a rent, they are **for the most part** cultivated. But there are millions of acres which, although capable of supporting a large population in plenty, are yet capable of producing very little surplus over and above the cost of production. They will not produce **rent**. These lands are, in many cases in Scotland, reserved as **game deserts**; nay, worse than this, the people have been driven off, the sheep have been driven off, and the very land that produced both food and—mark it well!—that produced some of the best and bravest soldiers that ever stepped has been turned into desolation and solitude. The long farewell of the exile



has swept through his native glen, and the place that knew him shall know him no more for ever. We say again that **this** is a monstrous system of society, and the day may come when even this country may want, and want in vain, the brawny arms, the sinewy limbs, and, above all, the dauntless hearts now beating in the wilderness far away. True, the Highlands might not be able to produce **rents**, but they could produce **men**; and when the day of struggle comes, as come it will assuredly, some time or other, Britain may curse the day that ever she allowed to be depopulated the finest nursery for soldiers that the earth has ever seen.

### AN EMIGRANT'S VALUE.

THOSE who have contended that the United States are losing their Anglo-Saxon individuality on account of the influx of foreign immigration will be surprised to learn that, for the five months ended May 31, 1901, there arrived on American soil 39,823 persons from Great Britain, as against a grand total of all other nationalities of only 34,285. Of the first-named number, 19,695 were of English birth, 2978 Scotch, and 17,150 Irish. One American journal appraises each able-bodied immigrant as worth about £2000 to the United States. This represents the surplus wealth he creates in an average life over what he receives in the way of wages. Nor is this all. "The average emigrant from Great Britain," continues this authority, "is of mature age, and is skilled in some trade or business, so that he straight-away goes to work, making wealth for his employer and contributing to the general prosperity. Each of these emigrants costs Great Britain about £200 to rear, educate, and make self-supporting, and when one comes to consider the millions of such proficient sons she has sent us, the debt we owe to the Mother Country will readily be seen to be no light one."—*Glasgow Daily Record and Mail, Aug. 7th, 1901*

JUST PUBLISHED.

## LAND VALUES AND LOCAL TAXATION.

Being a Report presented to His Majesty The King  
By **JUDGE O'CONNOR, K.C.,**

A MEMBER OF THE  
ROYAL COMMISSION ON LOCAL TAXATION.

ONE PENNY. 5/- per 100, Carriage forward.

PUBLISHED BY

THE SCOTTISH SINGLE TAX LEAGUE, 13 Dundas Street,  
Glasgow.

THE SOCIETY FOR THE TAXATION OF LAND VALUES,  
Crane's Buildings, Liverpool.

THE ENGLISH LAND RESTORATION LEAGUE, 376 and 377  
Strand, London, W.C.

## LABOUR QUESTIONS AND EMPIRE.

An Examination of Labour Questions; and a reply to  
LORD ROSEBERY'S Rectorial Address, at  
Glasgow, on

"QUESTIONS OF EMPIRE."

By **WM. D. HAMILTON.**

ONE PENNY.

"Single Tax" Office, 13 Dundas St., Glasgow.

## SIGNS OF PROGRESS.

### STUDY THE LAND QUESTION.

The "United Board Educational Committee" — the "Education Department" of the Co-operative movement — has recommended the "Land Question" as the special subject for study in Co-operative circles during the coming autumn and winter. It is significant that, in their circular to the Educational Committees of the Societies, the central body admits that this subject has been suggested by last year's study of the Housing Question; that they lay special emphasis in their suggested syllabus on questions of rating, and that they include among the books and pamphlets which they recommend a complete list of the publications of the English Land Restoration League. It would be well if all working men's organisations, including the Trade Unions and the Clubs, would follow the advice of the United Board, and devote the next few months to the study of the Land Question.—*The New Age.*

### THE CASE FOR KEIGHLEY.

At present those who received most benefit paid the least. It was said that it would not be fair to rate vacant land, because the landlord got nothing from it. Well, we had a stock illustration in the Free Library site in North Street, which had steadily accumulated in value through the increasing needs of the community, and had recently been bought by the Corporation at £6 a yard. The money spent on town's improvements had all helped to raise the value of that land; it was the money of the ratepayers that had helped to enhance the value, and the public money had now bought the land whose value had thus been increased. There was other land about Keighley in the same position. The landlord wanted 4s., 5s., or 6s. a yard for it, but so long as it was unoccupied it escaped all rates, and it went on adding in value by the presence and industry of the community. At present people were taxed for the benefits which they gave to the town. If a man proposed to build a good house, with lofty rooms and two or three storeys, he was taxed for his good intentions. The result was to encourage jerry building, cramped houses, with small low rooms. Rates should be levied on the value of the sites. The result would be better buildings; more land would be brought into use; it would not pay a man to keep land unoccupied with a view to a future inflated value; land would become cheaper; and there would be a greater demand for labour.—*Councillor William Thomson in a speech to the Keighley electors.*

### THE SINS OF THE FATHERS.

MIDAS lived in a palace, but his daughter caught a disease that grew up in one of the slums, out of which Midas "got his living."

The doctor said that it was scarlet fever, and when it looked like measles he said "measles had intervened."

So he gave her medicines till the digestion got hopelessly out of order; then he told the nurse to rouse the patient three times a night to give her sleeping draughts. He was a very wise doctor, and knew that he must do something for his patient—and for his fee.

Later he "found" that Midas' daughter had developed pneumonia; and Midas believed it all, so the doctor administered stimulants and called another doctor in consultation, who said that he had done exactly right. Then they injected morphine into her arm, to quiet Midas and the patient; and they said that her death was due to heart failure. So it was.

The board of health disinfected Midas' house—the slums took care of themselves.

The clergyman said that the girl had "faded like a leaf," and that "it was the will of God."

So it was; for "Whatsoever a man soweth, that shall he also reap."—*Bolton Hall, in Life.*

## STUDIES IN SOCIOLOGY.

## The Condition of the People.

## Progress and Poverty in Japan.

## PART II.

FROM our brief survey of the economic conditions prevailing in Japan, it will be seen that they were specially favourable to the establishment and development of our Western system of manufacturing industry. Hence, though for centuries Japan had been an almost purely agricultural country, in which such industries as there were may be well described as home industries (or *la petite industrie*), we cannot be surprised that it has so quickly developed into a manufacturing country, in which industry on a large scale has been established and developed with phenomenal rapidity.

## Imports and Exports.

The following figures will give our readers some idea of the rapidity of Japan's commercial and industrial development. In 1868 the total trade of Japan, imports and exports, amounted in round figures to £2,625,000; in 1893 it had increased to £17,800,000; and in 1898 it had reached the respectable total of £44,325,600: that is, in five years, between 1893 and 1898, the trade of Japan had more than doubled, almost trebled, during the same period the trade of Great Britain had only increased 12½ per cent.

## The Cotton Industry.

The figures relating to the cotton industry are even more telling and significant. In 1865 the first cotton mill, of some 6000 spindles, was established in Japan. Fifteen years later, in 1880, another mill was opened. Twelve years later, in 1892, there were 39 different establishments working some 385,114 spindles. Five years later, in 1897, there were 74 establishments working 970,054 spindles. Two years later, at the end of 1899, there were 80 companies, and the number of spindles had increased to 1,130,273.

In 1893 Japan exported to China about £5000 worth of manufactured cotton goods; five years later, in 1898, Japan exported to China manufactured cotton goods to the value of £1,500,000; and up to the time of the recent disturbances this trade was steadily increasing.

In view of such figures it is surely no exaggeration to say that to-day Japan is commencing to challenge the supremacy of the Western Nations in the great cotton markets of the far East. As compared with those of Great Britain, her production and trade may still be quite insignificant. But when we consider what Japan has achieved in less than a single generation; when we reflect on her many economic advantages, amongst others, her advantageous position to supply such markets: we can but hope that, in the years that are to come, our Lancashire weavers may be fully employed satisfying the wants of a free prosperous home population, and not be entirely dependent on the requirements of those who may have no need of their services. To-day our own people have to go insufficiently clad whilst our manufacturers are crying aloud for fresh customers, and wars are encouraged and defended on the grounds that they may open out new markets. On the other hand, almost every nation is, like Japan, steadily developing its own industries, cagerly desirous not only to manufacture to supply its own wants, but to compete in the markets of the world. Woe to the nation who allows itself to become entirely dependent on manufacturing for foreign nations, who allows its people to be divorced from the soil, its land to drift out of cultivation, and to become the pleasure grounds, the game preserves, and so on of a limited privileged class! Events march quickly in our days; and the consequences of such actions may overtake them before they are aware of their folly.

