

# LAND VALUES.

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THE SYSTEM OF DEDUCTION FROM RENT.—Some of our readers have taken the article in last month's issue under the heading "The Taxation of Land Values (II.)—The System of Deduction from Rent" (page 3), as an editorial giving the opinion of the paper on the point raised. The article, written by an English correspondent, was marked "Contributed," and such communications do not necessarily express the views or policy of the paper. To avoid similar misunderstandings, correspondents might kindly agree to give their names, or some pen-name, to any view on principle or policy they wish to present in our columns.

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In sending a renewal of his subscription, Mr. W. A. Douglas, Toronto, Canada, says:—"The 'News of the Movement' is so important that I feel your paper is a necessity."

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Commenting on Mr. Morley's speech at Edinburgh, 7th June, a correspondent, "A. D. H.," writes:—"I am afraid that Mr. Morley's opposition to the war has deceived many earnest reformers. He is pretty much of the Whig evidently, in spite of his reputation as a man of high principles. There were certainly no principles shewn in his speech. He is for Free Trade just because we have got on so well with it in the past. So we have with land monopoly and privilege. He is going to saddle with taxation those duped into crying hurrah at the Union Jack; while he has no suggestion of taxing monopoly. Why he should say a word against the Education Bill, except that it has been introduced by the present Government—*opposition to which is his programme*—I can't understand, as he is in favour of creating a university for Roman Catholicism in Ireland. Morley is associated with no movement whatever making for liberty and equity. If we could only have a man who knew what principles of Liberalism were he could take the country with him, but in the meantime we have nothing much better than opportunists."

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We agree with "A. D. H." Mr. Morley's attitude on taxation when the Government is going back deliberately on Free Trade shows him to be merely a politician afraid to face the citadel of privilege and monopoly. He is far more concerned to put taxes on coal and sugar than to declare for the principle of taxing land values. As our correspondent indicates, a new Cobden is needed in the interest of *real* Free Trade, and for the sake of a healthy progressive Liberalism, to point out to the country the utter uselessness of opportunism in a crisis.

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Note.—Palmerston North, New Zealand, started to tax Land Values, exempting houses and all improvements, with the result that the Town Clerk certifies that two hundred additional buildings were erected in three years following the change as against only fifty in the three preceding years. Do you want better proof?—*Montreal Single Tax Association.*

ROSEBERY AND THE BRIAR ROSE.—The *Westminster Gazette*, 11th June, publishes a cartoon by Miss Edith Munro Ferguson in which Lord Rosebery is represented as struggling with the toils of the Briar Rose. One of the entangling branches grasped by his Lordship is Land Values. The *W.G.* says the design needs no explanation. Perhaps not.

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The Ohio Single Tax League have issued Tom L. Johnson's speech to the farmers, published in the June issue of *Land Values*, in leaflet form. Copies can be had from the Secretary, J. B. Vining, Single Tax League, Cleveland, Ohio, U.S.

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"They may say what they please about Mayor Johnson," said Solicitor Kaiser, "but they all have to admit that he knows how to get votes. As a political leader who understands the art of making circumstances and men carry out his ends he has few peers in the country."

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The *Public*, Chicago, says, the truth is that Johnson's methods are becoming as acceptable to the people as they are peculiar to politics. Candor and fidelity have been the chief points of his political policy. His purposes are radical, his plans are conservative, his judgment is sound, and his word is at par. These are the qualities that are making him, indeed have already made him, the Democrat leader in Ohio. He is a leader who leads.

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In a letter of regret at not being able to attend a conference held under the auspices of the Land Nationalisation Society, in Essex Hall, London, on 10th May, Mr. George Cadbury, Bournville, wrote:—"I trust the programme for the next parliamentary election will be 6s. per week to every man and woman in the country over 65 years of age from the King downwards, but such amount only to be obtained by personal application at the nearest post office; that the money needed shall be provided by a tax upon land values, with power to a municipality or district council in which such land is situated to purchase at the owner's own valuation."

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The chief speakers at the conference devoted the time at their disposal to the question of taxing land values. In fact, judging from the report of the meeting, as published in *Land and Labour* the organ of the L.N.S., the meeting might have been held under the auspices of the English Land Restoration League, so straight and pointed were the remarks on the taxation of land values.

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Not one good word was said for the policy of land purchase except the harmless proposal that local bodies should have power to buy land for public purposes after it has been taxed down to its true economic value. The proposed new English League for the taxation of land values should find some excellent supporters and recruits in and about the L.N.S.

Mr. W. P. Byles, ex-M.P., has been studying the Irish Land Question, and has put his views on the situation in a fourteen page pamphlet entitled "The New Land War in Ireland."

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GLASGOW CORPORATION CONFERENCE ON THE TAXATION OF LAND VALUES.—We have been asked by a number of correspondents whether certain Town Councils have been invited to send representatives to the Conference on the Taxation of Land Values, to be held in London under the auspices of the Glasgow Corporation. From inquiries made, we learn that all Town Councils and other principal rating bodies throughout the country have received invitations to send one or two representatives. We trust that all those interested in promoting the question will endeavour to see that the invitation receives due consideration at the first meeting of their Town or County Council.

### "SERVITUDE."

If anybody wishes to observe the spirit of Toryism pure and undefiled he cannot do better than study the "Rules and regulations for letting and managing land, belonging to the Right Hon. the Earl of Normanton, in allotments to the agricultural labourers belonging to and in the parish of Crowland." Let us give, from the *Midland Mail*, a few typical examples of this private penal code:—

(10) "No occupier shall work on his own land after six o'clock in the morning, or before six o'clock in the evening, without the written consent of his master when in employment, nor when out of employment if he has refused or neglected to obtain work, or began to work then left it."

(11) "Each occupier shall, with his Family, attend some place of worship, once at least every Sunday, and shall enforce the attendance at Sunday school of all his children of a proper age."

(19) "Occupiers keeping their families regularly at home when capable of servitude ineligible."

Now, we do not know, and we do not want to know, what the Earl of Normanton means by "servitude." But to most people it will occur, we fancy, that in its ordinary sense the word accurately describes the position to which the right honorable gentleman seeks to reduce the unfortunate occupiers of his allotments.—*Morning Leader*, 12/6/02.

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This may be "the spirit of Toryism, pure and undefiled," but it is a spirit born of the power of landlordism, born of the unnatural and slavish institution that gives one man the absolute ownership of the earth which another must use, or perish.

### AN ILLUSTRATION.

Suppose that by some great labour-saving machinery they succeeded in making as much cloth in Galashiels with half the labour that they did at present. The result would be that it would cheapen the article, and there would be an increased demand for the cloth. Very likely it would increase the industry of Galashiels. People would come flocking into the town, new mills would go up, and the value of the land would increase. The people would require to build more houses, and up would go the feu duties. The demand for stances would increase, and houses, mills, and factories, and more money would be put into the pockets of the local land-owners, whoever they were. That was what would happen in Galashiels. What would happen elsewhere from this labour-saving invention in Galashiels? These goods would be sold in Glasgow, Edinburgh, &c., and that would create a greater commercial activity in these places, and would raise the value of the land in Glasgow and Edinburgh.—*H. S. Murray*.

### H. S. MURRAY AT THE GALASHIELS YOUNG SCOTS SOCIETY.

UNDER the auspices of the Galashiels Branch of the Young Scots Society, Mr. H. S. Murray delivered a lecture on the Land Question recently in the United Mission Hall. Mr. R. Kersal presided, and, in introducing the lecturer, said the members of the society were fortunate in having Mr. Murray to give them an address on such a subject. The importance of the question appealed to every person who took an interest in progressive politics.

Mr. Murray said his object was to concentrate their attention on a few of the more important points connected with the land question, and he hoped that his remarks would be followed by a good discussion.

In the course of an instructive address, Mr. Murray said: The air and the sea were common property, and so also should be the land. The results of the wrong-doing were patent to everyone who liked to observe and to think from what he observed—the results were an unequal distribution of the wealth which the community produced. Political economy taught that wealth was the result of labour. But if wealth was the result of labour, how came it that the labourers only enjoyed a small portion instead of the whole of it, and that a large proportion of the wealth was enjoyed by those who did not labour? As society progressed a larger proportion of the wealth produced seemed to go to this non-labouring class. Mr. Murray here stated parenthetically that by "labour" he meant labour of all kinds, mental as well as physical. Amongst primitive societies wealth was pretty evenly distributed. In so-called civilised society there should be a progress from poverty to wealth, and a wealth that should be pretty evenly distributed. If in a barbarous society all men were poor; in a civilised society should not all men be rich? That would be true progress and true civilisation. As a matter of fact, there was progress from poverty to riches, but there was not an equitable distribution of these riches. The general body of the people were not lifted from a state of poverty to a state of comfort and independence; but, on the contrary, in civilised society so-called, great masses of the people lived on the verge of starvation, no better off—in many respects he should say worse off—than savages.

