

# LAND VALUES.

The Monthly Journal of the Movement for the Taxation of Land Values.

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## SPADE WORK FOR "LAND VALUES."

We sincerely wish "Land Values" were more a first consideration of a larger number of our active subscribers who see the urgent need everywhere for greater enlightenment.

If every one we can appeal to would take, say from one to a dozen copies extra each month, and sell them to neighbours and friends interested, or who can be made interested enough to learn about the movement and its progress, the circulation and influence of the paper would benefit by a considerable and gratifying extension, while the financial gain to the proprietors would be much appreciated, more especially when the printer's account comes to be paid. Quite a number of subscribers already maintain the circulation of the paper in this way.

One friend employed in a public work in Glasgow takes three dozen copies for sale among his bench mates. As a customer falls out he interests another to fill the gap, and in this way has for several years maintained a personal sale of 36 copies per month, for which the League receives one penny each.

The League benefits financially in this contract, compared with the newsagents' terms, about 15/ per annum.

This is a piece of "spade work," and at the same time a financial contribution to the funds, we could wish to see extended in Glasgow and in many other places. There is ample room for effort—for continuous effort—in every district by this plain, practical method.

This is the free opportunity for those who would like to do something for the movement, but who really do not know what they could do.

As the circulation increased we could apply with more success for advertisements, and in that way better the financial position of the paper, which would again enable us to effect many desired improvements. We therefore submit the case to all concerned, confident that the appeal for such practical support will meet with a hearty response.

Some may think to get their local newsagent to take a supply each month. It is good business if the newsagent will display the bill even for a couple of days each month, but our experience of the sale of the paper through these channels is most disappointing. The paper is not asked for, and the newsagent by-and-by forgets all about it, and returns months old come in soiled and useless. It is the same with most monthly papers devoted to a particular propaganda.

The only hope of making "Land Values" do additional and better missionary work, pay its way, and help the funds of the League, is for all who can, to see to its better distribution as we suggest.

## Receipt of a free copy of LAND VALUES is an invitation to become a Subscriber.

The *Budget* introduced by the Chancellor of the Exchequer last month works out a deficit of £5,415,000, which is to be met by

1d on the Income Tax,  
3d on Stripped Tobacco,  
6d on Cigars,  
1/- on Foreign Cigarettes,  
2d per lb. on Tea.

COBDEN ANNIVERSARY.—To day is the anniversary of the death of Cobden, and the statue of the great Free Trader in High Street, Camden Town, is to be decorated by the West St. Pancras Liberal and Radical Association. The Cobden Club are making arrangements to celebrate the anniversary of Cobden's birth on June 3 and 4 in a fitting manner. The Alexandra Palace has been engaged for those dates, and an elaborate programme of fetes and demonstrations is to be arranged.—*Daily News*, 2/4/04.

The most fitting manner for the Cobden Club to celebrate the anniversary of Cobden's birth would be by mending their ways and joining, though late in the day, with those societies which, following Cobden's lead, "Demand that the Legislature shall re-value the land and put a taxation upon it in proportion to the needs of the State." If the Cobden Club had faithfully followed Cobden's principles to their logical conclusion, the overthrow of land monopoly should not have seen the recent recrudescence of Protectionist fallacies dead and buried sixty years ago.

The *Westminster Review* for April contains an article by A. W. entitled, "Not all a Dream—interview with Richard Cobden; what would his alternative policy be." The article, which has the first place in the Review, outlines Cobden's position as an uncompromising opponent of land monopoly, calling in one of his last utterances for Societies to advocate the Taxation of Land Values. The writer has given a most instructive account of the "Interview," which we trust will be widely read, if the Cobden Club would only waken out of their sleep and publish such literature!

NO END OF OPPONENTS.—A correspondent from Weston-Super-Mare writes:—"Here a company are building a pier. The landowner asked £5,000 for using the shore for driving the piles. The arbitrator gave him £700, the Company maintained that £100 would be ample. Here too are cottages built crowded together, no garden and rents high. The Single Tax seems to have no end of opponents. Has it been sufficiently explained so that the poor man and uneducated man and the man tired with long hours of labour can understand?"

We are just afraid the case has not yet been explained to any number of people. Additional speakers and more explanatory literature, which means more money, are badly needed. Meanwhile *Land Values* each month supplies good ground for explanation and discussion.

The Southport Town Council have negatived a proposal to purchase a site on the Hesketh estate at £2,350, and another on the Scarisbrick estate at £6,000, to be laid out as recreation grounds, as it is considered to be an unfavourable time to add this burden to the rates.