Of course, the sudden economic transformation of Japan has had a marked effect on the social condition of the whole people. To supply the demands of the great factories, a proletariat, a wage-earning, working-class had to be created. The towns could not supply them in anything like sufficient numbers, and recruiting agents were sent to every part of the country, making all sorts of fair promises to attract the people into the towns, into the newly-established mills and factories. To quote Mr. Siegfried's words—"As life in the rural districts was very hard, many let themselves be tempted, and from month to month and year to year the insatiable industry drains into the towns a whole army of workers." Hence it is not a matter of surprise that the agricultural industries, though not as yet absolutely diminishing, are not developing in anything like the same manner as the manufacturing industries: in bad years Japan has already to rely on the importation of food stuffs, more especially of rice and beans. The towns are becoming enormous—Tokio has nearly 1,800,000 inhabitants; Osaka, 800,000; Nagoya, 250,000; Kobe, 215,000; Yokohama, 193,000. "When approaching Osaka, the Japanese Manchester, smoke obscures the heavens, a forest of chimneys appears on the horizon, one can well believe himself near some big industrial town of Europe. If one enters the factories the illusion does not vanish: machines, machines, and still more machines, tending which men, women, and children, pale and tired, work night and day amidst the noise and bustle of the workshop." In the cotton mills the majority of the "hands" are young girls, between 15 and 20 years of age, who work, alternately night and day, for ten to twelve hours in order to save daily twopence to threepence. These girls are recruited from the country districts, and are boarded by their employers, who, to this end, deduct 1½d. to twopence a day from their earnings of from threepence to sixpence. The worst abuse in the Japanese factories, however, is the employment of children. "How many times," writes Mr. Siegfried, "have I not seen in front of machines little children from eight to ten years of age working their eight hours a day for a salary of twopence! In the match factories it is still worse. I well remember in Osaka a long room divided, like a chess board, into little compartments, in each of which was a little child busily engaged making matches. I took notice of one and asked his age. Six years, I was told, and when I asked his salary, I was informed that he was engaged on piecework which enabled him to earn about seven-tenths of a penny (seven centimes) a day. Poor little baby, did he understand what working on piecework really meant! The fact is, however, that he was cleverly using his baby fingers, the others did the same, laughing and singing, and the room gave no impression of overwork or of depression as one might have expected."

## Rate of Wages.

Though perhaps lacking the patience and assiduity of the Western worker, Japanese workmen are active, intelligent, and clever, just as capable of directing and working machinery as the European. The necessaries of life are cheap, their requirements are small, consequently the rate of wages is much below that of their Western prototype. In the cotton mills the average earnings of men is about one shilling a day—the figures range from fourpence to two shillings; of women about sixpence—the figures range from threepence to one shilling; young girls, who form the vast majority, earn from threepence half-penny to fivepence a day. In other trades skilled artisans—such as carpenters, compositors, blacksmiths, miners, &c.—earn from tenpence to one shilling and threepence a day. Of course, some few specially skilled workmen earn more, some ship's carpenters earn two shillings, and some forgers and riveters half-a-crown; but these, we are told, are such exceptional cases that in a factory employing two to three hundred hands there would not be a dozen drawing such a princely salary.

### Cost of Living.

A working class family of three—father, mother, and child—suffering no privations, but living with the strictest economy, require at least thirty shillings a month. Hence we see that the man's salary of one shilling a day is but just sufficient to enable them to exist; and even if his wife also works, there will be little margin for recreation or emergencies. During the past ten years wages have steadily increased—in 1887 men were receiving only threepence and women only twopence a day—but so have the prices of all the necessaries of life; so it is very doubtful whether the workers as a whole are any better off than when money wages were lower. Thus the *Japan Times*, of September 28th, 1897, tells us that whereas a family of six belonging to what may be called the lower middle class could in 1889 maintain itself with an outlay of about thirty-five shillings (43 francs) a month; in 1899, to secure the same standard of living would require about fifty-two shillings and sixpence (70 francs). This amount represents the necessary expenditure of an artisan or middle-class family. Of course, few working-class families can afford to spend as much; their monthly expenditure amounts to from thirty shillings to two pounds per month. Moreover, in the large towns a considerable portion of the population earn much less than this; incredible though it may appear, it is estimated that a Japanese family of five of the lowest class can manage to maintain existence on an expenditure of about six shillings a month.

### Gaiety of the People.

After describing at length the life of the lowest classes of the large Japanese towns, Mr. Siegfried continues:—"And still the impression one receives is neither a dismal nor even a depressing one. It seems to me that the Japanese people are always joyous and gay. As I wandered about the lowest quarters I was followed by half-naked, laughing children, whose parents, though doubtless wanting many necessaries of life, had found means to supply them with sweets and toys. . . . Everywhere superfluities, even where necessaries were wanting; everywhere manifest signs of the careless gaiety of a people who live from day to day without troubling about the morrow."

### Prospects of the Future.

Factory laws have as yet no existence in Japan. No law regulates the conditions of labour or the hours of labour, and the youngest child may be employed in their factories without the State taking any steps to watch over or to protect them. The employer is sole master in his own house; and though many of them do not abuse their power, still, there are some factories in which the workers are exploited without mercy. In their haste to be rich, in their feverish anxiety to profit by the abnormal industrial activity, many employers seem to forget that their "hands" are human beings. In order to compete, others have to follow their example; hence they, too, have to exploit the labour of little children who ought to be playing in the sunshine, and to keep their "hands" at work during whole days and nights. Hitherto the governing classes have manifested no desire to promote, or even willingness to sanction, any legislation that would tend to benefit the industrial masses, who themselves have no voice in the government, and as yet no means of making known their needs, their desires, and their aspirations. There are, however, many signs that the more thoughtful, more ethical, and more progressive amongst the educated Japanese have already realised the necessity for some change that will tend to secure to the masses of their fellow-citizens some participation in the material advantages of their advancing civilisation. They may still be in doubt as to the means by which this could most speedily, most effectively, and most surely be accomplished. But our belief in the future of the Japanese nation is strengthened by the knowledge that some of their best minds are finding inspiration and direction in the immortal works of our great master, Henry George.—L. H. BERENS.

### JOHN STUART MILL ON THE LAND QUESTION.

In his essay on Coleridge, in the *London and Westminster Review*, 1840, John Stuart Mill writes as follows:—

"Perhaps, however, the greatest service which Coleridge has rendered to politics in his capacity of a Conservative philosopher, though its fruits are mostly yet to come, is in reviving the idea of a *trust* inherent in landed property. The land, the gift of nature, the source of subsistence to all, and the foundation of everything that influences our physical well-being, cannot be considered as a subject of property in the same absolute sense in which men are deemed proprietors of that in which no one has any interest but themselves—that which they have actually called into existence by their own bodily exertion. As Coleridge points out, such a notion is altogether of modern growth.

"The very idea of individual or private property in our present acceptance of the term, and according to the current notion of the right to it, was originally confined to movable things; and the more movable, the more susceptible of the nature of property."—(Coleridge, *Second Lay Sermon*, p. 414).

"By the early institutions of Europe, property in land was a public function, created for certain public purposes, and held under condition of their fulfilment; and as such, we predict, under the modifications suitable to modern society, it will again come to be considered. In this age, when everything is called in question, and when the foundation of private property itself needs to be argumentatively maintained against plausible and persuasive sophisms, one may easily see the danger of mixing up what is not really tenable with what is, and the impossibility of maintaining an absolute right in an individual to an unrestricted control, a *jus utendi et abutendi* over an unlimited quantity of the mere raw material of the globe, to which every other person could originally make out as good a natural title as himself. It will certainly not be much longer tolerated that agriculture should be carried on (as Coleridge expresses it) on the same principles as those of trade; that a gentleman should regard his estate as a merchant his cargo or a shopkeeper his stock; that he should be allowed to deal with it as if it only existed to yield rent to him, not food to the numbers whose hands till it; and should have a right, and a right possessing all the sacredness of property, to turn them out by hundreds and make them perish on the high road, as has been done before now by Irish landlords. We believe that it will soon be thought that a mode of property in land which has brought things to this pass, has existed long enough."

There is no fact in history which posterity will find it more difficult to understand, than that the idea of perpetuity and that of any of the contrivances of man, should be coupled together in any sane mind: that it has been believed, nay clung to as sacred truth, and has formed part of the creed of whole nations, that the signification of the will of a man ages ago, should impose upon all mankind now and for ever an obligation of obeying him, that in the beginning of the nineteenth century it was not permitted to question this doctrine without opprobrium, though for hundreds of years before a solemn condemnation of this very absurdity had been incorporated in the laws, and familiar to every judge by whom, during all that period, they had been administered.—J. S. Mill.

It is wrong to say God made rich and poor. He only made male and female, and He gave them the earth for their inheritance.—Thomas Paine "*Agrarian Justice*."

THE Creator has made ample provision for all men in the storehouse of Nature and in the faculties and powers of man. To do God's will, we must make room at the Father's table for all His children.—Father Edward McGlynn.