The benefit which would accrue from the taxation of land values was that it would open up the land to labour, and would destroy the injurious control that landlords exercised over it. A demand for labour could only be brought about by putting the land to productive uses; that would also raise the wages. To sum up, his contention was that the present unjust position of society was the outcome and the result of our neglect of the laws of nature. Nature had provided the universe as the common heritage of man, but man in his selfishness and in his ignorance had ignored and neglected the laws of nature. Nature had enjoined that mother earth should belong to all men, but man had said, "No, the earth must belong only to some men." There lay the fundamental error; there was to be found the central wrong; there stood the initial violation of those eternal laws which the Divine hand had traced in indelible characters on the statute book of the universe. Against that rock of injustice, against these monopolists of nature, the waves of progress and reform must beat in vain; unless they reversed their steps and conformed to nature's laws all their efforts would be vanity and vexation of spirit. Though they should legislate with the wisdom of a Solomon and the beneficent intention of a Cobden, while leaving that central wrong untouched, their endeavours would be as sounding brass and a tinkling cymbal. They could not alter the laws of nature, they could only conform to them. There lay the true secret of progress. Man must find out what the laws of nature were, where they directed, and then make his own laws in accordance with them. If the universe was constructed on harmonious principles—which he believed it to be—such conformation to the laws of nature would prove to be the realisation of man's happiness. A discussion followed.

## TIT-BITS FROM THE ECONOMISTS.

## II.—Mr. WALTER BAGEHOT.

IN "The Postulates of English Political Economy" (page 49), Mr. Bagehot, speaking of "the early forms of land-holding," says:—"In the early ages of society, it would have been impossible to maintain the exclusive ownership of a few persons in what seems at first sight an equal gift to all—a thing to which everyone has the same claim. There was no compulsory agency which could create or preserve exclusive ownership of the land, even if it had been wished. And of course it could not have been wished, for though experience has now conclusively shown that such exclusive ownership is desirable for and beneficial to the nation as a whole, as well as to the individual owner, no theorist would have been bold enough to predict this beforehand. This monopoly is almost a paradox after experience, and it would have seemed a monstrous folly before it."

In spite of Mr. Bagehot, we hope that the whirligig of time may bring round yet again an age of society when it will be "impossible to maintain the exclusive ownership of a few in what seems at first sight an equal gift to all—a thing to which everyone has the same claim"—namely, the land values of the country. It would take a lot of looking to make some of us see it differently. Mr. Bagehot himself had looked hardly long enough to free himself entirely from the influence of first sight impressions. He had not perfectly acquired the settled squint characteristic of those who are too timid or too selfish to look the truth straight in the face. As is the case with most of those whose lot is cast in pleasant places, and who have a reputation and position to maintain,

"Custom lies upon him with a weight,  
Heavy as frost, and deep almost as life."

But his natural candour and acuteness are restless under the weight, and the curious phrase, "a paradox after experience," shows that he was still haunted by—

"Those first affections,  
Those shadowy recollections,  
Which, be they what they may,  
Are yet the fountain light of all our day,  
Are yet a master light of all our seeing:  
Truths that wake  
To perish never:  
Which neither listlessness nor mad endeavour  
Can utterly abolish or destroy."

But besides the creeping paralysis of the moral sense, there is also a mental fog pervading the passage. There seems to be a genuine confusion. We mean the failure to distinguish between "exclusive ownership" and exclusive occupation. For we cannot think that this confusion was deliberately made by Mr. Bagehot in order to obscure the real point. He is explaining that modern political economy postulates the transferability of labour and capital, *i.e.*, assumes that they tend to flow freely whithersoever they can be employed most profitably. He argues that the early form of land-owning—tribal owing—was opposed to the "movement of men," the "ready circulation of labour." It is plain that it was. That and many other things had to be altered before the primitive tribe could emerge into the modern industrial state with fluid labour and capital. It was requisite, no doubt, that individuals should be secured in the exclusive occupation of land and in the right to use the land according to their judgment and in the ownership of all that was due to their own exertions. But this right of occupation of the land and ownership of the produce of labour would be quite compatible with the payment by the occupier to the community of the unimproved value of the land which he occupies—the value of that which "seems at first sight an equal gift to all"—the value "to which every one has the same claim." The right of exclusive occupation, subject to the payment of the land value to the community, is all that Mr. Bagehot's argument

requires. Absolute untaxed ownership of land, so far from assisting labour and capital to be applied freely in the most profitable way, constantly stands in the way of such application. What is wanted to secure the free transferability of labour and capital, and generally to give the best chance to modern industry, is—first, the right of exclusive occupation and use, subject to paying the full land value to the community; and, second, the right to enjoy to the full the fruits of individual exertion without the exactions of landlords or tax gatherers. If land is absolutely owned and not taxed according to its value, labour and capital are liable to be debarred from the right of working where and how it would be most profitable; and they are continually deprived of their due return. The truth is, *ownership* of land means ownership of the produce of other people's labour. The real inducement to labour and capital to better themselves and seek fields for employment comes from the expectation of enjoying their due return; and their activity depends on the certainty of their rights. The system of land ownership is a continual denial of these rights, and therefore a discouragement to industry and enterprise.

Mr. Bagehot himself emphasises this point elsewhere in his essay. On page 102 he says:—

"We have seen that for the free transfer of labour from employment to employment a strong government is necessary. . . . And this same effectual government is equally necessary, as need not be explained, for the free migration of money. . . . But though a strong government is required, something more is wanted too: for the movement of capital we need a *fair* government. If capital is to be tempted from trade to trade by the prospect of high profits, it must be allowed to keep those profits when they have been made. But the primitive notion of taxation is that when a government sees much money it should take some of it, and that if it sees more money it should take more of it. . . . A Socialist speaker once spoke of a 'healthy habit of confiscation,' and that habit has been much diffused over the world. Wherever it exists it is sure exceedingly to impede the movements of capital, and where it abounds to prevent them."

These words well indicate the injury done to industry by the exaction of private rent, and of public rates and taxes levied on the processes, products, and earnings of industry. If we got rid of these exactions, there is no doubt that labour and capital would be stirred to greater activity. At the same time, by taxing land values we should further facilitate the movements of labour and capital. People would be enabled to move more freely where they could work best; and when they got there they would put in the best work, because, while they would be secure in the enjoyment of what was due to their individual efforts, they would no longer be able to live as the present receivers of land values do now, on the labour of others.

C. LL. D.

## A LEAD FROM JOHANNESBURG.

Grace, say the theologians, is independent of the vessel. When we see a good thing coming out of Johannesburg we rejoice over it even more than in the uniform propriety of just persons elsewhere. *Land Values*, which is the new title of the former *Single Tax*, gives an abridged report of the debate in the Town Council on the Johannesburg Rating Bill, which only makes us wish that the question were as intelligently viewed in the Imperial Parliament as it is on the Rand. The holder of land, said one speaker who represented the general sense of the Council, who does not put it to beneficial use is merely "holding for purposes of speculation, and the increase in the value to which he looks forward is brought about by two factors—to the greater enterprise of his neighbours who put their land to use; and to the expenditure of public moneys in the different forms of municipal enterprise." That is precisely the secret which is at the root of overcrowding, of slum-dom, of extortionate rents and foul accommodation for the poor, of the disproportionate riches earned by the many and enjoyed by the few, and of the apathy of a Legislature which is always ready to protect the strong against the weak.—*Morning Leader*, 4/6/02.



## OLD LIBERAL AND YOUNG RADICAL.

### A Dialogue overheard at the — Liberal Club on the subject of Taxing Land Values.

Old Liberal—Look here, my boy, you are really going beyond me. Disestablishment I know; Home Rule I know, both for Ireland and all other British communities; the Temperance Question and the Education Question are topics on which I could discourse for hours, for they are good, safe subjects; but what is this new-fangled notion of yours, which you claim to be of more importance than all of these, and which, you said, would soon separate the true Liberals from the false?

Young Radical—The Taxation of Land Values, I suppose you mean.

O.L.—Yes, that's it. What is this Taxation of Land Values?

Y.R.—Simply a proposal that all land should contribute towards national and local revenues in proportion to its unimproved or site value.

O.L.—A Land Tax, you mean.

Y.R.—No; not a tax on land, but a tax on Land Values, which is a very different thing, and has very different results.

O.L.—How so?

Y.R.—To tax land according to area would be manifestly unfair. It would mean taxing an acre of land in Essex as much as an acre of land in Regent Street. A tax on Land Values, or on land according to its value, would, it is true, tax both, but both proportionate to their values; whilst land, whether in Regent Street, Essex, or elsewhere, which had no value, would pay no tax.

O.L.—I don't understand you.

Y.R.—Well, in plain English, our demand is that all land—agricultural, horticultural, mineral, urban, or city—whether occupied or vacant, whether in use or withheld from use, should contribute towards the necessary public revenues, not according to area, but according to value.

O.L.—Is that all?

Y.R.—No. And that concurrently a proportionate reduction should be made in such taxation as is now imposed upon earnings, industry, and the ordinary necessities of life.

O.L.—I see; or at least I think I do. You would abolish, say the Breakfast Table Duties, and make up any deficiency in the Revenue by imposing a tax on all land according to its value.

Y.R.—Yes; you put the case very well.

O.L.—Though such an alteration in taxation might possibly improve the food supply of the workers, yet I really cannot see how it would otherwise benefit them; how, as you expressed it, it would tend to solve the Housing Problem, the Unemployed Problem, and to increase the demand for labour, consequently also the earnings of all the workers.

Y.R.—I never supposed you did. Had you done so, the question would have been brought much more prominently before the country than it has been.

O.L.—Now, don't be in a hurry. Tell me, for I am open to conviction, why you think such a change in our system of taxation would have any such tendency.

Y.R.—Well, in the first place, if all land, irrespective of the use to which it is being put, were taxed according to its unimproved or site value, then it would manifestly be unprofitable for any one to claim to own any land unless he was putting it to use, and, what is of at least equal importance, to the best use to which it could be put.

