

America.

The next Great Issue.

It may be that another great national campaign must be devoted to restoring the liberty of the people to use gold and silver freely and without limit as money. If so the land question may be thereby further postponed. But it is coming, and it is near at hand. Few even of those who believe in it realise how thoroughly and how generally the Single Tax idea is taking hold of the popular heart.

Already the Single Taxers demand that practical effort be commenced immediately to force the issue into politics in California. The Legislature will be asked at its next session to submit to the voters a Constitutional amendment remitting the whole question of taxation for State, county, and municipal purposes to the Legislature as a first step towards the Single Tax. The moment that amendment is submitted the battle will be on in earnest.

The land question is, at once, the greatest and the simplest of all possible political issues. It touches and materially affects the interests of every human being, from the richest landlord to the most wretched tramp.

Every human being has a natural relation to the land, "the common heritage of all mankind from the immediate gift of the Creator," which no human law can or ever could rightfully cut off by any form or system of land tenure.

God intended that every man, woman and child in all ages, and in all generations, should have access to the land which He has freely and abundantly provided for their support. The curse of undeserved poverty in the world to-day is directly traceable to the perversion of God's bounty by the monopoly of land, and the modern spirit of altruism demands that it shall cease.

Landlordism has never added the value of a farthing to the world's wealth nor a joy to the world's stock of happiness. It is a sordid extortionate system which compels the masses of God's children to pay tribute to a few for the privilege of inhabiting God's earth. It cannot be justified upon any moral ground, and it must ultimately fall and perish before the advancing forces of social evolution which are ever carrying our civilisation to higher and higher levels.

The single tax is the scientific and effective remedy for land monopoly. It should be studied immediately and earnestly by every man and woman "who would keep abreast of truth."

JAMES G. MAGUIRE.

Gold Mines in the Streets of New York.

The land of Dr. Chapin's church property, Fifth Ave. and 45th St., was bought in 1836 for 40,000 dollars. Profits nearly fifty per cent. for every year since 1836—a total of 1500 per cent. profit.

A 25 foot strip on 36th St., opposite the *Herald* building, was bought in 1840 at less than 5000 dollars. A sale is now being negotiated at 350,000 dollars. Just think, 142 per cent. profit every year since 1840—total of 7000 per cent. profit.

Convert to Single Tax.

Vulney B. Cushing, the Lecturer of the Prohibition Party, joins Frances E. Willard, the head of the great W. C. T. U., as a disciple of Henry George. In a recent letter, replying to an invitation to visit Delaware to participate in the single tax campaign in that state, he said:

I am a convert to the single tax. It is population which creates the selling rental value of land. Let the individual have his improvements, and enjoy the fruits of his labour, and let society take for public purposes the value which it creates.

Canada.

The Trades' and Labour Congress of Canada at its annual session at Quebec, last month, adopted the following resolution:—"This Congress protests against the present system of taxation, which discriminates unjustly against industry and in favour of speculation; we therefore instruct the Legislative Committee to call the attention of the local Government to this injustice, and to urge on them to rectify as quickly as possible this barrier to our prosperity, and to remove all assessments from improvements and to assess land values only."

Japan Items.

BY CHAS. E. GARST.

TOKYO, Japan.—In Japan there is an emigration society to ship people out of the country, which is working under the patronage of the government, having a bonus of 500,000,000 dollars per year. Contracts are made and workmen are sent away by the hundreds to countries that have no "contract labour" laws. No families go, so the workmen are homeless and aliens in a strange land; this is almost equivalent to a free pass to the lower regions! Yet there are millions of acres of good land in Japan lying idle.

A panic is now being feared, as the price of everything but labour is going up, labour too has gone up somewhat, but proportionately it is low.

Some Japanese boast that their country is "rich" in "pauper" labour. They seem to think this will lead to great wealth; it may to the exploiters of labour, but it will be an injury to the country. We also hear that Japan threatens the peace of England and America commercially, yet the statistics show her imports have exceeded her exports, the so-called balance of trade being against her.

When she had no foreign trade she was of no use to the world, but now she has entered the family she buys and sells. People only buy from her what she wants to sell and what they want to buy, and only sell to her what they want to sell and she wants to buy, so both parties are pleased at the transactions.

The "pauper" brawn of Europe and Asia is not to be feared, but the "pauper" morals of America, which are serene when taxing one man for the benefit of another, are justly dreaded.

Lately I have taken an evangelising tour through the country, and am happy to say that I have found a little practical single tax. Many villages of Japan still retain their "commons;" one village has had an island in a river planted with mulberry trees, and has auctioned the lease of the island, making £36 for village expenses, thus lightening taxes. In another village the mayor is a Christian of a wide awake type; he has persuaded the village assembly to open up about eighty acres of the commons and to rent the same for the revenue of the village. The landlords opposed, as their tenants would return their land to them and take the new opportunities. "But you have your land," the people said. "Yes, we have it, but what is land without tenants. We never have worked in the mud and never will."

The mayor on hearing about the single tax movement, and being told that he was naturally a single taxer, was very happy and desired to learn more of the cause.