THE retention of foolish and suicidal privileges has created a dangerous interest, as yet wild and undefined, about the relation in which the people of England stand to the land of England.—Thorold Rogers.



## THE LAW OF SOCIAL LIFE.

"I reverence the law, but not where it is a pretext for wrong, which it should be the very object of law to hinder. . . . I hold it blasphemy to say that a man should not fight against authority: there is no great religion and no great freedom that has not done it, in the beginning."—*George Eliot*.

DESPITE our continuous denunciation and condemnation of the prevailing social customs, laws, and institutions, we too regard the law as the sole peaceful means of giving effect to the ethical conceptions and principles accepted by the people, as the only possible means of voluntary and harmonious social life. We realise, however, that to be effective, to work solely for good, to promote the happiness and well-being of all within its sphere, the prevailing social customs, laws, and institutions should be shaped in accordance with some fundamental moral or social principle, which may serve, not only as the foundation stone, but also as the test-stone and touch-stone of them all. And we realise that it is in the science of Ethics that we have to seek the principles in accordance with which all political precepts, rules and regulations, or "laws," should be shaped. To our mind, politics, or the art of governing—of ordering and regulating the social relations and inter-relations of mankind—is neither more nor less than the application of certain fundamental social or ethical principles and conceptions. And where we find ourselves in conflict with accepted authorities is not so much as to what this basic principle or conception is, but rather as to what it involves.

In the abstract, all authorities admit that Justice, to use the words of Aristotle, "is *the* law of the social state: the very criterion of what is right." In the abstract, all authorities would admit that Justice means neither more nor less than the recognition of the equal claims of all to life, to existence. In the abstract, all authorities would admit that it is not sufficient to accept a truth in the abstract, but that, to reap the advantages obedience to it will yield, to avoid the ills disobedience to its dictates will bring upon us, we must seek to ascertain all that it involves, and to shape our actions in accordance with its demands. In the abstract, we say, all authorities would admit these truths, but all of them shrink from giving practical effect to them. Theologians, lawyers, politicians, political economists, even professed moralists and philosophers, act and teach as if words could counteract the consequences of our deeds, as if Nature could be conquered by mere lip service. They all seem to have yet to learn that, though we can easily deceive ourselves, we cannot deceive Nature: that she demands deeds, not words: that, despite our wishes, our prayers and supplications, she wisely and justly ordains that as we sow so we shall reap: and that, therefore, license cannot yield the fruits of liberty, nor injustice of Justice.

It is here, then, that we join issue with accepted authorities, and have to fight against authority. We will not deceive ourselves, nor be a party to any attempt to deceive nature. We demand, despite the shock it may be to existing vested interests—to the vested interests of those whom we have unwisely appointed to legislate for us and to rule over us—that the dictates of Justice shall be obeyed, and that our social customs, laws, and institutions shall be altered in conformity with her demands. And we know that Justice, the recognition of the equal claims of all to existence, demands that the equal claims of all to the use of the earth shall be recognised and respected. We know, to use the words of Henry George, that "poverty deepens as wealth increases, and wages are forced down while productive power grows, because land, which is the source of all wealth and the field of all labour, is monopolised. To extirpate poverty, to make wages what Justice demands they should be, the full earnings of the labourer, we must, therefore, substitute for the individual ownership of land a common ownership. Nothing else will go to the cause of the evil—in nothing else is there the slightest hope."

Holding this view, believing that Justice is *the* law of social life, which not to obey is to doom our race to suffering, to extinction, we must perforce continue our struggle against authority until it shapes its rules, regulations, and laws in accordance with the dictates of Justice. Until this has been accomplished, though we may obey, we cannot respect or reverence the laws they impose upon us; for we know that they must necessarily be but "a pretext for wrong, which it should be the very object of law to hinder." We and our co-workers in every part of the civilised world have put our hands to the plough, and while life is left to us we shall not withdraw until our aims have been accomplished, until Justice and Freedom rule supreme over the destinies of mankind, until the equal claims of all to life, to liberty, and to the pursuit of happiness are in fact, and not merely in name only, assured to all. We may be able to accomplish but little; we shall, however, be more than satisfied if we are enabled to pass on the torch of Justice and Freedom to those who come after us, and who, under conditions made possible by our efforts, may carry on our work to its inevitable issue. To take part in such a struggle is to feel that our lives have not been lived in vain, and to show ourselves worthy of the struggles of our ancestors, to whose heroic efforts we owe such partial freedom as we at present enjoy. It is the duty of the present generation to show how this nominal Freedom may be converted into a reality, showering down its blessings on all. It may be the privilege of the next generation to complete our efforts, and to shape their social customs, laws, and institutions in accordance with the dictates of Ethics, with the demands of Justice, which is, always has been, and for ever will remain, the fundamental law of social life.

The duty of Single Taxers is to continue to speak the truth, to spread the light, to make our ideas and proposals known and understood. That this is being done, and to some effect, no one competent to judge now disputes. The political step we propose, the taxation of land values, is in the very forefront of British politics. It must be *mand* here until we secure a Parliament educated and prepared to embody it in legislation.

## BAZAAR TO PROMOTE TAXATION OF LAND VALUES.

To be held under the auspices of The Scottish Single Tax League in the Trades House, 85 Glassford Street, Glasgow, on Thursday, Friday, and Saturday, 20th, 21st, and 22nd March, 1902

### OFFICE-BEARERS.

*President*—Councillor Peter Burt, J.P.

*Vice-Presidents*—Edwin Adam, M.A.; Lewis H. Berens; Thomas Cameron, P.C.; David Cassels; H. Ll. Davies; J. C. Geddes; George Green, C.C.; Wm. D. Hamilton; Thomas Lindsay, P.C.; David McLardy, P.C.; Norman McLennan; Wm. McLennan; F. S. Mein; H. S. Murray; James Stewart, C.C.

*Members of Executive*—J. K. Adam; James Busby; David E. Bell; John Cameron; Alex. Campbell; David Cassels, Jun.; John Cassels; Robert Cassels; Wm. Cassels; John Ewart; Bailie James Fairlie; Wm. Harrison; A. D. Haxton; George Kay; W. R. Lester, M.A.; John Muir; Gilbert McCallan; John S. Neil; Robert Orr; And Reid; Wm. Reid; James Whyte; Richard Whyte.

*Hon. Treasurer*—G. B. Waddell, C.C.,

*Secretary*—John Paul.

*Convener Ladies' Committee*—Mrs. Wm. D. Hamilton, Campsie View, Bearsden.

### PATRONS.

<p>The Hon. LORD CARRINGTON.          Hon. LORD PROVOST CHISHOLM (Glasgow).          Mr. TOM L. JOHNSON, Mayor of Cleveland, Ohio, U.S.A.          Mr. ALEX. W. BLACK, M.P.          " H. BROADHURST, M.P.          " T. BURT, M.P.          " ROBERT CAMERON, M.P.          " J. H. DALZIEL, M.P.          Sir W. B. FOSTER, M.P.          Mr. GEORGE HARWOOD, M.P.          " W. H. HOLLAND, M.P.          " J. D. HOPE, M.P.          " WILLIAM McKILLOP, M.P.          " D. V. PIRIE, M.P.          " EDMUND ROBERTSON, M.P.          " THOMAS SHAW, M.P.          " ARTHUR W. SOAMES, M.P.          Capt. F. F. THOMAS, M.P.          Mr. WHITELEY THOMSON, M.P.          Mr. JAS. TOMKINSON, M.P.          " CHARLES TREVELYAN, M.P.          " ALEX. URE, M.P.          " J. H. WHITLEY, M.P.          " J. WILSON, M.P. (Durham).          Provost BALLANTYNE (Peebles).          Mr. A. BILLSON, ex-M.P. (Liverpool).          Bailie BILSLAND (Glasgow).          Coun. THOS. BURKE (Liverpool).          Mr. W. P. BYLES, ex-M.P. (Bradford).          Bailie BROWN (Whiteinch).          Coun. ARCH. CAMPBELL (Glasgow).          Mr. GEORGE CADBURY (Bourneville).          Mr. ARTHUR DEWAR, ex-M.P. (Edinburgh).          Coun. Dr. ERSKINE (Glasgow).          Mr. H. C. FAIRLIE (Glasgow).          Bailie FERGUSON (Glasgow).</p>	<p>Bailie FIFE (Glasgow).          Mr. J. THOMSON FINDLAY (Clydebank).          Coun. GALBRAITH (Paisley).          " Dr. GAREY (Glasgow).          Mr. WM. LLOYD GARRISON (Boston, U.S.)          Mr. HENRY GEORGE, Jr. (New York, U.S.)          Bailie A. J. HUNTER, (Glasgow).          Coun. GEO. LAMB, ex-Mayor (Bootle).          " WM. MARTIN (Glasgow).          Mr. WM. MAXWELL (Chairman Scottish Wholesale Co-Operative Society).          " J. A. MURRAY MACDONALD (London).          " RICHARD MCGHEE, ex-M.P. (Lurgan).          Ex-Bailie J. D. MCGREGOR (Greenock).          Mr. A. MACKIE NIVEN (Johannesburg).          Coun. J. NORTH (Leicester).          " H. H. PAIN (London).          Provost PATON (Largs).          Mr. P. S. PEAT (Glasgow).          " LOUIS F. POST (Chicago, U.S.)          " A. D. PROVAND, ex-M.P. (London).          Coun. A. H. SCOTT (Manchester).          Provost SPITE (Clydebank).          Bailie D. M. STEVENSON (Glasgow).          Coun. H. W. STEWART (Edinburgh).          TRADES COUNCIL (Burton and District United).          TRADES COUNCIL (Glasgow).          TRADES COUNCIL (West Bromwich).          TRADES AND LABOUR COUNCIL (Wolverhampton).          UNDERWOOD CO-OPERATIVE COAL SOCIETY (Paisley).          Coun. THOS. UTLEY (Liverpool).          Ex-Provost WATSON (Falkirk).          Coun. J. C. WHITELEY (Sheffield).          " D. WILLOX (Glasgow).          Bailie ROBT. WILSON (Pollokshaws).</p>
---	---