O.L.—Y-e-s; you mean to say, to put it somewhat roughly, that no one could well afford to grow cabbages on a plot of land in the centre of a town, if he were called upon to pay taxation on his land according to its value as building land.

Y.R.—Exactly; still less could he afford to withhold it from use altogether. And this reasoning applies to all land, whether it be agricultural, mineral, or building land.

O.L.—Yes; I see that point. Thus, what you called "the natural outlets to the industry of the nation, or the natural opportunities and forces"—I took special note of your words—would become available to those who desire to put them to use.

Y.R.—And at a much lower price than is at present demanded for their use.

O.L.—I don't see that.

Y.R.—Why, to-day we have to pay inflated, unnatural monopoly prices for the use of land—not economic rents, but monopoly rents.

O.L.—How so?

Y.R.—Because of our present system of taxation, which makes it more profitable for landowners, or rather landholders, to withhold part of their land from use than to allow it all to be used. . . .

O.L.—An increased supply would, of course, reduce its price, or the rent obtainable for its use; and you can't expect the landlords to increase the supply of land to their own disadvantage.

Y.R.—Increase the supply of land! That's more than they could do. We don't ask that. What we do demand is that they should not withhold the supply which Nature, or God, has supplied for the use and enjoyment of all the children of men.

O.L.—And this you hope to achieve by the Taxation of Land Values?

Y.R.—Yes. If such a system of taxation were imposed, and the land-holders were aware that it had come to stay, as it will do when it comes, it would at once tend to put an end to land-monopoly and land speculation, and to reduce the rental and selling value of all land, to the injury may be of some few land holders, but to the direct advantage of all land-users—that is, the whole community.

O.L.—But would not the land-holders be able to pass any such taxation on to their tenants, the same as the house-owner does any tax on houses, and as the merchants, etc., pass on to the ultimate consumer all taxation on commodities.

Y.R.—No; doubtless they would if they could; but they will not be able to do so. You see, if we tax houses, machinery, or commodities of any description, any such taxation directly tends to make such commodities scarcer and dearer, to the disadvantage of those who utilise or consume them. But a tax on Land Values, as we have seen, increases the available supply of land, and thus reduces the selling and rental value of all land, and that by far more than the mere amount of the tax. If a land-holder can obtain an increased price for something the market price of which has fallen, then all I can say is that he will be a very clever fellow, and deserves all he gets. But they know full well that they cannot, hence the fierce opposition by their class to any such equitable system of taxation.

O.L.—Don't get excited. Tell me frankly, would not this Taxation of Land Values be a class tax?

Y.R.—A class tax! No. We all have to use land; and under such a system of taxation each one of us would have to contribute, and that in exact proportion to the value of the land he was utilising or engrossing.

O.L.—That's all very well. But would not such a tax fall very heavily on those who have recently bought land for hard cash, for honestly earned money?

Y.R.—Not necessarily. If he has bought his land to use, to farm, to mine or to build houses on, he will be benefited, not injured, by having taxation removed off houses or improvements, and levied solely on the value of land.

O.L.—Go slowly. I can see that to a man who owns both house and land it makes no difference whether he is called upon to pay say £2 10s. on his land and £7 10s. on his house, or whether the demand is made for £10 on his land only. Pay he must, and it makes no difference to him how the assessment note is made out. But the men, if any there be, who own land only, . . .

Y.R.—If they have acquired the land to use, they will not be injured; or, if injured, it will be due to the old system



of taxation, not to the new. But if he has acquired it in order to levy tribute on those who have to live on and work it, he will soon find that he has miscalculated the chances, and has made a very bad bargain. Those are just the fellows we have to catch; and I must confess that the evils wrought by the present unjust taxation are so overwhelming that all my sympathy is engrossed by its victims, and I have none to spare for those who may be temporarily or even permanently financially injured by the inauguration of an equitable system of taxation.

O.L.—That's all very well. It may be that the Taxation of Land Values would tend to reduce rent—land rent, and consequently also house-rent; that it would fall exclusively on land-holders, and could not by them be passed on to their tenants; that, despite this, it cannot be regarded as a class tax; that it would seriously injure nobody, or, at all events, nobody deserving of consideration. But yet I don't see how it would tend to increase the demand for labour, and consequently also the earnings of the workers, as you said it would.

Y.R.—Why, as we have seen, if adequately taxed, land-holders would either have to put their land to use, or else relinquish their claim to own it and control its use. . . .

O.L.—Yes; these would be the alternatives.

Y.R.—For many reasons they would choose the former, at all events in the majority of cases. But to put land to use requires labour. To put our agricultural land to increased use would demand more agricultural labourers; our mining land, more miners; our city and urban land, more carpenters, bricklayers, and so on. . . .

O.L.—Yes; yes. But while it might temporarily increase the demand for labour, I don't see how it can possibly permanently increase wages, as you said it would tend to do.

Y.R.—To appreciate how thoroughly it would do so involves some study of the Land Question. But I will try to make it plain to you. As you know, the wages of our artisan classes and town workers, railway workers, gas workers, and so on, are practically determined by the wages earned by the agricultural and country workers.

O.L.—Y-e-s. But the reverse is also partly true.

Y.R.—I admit it. The wages of agricultural labourers in what may be termed industrial counties are higher than in purely agricultural counties. But, still, producing direct from Mother Earth necessarily remains the primary industry, the first link in the long chain of co-operative labour. And manifestly no one will work in another employment for less than he can earn by working Mother Earth.

O.L.—All right; go ahead. I know what you mean. It is the actual or potential competition of the country workers that keeps down our town wages. Whenever there is a big strike on the employers invariably send to the country for what they term *free* labourers, and never fail to find them.

Y.R.—No, unfortunately. But they would not come to work in the towns for less than they can earn in the country.

O.L.—Of course not. As a rule they expect more.

Y.R.—Well, then, solve the labour question in the country, and you will solve it in the towns. And the only real solution is to make the soil of their native country available to the people.

O.L.—Granted. "Back to the land" is, I know, the only solution. But I still fail to see how the Taxation of Land Values will promote this movement.

Y.R.—And yet it is plain enough. What hinders the people from the use of the land save the demands of those who now claim to control its use? Tax these privileged members of the community according to the value of the privileges granted them by the community, and not only will their demands become more moderate, but the control of the land will tend to pass out of their hands to those—public authorities, co-operative bodies of workers, or individual workers—who desire to put it to use.

O.L.—That's the very point I do not yet see.

Y.R.—Ye gods! You must be very dull, or I extremely stupid. Don't you see that all mineral lands, *whether in use*

*or withheld from use*, would be taxed on their value as mineral land; all city and urban lands, *whether in use or not*, according to their value as building land; all land suitable for market gardening, small holdings, glass-house industry, and so on, according to their value for such purposes.

O.L.—Yes, yes; I've heard all that.

Y.R.—Well, then. Of all these natural opportunities there are more than sufficient to supply the wants of all. To-day some of them are withheld from use. But tax them all, whether in use or not, according to their value, and such dog-in-the-manger holding will soon cease. Every one would have to put any land they may control to use, or relinquish their claim to control it; and the land would soon be available to those who would put it to use and pay the tax for the privilege accorded them.

O.L.—Whew! I commence to see more clearly now. I must really discuss this question again with you. But have you any precedent in the whole history of English legislation for your revolutionary proposal?

Y.R.—Of course we have. The Feudal System, as you know, attached duties to privileges. At the Restoration the Landocracy, new and old, being temporarily politically all-powerful, rid themselves of their duties, but retained their privileges. Hence the crushing burden of National Debts, iniquitous taxation and privilege, which now rob the toiler of the fruits of their toil.

O.L.—And you?

Y.R.—And we? We would return to the old system, and attach to all privileges corresponding and proportionate duties. Thus and thus alone may we hope for true national progress on the lines and in accordance with the fundamental principles of Liberalism—Justice, Equality of Opportunity, and Freedom.

L. H. B.

### THREE WORKING MEN AND JOHN STUART MILL IN 1871 FOR THE TAXATION OF LAND VALUES.

IN 1871, a splendid body of talented men—John Stuart Mill, Henry Fawcett, Charles Dilke, and Taylor, started the Land Tenure Reform Association. They started to reform the Land Laws of the country, and they began by drafting, naturally, a programme which contained no better proposals than the old nostrum of free trade in land. Upon that council there were three working men who were all Land Nationalisers. When the programme was brought up by Mr. John Stuart Mill, and the others, the three working men complained that it did not go far enough. They suggested respectfully to the chairman, Mr. John Stuart Mill, that unless the programme could be amended, unless it were made a more advanced programme than the one upon the table, they would feel compelled to leave the Association. The attitude taken up by the three working men was somewhat astonishing to Fawcett, Taylor, and some of the others, and Mr. Mill suggested that instead of the three working men leaving, he would try and see if it were possible to alter the programme so as to meet their views. The meeting was adjourned at the suggestion of Mr. Mill, who at the following meeting brought up this article, that where land improves in value, without any effort or utility on the part of the owners, that the State should have the right to step in and intercept the unearned increment for the benefit of the community. The three working men accepted it. It became incorporated in the programme, and was known as the fourth article of the Association. It was due to John Stuart Mill and the sturdy attitude of the three workingmen that that article came to be formulated. As soon as it was published the Press of the country set up a howl of indignation, and considered the proposal most revolutionary. Now we are regarded as a very moderate body of men.—Mr. CREMER (Trades Unionist), *at the Annual Meeting of the Land Nationalisation Society, 10th May, 1902.*

## ENGLISH NEWS AND NOTES.

[All communications respecting this column should be sent to the General Secretary, English Land Restoration League, 376 and 377 Strand, London, W.C.]

