

while in looking through the laws of physical nature, we find intelligence, we do not so clearly find beneficence. But in the great social fact that as population increases, and improvements are made, and men progress in civilization, the one thing that rises everywhere in value is land, we may see a proof of the beneficence of the Creator. Why, consider what it means! It means that the social laws are adapted to progressive man! In a rude state of society where there is no need for common expenditure, there is no value attaching to land. The only value which attaches there is to things produced by labor. But as civilization goes on, as a division of labor takes place, as men come into centers, so do the common wants increase, and so does the necessity for public revenue arise. And so in that value which attaches to land, not by reason of anything which the individual does, but by reason of the growth of the community, is a provision intended—we may safely say *intended*—to meet that social want. Just as society grows so do the common needs grow, and so grows this value attaching to land—the provided fund from which they can be supplied. Here is a value that may be taken without impairing the right of property, without taking anything from the producer, without lessening the natural rewards of industry and thrift. Nay, here is a value that must be taken if we would prevent the most monstrous of all monopolies. What does all this mean? It means that in the creative plan, the natural advance in civilization is an advance to a greater and greater equality instead of to a more and more monstrous inequality.

JOSEPH DANA MILLER.

Overboard---A Retrospect

IT was a sad day for British Land Taxers when the House of Commons, at the bidding of a discredited and distracted coalition, scrapped the Land Tax Increment Duties.

What a glorious battle it was in 1909, when a gallant Chancellor of the Exchequer, Mr. Lloyd George, had the courage to stand up to English Landlordism and demand not only the right of the "People to the Land," but a Real Valuation and a small Increment Tax on Increased Land Values.

What a howl went up from the Dukes, Earls and Landed Interests generally.

"The end of all things," said one; "Rank Socialism," said another; "Robbery and Spoliation," they shrieked, in chorus. But backed up by an enthusiastic campaign, Mr. Lloyd George did not falter and finally succeeded, in the teeth of the most violent and vitriolic opposition, in placing the Land Tax on the Statute Book.

Incidentally, the House of Lords cut its own throat over the controversy, and finally, had its teeth drawn.

The proposed tax was quite small in amount. What matters that? It was the thin edge of the wedge. The Valuation scheme was what really mattered and the opposition of Landlordism arose from the fact that what they feared was not "Valuations," but "Revelations."

And so, the Valuation machinery was launched and the Increment Duties began to come in. Officials were guided to some extent, by Landowners themselves and the Scheme was well under way.

And then Armageddon broke loose. All the evil forces of Militarism concentrated on Destruction. Civilization was flung into the Melting Pot—Values became topsy-turvy—perspectives distorted.

And out of the Welter of Misery and Destruction there arose a Coalition, of widely divergent views on Social questions, all concentrated, and rightly, on winning the War.

Well, it was won, and with the passing of time the Interests began to clash.

Mr. Lloyd George found himself in strange company. Men who had been his most violent opponents, particularly on the Land Question, were now his colleagues.

And then the Newspapers, or to be more accurate, a section of them, began to howl for economy in Public Departments.

And what a target the Land Valuation Department made. It seemed marked out for destruction. The easiest to hit.

"Little money coming in" and "heavy expenditure to get it" was the slogan used.

And so, one afternoon Mr. Chamberlain announced that the Land Taxes were to go.

Violent opposition was offered by the small band of Radicals and Land Taxers in the House. But the Coalition wheels began to grind out its majority and overboard went the Land Taxes.

Mr. Lloyd George, the father of them, sat by, silently, whilst his little child was being strangled.

It was not a pretty picture and to Land Taxers a particularly sad one.

The Land Problem is as acute as ever and one day a Progressive Government will have to tackle it. Meanwhile the "Land Taxes are dead." But "Long live the movement."
MAURICE FIRTH.

Land Values Grow With The Years

Land prices increase with the years, particularly in big cities rapidly growing bigger. None of us needs telling how or why that happens—though the *Single Tax enthusiasts are always happy to tell*. It is a wise buyer, who, knowing he will one day need a certain piece or sort or quantity of Cleveland land, buys it before too much appreciation takes effect. *It is a very good thing* for individuals to do, in preparation for *future homes or business places*. It is a still better idea for the public's representatives to practice, since the public resources are ample.

How the failure of officeholders to invest in real estate in the public's behalf at the right time may cost the taxpayers a pretty penny later on, we have just been shown in the matter of the group plan land. Instead of blaming the school board for buying more ground than it had immediate use for, perhaps we should investigate whether it is buying as much as it ought.
Cleveland News.