### GRAND PRIZE DRAWING.

A few friends have given several articles to the value of £105, to be devoted to a **Prize Drawing** in connection with the Bazaar. They are as follows:—

12 Prizes, - - - value	£105.
1. Upright Grand Piano, - - - value	£45 0 0
2. Bedroom Suite, - - - "	21 0 0
3. Bicycle—Lady's or Gent.'s, "	15 0 0
4. Watch " " "	6 6 0
5. Sewing Machine, - - - "	6 0 0
6. Edison Phonograph, - - - "	2 10 0
7. Mangle, - - - - - "	2 5 0
8. Camera, - - - - - "	2 2 0
9. Pair of Field Glasses, - - - "	1 10 0

10. "Acme" Wringer, - - - "	£1 5 6
11. Life of Henry George and his works, - - - "	1 1 6
12. Case of Pipes—Meerschaum and Briar, - - - "	1 0 0
Total Value, - - -	£105 0 0

Books containing 21 tickets at Sixpence each (United States and Canada, 12½ cents) now ready. The Bazaar Committee hope to have the assistance of all concerned, both at home and abroad, in promoting their sale.

10/- per book of 21 tickets.

**Send for at least one Subscription Book now, to the Secretary, 13 Dundas Street, Glasgow.**

## BAZAAR—Continued.

Mr. JAMES T. HANTON, St. Andrews, writes:—"I think every good Single Taxer ought to congratulate the Executive on their brilliant idea. From my own experience I can assure you it is one of the most efficient ways of spreading the knowledge of our movement. The tickets for the Prize Drawing have already been the means of my stating our principles to dozens of my friends, and this will have the further effect of interesting them in paragraphs of news in the newspapers on land values which before they would have passed over. And I further find that there is scarcely a man to whom I explain the idea but says it is a very fair and just proposal and a most desirable reform."

\* \* \*

The circular giving full particulars of the Bazaar organisation is now ready. It contains: Object, List of Patrons, Stalls and Stallholders, Receivers of Work, etc. The circulars should be used to interest people everywhere, and the committee will be pleased to send a supply for that purpose to any friend or supporter of the League.

\* \* \*

Mrs. JAMES ALLAN, Rutherglen, in asking for the circulars, says:—"No effort must be lacking on our part to bring the Bazaar to a successful issue."

## AT THE BAZAAR.

(Not the one for the Promotion of the Taxation of Land Values).

ON October 22nd Lord Rosebery opened an Exhibition and Sale of Scottish Home Industries in St. Andrew's Hall, Glasgow. After referring humorously to a controversy about the Harris tweeds and the people who had taken part in it—"the chiefs of the various clans, the Lord Superior of Harris, the Tenant—I suppose inferior—of Harris, the Chief of the Clan Farquharson, and Lord Archibald Campbell"—Lord Rosebery made the following remarks about the crofters and their industry:—

"These poor people—this fine race—are passionately wedded to their soil, which, unfortunately, gives them but a small return for their cultivation. As they will not leave the soil, you have to find them something to do on that soil, and I think the Duchess of Sutherland and those who have worked with her, and those who worked even before her in this work, do deserve a debt of gratitude from those who wish well to Scotland and the Highlands for their earnest promotion of this good work. There is to me something almost pathetic in the sign and in the destiny of these products. They are made in the wild shieling, in the wintry climate, amid surroundings which we should regard as far from comfortable. They are made, to keep the wolf from the door, in the long nights and the short days of the Highland winter. Then they are transferred here to be sold by the hands of the fairest and greatest in Scotland—those who bear names we all honour and revere—and they are sent to be worn by the most exalted in the land—(applause). It seems to me not a bad division of labour. It seems to me a right gracious act that the work of these poor people should be distributed by these great ladies—(applause)."

## BALLAD.

Lord Rosebery pictures the crofters' plight,  
How they live in terrible need,  
And spend the dreary winter nights  
Working the Harris tweed.

The conditions of work in the shieling  
His Lordship and friends would regard  
As decidedly lacking in comfort—  
But think of the crofters' reward!

The tweeds are brought to Glasgow,  
And are placed upon the stalls,  
Where the fairest and the greatest dames  
Are met from Scotland's halls.

Lord Rosebery thinks it a gracious act  
That the work of the crofter's hand  
Should be sold by great ladies and worn by the most  
Exalted in the land.

It seems to him to be a division—  
A division of labour—not bad!  
That the poor should work tweeds to be sent to bazaars,  
And the rich with the tweeds should be clad.

Lord Rosebery praises the ladies and lords  
Who encourage the making of tweed:  
How kind of them thus to help crofters to pay  
The rent of which landlords have need.

The Highlanders are a magnificent race,  
And passionately fond of their soil,  
Which, unfortunately, yields them so small a return  
For their cultivation and toil.

The return to the crofter is small, it is true,  
But supposing we ask what the share is  
Of Landlord and Duke and Superior Lord,  
And Tenant (inferior) of Harris?

C. L. D.

## CO-OPERATORS AND THE LAND.

At a conference of the Southern Co-operative Educational Association, at Leman St., London, E., on Saturday afternoon, 26th Oct., Mr. Frederick Verinder, the secretary of the English Land Restoration League, delivered a paper on "The Land Question." Mr. J. J. Dent, of the Working Men's College, took the chair, and announced at the beginning of proceedings that the subject to be dealt with was that to be discussed among all the Co-operative Educational Associations this winter.

In the course of his lecture Mr. Verinder drew a comparison between the hut tax lately imposed in our West African Colonies and the English "hut tax"—burden of local rates upon occupied houses—which drove families to herd in underground cellars in St. Pancras and elsewhere, and to crowd tenement houses from cellar to garret in the poorer quarters of all our large towns. He emphasised that the housing question was at bottom the question of land—of land in relation to labour and of land in relation to local taxation. Co-operators, he said, had the power of mitigating the evils of capitalism. They were, for many purposes, their own capitalists, their own middlemen, and their own employers. Taxation of land values was, after all, the first step along the road which led to land restoration—assertion in our national life of "the equal right to the use of the earth." It was direct and straightforward; easy to collect and difficult to dodge; land could not be hidden or smuggled or "shebeened"; it lay out of doors in view of everyone. In New Zealand, as the late Sir George Gray had written to Mr. Verinder, a partial application of the principles of the taxation of land values produced a great saving. The cost of collecting the land and income tax was only two and a half per cent. to collect the customs. Mr. Verinder suggested that his hearers should ask Lord Penrhyn what would happen if his quarries were taxed to their full value, and he would tell them that the pressure of the tax would soon bring him to terms with his workless quarrymen. The first step in the taxation of land values would be the beginning of the end of land monopoly.

A NEW science of politics is indispensable to a new world.—*De Tocqueville.*



## District News.

### Uddingston.

THE Uddingston Literary Society devoted a night last month to a discussion of "The Single Tax and the Social Problem." The housing question came in for a good share of attention, with the taxation of land values as the true remedy.