The General Secretary will be much obliged if any English readers of *Land Values* who still find difficulty in getting the paper through a newsagent will kindly report the facts to the above address. Special pains have been taken to inform "the trade," wholesale and retail, as to the change of title and mode of publication of the paper; and there should be no difficulty whatever in obtaining copies early in each month through the ordinary channels of distribution. Additional names and addresses for the list of newsagents selling the paper, which appears on another page, will always be welcomed.

\* \* \*

The Annual Meeting of the League will be held on Wednesday, July 23rd, in the Hall of Clifford's Inn, next 187 Fleet Street, London, E.C., at 8 p.m. It is hoped that every member who can possibly do so will attend this meeting, in order that the Executive's carefully considered proposals for improving the organisation and extending the work of the League may receive adequate discussion. The nineteenth Annual Report of the League, together with a draft "Statement of Principles" and a copy of the "Constitution" of the League as proposed to be revised, will be posted to members about the middle of the month, and will also be sent (when ready) to any reader of *Land Values* who wishes to have them, and sends a post-card to that effect to the General Secretary.

\* \* \*

Messrs. F. Batty and H. Eckert, members of the Executive, have been holding some successful open-air meetings on a new plan, which is worth the consideration of some of our friends who are willing to help the movement, but who cannot, for one reason or another, undertake the preparation of a lecture. Mr. Eckert recites one of Henry George's great speeches on the land question. After the recitation, questions are invited and answered, and a brisk sale of *Land Values* follows. Meetings on this plan have been held in Finsbury Park, on Parliament Hill Fields, and at Walthamstow.

\* \* \*

Lectures have also been delivered on behalf of the League at North Camberwell, Lambeth, Brixton (2), Hornsey, Westminster, and Bethnal Green, mostly in connection with working men's clubs and branches of the National Democratic League. Several speakers from the Executive have also taken part in recent meetings of protest against the Bread Tax.

\* \* \*

There are still a few copies on hand at the League office of Thorold Roger's "Six Centuries of Work and Wages." Those who have not yet acquired copies of this useful storehouse of facts and arguments should not lose the present opportunity. (5/-; free by post, 5/6).

\* \* \*

In forwarding, "with much pleasure," his annual subscription to the English Land Restoration League, the Dean of Durham (Very Rev. G. W. Kitchin, D.D.) writes:—"The more one studies the question, the clearer one sees the causes of the present double evil—a starved country and a congested town."

\* \* \*

Under the auspices of the Portsmouth Single Tax Union, Mr. H. Taylor, of the E.L.R.L., delivered two addresses last month on "The Coming Struggle" and "The Cause of all our Troubles," at Southsea Common. The meetings inaugurated the summer series of the Union.

The following advertisement appears in a widely circulated church paper published in London:—

**OUR SOCIAL PROBLEM—OVER-POPULATION.**— Since the population's increase equals one member in a family, and **HALF THE ADULTS EMIGRATED RETURN FOR WANT OF TRAINING**, the only solution is an **ACT** offering **FREE TRAINING AND EMIGRATION FOR ONE CHILD**. Pulpit supplied. Lectures delivered. Members and Associates registered. Funds urgently needed. Literature posted on application to the Hon. Secretary, Society for Advocating Government Emigration, &c.

The advertisement manager, who is perhaps a student of political economy, has cruelly placed this appeal just under another—on behalf Earlswood Asylum for the Weak-minded and Imbecile. No doubt a lecturer in such an institution might have a chance of convincing his audience that the "only solution" of "our social problem" is to pass an Act to export all the people who might produce wealth, and then, of course, with Mr. Howard Vincent's help, to pass another Act to prevent them from sending us any of the goods they produce in the countries to which we have banished them.

\* \* \*

*The Speaker* is glad to see that we have changed the name of the paper to *Land Values*. Referring to the June issue, *The Speaker* says:—"One article deals with that curious and interesting measure, the Johannesburg Rating Bill. Its principle, as we have said in an earlier reference, is "that the only rateable property should be land in respect of its leasehold, freehold, or quit-rent value; and that buildings should not be rated." And this principle is supported by the arguments usually employed in this country to support the rating or taxation of ground values. It is based, indeed, on the wider principle that all monopoly values (or the greater part of them) should be regarded as the property of the community—local or national."

FRED. VERINDER, Secy., E.L.R.L.

## WANTED—A CHURCH.

The *Toiler* Publishing Coy., Ltd., 61 Victoria Street, Toronto, Canada, have issued a well-written leaflet on the above subject, from which we quote:—

"We want something more than a faith of abstraction. What is wanted is faith in honesty, in righteousness, in justice, in rendering to every one his due, a faith that recognises every child born into the world as the child of God and the heir to His bounties, a faith that recognises this world as the creation of Lord God Almighty and not the manufactured article of the landlord all too mighty, a faith that looks on the product of industry as the property of industry, a faith that fears not to denounce land speculation by its right name as the effort to use the land to despoil industry and to impoverish the toiler, and a faith that hesitates not to protest against the wrongs that crowd industry into the home of humility, while it offers to crafty speculation the chance to gain wealth beyond the dreams of avarice."

THE most pressing claim of the poor is for food; all other wants are secondary to this. It is in vain to try and elevate the moral and religious character of a people whose physical condition is degraded by the privation of the first necessities of life; and hence we are taught to pray for our daily bread before spiritual graces. There is a legislative enactment which prevents the poor from obtaining a sufficiency of wholesome food, and I am sure the law only requires to be understood by our clergy to receive their unanimous condemnation.—*Richard Cobden, February, 1841.*

## EXPERT EVIDENCE BEFORE ROYAL COMMISSION ON LOCAL TAXATION.

### A REPLY TO PROFESSOR SMART.

A correspondent, "Fabian," in the course of a reply to Professor Smart's recent articles in the *Glasgow Herald*, says:

It may be allowable to supplement Professor Smart's articles by a reference to one part of the evidence submitted to the Commission, which, singularly enough, he does not mention. In C. 9258 we have a series of "memoranda on the classification and incidence of imperial and local taxes," written in reply to questions put by the Commission to some of the leading political economists of the country. These replies may be taken to represent the professional economist's point of view, and, from the names which follow, will be seen to reflect the best economic thought of the orthodox and academic type in the kingdom. How far the opinions of professional economists ought to influence men who are dealing with practical difficulties is another thing which, considering the unsettled nature of the basis and aims of economic theory, need not be discussed.

Of the questions referred to, No. 10 was as follows:—  
"Should ground values be separately rated for local purposes, and if so, on what principles?"

Of the sixteen replies two are immaterial, and one—that of Mr. L. L. Price—so hypothetical that it may be set aside. What of the remaining thirteen?

Lord Farrer says:—"This question is very difficult to answer. There are very real grounds for the demand, and and equally great difficulties in accomplishing it. . . . In the absence of any practicable scheme for the separate rating of ground values, I have suggested certain alternatives in the form of the principal death duties."

Mr. Leonard Courtney sees in present conditions "a strong argument for the separate rating of ground values, so as to secure an otherwise neglected growth, and the rational course would be to rate the ground upon an assessment representing what might reasonably be expected to be got from it if about to be let."

Sir Robert Giffen thinks that "the idea of the separate rating of ground values arises from a misunderstanding of the real incidence of rates. As that burden falls *ab initio* upon the ground landlord, diminishing the sum of capital or income he is able to obtain from his property, there is really no separate ground value to be assessed."

The late Professor Sidgwick—sanest of thinkers—writes thus:—"Taxation of ground values might be used, like the division of rates between owner and occupier, to prevent the burden caused by an increase of rates caused by improvements from falling on persons who do not receive the benefits. It would not, of course, realise anything like ideal justice, even if supplemented by special assessments or 'betterment,' but it would, I think, be more equitable than the existing system, and would tend to allay discontent."

It is difficult to disentangle Professor Alfred Marshall's opinion from his general argument, but the following sentences indicate his position:—

"The income derived from 'land' in the narrower sense of the term—that is, from the 'public value' of land—is a rent in this strict sense that its amount is governed by the general market relations of demand for, and supply of, the commodities which it produces, and not by the exertion or sacrifice of its owner. A tax upon this rent does not therefore alter the action of the owner, for he takes none in order to earn this rent; it does not 'enter into the cost of production' raised on the land. A tax on it does not alter that cost; does not restrict the supply of the commodities; does not increase their value; is not shifted forwards; and, of course, cannot be shifted backwards. . . . I propose to attain equity, so far as old rates are concerned, not by this division" (*i.e.*, between owners and occupiers), "but by the special assessment of public or site values."

Professor Edgeworth thinks "that ground rents should be specially rated, when newly created, in localities where an

'unearned increment' has accrued to landlords. A contribution might thus be obtained from a source which would not otherwise be tapped."

Professor Bastable "cannot see that any important advantages would be gained by the separate rating of ground rents." At the same time, he is not hostile to the proposal.

Professor Gonner:—"Speaking generally, the objections urged to such special rating and taxation of ground values seem directed, not so much against any injustice in this particular mode of taxation, as against its adoption under existing circumstances. They certainly indicate the need of great care in its imposition. But I think they are insufficient to deprive the community of the particular revenue to be derived from a fund so well suited to local taxation, and which owes so much of its present extent to general growth and public expenditure."

