

the landowners to pay more, it gives them no power to obtain more for the use of their land, as it in no way tends to reduce the supply of land. On the contrary, by compelling those who hold land on speculation to sell or let for what they can get, a Tax on Land Values tends to increase the competition between owners, and thus to reduce the price of land.

Thus in all respects a Tax upon Land Values is the cheapest tax by which a large revenue can be raised—giving to the Government the largest net revenue in proportion to the amount taken from the people.

III.—Certainty

The Tax on Land Values, which is the least arbitrary of taxes, possesses in the highest degree the element of certainty. It may be assessed and collected with a definiteness that partakes of the immovable and unconcealable character of the land itself. Taxes levied on land may be collected to the last cent, and though the assessment of land is now often unequal, yet the assessment of personal property is far more unequal, and these inequalities in the assessment of land largely arise from the taxation of improvements with land.

Were all taxes placed upon Land Values, irrespective of improvements, the scheme of taxation would be so simple and clear, and public attention would be so directed to it, that the valuation of taxation could and would be made with the same certainty that a real estate agent can determine the price a seller can get for a piece of land.

IV.—Equality

Nature gives to labour, and to labour alone. In a very Garden of Eden, a man would starve but for human exertion. Now, here are two men of equal incomes—that of the one derived from the exertion of his labour, that of the other from the rent of land. Is it just that they should equally contribute to the expenses of the State? Evidently not. The income of the one represents wealth he creates and adds to the general wealth of the State; the income of the other represents merely wealth that he takes from the general stock, returning nothing. The right of the one to the enjoyment of his income rests on the warrant of nature, which returns wealth to labour; the right of the other to the enjoyment of his income is a mere fictitious right, the creation of municipal regulation, which is unknown and unrecognized by nature.

The father who is told that from his labour he must support his children must acquiesce, for such is the natural decree; but he may justly demand that from the income gained by his labour not one penny shall be taken, so long as a penny remains of incomes which are gained by a monopoly of the natural opportunities which nature offers impartially to all, and in which his children have as their birthright an equal share.

Adam Smith speaks of incomes as "enjoyed under the protection of the State;" and this is the ground upon which the equal taxation of all species of property is commonly insisted upon—that it is equally protected by the State. The basis of this idea is evidently that the enjoyment of property is made possible by the State—that there is a value created and maintained by the community, which is justly called upon to meet community expenses. Now, of what value is this true? Only of the value of land. That is a value that does not arise until a community is formed, and that, unlike other values, grows with the growth of the community. It only exists as the community exists. Scatter again the largest community, and land, now so valuable, would have no value at all. With every increase of population the value of land rises; with every decrease it falls. This is true of nothing else save of things which, like the ownership of land, are in their nature monopolies.

The Tax upon Land Values is, therefore, the most just and equal of taxes. It falls only upon those who receive from society a peculiar and valuable benefit, and upon them in proportion to the benefit they receive. It is the taking by the community, for the use of the community, of that value which is the creation of the community. It is the application of the common property to common uses. When all rent is taken by taxation for the needs of the community, then will the equality ordained by nature be attained. No citizen will have an advantage over any other citizen save as is given by his industry, skill, and intelligence; and each will obtain what he fairly earns. Then, but not till then, will labour get its full reward and capital its natural return.

EXTRACTS FROM "THE HENRY GEORGE WE KNEW"

(From a Book to be published by Anti-Poverty Club, Capon Springs, W.Va., U.S.A. Advance subscriptions received at one dollar, cloth, post paid.)

"More than forty years ago I followed Henry George through the pages of 'Progress and Poverty,' and my admiration for his genius and the nobility of his nature was confirmed and heightened with the passing years as I followed him in the pages of his other works, in the columns of the STANDARD, on the platforms and in the pulpits of London, Glasgow and Sydney, and in the fierce strife of political campaigns at home.

"Everywhere he towered in utterance and moral dignity. As Clemenceau once said of Gambetti: he was more than a force, he was an *idea en marche*.

"Fortunate is the man who amid the complex problems of social life has for his guide, philosopher and friend one marked by such penetrating judgment, such devotion to truth, and such deep and abiding faith in the ultimate reward of those who fight on the side of Ormuzd."—*John B. Sharpe, Pittsburgh, Pa.*

"I drew up a plank for political platforms. Then I took it to Thomas G. Shearman, and we two lawyers certainly did make a weird mess of it. I showed it to George, who said: 'It is not clear.' I sat down and revised it. He looked it over. 'That's clear, but it isn't so.' I mulled it over again. He asked, 'What do you want to say?' 'I want to say that the people should take for public purposes the entire sum for which the bare land would rent, instead of collecting taxes.'

"Well, say that," he said. It was the best lesson in Literary style that I ever got.

"I remember the day of George's death, and the undismayed feeling of his followers. Frank Stephens summed that up. 'I have seen big men growing bigger.' Now I look back over forty years, and in spite of the blind defeatists in our camp, I rejoice to see how the big influence of the 'Henry George I still know' grows bigger."—*Bolton Hall, New York City.*

"My meeting with Henry George was in the spirit only; but I think it was as complete and intimate as it could have been had we met in the flesh.

"For forty years I have been searching for an answer to the social message of Henry George. The economic system George laid before the world has never been refuted, and is irrefutable.