### St. Andrews.

THE St. Andrews Town Council discussed the question of supporting the Glasgow Corporation Bill for the Taxation of Land Values on Wednesday, 16th October—four voting for, and five against, nine refusing to vote. All the speeches made but one favoured the question. Bailie Barr, who introduced the question, published a four-page explanatory leaflet, from which we quote—

"With the continuously increasing population of our towns it is necessary that there should be expansion outwards. Buildings ought to be going on steadily on the outskirts if high rents and overcrowding are to be avoided. But here again our present rates retard and prevent building. Until houses are actually built and occupied, the land, however great its value may be, is either exempt from rates altogether, or is rated on its agricultural value, say at £3 or £5, and half the rates on that value are remitted by the Agricultural Rating Act of 1896. But as soon as houses are built and occupied, the rateable value goes up suddenly a hundred-fold—from £3 or £5 to £300 or £500. The under-rating of the land during the period of "ripening," of course encourages owners to "hold it for the rise" longer than they would if it were rated all the time for its real value. But it is also true that the crushing burden which is imposed when the houses are built operates in itself to postpone the moment of building, and to make houses scarcer and dearer, because only such land can be built on as has become valuable enough to bear the weight of the rates. If the land were all the time rated on its real value, whether built on or not, and if the erection of buildings did not make it liable to any increase of rates, there can be no doubt that we should have more and cheaper houses."

The remedy is simple. For our present rates we must substitute the taxation of land values.

"An assessment must be made of the unimproved value of land everywhere, *i.e.*, the value of land apart from any buildings or improvements. The tax must be levied on the true land value, whether the land is in actual occupation or not, and whether or not it happens at that moment to be put to its full use. This value would be its value after allowing for all unexhausted improvements, and in the case of urban land, the value of the bare site."

### Belfast.

E. L. writes, October 9th:—"I went a week ago to hear Messrs. J. Redmond and Dillon address a great meeting of the United Irish League in this city, and I was surprised and delighted to hear also a vigorous and telling speech by Mr. John Ferguson (Glasgow), whose name had not appeared on the bills. I thought it significant that Mr. Ferguson should be permitted to expound the doctrine of taxing land values on a platform where one would have expected to hear only of compulsory purchase or some other method of substituting a large number of small land-owners for a small number of large land-owners. I fancy the Nationalist party intend to use the land agitation merely as a means to an end—the attainment of Home Rule; and when that comes, they will settle the land question themselves—on the true lines, let us hope. Mr. Ferguson, I think, succeeded in driving home to the minds of most of the audience the fact that a "town land question" exists, and notably in this rapidly growing city. He had a capital reception and a most attentive hearing, though speaking rather late after the heroes of the evening. There must have been over 2000 persons present, the hall being crowded.

COUNCILLOR A. H. SCOTT, Manchester (reports Bolton, the *Bolton Evening News*), delivered an address on "Land Reform" to the Dery Ward Liberal Club, Deane Road, Bolton, on Wednesday, 2nd October. Councillor W. Cooper presided, and in addition to the lecturer, he was supported by Messrs. Mason, J. T. Cooper, D. Whitehead, J. Waring, H. Gerrey, &c. Councillor Scott, at the outset, observed that whilst the doing away with monopolies by private individuals was largely favoured, there was no agitation against the greatest monopoly of all—the land, on which they were forced to live. He referred to the serious effect the present system had in agricultural districts, and dwelt on the Agricultural Rates Act, against which he strongly protested. The increased value of land, he proceeded, was brought about entirely by the industry and enterprise of the people and wise municipal government, but every improvement made benefited the landowner, who did not pay a penny into the exchequer. He dealt with some of the remedies which had been put forward, and advanced as a solution that each municipality should seek to acquire land at its real value, and combine with that the system of taxation of land values. If that combination were made, the question became the easiest thing in the world.

\* \* \*

How can the municipality hope to acquire land at its real value until land values are taxed and land monopoly overthrown? When that is accomplished, municipalities and individuals will be able to secure all the land they can use at its real value. The taxation of land values is the first step, and it is folly to impose upon this clear cut proposal another which is not at all essential to the end in view. The purpose of the taxation of land values is the upkeep of government, the relieving of industry of the burden of taxation, and the complete destruction of land monopoly.

THE taxation of land values is receiving a great deal of attention, more than ever before, at the municipal elections. Mr. James Firth, writing in the *Bradford Observer*, 22nd October, says:—"In 1861 the rateable value of this area was under £320,000; of the land, apart from buildings, it was under £80,000. In 1901 the rateable value of the self-same area is over £1,200,000, and of the land alone £400,000, or more. This gives an increase of £320,000 in forty years, or £8000 per annum. If we capitalise that £8000 land revenue on a 3 per cent. basis (a basis on which purchasers often buy land values) we get the annual capital increase at £266,666—a startling figure. But suppose we capitalise on a 4 per cent. basis, it gives an annual increase of £200,000, or a total increase for the forty years of £8,000,000. What a startling fact; and what a relief to our high rates if this £320,000 of heaven-sent revenue had been turned into the municipal purse instead of being given away! In that case we should probably not have borrowed that £5,500,000 which is now costing us another £280,000 in interest and sinking fund. How easily one crooked course leads into another. Here, at once, is a municipal loss of £600,000 per annum, but for which we should have had no rates.

MR. F. THOMASSON, J.P., ON LIBERALISM.—

**Egerton (Lancashire).** The re-opening of the Egerton Reform Club, after re-decoration, was celebrated on Saturday evening, 19th October, by a tea party and social gathering held in the Congregational School. Mr. J. P. Haslam, J.P., president of the Westhoughton Division Liberal Association, occupied the chair, and there were present the Rev. Morgan Jones, Messrs. F. Thomasson, J.P., W. Brimelow, J.P., J. Marsden, J. Rowlinson, R. Rowlinson (local secretary), and R. and R. C. Vickers, registration agents.

Mr. F. Thomasson, in the course of an interesting speech, said he was not one of those who believed that the present war or any other war could break up and destroy the

Liberal party. Liberalism was a principle of government that would live for ever, whether men adhered to it or not. He was old-fashioned enough to believe in the old Liberalism, which was a principle of justice and equal treatment for all classes before the law.

The question of the distribution of wealth was at the bottom of all our trouble, and the principal factor underlying the distribution of wealth was the relation between the increase of population and the area of land. It was constantly being stated that our population was too great, but the population could not be too great if they had got enough land to support it on. Experience showed that where land was held as a private monopoly, and there was an increasing population, they had at the same time decreasing wages, the land-owning classes pocketing the larger share of the increased wealth of the community. Liberalism had not done its work yet because there remained the gigantic privilege of the land monopoly to be dealt with. Until they had tackled this one principal source of poverty they might go on and conquer the world, but they would not conquer the causes of the present social evils about which they complained so much. There was no problem at the present time fraught with such possibilities for the Liberal party as the land question, the settlement of which would solve so many other questions.

**London.** UNDER the auspices of Unity Literary Society, Mr. L. H. Berens, delivered a lecture on Wednesday, October 23rd, at Unity Hall, on "First principles of Social Life." In the course of his remarks, Mr. Berens proceeded to show that the recognition of the equal claims of all to life necessarily involves the recognition of the equal claims of all to the use of that by means of which alone life could be maintained—to the source of all wealth and the field of all labour. He attributed the continuance of poverty amidst advancing wealth to the fact that, in defiance of natural law, of the dictates of Ethics, and the demand of Justice, we regard and treat land as private property, and allow a privileged section of the community to control its use and appropriate its rental value. An animated discussion followed the lecture, and the meeting concluded with the usual votes of thanks.

**Liverpool.** MR. HAROLD GOOD, Crossfield, candidate for St. Anne's Ward, declared himself at the opening of his campaign that "he was a strong advocate of the taxation of land values, and followed the principles of Henry George to the full extent."

The Taxation of Land Values Society, Mitre Buildings, Church Street, is busy circulating Judge O'Connor's Special Report on the Royal Commission on Local Taxation.

**Newcastle-on-Tyne.** THE following appeared in the Newcastle *Daily Chronicle*, and speaks for itself:—

THE LIBERAL CLUB AND LAND VALUE TAXATION.

Sir,—At 98 Pilgrim Street, Newcastle-on-Tyne, there is an institution known as the Liberal Club, which, if its rules are to be believed, exists to advance the principles of Liberalism. The Taxation of Land Values for several years has been, and still is, one of the chief items of the programme of the Liberal Party. The Liberal Government which went out of office in 1895 passed a resolution in favour of such taxation. The Liberals in the House of Commons supported it, as shown by the division on Mr. E. J. C. Morton's motion in the last Parliament, when the Tory majority sank to 34. Liberal leaders have again and again spoken in its favour.

Having regard to (1) the fact that the Liberal party in Newcastle-on-Tyne was badly beaten at the polls both in 1895 and in 1900, and therefore needs to adopt an energetic policy; (2) that funds are required to pay for the war; and (3) that the system of land monopoly which exists among us engenders both poverty and the overcrowding of the people, the members of the Land Values Taxation League of Newcastle-on-Tyne and district lately organised and held in the locality a series of meetings on behalf of their political principles. We held nine meetings in all, which were attended by audiences averaging not less than from two to three hundred persons at each gathering; and at all these meetings resolutions in favour of the Taxation of Land Values were carried by large majorities, and in most cases unanimously. Thus our speakers have addressed and received the support of at least 2000 people in this city and the surrounding villages.