Mr. Edward Cannan says:—"Ground values should not be separately rated. To rate them separately would only introduce confusion, with no counterbalancing advantage whatever."

Mr. G. H. Blunden:—"The separate rating of ground values is, in my opinion, extremely desirable, provided that the practical difficulties can be sufficiently overcome to allow of successful administration."

Mr. C. H. Sargent objects to the separate rating of ground values, for a variety of reasons, too lengthy to be quoted.

Mr. G. L. Gomme:—"I do not think that local rates should be divided between owners and occupiers of real property, but that the whole of the local expenditure should be charged upon owners of site values. I think that ground values should be rated for all local services."

Mr. J. W. S. Callie would also make land values "the source of local revenue," although not disdaining other sources.

The verdict, then, of this economic jury—putting aside minor qualifications which cannot be quoted through consideration for space—is, broadly speaking, by a large majority in favour of taxing land values directly. Like Professor Smart, one or two stumble at the practical difficulty of distinguishing the value of the site from the value of the buildings on it; but that obviously is a point upon which the opinion of a professor of political economy does not count for much. If we wish for light on that aspect of the case, we will go for it to our City Assessor or to land valuers. At least two of the jury are in favour of placing the whole burden of local rates upon land values.

But the majority are of the same opinion as men in the street, like myself; an opinion very well expressed by Professor Gonner that, although there may be practical difficulties in the way, and although care must be exercised in the method of imposition of a land tax, justice demands it. The economic fact at the back of this demand is just the same in Scotland as in England, and no attempt at explaining away by Professor Smart on the ground of local circumstance will get rid of it.

If the owner of agricultural land in the neighbourhood of a city, which has let at £2 an acre, is enabled to feu it for building purposes at £30 an acre, on account of the increase and industrial activity of the neighbouring inhabitants, the the law of Scotland, as of England, at present entitles him to appropriate an increment which, as Professor Marshall says, he has done nothing to earn.

It is this unearned appropriation which the man in the street kicks at. He may not have a vision of ideal justice, like Professor Sidgwick. But he thinks that Professor Smart's reliance, as an ultimate principle upon the sacredness of contracts, in the interest of rich and poor alike, depends a good deal upon the sanctity of the conditions embodied in these contracts. At anyrate, he cannot see why past generations, or rather a past generation of landlords devising contracts in their own interest, are entitled to bind him hand and foot. And when he finds that the majority of the chief economists of the country are of the same opinion as himself, he begins to reflect that probably in this, as in other matters, Professor Smart is an economist of the "Auld Lichts;" at anyrate, is not a safe guide even to academic economic thought.



# LAND VALUES.

Established June 1894, and published till May 1902, as "The Single Tax."

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 13 DUNDAS STREET, GLASGOW.

### "OUR POLICY."

"We would simply take for the community what belongs  
 to the community—the value that attaches to land by the  
 growth of the community; leave sacred to the individual  
 all that belongs to the individual."—Henry George.

## PROTECTION, OR TAXATION OF LAND VALUES.

THE War is over; but its effects will remain with us  
 for some time to come. It has brought about an  
 Africa in ruins and has turned our taxation system  
 from one of quasi Free Trade to one of Protection  
 pure and simple. It is no use disguising the fact the  
 distinction between a tax on sugar or a tax on tobacco  
 and a tax on grain is not so apparent to the average  
 man. The difference between a tariff for Revenue and  
 a tariff for Protection does not appeal to him.

The mass of the people at best only get a living.  
 You should not have taxed corn, say our Liberal  
 politicians; you could have taxed beer, or incomes,  
 or sugar. Even Mr. John Morley thinks the increased  
 tax on sugar justified because the people were in  
 favour of the war, but so stand equally justified all  
 the taxes abolished through the energies of a Cobden  
 or a Gladstone. Granted the war has been supported  
 by the people, the question is how should the revenue  
 be raised to meet it. Evidently the present Govern-  
 ment and Mr. Morley think any method justified, no  
 matter how indirect, how heavy the cost of collection,  
 or how dislocating to trade its results.

A great part of the revenue of the country is already  
 given, not to payment of war or other debts, but given  
 as an indirect subsidy to the landlord class: such was  
 the effect of the Agricultural Rating Bill. Already a  
 considerable portion of public money has been used  
 to buy out certain Irish landlords and replace them  
 by others, and there are signs that that policy will be  
 continued. The whole question of the relation of the  
 land to the State is involved in the discussion of tax-  
 ation. Under the feudal system the tenure of land  
 was simply military tenure; the army was maintained  
 as a *quid pro quo*. The old land tax of 4/ in the £  
 was the first step of the landlords to commute and  
 diminish their duties, and now the amount paid by  
 landlords to the State is practically nil. The whole  
 public domain, the property of the whole community,  
 which once maintained all the functions for which  
 taxation, direct and indirect, protective and otherwise,  
 was levied, is now the appendage of a particular class,  
 largely the governing class of the country.

Millions of pounds, created by the labour of the  
 industrious, go every year into the pockets of a par-  
 ticularly useless class. These millions are demanded  
 for the ownership of the surface and the bowels of the  
 earth. Does the idea of men claiming to own the  
 globe and all its mineral and natural resources, and  
 demanding tribute from their fellows for the use of it,  
 not strike our politicians as a question still deeper  
 than the tweedledee and tweedledum of the boundary  
 line between a tariff for Revenue and a tariff for  
 Protection?

The people, whether they supported or did not  
 support the present war, are beginning to under-  
 stand the relation between the values of land and  
 government. They are beginning to feel that Land  
 Values constitutes the milk which should be used  
 for the nourishment of the State. Witness the fact of  
 the Johannesburg Town Council drafting a Bill for  
 Taxation of Land Values.

What are Land Values that they should go  
 to particular individuals? They are not created  
 by individuals, certainly; no man made the land  
 or the material forces of the universe: the values  
 of land arise simply from the presence and in-  
 dustry of the whole community. Surely no one  
 will say that the values of land owe their origin to  
 the genius of a Duke of Argyll or the industry of His  
 Grace of Devonshire. The only genius and industry  
 exhibited by the landlord class is the genius and in-  
 dustry of taking Land Values and promoting ex-  
 pedients for taxation in place of this great natural  
 revenue.

Not only does the value of land spring from com-  
 munal activity, but it is enhanced by public expendi-  
 ture. Every public park, every new road, every  
 bridge, every school, every library—in a word, every  
 public improvement increases rent. Watch how fast  
 buildings go up where new railways and tramways

are opened ; compare the rents of houses on car and tramway routes with other rents, and you will see how the system works for the enriching of the land-owning class and for keeping poor the mass of men. We say to the present Government, and to Liberal politicians and Mr. Morley in particular, to advocate the taxation of sugar for the payment of a war when we already pay millions to private individuals for the right to live in this our native land, is to make war a perennial safeguard for unjust institutions and to make the people pay twice, rob them of their comfort and leisure, and keep them perpetually starved in mind and body and the prey of the first blatant demagogue who appeals to their belly, plays a trumpet, or waves a Union Jack.

The safety against war lies not in the fact of paying as dearly as possible for it, it lies in increased intelligence and increased comfort. So long as masses of people are herded in places worse than pig-stys, so long as the little leisure they get is needed for rest and recreation and nothing of it is left for thought, so long, too, as the speculator here drives the people out to become speculators in an Africa or a Canada, just so long will war continue.

Hence we regard the fiscal policy of the Government as in itself making for war. The policy of subsidising classes and interest, of reducing sinking funds, increasing indirect taxation, extending an already over-large empire, is of the essence of reaction. The policy which alone can meet it is the policy of equal rights of all men, equal rights to life, equal rights to liberty, which involve equal rights to land.

The Taxation of Land Values is not only the most effective alternative to a policy of Protection, to the policy of the taxation of food, it is the most just. It is the policy of taking for the community that which the community creates and leaving to the individual all the individual creates. It is the policy of ceasing to fine industry and thrift, of ceasing to starve labour, and of ceasing to surfeit idleness.

Let two men come to this city each with a hundred thousand dollars. You ask the first what he is going to do with his money. "To establish an industry," he replies. "I will employ labour, erect buildings, and every working day produce something to add to the prosperity of the country." Very well, then, the law replies: "According to your improvements shall you be taxed." You ask the second man what he intends to do and he replies: "My intention is to get some land and hold it till the increase of population adds to its value, and thus I will gain riches without producing riches." "Very good, then," replies the law, "Your taxes shall be kept low." Thus the law piles the taxes on industry, thus discouraging production and encouraging extortion. Do not fail to ask your candidate what he intends to do about this iniquitous discrimination. Does he propose to continue the laws that quench prosperity and encourage adversity? Or will he favour a law to remove taxes from improvements? Or allow municipalities local option in taxation?

## LAND VALUES AND LABOUR VALUES.

The *Nebraska Independent*, of Lincoln, propounds a question which it says its editor has asked—

a thousand times of single taxers, and while he stands ready to be convinced not one of them ever attempted to make reply.

The *Independent's* single tax acquaintances must be exceptionally reticent, or else the *Independent's* editor is not quite so open to conviction as he thinks. This is the question in substance, for the *Independent* does not put it in question form :

Since the community or population gives value to everything, why is it not right to tax all values given by the community to the full amount, if it is right to tax to the full amount the value given by the community to the land?