On 29/3/04, the London County Council, on the motion of Mr. Straus, resolved "That in view of the decision of the House of Commons in favour of the second reading of the Land Values (Assessment and Rating) Bill, the Council trusts his Majesty's Government will take all necessary steps to allow the measure to be passed during the present Session of Parliament."

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Mr. W. Wallace, Secretary of the Liverpool Young Scots' Society, writes:—"It will no doubt be interesting for your readers to learn that Mr. Edward MacHugh—for many years resident in Glasgow—is conducting a Political Economy Class in connection with this Society. The members of the class are just now engaged in the study of "Progress and Poverty," and thanks to the able (voluntary) teacher, assisted by his unique charts, the students are making great headway. The class has a minimum attendance of twelve. For the benefit of young men, young Scots or not, in this district, I might mention that the class meets every Monday evening at Crane's Buildings, Church Street, Liverpool.

### INDIVIDUALISM AND SOCIALISM.

From a paper read to the Scottish Single Tax League by Wm. M'Lennan, Glasgow (Part I.)

The title of this paper will have indicated to you that it is of the social problem that I wish to speak, and I say the problem, because all those things that we are accustomed to regard as difficulties or problems—taxation, housing, labour, drink, and so on *ad infinitum*—they all resolve themselves in one, viz., the fact of the persistence of poverty amidst advancing wealth. Why it is, that with all our increase of, and ever-increasing power of producing, wealth, wages tend ever towards that point that will give but a bare subsistence, and consequently, even though we produce per head of the population more wealth than we ever did before, it still remains true that life does not seem, to the large mass of the population, any easier, or any brighter, or any more secure. Competition becomes fiercer and fiercer, and the struggle for supremacy grows keener and keener every day.

Now, when we come to consider this great social question, we are faced again with this eternal dualism with regard to ideals and modes of progress; and the ever-recurring spectacle of liberal and progressive parties that split up into their constituent elements, and go out into the wilderness, is one that is so familiar to all of us that it hardly requires to be quoted as an illustration of this tendency. Now, this tendency to split is caused at bottom by a cleavage of principles or ideals. One section would go forward to the promised land, while the other still seems to hanker after the fleshpots; but which is which, and where either of them is going is a question that is not always easy for the average man to determine. If we make a careful analysis, I think we shall find that this tendency to go off in different directions is brought about by a difference in our root theories of progress, and by a confusion of thought as to which is the best way to go. Although the old pagan "law of the mean" has been formally displaced as a law of life or development, yet we find that it crops up in unexpected places, and plays a large though unconscious part in the life and thought of mankind. I say an unconscious part, for although we are the victims of this old ideal, yet it is to be observed that when pushed or driven back on bottom principles or ideals of progress, we are at all times very careful to at least profess something higher.

The theory of the progress of civilization that dominates the world of thought to-day is that which is known as the evolution theory. This theory, elaborated by Herbert Spencer and others of his school, exists in a crude and diffused form in common life and thought. The theory, to put it shortly, is "that civilization progresses by the increase of man's powers, and the improvement of his qualities through the operation of the law of the survival of the fittest,

and the hereditary transmission of acquired qualities." It is no part of my task to-night to combat this theory. It is enough to say that I do not think it explains all, or nearly all, the facts of progress. I do not think that progress is the outcome of a slow race development, or that advance in civilization is the result of forces that work in this way for the elevation of mankind. I think this theory of evolution as applied to society an even poorer, and certainly less artistic explanation of the facts of life than the old pagan law of the mean, and I venture to say that if this ideal of development was held widely and consistently, our civilization would go upon the rocks as the old Greek civilization did.

The history of this theory is interesting as showing how persistent are our habits and modes of thought, and how conservative we really are at bottom. It seems to me to have acquired its power, and achieved its conquest in the world of thought, largely from the fact that it gathered together and welded into one all the stray theories and prejudices that were floating about at the time. As Henry George says, "It gave a scientific formula to ideas that already prevailed." It harmonized the prejudices of the time: the Malthusian theory of population, the theory that differences of civilization were due to race differences, and that other and more venerable theory which for so long time permeated the world of theology, and according to which "some were elected to everlasting life"; as for the rest of mankind, they were consigned to the custody of the devil and his angels.