In connection with this work, we lately applied to the Committee of the Liberal Club, Pilgrim Street, Newcastle-on-Tyne, for leave to hold a meeting of our members in one of the rooms of the club. We did this in the hope of a gracious reception, seeing that (1) several of us are members of that club; (2) certain members of the club had asked us to meet there; and (3) we are fighting for the cause in behalf of which the Liberal Club is supposed to exist.

Judge of our surprise when on Wednesday, Sept. 18th, Mr. Beattie, secretary and manager of the Liberal Club, told one of us (Mr. A. W. Dakers) that leave to hold such a meeting might not be granted, because, firstly, our proceedings might perhaps be reported in the public press; and secondly, "for fear lest the club should become identified with the principles" of our League—that is to say, the Taxation of Land Values.

Then on September 19th a letter came from Mr. Beattie saying that "for reasons which he had already stated" the Committee of the Liberal Club declined to grant us a room in which to hold a meeting.

Concerning this, we would point out (1) that meetings of which an account of the proceedings appeared afterwards in the public press have many times been held in that club; and (2) that if the Committee refused us house room for fear lest their institution became identified with the Taxation of Land Values, they are false to the name of Liberal which they bear, and the sooner they discard it the better perhaps it will be for the Liberal party in Newcastle-on-Tyne.

If they are merely a social institution with pious opinions in favour of some defunct political creed, let the fact be made known, so that a purposeful political club may take their place.

If the Committee of the institution known as the Liberal Club were in earnest on behalf of Liberalism they would have gone out of their way to shelter and encourage our organisation instead of kicking us into the street, seeing that our principles are receiving greater support than those of any other Liberal measure.

More than 300 rating authorities in the United Kingdom have petitioned Parliament in favour of those principles; the London County Council elections have twice pronounced strongly in favour of them; and the times when the Liberal party in Parliament reduced the Government majority to its lowest figures were when that party was supporting the rating of Ground Values. Yet the Liberal Club of Newcastle-on-Tyne—with two Conservative members of Parliament for the constituency—refuses us house-room "for fear lest it should become identified with our principles." "Son of man; can these dry bones live?" "Oh, Lord God, Thou knowest!"—

Yours, &c.,

AND. W. DAKERS, } *Joint*  
JAS. PHILPOTT, } *Secretaries.*

Land Values' Taxation League,  
33 Meldon Terrace, Newcastle.

**Portsmouth.** THE Portsmouth Single Tax Union met in a side room at Penhale Road Mission Hall on 9th October, and discussed the Minority Report of the Royal Commission on Local Taxation. Mr. Trodd was in the chair, and a paper was read by Mr. Seal. In his remarks he expressed pleasure at the circumstance that the Single Tax doctrine was included in the report, in so far as it recommended the taxation of land values for urban rating up to a limit to be fixed by Act of Parliament. His only regret was that the report did not go further and advise an extension of the principle to rural rating as well. Mr. Seal also pointed out how necessary it was in these days of commercial stress that a more equitable system of taxation should be adopted to remove the tax on industry. Such a revision would do much to relieve the pressure of the housing problem. A discussion followed the reading of the paper, and the meeting terminated with a vote of thanks to Mr. Seal.

Mr. J. H. M'GUIGAN delivered an address on the taxation of land values to the Portsmouth Radical Club on 20th Oct.

**Berlin.** THE German Single Taxers met in Berlin on September 21st for the annual celebration of Henry George's birthday. The gathering took the form of an informal concert, with music, recitations, speeches, &c. Over 400 people filled the hall, and Dr. Adolf Damaschke in his speech stated that with each successive year the hall engaged proved too small for the meeting, although each year a larger hall was taken. In the course of his address, Dr. Damaschke referred to the excellent work done by the Association during the year in instituting further inquiry into the housing question. In Berlin, Hanover, Frankfurt-on-Main, Halle, and other prominent cities, they had aroused the municipal authorities into taking legislative action to restrict speculation in land. Dr. Damaschke named a long list of men of prominence in science and in positions of authority in public life who were all active members of the Association and ardent disciples of Henry George. The Doctor's speech was received with enthusiasm by the large audience, which filled the hall to overflowing.

**Paris.** THE NEW TAX ON VACANT SITES STARTS BUILDING OPERATIONS.—*The Referee*, 6th October, referring to the tax, says:—"The Municipal Council, who do not know where to turn to make ends meet, decided to tax all land not built upon. It was imagined that this referred to building land, but the Parisian was startled on Thursday when it read that "La Mulette" was to be offered to the jerry-builder. M. de Franqueville, the President of the Academy, the proprietor of this perfectly exquisite park, with its historic fame, was notified that he would have to pay 80,000 francs taxation for it. He did the only thing in his power, and has ordered that it should be sold out in lots, as he could not pay £3000 a year for such a luxury and freely offer his hospitality to the Parisian."

The *London Daily Mail* says "the new tax amounts to 1¼d. in the pound, and will be assessed on the market value of all vacant ground, open spaces, gardens, &c. It is the first time that such a tax has ever been imposed in Paris, and it is expected to enrich the city coffers by £180,000 per annum."

The Single Taxer will gently direct the above to the attention of the man who says "there is no question of land monopoly," and "that even if there were, the tax could be shifted." If a 1¼d. in the pound works such a sweeping change, what would not 2/- in the pound effect, say in Glasgow or London?

**Boston, U.S.** THE Massachusetts Single Tax League held their first banquet this season at the Hotel Brunswick, Boston, on Tuesday, 23rd October. The *Boston Herald* of the 23rd October devotes three columns to the proceedings. About 70 ladies and gentlemen belong-

ing to the Boston Merchants' Association attended. The feature of the evening, says the *Herald*, was an address by Mr. Fillebrown, the president of the League, on "Cornhill (a local estate) and the Single Tax." His clear elucidation of the knotty problems involved was listened to with great interest by all present, at the close of which many questions were asked and answered.

**Natal.** THE full results of the Durban Election have reached us since our last issue. They are as follows:—

TAYLOR, ...	...	...	...	1660
MAYDON, ...	...	...	...	1479
PAYNE, ...	...	...	...	1478
ANCKETILL, ...	...	...	...	1472

*Unsuccessful*—Labistour, 1433; Ellis Brown, 1153; M'Larty, 1090; Laughton, 506.

The poll was, for Durban, an unusually heavy one. It will be noted that Mr. Ancketill came within 7 votes of Mr. Maydon, who defeated him by 152 votes in the bye-election a few months ago. Mr. Taylor was called away as a volunteer, and his position at the head of the poll is apparently due to the "khaki" vote. Messrs. Maydon and Payne were Conservative "commercial" candidates. Mr. Ancketill, now a member of the Colonial Parliament, landed in Durban, a poor and unknown man, less than 6 years ago. The Natal papers have no doubt as to the platform upon which he stood. "Speaking at the Town Hall last night," says the *Natal Advertiser* of September 25, "Mr. Ancketill made a far more searching analysis of the Customs Union tariff than any other speaker has yet done. . . . He advocates an alternative method of raising revenue, namely, by a land tax." "Mr. Ancketill," said the *Natal Mercury* the day after the poll, "came into prominence some few years back as the exponent of the system of taxation of land values, and it was on the broad question of Single Tax reform that he built up his platform, which was essentially progressive and comprehensive."

Our heartiest congratulations to Henry Ancketill, M.L.A. We have not forgotten the splendid work he did for the cause in England and America, and our best wishes go with him now that he has the privilege of being the first to carry the banner of the Single Tax into the legislature of our African Colony.

**West Australia.** ON the first of September, reports the October issue of *Taxation*, the monthly journal of the Single Tax League of West Australia, the Single Taxers of Western Australia joined with the advanced reformers of all lands in celebrating the birthday of Henry George. As far as our State is concerned, the celebrations were eminently successful, and a greatly increased interest was shown by the public. Two papers with labour sympathies—the *Swan Express* and *Westrallian Worker*—published leading articles on the occasion, and the speakers, both in Perth and Kalgoorlie, included many not hitherto connected with the Single Tax propaganda. Reports of the celebrations in several of the outlying districts are not yet to hand. At Perth the meeting took the form of an open-air demonstration, and at Kalgoorlie a social at the Trades Hall.

**South Australia.** MR. CRAWFORD VAUGHAN writes:—"Our Henry George commemoration, which was held on the 13th September, proved a success from every standpoint. The hall was crowded, and a most enjoyable evening was spent. Last week I toured a northern district, and had a splendid reception among the farmers. One farmer sent me yesterday the names of himself and others as subscribers to the *Single Tax*. The harvest is ripening."