The *Independent* is confused by elliptical forms of expression. In the first place, the phrase "to tax values," is simply a short cut for expressing the idea of taxing in proportion to values. Values themselves are not taxed. Men are taxed. Values are only a basis of tax measurement ; the question being whether we shall tax men in proportion only to their land values or to their other values. Again, when it is said that the community gives value to land, but that individual producers give value to such things as houses and merchandise, what is meant and what is by all students of the subject readily understood, might be fully expressed like this : The community alone gives value to land, since the thing to which that value attaches exists without human production ; but the community and the individual producer together give value to such things as merchandise and houses, since value could not attach to them unless individuals produced them, value having no faculty for attaching itself to impossible things. In the case of land, the only factor is the value-producing power—the community, hence it is proper to say that the community gives value to land.

No other thought is involved. But in the case of such things as merchandise and houses, there are two factors,—the value-producing factor, which is the community ; and the house or merchandise or other wealth-producing factor, which comprehends only the workers who bring forth those things. And inasmuch as the wealth-producing factor is the prime factor—it alone making it possible for merchandise values, house values, and other wealth values to exist,—we may with entire propriety speak elliptically of such values as labour values. That is the principal thought involved. Consequently we say "labour values" in contradistinction to "land values." The reason why it is right to tax in proportion to land values, and not in proportion to labour values, though neither would exist but for society, is that the owners of land values neither cause them nor produce the thing to which they attach, the values being caused by society, and the thing, the land, being a common inheritance ; whereas the owners of labour values (unless they have by force or fraud or laws of privilege—which are in the last analysis chiefly fostering land monopoly—unjustly acquired them from the producers) do produce the class of things to which those values attach, and without their having done so values would to that extent not exist. In its nature a tax in proportion to land values is a tax on monopoly, while a tax in proportion to labour values is a tax on labour.—*The Public*.

My readers therefore will see that the life of our ancestors, though laborious, was not without its hopes. All the necessities of life in ordinary years, when there was no dearth, were abundant and cheap, and even in dear years the margin of wages, or profits, over the bare wants of life was considerable enough to fill up the void, even though the labourer had to subsist for a time on some cheaper food than wheaten bread. Meat was plentiful ; poultry found everywhere ; eggs cheapest of all. The poorest and meanest man had no absolute and insurmountable impediment put on his career if he would seize his opportunity and make use of it.—*Six Centuries of Work and Wages*.—*Thorold Rogers*.

## THE POSITION OF CANADA.

(By W. A. DOUGLASS, Toronto.)

I wish I could report greater progress in the movement in this country. While there are many who are true to the faith, yet we are too scattered to have the influence on politics that we should. We are cursed by the Protectionist superstition on the one hand, and the dominance of the land speculator on the other. In the meantime they hold the reins of government, to the terrible detriment of the country.

Canada is unique in this fact, that she is completely cut off on one side from the rest of the planet by a physical barrier—the blockade of ice and snow of the Arctic regions. No other country on the face of the earth suffers from such a drawback to its commerce. On the North there is an eternal desolation, with which there cannot be a dollar's worth of trade in ten thousand years; on the South there is a country which, in all that Nature can lavish on any people and in the energy and skill of its populace, is in the foremost rank of the nations—no better place for trade on the face of the earth. That we may trade with them we have spent millions of dollars in railroads, canals, bridges, etc.

Nature has placed a barrier on one side of the nation, then the Legislature places round the rest of the country another barrier. We can't trade to the North; and the law says you shan't trade to the South. Hence we have some marvellous spectacles—men within sight of the City of Buffalo or Detroit, and, so far as trade is concerned, they might as well be ten thousand miles away. In fact, in many cases the cost of the freight around the world would not be equal to the charge of getting the goods through the Custom-House. The result is that the farmer has often to take to the market a hundred bushels of wheat, and out of the hundred the Government makes him surrender thirty bushels either for taxes or to pay larger prices to some protected manufacturer. In the same way this vicious method of taxation often compels the worker to take three dollars to the market to buy two dollars' worth of goods.

The spectacle presented by the Protectionists on both sides of the line would make a magnificent farce were it not for the seriousness of the results. The man on the South stands quaking with fear lest the man on the North will swamp him with his cheap goods, and the man on the North goes through the same farce. Each calls out slaughter market and inundation.

The United States, consisting of forty-five nations, has absolute Free Trade between seventy-five millions of people. Canada has a population of five and a-third millions, and she cuts herself off from the rest of the world with a tariff often amounting to 50 per cent. In the meantime, every encouragement is given to the land speculator. In the province of Manitoba an Act was passed in the year 1890 enacting that on farms and market gardens all improvements should be exempt from taxation. In the Territories to the west of Manitoba a similar Act was passed, but not so wide in its application. In British Columbia the law forbids assessment of improvements more than 50 per cent. of their value.

Select any part of the United States where there is a population of five millions, and would five people in the whole of that number vote to be cut off from the rest of the continent as the people of Canada are? I put that question once to the Hon. Tom L. Johnson, and his answer was, "Perhaps five."

The result is that we are rapidly developing the worst forms of Old World civilisation—a few palaces with their background of slums and hovels.

In this city we have been making a noble fight. We have many warm and staunch friends who give of their time and money liberally. Last winter we instituted a series of Sunday afternoon meetings, which we were able to keep

going for three months. We got the best talent we could secure on the continent. If any of your good speakers happen to come this way next winter let us know and we will try to give them an audience.

Your bread tax is a terror—a tax that will embitter the poverty of the poor and never fall with a feather weight on the dukes. Lazerus may stay with the dogs, while Dives fares sumptuously and the preacher tells of the triumphs of Christianity.

## THE SYSTEM OF DEDUCTION.

(To the Editor of "Land Values.")

Dear Sir,—Some arguments used in the article on "The System of Deduction from Rent," on page 3 of your June issue, seem to me directly opposed to principles which form the bedrock of our propaganda, and I feel concerned lest they should go forth to the public as the accepted views of our organisations. From others in the article I select the following passage:

Each holder of a lease is, while it lasts, the practical owner of the land, for he is in full enjoyment of all its benefits. Each grantor of a lease, on the other hand, has parted with that enjoyment until it expires. And we must either be content to exempt all grantors of leases from payment of the tax by way of deduction, or, to be consistent, we must pursue the quest from lessee to lessor, from purchaser to vendor, and so back and back until we reach the owner who did not *buy* but "*took*" the land—an absurd and impossible proposition.

The holder of a lease enjoys only the benefits over and above the rent which he pays according to his bargain. The grantor of the lease has only parted with part of the benefit, which as a business man he has for various considerations made over to the leaseholder. He has not parted with that very satisfactory portion which under the terms of the lease accrues to him in rent. And I cannot see that we should exempt all grantors of leases just because we cannot trace back to "the owner who did not buy but took the land." Are we not, as Single Taxers, constantly explaining that we don't want to tax the man who took the land—(peace to his ashes!)—but that we do want to tax the man who is now taking its value. The great recommendation of the Single Tax is that it affords a ready, simple, and just means of accomplishing this. The question of whether the land was bought, stolen, or inherited does not arise, nor does the alternative as stated by the writer of the article. He continues in the next paragraph:

The deduction idea, however, is not only unfair: it is ineffective. It is always possible to counteract its working. If it were in operation at the present time, every grantor of a lease would bear the fact in mind in settling the amount of rent; and the lessee, knowing he could deduct the tax, would not be unwilling to pay a little higher rent in consequence. So that there would be a complicated and costly system of deduction administered side by side with a practical arrangement to destroy its effect, a consummation likely to result in friction and trouble to all concerned, but in nothing more.

Since when has the lessor, or landlord, begun as a class to settle the amount of the rent? Is it not settled by the demand for the use of the land? And what lessee would consent to pay more for one portion of land than for another of equal value if his right to deduct the tax applied equally to both? There is of course a Dan O'Connell, witty enough to drive a coach-and-four through every Act of Parliament, but we do not therefore abstain from passing and using acts; and in view of the comparative success with which we tax the landlord's income under the present Income tax arrangements, I cannot see why a simple percentage deduction should be deemed "complicated," "costly," or "ineffective."

If the community has an economic and moral right to the natural rent, and decides to receive part for its own use, by taxing all land values equally, there can be no reason why any document or agreement, call it lease or what we will, should absolve the landlord from disbursing his share, or enable him even temporarily to saddle on other shoulders



that part of the burden which is properly his. To my mind the unfairness would lie in permitting such an escape from the duties of citizenship.

If an act imposing a tax on land values were enacted this year, and the right of deduction excluded, the landlords of thousands of plots within half a mile of where I sit, would escape its payment for periods varying from 80 to 100 years, while those whose energy and foresight have helped to create this rent would be saddled with the whole of it during the same time.

The injustice of permitting such contracting-out seems to me to far outweigh the possible dangers of evasion that might accompany a system of deduction.

Thanking you, Mr. Editor, for your indulgence.

I am, yours faithfully,

CHARLES PIKE.

## ANSWER OF THE SINGLE TAXER TO THE PRESENT-DAY STATESMEN.

By ELLA WHEELER WILCOX.

IN most respects taxation is as much the product of ignorance and greed to-day as it was in the days of King John or Charlemagne. It is the one function of government on which science, knowledge, justice, and humanity have as yet made no serious impression.

The earliest despots found it necessary to levy taxes by fraud, and the most celebrated of modern statesmen have meekly followed their example. The sneaking arts of the dark ages are to be found in our tax systems of to-day, practically without change.