My preacher-companion, a Japanese single taxer, and myself seeing a fine mountain which overlooked a fine extent of territory, ascended to the top where we could see the country for many miles, plenty of wild land for a million people, there we knelt down and offered prayer to the God who commanded "The land shall not be sold forever, for the land is mine." And again, "The earth hath He given to the children of men." We erected a monument of twelve stones, in imitation of Joshua at the crossing of the river Jordan into the promised land.

Scottish Land Restoration Union.

The executive and friends of the Scottish Land Restoration Union met at a social meeting in the Co-operative Tea Rooms, Glasgow Cross, on Thursday, 26th November. Ex-Bailie Burt, president of the Union, presided. Among those present were Rev. J. M. Cruickshank and Mrs. Cruickshank, Ex-Councillor M'Lardy and Mrs. M'Lardy, Councillor J. W. Dick, Councillor P. G. Stewart, Ex-Councillor Sliman, Mr. G. B. Waddell, P.C., Dr. Grieve, Mr. D. Cassels and Mrs. Cassels, Mr. James Whyte, Mr. M'Lennan and Mrs. M'Lennan, Mr. James Black, Mr. R. M. Millholm, P.C., Mr. Thomas Cameron, P.C., Campsie, Mr. Thomas Lindsay, P.C., Campsie. Apologies for absence were given from Councillor G. Green, Bailie Chisholm, Sir Chas. Cameron, Bart., Sir G. Trevelyan, Bart., M.P., John Colville, Esq., M.P., Councillor D. M. Stevenson, John Wilson, Esq., M.P., Govan, A. D. Provand, Esq., M.P., Commissioner Bowie, Partick, Bailie M'Phun, Michael Swan, Esq.,

Councillor King, Henry Steven, Esq., and several others.

After tea, the president expressed the pleasure the executive had in meeting such a large gathering of Single Taxers and their friends. During the past half year the cause in Glasgow and Scotland generally, had gained enormously. Every day brought fresh evidence of how the question for which we stand was advancing in the estimation of the public mind. This only showed that we were being better understood, and, was in itself, encouragement to continue the good work. There can be no doubt but that the question of Taxing Land Values is fast securing an important position in the public mind outside of party organisation, and along with this is coming a recognition of the philosophy of our aims as Single Taxers. We have achieved a great victory at the recent municipal elections of Glasgow. Out of the 77 members of the Council there were now 49 in favour of Taxing Land Values. It was the all engrossing question in most of the wards during the contest. The executive were in communication with all parts of the world showing the extent to which the propaganda had grown. Communications—many of them most interesting—were constantly coming from Australia, New Zealand, America, Canada, France, Germany, Belgium, and even Japan, telling us of their work and hopes, and all of them looking to Glasgow as a great centre of Single Tax thought and action. The development of the work in this way had forced us to remove to larger premises. These had been secured at 56 George Square, and the executive were satisfied that this new address of the Glasgow Single Taxers was a step in the right direction. As Single Taxers we were organised as propagandists to teach the faith we held; and so long as we kept this before us, and were true to each other, the organisation would prosper and grow to be more and more efficient in serving the good cause in the future.

The remainder of a very pleasant evening was taken up with song and recitation, interspersed with speeches by Rev. J. M. Cruickshank, Ex-Councillor M'Lardy, Councillors Sliman, J. W. Dick, and P. G. Stewart. The meeting coming to a close by the singing of "Auld Lang Syne."

Question and Answer.

Income Tax and Single Tax.

W. H. L. writes:—

I have read the pamphlet you were good enough to send me. One of the difficulties that does not seem to be dealt with is the question of imperial and local taxation. At present the local taxation is generally levied on property. The pamphlet does not say what would be levied on this in the case of the single taxation.

My own opinion is that a good system of graduated income tax on all incomes over £300 (under that amount, free), and rising to one shilling in the pound on incomes of £10,000 and upwards; coupled with that, a graduated land tax—on similar lines to that in New Zealand, but not so extreme—and the direct taxation of absolute luxuries, such as tobacco, cigars, wines, spirits, beer, etc. (all necessities of life being absolutely free), would form the best and fairest basis of taxation.

If this were done, and the difficulties in connection with the transfer of land, registration of titles, hereditary laws, etc., were abolished, I believe the land monopoly would be broken up very speedily.

Local Taxation is generally levied on property. And if the Single Tax were applied there would be no taxation on anything but the value of land. Single Taxers are real free traders, and object to all taxes on industry. They operate as fines upon the industrious, and tend to restrict the production of wealth. The Single Tax is a proposal to take in the form of a tax (as the easiest method) certain values for the uses of the people who create such values by their presence, industry and growth. The Single Tax means: to take land values in this way, twenty shillings in the pound. The Taxation of Land Values may mean a tax of any amount from a farthing in the pound up. The more there is taken in this way the less will be required from property.

A Graduated Income Tax is a decent enough proposal in its way; much more preferable, in my opinion, to any tax on luxuries (so-called). But it won't stand comparison with the Single Tax; and for this reason: It has no economic effect like the Single Tax. A tax on incomes is

The Single Tax is the Key to Open it.