**Echuca, Victoria.** THE annual social of the Echuca Single Tax League was held on Monday evening, the 9th October, to commemorate the birthday of Henry George. There was a good attendance, with a fair sprinkling of ladies present. Apologies were read by the Secretary from the Mayor (Cr. B. R. Wilson), Councillors J. W. A. Kelly and H. M'Kenzie, Rev. A. Brain, and Messrs. A. Mollison, W. J. Newson, and D. Cameron; also a letter of greeting from South Australia. Mr. J. S. Higgs occupied the chair, and apologised for the absence of Mr. J. Martin through illness, and in a few pointed remarks introduced the subject of the evening's entertainment, which took the form of an address with criticism. The address was from Mr. H. H. Welch on "The Tyrannical Power of Taxation." The *Riverine Herald*, circulating in Victoria and New South Wales, gave a three-quarter column report. Light refreshments were an item on the programme, and on the whole a most pleasant and profitable evening was enjoyed by all who participated in the birthday reunion.

**Sidney, N.S.W.** THE Single Taxers of Sydney, in conjunction with the neighbouring Single Tax League of Darlington, celebrated the birthday of Henry George by a dinner held at Elite Hall on 2nd September, 1901. The chair was taken by Mr. J. R. Firth. One toast was proposed and honoured in silence; it was—"To the memory of Henry George, Dr. Edward M'Glynn, and Thomas G. Shearman."

The Chairman's opening remarks were brief, but to the point. He said the main object of the meeting was to bring Single Taxers together in order that they might get to know each other personally, and thus unite their efforts in the fight for the propagation of the great truth, the belief in which was their bond of fellowship. They were all striving to promote a great principle, and the anniversary of the birthday of Henry George was regarded as a suitable occasion upon which to bring about a Single Tax "rally." (Hear, hear).

Mr. J. T. Fischer presented an interim report from the Darlington Single Tax League, which showed that since its inception good progress had been made.

Mr. W. H. Waldon said that one of the most gratifying features of the Single Tax movement was the fact that so many of those who had professed adherence to it at the outset were still found fighting in the van of progress in this direction.

Mr. P. M'Naught, who was entrusted with the task of moving the first resolution, in the course of a short but earnest eulogium upon the late Henry George, pointed out that it had often been charged against that great thinker that the principles which he advocated were by no means novel. Of course they were not, and no follower of Henry George would dream of saying so, because the principles he put forward were as old even as the Scriptural expression, "The earth is the Lord's, and the fulness thereof," and it was the principle of liberty and freedom for humanity that they stood for. (Cheers). He moved—"That a Sydney Single Tax League be now formed."

The motion was seconded by Mr. Robert Reid.

Mr. E. Lonsdale, M.L.A., supported the motion. The Single Taxer, he said, fought under a banner upon which was inscribed the legend "To every man his own; equal rights to all men, special privileges to none; taxation according to the advantages derived from the State," and he fought in the cause of justice. (Cheers).

The motion was agreed to.

A committee was appointed to carry out the necessary plans for the formation of the League.

During the evening Miss Dunkley sang with great feeling a song called "The Cry of the Poor," and Mr. J. R. Firth recited "The Man with the Hoe."

#### Single Tax League Formed.

At a subsequent meeting held in the School of Arts on 23rd September, a Sydney Single Tax League was formed.

Mr. P. M'Naught was voted to the chair, and there was a good attendance.

The chairman explained that the meeting was the outcome of a resolution carried at a gathering held recently under the auspices of the Darlington Single Tax League on the anniversary of the late Henry George's birthday. A provisional committee had then been appointed to draw up a report for the consideration of a future meeting.

The secretary read a number of resolutions which had been passed by the committee. The object of the League was the restoration of the land to the people by the imposition of a single tax on the value of land, irrespective of improvements, thereby relieving industry of all taxation.

A second recommendation was that the object of the League be carried out by holding public meetings, by the collection and publication of facts connected with the present system of land tenure, and by other suitable methods.

It was proposed that membership be open to all who approved the object, and that the minimum annual subscription be 1s.

After considerable discussion, the constitution as submitted by the provisional committee was adopted.

The election of office-bearers resulted as follows:—president, Mr. P. M'Naught; vice-presidents, Messrs. J. R. Firth, Angus Robertson, C. Von Hagen, and W. E. Johnstone; secretary, Mr. A. G. Huie; press secretary, Mr. P. R. Meggy; treasurer, Mr. Robert Scott; auditor, Mr. N. M. Thomas; committee, Messrs. T. J. Fischer, C. B. Smith, R. W. Reid, Simpson, L. Birks, W. P. Dixon, C. T. Renshaw, B. Stephens, P. Gibbs, F. F. Hoddinott, A. J. Taylor, and S. A. Rosa.

\* \* \*

We heartily congratulate our Sydney and Darlington co-workers on this successful rally. The Sydney Single Taxers did splendid and inspiring work in the past, which is now going to be earnestly resumed. Their former monthly journal, the *Sydney Single Tax*, was an able messenger for years to Single Taxers in all parts; here, in Glasgow, we remember with real pleasure its welcome news and faithful stand on the teachings of Henry George. There is good work to be done yet in Australia as elsewhere, and we cordially wish success to the new League.

**New Zealand.** Mr. CRAWFORD VAUGHAN, Secretary of the Single Tax League of South Australia, writes, Adelaide, 25th September:—"Mr. Seddon, Premier of New Zealand, passed his Bill making it compulsory for all Municipalities and Local Assessing Boards to levy all their rates from land values alone, through the New Zealand Assembly by a majority of four votes. It has yet to pass the second chamber—the Legislative Council.

### THE SINGLE TAX A REMEDY FOR EXISTING SOCIAL INEQUALITIES.

BY VICE-PRESIDENT CHICAGO SINGLE TAX CLUB.

*From the Sunday Record-Herald, Chicago, July 21st, 1901, under the title of "The Battle Ground of Modern Thought."*

**M**R. UPHAM of the Board of Review says, "It is 100 times as easy to conceal the ownership of stocks; bonds, mortgages and other forms of personal property than it is to hide the possession of real estate."

This is undoubtedly true. Real estate is "outdoors," and its value easily ascertainable. As the single tax is a tax upon the value of land irrespective of improvements, and as all other taxes would be abolished, it follows that under the single tax "tax dodging" would be impossible.

#### Equity of Single Tax.

In the ordinary transactions of our daily life we pay for things according to the benefit received by us. The amount

we pay the storekeeper depends upon the amount of goods we receive from him. This is a just system, and we should pay for government in this same sensible way; each individual should pay in taxation for the expenses of government just according to the benefits he receives from the expenditure of the public money. A little observation will show that the expenditure of the public money, whether for schools, police and fire protection, public parks, &c., always increases the rental value of the land in that location, but does not increase the selling price of personal property.

For example, take two lots just alike in all particulars, except that one has police and fire protection and the other has not, which will rent for the more? Certainly the one with the benefits of police and fire service. Is it not therefore evident that the owner of the land collects from the tenant an increased rent because of the police and fire protection? The tenant gets the benefit of the police and fire protection, and he pays for it to the landlord in an increased rent. Why, then, should not the land owners be taxed to furnish the money for the government to spend for these things, and still not be injured any, for the land owner can simply turn into the public treasury this increased rent which he is collecting from his tenants.

For the government to tax the tenant on his personal property to support any of these things is to make him pay twice. If the government should raise all its money by the taxation of land according to its value, irrespective of improvements, everybody would then pay for government according to the benefits received from government.

It will be noted that some are owners of land, but that all are users of land. Under this plan those who are owners would be paying directly to the government in taxes for the benefits they received; those users who are tenants pay for the benefits they receive in the increased rent they pay to the owner, and the owner would in effect then simply be called upon to turn this over to the government. A just system of taxation would be established. As it is now all tenants and merchants are taxed twice.

### Raise Wages and Profits.

The conditions now are such that the free land upon which surplus labour formerly employed itself is about gone, all being out of use through land speculation, being held for a raise of price, and as a result the surplus idle labourers can no longer employ themselves. As a consequence the workers are bidding under each other, and the only thing that puts a limit upon the cheapness of wages is the amount it costs the worker to live from one day to the next. And rapidly they are being required to live more and more cheaply and more like Chinese.

The merchant in the store is experiencing the same thing. He can hardly meet the prices made by his competitors and continue to live as in the past, and when some one bids more rent for his store, and he next year has to pay more rent or get out, he is almost ready to quit.

There is a way, and only one, to raise the wages of the workers, and at the same time increase the profits of the merchant. This is by inaugurating the single tax of Henry George. Under the single tax all taxes would be levied upon the value of the land, irrespective of improvements. This would at once stop the abnormal competition between labourers for employment and merchants for business, but would increase the competition between landlords. It would force the idle land into so fierce a competition with the land in use that land values would fall, rents would fall and all idle land would shortly be free, because no one could afford to hold land idle and pay the taxes.