Every single taxer worthy of the name is a walking encyclopedia on this subject. He knows the men who pretend to pay the taxes, and he knows the men who really pay the taxes. He is familiar with every scheme and device of the men who profit by the exercise of the sovereign power of taxation. The appearance of things does not deceive him. The wrong is there, big with possibilities of tyranny, and he keeps it in view all of the time. Whether the single tax shall result from his labours or not, there is no room for doubt that as an educator he is destined to exercise a prodigious influence for good upon the people.

—*The Chicago Chronicle.*

After reading the extract given above, I received from Mr. Demarest Lloyd, author of "Newest England," his reply to the recent attacks made upon that country's credit.

New Zealand some ten years ago inaugurated government ownership of public utilities. Of course this displeased a few would-be monopolists, and every effort, fair and foul, has been made by them to prove the new system a failure.

In his most able reply to some of these attacks, Mr. Demarest Lloyd says:—

There have been no bank failures in New Zealand during the year like those in Germany, embellished with suicides of great financial magnates. There have been no shut-downs of mills or factories for over-production, as almost everywhere else; no Stock Exchange panics, no "war" tariffs, nor increased internal revenue taxation, as in England or America; no decrease of trade within or without.

New Zealand has never defaulted, or even delayed the payment of principal or interest of her debt. There is no deficit. Not only no additional taxation is to be levied, but none has been. Revenue has been increased, but it has been by reducing taxation, not by raising it. New Zealand consols, the most significant fact of all, have stood unaffected in the money market by the financial assault on the country's credit.

There is a black cloud in the sky of New Zealand's near future, but it is England's, not New Zealand's. Great Britain is rushing straight, head on, to a financial crisis the like of which she has never known. But New Zealand was able, by the democratisation of credit, to bid defiance to the panic of 1893, and was the only country that did so. If her statesmen are equally ready and democratic, they may be able to keep the next panic—under their laws against "undesirable immigrants"—from landing on their shores.

Added to this, he says:—

There is no New Zealander who could be tempted, for the sake of one dollar less per year of taxation, to go back to the old days of shelter sheds, soup kitchens, and tramps.

Imagine the self-respect every citizen must feel in a country where there is no need of shelter sheds or soup kitchens, and where no tramps exist.

Where every man has his own roof, his own soup, and his steady employment! I see no reason why America should not be such a land.

We have plenty of room—plenty of soil, plenty of coal, plenty of undone work to do—if the soil were not monopolised and held idle and virtually untaxed by a few hundred people who seek to become billionaires while they pauperise millions of their fellowmen.

Place the taxes where they belong, on the land, and the greedy souls would be forced to put their possessions on the market at a fair price or to pay just taxes upon them.

When we stop to realise that thousands of our idle, fertile Southern and Western acres are owned by English speculators, it ought to make every American voter's blood boil with indignation at the injustice of our present tax system.

It ought to send him to the library or the book store to obtain the works of Henry George, John Sherwin Crosby, and all other writers on that important subject—and to add to the list "Newest England," by Mr. Lloyd, and "New Zealand in a Nutshell," by J. A. Wayland, Girard, Kansas.

Then in a spare moment he better address a postal card to Bradford Peck, Lewiston, Maine, and ask for some information concerning the "Co-operative Association" of America.

All these various forms of reforms are streams which by and by will unite in a great river of new conditions. And the time is not far away.

## News of the Movement.

TOWN COUNCIL FOR THE TAXATION OF LAND VALUES.—The monthly meeting of this board for the transaction of Corporation business was held on Monday evening, 9th June. Provost Melvin presided.

The Provost reported that the Magistrates had considered the remit from Bradford Town Council asking their support to a movement to petition that an Act be passed giving powers to municipalities to tax land values. The question was full of difficulties, but they agreed to recommend that they should intimate their support to Bradford. However, since then, he had seen the majority report of the Balfour Commission, in which Lord President Balfour, who was their greatest authority, was dead against the disturbance of present arrangements.

Mr. Duncan said he did not think, seeing the town was a large proprietor, it would do Montrose any good to support the scheme.

Bailie Foreman strongly supported the recommendation. It would not affect Montrose very seriously, but it would be a boon in larger cities where proprietors kept up their land for fancy prices. He was astonished at Mr. John Cameron. Surely they could support a principle even although there was not a bill on the table. Unfortunately they did not require the Act there, because they had plenty of ground which they were willing to part with at a nominal figure.

The vote resulted:—For Bailie Boyek's motion—Provost Melvin, Bailies Boyek and Foreman, Hon. Treasurer Sturrock, Messrs. Connolly, Masterton, A. Cameron, Hall, and Heckford—9. For Mr. Cameron's amendment—Bailie Alexander, Dean of Guild Murison, Hospitalmaster Mitchell, Messrs. J. Cameron, Duncan, Lyell, and Ford—8.

I CONTENT that from 1563 to 1824 a conspiracy, concocted by the law and carried out by persons interested in its success, was entered into to cheat the English workman of his wages, to tie him to the soil, to deprive him of hope, and to degrade him into irremediable poverty.—*Thorold Rogers.*

## Scottish Notes and News.

[All communications respecting this column should be sent to the Secretary, 13 Dundas Street, Glasgow.]

Speakers of the League addressed meetings during the month at Wishaw, Newarthill, Carfin, Bonhill, and Glasgow. Each of these meetings were largely attended; literature on the land question was distributed.

\* \* \*

Councillor Burt opened a discussion on the housing proposals of the Glasgow Corporation at a special meeting of the Executive of the Scottish Single Tax League, held at 13 Dundas Street, on Wednesday, 18th June.

\* \* \*

At the Executive meeting of the League, held on 10th June, the various sub-committees were appointed for the year. Mr. Robert Orr was appointed convener of the Organising Committee. He cordially invites associations and friends to co-operate with the committee in arranging for open-air and indoor meetings.

\* \* \*

An enterprising Glasgow firm have the following advertisement in one of the morning newspapers:—"Wanted, elderly man to keep an office and go light messages; wages, 5/." This should "crown" the coronation.—*Scottish Co operator*, 13/6/02.

\* \* \*

Speaking at a temperance demonstration held in Glasgow on Saturday, 6th June, Lord Provost Chisholm said "there were something like 5,000 uninhabitable houses in Glasgow that were inhabited, and it was so only because there were no fit places at moderate rents into which those poor people could go that the officers of the law allowed them still to remain, for they could not turn such on to the street."

\* \* \*

Dr. Chisholm also remarked that "a petition had been signed by 900 of the largest ratepayers of the city protesting against the housing scheme of the Glasgow Corporation (which involves an expenditure of £750,000), but he believed that, given an opportunity in any of the halls of the city, crowded with working men, either his colleagues who had gone into the matter or himself would be able to convince them that they purposed going on right lines."

\* \* \*

The Lord Provost, or his colleagues, might convince the working classes as he says, and for the reason that the large ratepayers have no alternative housing scheme. But if the whole Town Council at such a meeting engaged to advocate the scheme of the Corporation, and the Lord Provost were to arm himself with his sound views on the remedy known as the overthrow of land monopoly by the Taxation of Land Values, and put these views before the meeting as an alternative proposal, we have no doubt about the result.

\* \* \*

The Corporation scheme would get such a rough shaking that we question if it would ever recover, while the "working men" at the meeting would receive some much-needed wholesome education on the true economics of the Housing Problem. It would be a rare experience for them. For once in their lives they would be able to say they had listened to a teacher in highest position of public trust—the Chief Magistrate of the city—who refused to feed them with the east wind.

\* \* \*

As for the 900 large ratepayers, who, no doubt, feel their pocket-nerve touched to the quick by this proposed "big" expenditure of the ratepayers' money, we can only smile at their innocence. Most of these very ratepayers are being constantly subjected to an increase of rent for which they have no public protest. They grumble, no doubt, when the landlord raises the price of their occupation in the city, but they childishly reserve their energy and indignation for a miserable advance of a penny in the pound on the rates.

We have no sympathy with them, nor with their protest. From the columns of the "Daily Haberdasher" or the "Evening Mystifier" we often read of one of the large ratepayers in some speech referring with civic pride to the fact that the assessable value of the city has increased enormously in a given period, and that this is proof of the growing prosperity of the city. It never seems to strike these dull persons that, the assessment being levied on a rental basis, this kind of prosperity is largely wrung out of the ratepayers by the steady increase of rent—that it only means prosperity for the rent-receiving classes.

\* \* \*

As for their protest against the expenditure of £750,000, what does it matter? We should like to ask them whether they pay what they must pay, under existing conditions, in increased rates or in increased rent? Rent and rates together comprise the sum a tenant will pay for any occupancy, and if rent advances with the growth and development of the city, any increase in the rates merely intercepts for the public exchequer what the landlord would otherwise take in increased rent. The rent-receivers of the city are the only people who can in their own selfish interest object to any increase of the rates. Let this be made plain to the large ratepayers and that will end their agitation on the subject.

\* \* \*

The Report of the Royal Commission on Local Taxation has once more brought Professor Smart into a discussion in the columns of the *Glasgow Herald* on the Taxation of Land Values.

\* \* \*

Referring to the separate report issued by Lord Balfour of Burleigh and his co-signatories advocating the Taxation of Land Values, Mr. Smart called attention to the fact that these gentlemen expressly "dissociated themselves from anything which could be construed as sympathy with the Single Tax."

\* \* \*

A local Single Taxer replied that "the Single Taxers can afford to smile at this outbreak, and that, so long as Lord Balfour and his colleagues advocate the Taxation of Land Values, we recognise they are doing our work, and we wish them God-speed."