But behind this so-called scientific theory of the "survival of the fittest," and the perfection of the race by the elimination of the lower types, there rises that fairer and grander conception of life, which has for its central objective the individual life. And this ideal has held its own against every other theory of life that has ever been formulated or inferred, viz., that the law which governs the progress of civilization is none other than the moral law, the law of God, the spirit of which is so well expressed in the old-time covenant, "If ye will keep my commandments, and my statutes, and my judgments, and walk in my ways, I will make of you a great nation," and just in so far as we have been true to this conception of life, and this law of progress, just as we have sought to embody in our laws and institutions the principles of truth, and justice, and righteousness, so in like proportion have we been enabled to progress as we have done.

This ideal of life, this theory of progress found its highest expression in Christ. All His care was for the individual. The very meanest and most degraded of God's creatures He looked upon with a pitying and kindly eye, and to Him the single life was the all important thing. He could see how narrow and ignoble systems may pervert and degrade man, but He recognised also that society is made up of individuals, and that, if you want to purify and ennoble society, you must first convert the individual, not necessarily every individual, but sufficient to leaven the whole. He saw how men were ground down without help or horizon under a degraded system, and He declared to them the gospel of a boundless hope. He was the personification of truth and righteousness, and of that justice whose other name is Love.

I have gone into these things because it seems to me that it is down at this bottom that men primarily split; and in no sphere of human life and thought is this tendency to dualism, this tendency to split and fly off at a tangent, so fatal to the cause of true progress and civilization as in that region of thought that is devoted to the cause of social regeneration.

Now, since man was able to formulate or give expression to his yearnings, he has always dreamed of something better, something higher than anything he had as yet attained to, and they that are accounted the greatest of Earth's poets and redeemers have been those that have given the highest and finest expression to this yearning for something better, this tendency to see visions and to dream dreams. This is

part of the spiritual element that is in man; this is the element that raises him above the brute, this is that which he has in common, and which makes him a co-worker with God his Maker. This tendency to picture a glorious future has taken many forms, and the dreamer himself has invariably been the child of his time, and in many respects the creature of his environment. Sometimes it was merely a material Utopia of which he dreamed, of a time when his belly should be filled, and his back should be clothed, of a time when none should be overworked, and none should want; but everywhere it was recognised that the intellectual and spiritual elements in man must be built upon the animal and the physical. Everywhere it was recognized that the right of the individual was before all things; everywhere it was recognized that justice came first and charity a long way after; everywhere it was recognized that righteousness was the primary virtue upon which all the others were built. Everywhere and at all times it was recognized, more or less clearly, that society was merely a collection of individuals, that the State had no rights whatever except what were delegated to it by the individuals composing it, and that if the individual only *willed it*, he could make Society anything he had a mind to make it. Back in the primordial ages, when the world was young, and there were vast spaces, man was the creator as well as the creature. Then as now he dreamed his dreams and cherished his ideals, and of the making of gods there was no end at all. Take, for example, one of the earliest of which we have any record. Jacob sought to make with God a bargain which is typical of the man and of the race and of the time, and which at the same time recognises clearly that man is first of all a physical being, "a land animal." In the morning when he rose from his pillow of stone, after having dreamed that beautiful dream in which he beheld the ladder that reached from earth to heaven, one would imagine that his thoughts would have been uplifted, or at least coloured by the events of the night. But Jacob was at all times a very sane and a very practical man, and he is reported to have said, "If the Lord will be with me in the way that I shall go, and will give me bread to eat and raiment to put on, so that I come again to my father's house in peace, then shall the Lord be my God." He did not hold with the gods that went out to war, or fell asleep, or tarried in an inn, or were "not at home" when their services were required. We suspect him of holding in contempt the gaudy and picturesque deities of the civilizations around him. The desire to go back to his father's house, a prosperous and successful patriarch, suggests illimitable possibilities, but what he wanted for immediate use in the immediate future was a plain everyday god. Bread to eat and raiment to put on constituted the sum of his desires as far as the deity was concerned; for the rest, the land was wide and cheap, and he was willing to carve out his own destiny and create his own environment. He recognised—

"That heaven is not reached at a single bound,

But we build the ladder by which we rise,

From the lowly earth to the vaulted skies,

And we mount to the summit round by round."

Now, this power to see into the future, to picture a world so fair, was not confined to any race or to any time. The darkey sang of the time when "there would be corn and pumpkins plenty alying in the barn." The Arab, wandering over the arid wilderness, saw as in a mirage, "A vale of Elim, a shady glen, wherein were twelve sweet wells of water, and three score palms and ten." Even the Pagan poets, and that in a decadent era, had their vision of a Golden Age, wherein was song and laughter, and all the gladness, and all the joyousness of life, visions of a land "where it was always afternoon."