"The system must win eventually if civilization is to be saved. Socialism of the governmental sort is a dream as wild as it would be for a man to seek to control all his vital processes by his brain. The involuntary nervous system of society must control its activities in the main; and these could work under the single tax. We should obtain reform without revolution. It is this high faith in the slow perfectibility of society to the

end that we shall win eternal social life, and not come to one of the smashes of civilization with the wrecks of which history is strewn; that I owe to Henry George."—*Herbert Quick.*

"I account it a great privilege to have known Henry George. When I first read 'Progress and Poverty' I said 'What manner of man is this? Surely, mere uninspired man has rarely spoken as this man speaks.' I marvelled at the wondrous light that he threw on the problem of the cause and the remedy of poverty; and I rejoiced exceedingly in his luminous demonstration of the truth, that involuntary poverty is not the result of the niggardliness of the Creator, but of the cupidity and stupidity of His children. In the last chapter of 'Progress and Poverty' Henry George rises to sublimest heights of intellect and feeling, and the philosopher takes on the character of a Hebrew prophet and Christian apostle in telling of the immortality of the soul and of eternal verities of which the things of time and space are but signs and symbols."

"'Progress and Poverty' is not merely a treatise of political economy and philosophy; it is also a poem, a prophesy and a prayer. In the last chapter Henry George tells how in quest of economic truth, he found, not only that, but something better, and as he says, 'A faith that was dead revived.' His philosophy appeals to rational instincts of fundamental religious truths, and this philosophy pervaded the character and life the man himself. Therefore it is, that so many of the millions of his readers, the hundreds of thousands who have heard his voice through the world, but most of all, those who have enjoyed his friendship, loved and revered the man 'as much as man could, this side idolatry,' and therefore was it, as was said of old, the common people heard him gladly. He died just as he

would have died, a willing martyr in an actual struggle for honesty and justice and the emancipation of the race. But Henry George is not dead—he is more alive than ever. He believed with an intensity of faith that was almost vision, in the immortality of the soul, and in the ultimate triumph of justice. His faith was not in vain. He lives in the immortal life beyond and lives more than ever in the life that is here."—*Dr. Edward McGlynn.*

All honest investigators will admit that in Henry George we have a man earnest as fire in his devotion to an ideal—earnest in his effort to find a solution for the difficult and anxious problem of social justice. To this effort he gave all his days and dreams down to the last hour of his heroic life.

I look on Henry George as a great prophet and leader of the race, for I join thousands of careful thinkers in believing that his proposal for a more equitable distribution of the land is perhaps the first step to be taken in the establishment of a just social order upon the planet.

I cannot speak of this great soul without emotion. He did not see in the land problem a cold hard question of economics merely; he saw in it a vital problem of religion, a problem of the soul and its destinies.

Henry George was a man of the people, a man God quickened and consecrated, a man worthy of eternal honour.—*Edwin Markham (Author of "The Man with the Hoe," etc.).*

[Mr. Will Atkinson, 64 & 66, Murray Street, New York City, who is compiling "The Henry George We Knew," invites chapters to the book—what is printed above will be a guide—from everyone in every country who can contribute something of value.—Editor, LAND & LIBERTY.]

THE LAND QUESTION IN KENYA

By E. M. Ginders

A notice appeared in the October issue, 1916, of LAND & LIBERTY (Land Values) of an article by Col. Josiah G. Wedgwood on the Land Settlement Scheme, which had been prepared by the Government of British East Africa (Kenya) for the approval of our Colonial Office.

This contemplated the leasing of land to settlers at a rent based upon unimproved values and subject to periodic revision on this basis. Continuity of tenancy was to be conditional upon the holder making improvements or providing stock upon a scale proportionate to the extent of the holding over a time period.

Behind such an enlightened scheme must surely have been the men, or their traditions, who in their day did the good work in Nigeria and the Malay States, which at this time is yielding abundant harvest. When the dark age of Economics is passed, their names will stand high in the Hall of Valhalla.

Whether or no, nothing has since been heard of the scheme. It was smothered at birth, and in consequence we are faced with a crop of scandals and problems which its application, at that time, would have prevented and to-day would cure.

Relieved of all restraint and responsibility, except in some cases a nominal consideration or peppercorn rent which strengthened their titles, the demand of the "white settlers" for land in the Kenya Highlands became insatiable, their appetite grew by what it fed on.

The noble pioneers of Empire holding 150 square miles, wanted as much again, and got it. Among a thousand or so lesser fry "farms" of ten to thirty square miles are moderate holdings. In odd corners of

their vast estates they raise maize, coffee and other crops, but the harvest they are really waiting for is unearned increment, to be reaped at the expense of the British taxpayer, the native population, and of later arrivals in the colony. Let us see how it works out.

From Mr. Linfield's supplement to the recently issued report of the East African Commission we read that, "the sums advanced (British taxpayers' money for Railway construction and development works) have never been made a definite charge on the works to be undertaken with clear conditions providing for repayment of principal and interest. Thus, to take a well-known case, the profits of the Uganda Railway, which cost the Imperial taxpayer five-and-a-half millions, were for many years used to help balance the annual Budget of Kenya."

He goes on to tell us that in the past very little has been done towards repaying principal and interest charges on works which have become productive.

It would be interesting to know what, in fact, if anything, has been done in this connection.

Mr. Linfield also informs us that "in certain of the Dependencies (why this reticence?) large areas of land have been acquired by individuals at a very low price. Transport facilities provided at the cost of Imperial funds will have the effect of increasing enormously the value of such lands, and the owners should not object to having a charge levied on such lands, etc."

Then again: "In some cases little or no development work has been done in these areas. They are being held up until the general advance of the Dependency increases the value of the land, when it will be broken up and sold in lots to newcomers."

Even now pressure is being put upon the Colonial Secretary, involving further grants from Imperial funds