\* \* \*

Another correspondent, "Fabian," as "A Man in the Street," wrote "that he must award the honours to the Single Taxer, seeing that the Secretary for Scotland (Lord Balfour) has committed himself to what is in reality the beginning of the Taxation of Land Values."

\* \* \*

"T. Brown," Scotstoun, in a well-written reply, wrote:—"It appears Professor Smart's opinion is that it is impossible to get at the owner of the land. In the event of a land tax of 5s. per £ being imposed upon the owner, does this mean that anyone proposing to feu a piece of ground similar to mine would have to pay £5 5s. instead of £4, and so on?"

\* \* \*

"Or, to show more clearly the absurdity of such a contention, supposing a tax of 19s. per £ were imposed, would the superior then be able to extort £80 per annum from the applicant for the same kind of feu? The superior would require this rent in order that he might have an income of £4 after paying the tax."

\* \* \*

In moving a resolution at the General Council Meeting of the Scottish Liberal Association, held in Edinburgh, 7th June, condemning the tax on grain, Mr. Arthur Dewar, ex-M.P., suggested another alternative for the raising of the money wanted. He instanced "a case in Edinburgh in which in 1876 a landlord derived £450 from a piece of ground. That ground had been built upon, and now was bringing in £15,000 a year. Every copper of the increase was due to the public enterprise of Edinburgh, and not a cent of taxation did the landlord pay on that enormous sum. That was one place he would go to rather than take the bread of the poor."

## SIGNS OF THE TIMES.

SPEECH BY DR. MACNAMARA, M.P.

## SOME STRIKING ILLUSTRATIONS.

SPEAKING at the Conference of Reform Organisations, held under the auspices of the Land Nationalisation Society, held in London on 10th May, Dr. Macnamara said:—

In the meantime there are two practicable proposals. First of all, taxation of land values; second, the prompt, cheap, simple acquirement for public purposes of land at its assessed value. Take the first of those two practical proposals. I frankly say at once—the more I study the matter the more I am convinced of this—that there is a very direct relationship between public expenditure and land values, the relation of cause and effect. If we lavish our public monies and our rates upon a great many public improvements, one direct result always occurs: we enormously enhance the value of the land in the immediate locality of the improvement. Say we open a park, or widen a street, or build an embankment, or erect a bridge, or cut a tunnel, as a result of all this expenditure we immediately enhance the value of the land. Take one or two specific cases.

Four years after the opening of Queen Victoria Street in 1871, the assessment of seven houses in Cannon Street had increased from £2770 to £3794, or £1024. No one would suggest that the value of the houses had improved in those four years so much.

I mentioned the case of the opening of a tunnel. Mr. Crook, Mayor of Poplar—(applause)—told us in October, 1896, that the construction of the Blackwall Tunnel had resulted in land values in that locality going up from £5 to £300 an acre.

Eleven acres of land at Woolwich increased in value £3000 as a result of the introduction of the Free Ferry, which was constructed at the ratepayers' expense.

There is an illustration not very far from where I am standing—the head offices of the London School Board. The piece of land on the foreshore of the Thames at the Temple changed hands in 1865 for £8250. With your expenditure on Metropolitan improvement schemes, with the results of your rates, you built the Victoria Embankment. Immediately after—within five years, or six at the very outside, of the change of hands of this land—the School Board for London wanted the land to build its central offices. A jury compelled the School Board for London, within six years of the change of hands, to pay £26,420 for it. There you have a specific instance, in which you were twice fleeced. First of all, you build the Embankment; immediately after, because you have done that for a public purpose, you have to pay £26,420 for what a few years before changed hands for £8250.

Read the advertisements of land at the railway stations. There you will see prospectuses in respect of land advertising public improvements, parks, widening of streets, and so on, or prospective public improvements as certain to enhance the value of the property which is to be disposed of. Public expenditure is thus frankly advertised as bringing about great improvements. In the House of Commons so far back as 1885, it was resolved without dissent that no system of taxation can be equitable unless it includes the direct assessment of the increased value of land due to the increase of population and the growth of towns. Since that time a very meagre admission of the principle of land values was recommended by, amongst others, Lord Balfour of Burleigh. In the early part of this session, Mr. Trevelyan and others prepared a little Bill to give effect to this moderate proposal. We did not propose at any time to go beyond a tax of 2s. in the £, nor to interfere with any existing tenancies or touch any existing contracts. It was put before the House of Commons, and was rejected by 71 votes. I confess I was astonished.

This principle will have to be admitted, and from the point of view of the Conservatives as owners largely of the land of this country, probably they could work it more satisfactorily to themselves. It is a wonder they do not do it in their own way, the more so because at the General Election of 1895 it is the fact that the Central Conservative Organisation sent out a handbook to candidates dealing with public questions then actually before the public. You may take it from me that was a very necessary proceeding in respect of candidates, of all parties, I had better say to be impartial. (Hear, hear). That handbook in 1895 raised this question: What was to be done if the candidates were asked something about taxation of land values? The book said possibly it might be expedient to admit the desirableness of the taxation of land values. Not only that, but it is the fact that quite a number of Conservative members of Parliament put the taxation of land values into their addresses at the last election. Mr. James Kenyon frankly put into his address: "I should vote for a Bill taxing to a limited and fair extent land values, the proceeds to be used for local purposes." He was one of the few Conservatives who voted for the first reading of the little Bill. One other comment I wish to read upon this matter, and it puts my case admirably. It was asked by a distinguished statesman at Ipswich, on 14th April, 1885—"I would ask again, why should the owners of ground rents escape a contribution to the expenditure of their localities?" Need I say that that is a question asked in 1885 by Mr. Joseph Chamberlain, which we are asking now, and which we hope with his assistance—(laughter)—to get through. That is the first of the two practical schemes.

Mr. Charles Wicksteed then moved the first resolution—

"That as land is the first necessary of all life and industry, and further, that as the gift of nature and not a product of labour it is absolutely limited in quantity, this Conference regards its monopolisation by a section of the community as a serious violation of the rights of the rest. It therefore urges that the efforts of reformers should be strenuously and unitedly directed towards the abolition of landlordism, because it endows a privileged class at the expense of the producers, confiscates improvements, and so restricts them, and by its action in both town and country is the chief cause of overcrowding on the one hand and of rural depopulation on the other."

He said—I always find it an exceedingly difficult thing to say anything that I think worth while saying to a company of experts, but I suppose we have really come here more to gain sympathy and inspiration for the work that we have to do, and I take it that we have here a great number of hard and enthusiastic workers in our cause. The Chairman mentioned something about the Thames embankment, which reminds me that the Duke of Buccleuch delayed the formation of that embankment for over 20 years. How much he benefited I do not know. He used to own 450,000 acres of land, and he had ten large residences, all of them a great deal too big for any one man to enjoy. 450,000 acres of land mean a strip of land one mile wide from John o' Groat's house to Land's End. I am a leaseholder of his, and at the end of about 60 years my successors will have to give up a beautiful house, on which I have spent many thousands of pounds, to the Duke. How willingly would I give my rent to my countrymen for the privilege of occupying that piece of ground! How unjust it is that the Duke of Buccleuch should take it, and also all my property too! What a direct robbery of the people this is, and not through the original sin of humanity, but from the wrong of our present land laws.

When I read "Progress and Poverty," I called it inspiring. Henry George breathed soul into us. It was no longer a bit of political economy. In my opinion, a reform which merely aims at making us more comfortable and easier in circumstances, and so forth, without at the same time developing the character, is of no avail.

Mr. W. P. Byles, of Bradford, seconded the resolution.

He said:—It is no doubt because this resolution has been so ably moved by one of the champion law reformers of the day, that I have been asked to undertake the unimportant task of seconding it. I am sure there is no land reformer



here who has not heard of that workman who, wandering somewhere on a ducal estate, met the landlord, who asked him, "What are you doing my good fellow? Do you know this is my land?" "Well," said he, "I must be on somebody's land, I have none of my own, sir." Sir Frederick Pollok, who, I think, is the greatest authority living on the English Land Laws, thought so far as he could make out, the general public has not a right to be anywhere except on the King's highway, in parks, and public places which have been dedicated to public use, and I think he adds, on the foreshore between high and low water marks. Now if you go on to the high road, you are asked to "move on"; in a public park, which you probably help to pay for, you are not allowed to sleep; and if you go on to the foreshore I would advise you not to encamp there. I think it was Mr. Morley who once said that the land question was throttling the development of our towns. I am sure there must be many great towns represented here. I come from one and I can speak for it. The land question is throttling the development of our town.

An amendment was moved to add after the word "producer" on the fifth line, the words "place the nation at the mercy of vast combinations of capital." This was adopted.

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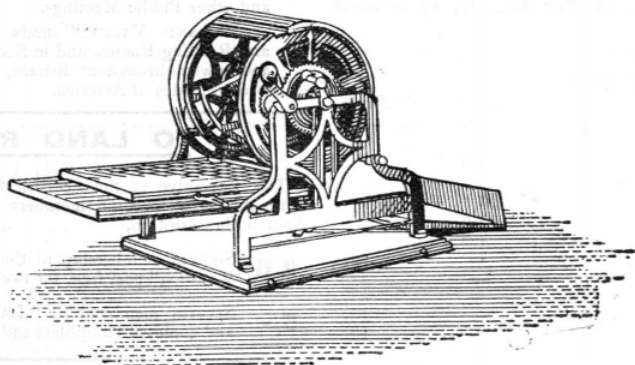
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