Suppose a field of employment should be opened up for all so that there would no longer be any unemployed? Suppose the idle labour and the idle capital could employ itself on the rich, idle coal lands or the rich and idle ore beds of Michigan now held out of use by the Rockefeller and Carnegie combination for the purpose of keeping up the

price of steel and iron? Suppose the idle timber land, the idle quarries of building stone, the unused oil wells, bought up and closed by the Standard Oil Company; the unused farming lands, the vacant residence and business lots of this great continental nation were taxed in use? Suppose there still remained vast areas of this land upon which labourers could employ themselves and keep all the product of their labour as their wages without the payment of rent? What would be the effect upon wages and business?

### Good Wages for Everybody.

As a result many thousands of workers would at once get out of big cities on to the productive idle land for which a big price is now asked, but which would then be free. These people would shortly have the products of their labour to trade for goods; this would mean business for the merchants. Their going out from the city would mean less competition among labourers in the city and higher wages. Higher taxes on land and lots would cause land to be cheap; buildings and houses would go up everywhere. This would mean plenty of work and lower rents for everybody.

If the average wages of common labour on the rich, idle lands should be \$5 a day, employers in Chicago and other places would be forced to pay at least as much, for it is the productiveness of free land that determines the lowest rate of wages, and employers are forced to pay their workers as much as these workers can make employing themselves on free land.

At the present time, under present circumstances, men who seek to employ themselves on free land, where the entire product of their labour will belong to them and be their wages, must pass by millions of acres of idle land, fertile and good, held out of use by land speculators. Henry George said they are in the position of the man who must swim the river to get a drink. They must go away off the arctic climate of the Dakotas and Canada and on to the mountain sides and into the deserts, where their labour will yield only a bare living.

These are the reasons why the big majority of workers in Chicago, New York, and elsewhere receive wages which give them only a bare living. Business men suffer from the same cause as labourers. See how the competition of unproductive capital, the competition of merchants who have no customers, forces their profits down so that there is hardly anything left after paying the rent and other fixed charges.

### Demand for Labour.

It is not necessary that there should be an increased demand for labourers in order that wages should rise. A demand for the labour of each one of us exists already in our desire to satisfy our wants. The demand for your labour comes from yourself, instead of from other persons. All you need is a better and more productive place in which to work, and the power to retain as your own the entire value created by your labour. The single tax would give this to every one.

The tax problem, the labour problem, and the question of the unemployed would then be solved.

In this way, Henry George says, "we shall remove the great cause of unnatural inequality in the distribution of wealth and power; we shall abolish poverty; tame the ruthless passions of greed; dry up the springs of vice and misery; light in dark places the lamp of knowledge; give new vigour to invention and a fresh impulse to discovery; substitute political strength for political weakness and make tyranny and anarchy impossible."

PROPERLY speaking, the land belongs to these two—to the Almighty God and to all the children of men that have ever worked well on it, or that shall ever work well on it.—*Thomas Carlyle.*

**LIST OF BOOKS AND PAMPHLETS**

Which may be had, Post Free, by sending Postal Order or Stamps to  
SECRETARY, SCOTTISH SINGLE TAX LEAGUE, 13 DUNDAS  
STREET, GLASGOW.

**By HENRY GEORGE.**

	<i>Cloth.</i>	<i>Paper.</i>
Progress and Poverty, ... ..	1/6	1/
Social Problems, ... ..	1/6	1/
Protection or Free Trade, ... ..	1/6	1/
The Conditions of Labour: a reply to the Pope's Encyclical Letter on the Labour Problem, ...	1/	6d.
A Perplexed Philosopher, ... ..	1/6	—
The Science of Political Economy, ... ..	7/6	—
The Peer and the Prophet, ... ..	—	6d.
The Land Question, ... ..	—	3d.
The Crime of Poverty, ... ..	—	1d.
Thou Shalt Not Steal, ... ..	—	1d.
Taxing Land-Values, ... ..	—	1d.
Thy Kingdom Come, ... ..	—	1d.
Causes of Business Depression, ... ..	—	2/- per 100.

Life of Henry George (by his son, Henry George, Jr.), ... ..	5/8	by post, 6/
Outlines of Lectures, with coloured charts (by Louis F. Post), ... ..	—	1/
Japanese Notions of European Political Economy, The Story of my Dictatorship (Anonymous), ...	2/	1/
Government by the People (by the Authors of The Story of my Dictatorship), ... ..	2/	1/
Evolution of Landlordism (by James Philpott), Taxation of Land-Values (by Alfred Billson, M.P.), ... ..	—	7d.
A Just Basis of Taxation (by Frederick Verinder), Official Report of Conference at Glasgow, 20th October, 1899, to Promote the Taxation of Land-Values: contains Glasgow Corporation Bill for the Taxation of Land-Values, as printed by House of Commons, ... ..	—	1d.
The Taxation of Ground-Values (by J. F. Moulton, M.P.), ... ..	—	1d.
Individualism and Socialism (by Grant Allan), ...	—	1d.
The Taxation of Land-Values (by H. S. Murray), Studies in Landlordism (by H. S. Murray), ...	—	1d.
Free Trade, Social Problems, and the Taxation of Land-Values (by Edwin Adam, M.A., LL.B.), The Taxation of Land-Values: an address to the Bearsden Liberal Association (by William D. Hamilton), ... ..	—	2d.
Work and Wages (by James Fairlie), ... ..	—	1d.
The Great Problem of Our Great Towns ( <i>London Echo</i> extra), ... ..	—	3/6 per 1000.
Shortest Road to the Single Tax, ... ..	—	7d.
The Land Question (2pp. leaflet), ... ..	—	—
Birthright in Land (by William Ogilvie). Written between 1776 and 1781, ... ..	3/	—
Economic Principles (by Mrs. Eliza Stowe Twitchell), ... ..	—	6d.
Why do we Tax Houses?... ..	—	2/- per 100.

**"THE SINGLE TAX."**

MONTHLY—ONE PENNY; Post Free, 1s. 6d. per annum  
to all parts.

Office—13 DUNDAS STREET, GLASGOW.

**TO LAND REFORMERS.**

The Executive of the Scottish Single Tax League appeal to all  
sympathisers to become members of the League. Minimum 1.-  
Annual Subscription, ... ..

**2/6** Secures membership of the League and a copy of the  
"SINGLE TAX," post free, for twelve months.

**5/-** Secures membership, the "SINGLE TAX" for twelve months,  
and copies of Pamphlets and Leaflets published during the year.

**TO ADVERTISERS.**

We have NO WASTE COPIES WHATEVER, all our  
"returns" being distributed at Political, Literary, Social Reform,  
and other Public Meetings.

The "SINGLE TAX" finds a place in the Public Libraries  
and Reading Rooms, and in Social and Reform circles in the cities  
and towns throughout Britain, in all British Colonies, and in the  
United States of America.

**THE NEW AGE.**

A Review of Literature, Religion, and Politics.

**—\* ADVOCATES \***

Economic Reform by means of the Single Tax.  
Social Reform by suppression of the Liquor Traffic.  
Political Reform by Adult Suffrage and Payment of Members.  
All Democrats should support THE NEW AGE.

Of all Newspapers. Every Thursday.

ONE PENNY.

1 & 2 TOOK'S COURT, FURNIVAL ST.,  
LONDON, E.C.

**✿ FOR MEETINGS. ✿****HALLS TO LET**

AT the SCOTTISH SINGLE TAX LEAGUE, suitable  
for Meetings of from 30 to 100. Opposite  
the North British Railway Station, Queen Street,  
Glasgow.

ONE STAIR UP.

Central and suitable for Friendly Societies,  
Trades' Unions, Political Associations, &c.

TERMS MODERATE.

**NEW FOUR PAGE LEAFLET.****WHY DO WE TAX HOUSES?**

2/- per 100, Carriage Paid, from *Single Tax* Office.

**FIELDS, FACTORIES, AND WORKSHOPS;**

Or INDUSTRY, Combined with AGRICULTURE and BRAIN WORK.

By P. KROPOTKIN.

New Edition, - ONE SHILLING.

Swan, Sonnenschein & Co., Paternoster Sq., London, E.C.

**READ****THE LIFE of HENRY GEORGE,**

BY HIS SON,  
HENRY GEORGE, Jun.

Dedicated to all who strive for the Reign of Justice.

Price, from this Office, 5/8. By Post, 6/.

**DEUTSCHE VOLKSTIMME.**

ORGAN OF GERMAN SINGLE-TAXERS.

PUBLISHED FORTNIGHTLY.

PRICE for Six Months, 3s., Post Paid.

ADOLF DAMASCHKE, - - - - - EDITOR,  
BERLIN, N., ARKONAPLATZ, S.

Published for the Proprietors by JOHN PAUL, 13 Dundas Street; and Printed by  
JOHN CALDER & Co., 126 Renfield Street, Glasgow.—November, 1901.