The agriculturist also, the man who was nearest to our mother earth, pictured to himself the land of his desire. Out beyond the confines of the stony desert, on the other side of the swelling Jordan, he could see the sunlit fields of the promised land, a good and fertile land, a land flowing with milk and honey, a land of peace and plenty, a land

where every man should sit under his own vine and fig tree, none daring to make him afraid.

What of the townsman? Yea, he also had his vision of an ideal city, a restored Jerusalem. She to him was a city of truth, a city that was set upon a hill; peace shall be within her gates, prosperity under the shadow of her walls; she shall draw all nations unto her. As far as I have noticed, such visions rather avoided the plane of a merely material progress, and the electric car, the motor lorry, and the Housing Commission were mercifully hidden behind the veil. But her health statistics showed that her citizens lived far beyond the allotted span, "every man with his staff in his hand for very age." And where is there an ideal for a city so sweet and so tender as this: "In the city there shall be a multitude of boys and girls playing about in the streets thereof." And ever and anon he rose to sublimer heights, and there burst upon his vision a veritable city of God. With the eye of faith, and from his Pisgah's height, he could discern her towers and battlements as they rose into the ambient air. He saw the flash of her jasper streets and the gleam of her sapphire walls, caught the sheen of her golden gates and "the glint of her laughing waters"; dreamed of a city that had foundation, whose builder and maker was God.

And surely that which we call Utopia culminates in that vision of universal peace, that vision of the poet-prophet that is perhaps the grandest and the fairest that ever was vouchsafed to the sinful sons of men, that vision in which is foreshadowed the time when even the cruelty of nature shall have ceased:—

"When the wolf also shall dwell with the lamb, when the leopard shall lie down with the kid, the calf, and the young lion, and the fating together, and a little child shall lead them; then they shall not hurt nor destroy in all my holy mountain, for the earth shall be full of the knowledge of the Lord, as the waters cover the sea."

It is to the credit of mankind that he has never been able to rid himself of the tendency to see visions and to dream beautiful dreams, and it is not for lack of desire, nor yet for lack of knowledge, that he has not yet been able to reach the desired haven, or to plant his foot upon the ladder that reaches from earth to heaven.

## I.L.P. AND FISCAL POLICY.

### Taxation of Land Values Demanded.

At the annual conference of the Independent Labour Party, held at Cardiff early in April, the following resolution was carried, on the motion of Mr. Councillor Parker (Halifax), seconded by Mr. Gavin Duffy:—

"That this Conference protests strongly on national and internal grounds against all proposals for placing tariff restrictions upon imports, and especially against any tariff scheme calculated to limit the supply or increase the cost of food; and no less strongly protests against the existing exorbitant charge of rents, royalties, and railway rates, which seriously handicap British industry, not only in foreign exchange, but in the home market. Further recognising that in this country under Free Trade, as in other countries under Protection, the bulk of the population remains in a shameful condition of poverty, bad housing, and uncertainty of employment, this Conference calls for legislation to nationalise the mines, railways, and other industrial monopolies, and to secure the abolition of indirect taxation and the taxation of land values, in order that the wealth created may be shared by the community, and not be for the advantage of the rich and idle classes."

All industrial monopolies have their roots in land monopoly, the taxation of land values just because it will disturb this foundation ought to come first and be pressed forward as the one alternative to Protection. It would throw open the land, raise wages, and thereby distribute wealth besides taking publicly earned values for public purposes.

## Scottish Notes and News.

[Scottish readers of *Land Values* are invited to send news for this column. Reports of meetings, or any reference by public men, or public bodies, to the land question, or the taxation of land values will be appreciated.]

We have still a large supply of the cheap edition of "Protection or Free Trade." Special terms for quantities of not less than one dozen.

During the month we were favoured at 13 Dundas Street with a visit from Mr. Bedford, M.H.R., New Zealand. Our friend and co-worker had an interesting story to tell of the forward position of the Colony, which he largely attributed to the policy of keeping down land monopoly. There were, he declared, practically no unemployed in New Zealand, and the trend of public opinion was in favour of a further instalment of the taxation of land values.

The photo of Mr. Harry S. Murray given in another column is from the block used by *The Young Scot* April issue. The "Y.S." is the journal of the Young Scot movement. This Society, instituted November, 1900, exists to stimulate interest in progressive politics, to encourage the study of history, social and industrial science and economics, and generally to promote Liberal principles. Since its formation close upon 30 branch associations have been formed in various parts of the country. Much good discussion on public questions has been promoted, and many new workers have been enlisted in the service of this new Radical platform. *The Young Scot* tells each month of the activities of the various branch associations. By post, 1/6 per annum, The Darien Press, Edinburgh.

Meetings were addressed last month by John Orr at Bridgeton Cross (nine open-air meetings); Govan Cross (eight open-air meetings); John Paul at Cupar Liberal Club, Duntocher Liberal Association (public meeting). Glasgow and district members are earnestly asked to assist at the open-air meetings in speaking, selling and distributing literature, and otherwise assist to make the summer's open-air campaign a decided success.

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## WM. R. LESTER, M.A.



President Scottish League for the Taxation of Land Values.

### ANNUAL MEETING, 16th APRIL, 1904.

The annual meeting of the Scottish Single Tax League was held at 13 Dundas Street, Glasgow, on Saturday evening, 16th inst., ex-Bailie Burt, J.P., President, in the chair. There was a good attendance of members from various parts of the country. The Secretary submitted a report dealing with the work of the League and the progress of the movement during the past twelve months. A Manifesto had been issued on the fiscal controversy setting forth the belief and aim of the League in the taxation of land values as the complement to Richard Cobden's work in freeing the trade of the country from protection and restriction. The leaflet had been widely distributed. Along with the English League, a cheap edition of Henry George's well-known book, "Protection or Free Trade," had been published. Some 25,000 copies of the book had been already sold in England and Scotland. This had brought the principles of the League before a wide and new constituency, and had helped to steady the public sentiment in maintaining the present policy, while at the same time showing the need for the abolition of the restrictions imposed on trade and commerce by land monopoly, and by the present system of taxation. A further pamphlet illustrated with two diagrams constructed from Thorold Rogers' book, "Six Centuries of Work and Wages," showing the wage line through six centuries, had met with much approval, especially among active politicians. An eight-page pamphlet giving Sir Henry Campbell-Bannerman's recent references to the taxation of land values, just published, had already been well received. At the Glasgow municipal elections in November last two new members—Messrs. Nicol and Henderson—had been elected pledged to support the Council's policy in promoting the taxation of land values. About 50 members of the Glasgow City Council were now fully pledged to this policy.

The Henry George Commemoration Day was celebrated 2nd September with an address from Mr. Henry Taylor of South Australia, who, along with Mrs. Taylor, was on a visit to Scotland at the time. A report of the proceedings appeared in the October number of *Land Values*.

During the winter months a class for the study of Political Economy had been held at 13 Dundas Street. The meetings, held each Wednesday evening from October to March,

were conducted by Mr. Wm. Reid with much approval and success.

About 140 meetings had been addressed by speakers of the League in Glasgow and many parts of Scotland from as far north as Aberdeen to Selkirk and Ayr in the south. 26 of these meetings were open-air (Glasgow), organised by Mr. John Orr and addressed by him, assisted at times by other members of the League. These open-air meetings would be continued and extended during the summer months. During the discussion in Parliament of the Irish Land Purchase Bill passed by the Government, the Executive of the League at a special meeting adopted a resolution affirming "that landlordism was the chief cause of the poverty of the people, and further expressed regret at the support given the second reading of the Bill by those members of Parliament pledged to the settlement of the land question by the taxation of land values, a settlement which cannot in any way be reconciled with the proposal to substitute for the present landlords a class of tenant-owners, with special monopoly powers and privileges in the use of the land, over the mass of the Irish people." The Glasgow Liberal Council had also condemned the Bill, declaring by a vote of 27 to 13 "that the Bill should be amended to institute a system of occupying tenants of the State, under direct control of an Irish Board, or Council, instead of the system of occupying ownership embodied in the Bill; that adequate provision be made for allotments, or crofts, to the Irish labourers; and that the price to be paid the landlords should not exceed the fair market value of any improvements they may have made on the land."

At the autumn meeting of the Scottish Liberal Association a resolution was unanimously adopted to the effect "that trade and industrial development were greatly restricted by the present system of land tenure and taxation, and urges as the alternative the taxation of the value of land, and, as the ultimate aim of Liberal policy, the abolition of all taxes on the food of the people." The Women's Liberal Conference at Edinburgh had passed a similar resolution declaring for the taxation of land values as the alternative policy to protection.

The Scottish Trades Union Congress, at their meeting held in Ayr last year, unanimously endorsed the principle of the taxation of land values as being "the most practical basis to the solution of the labour problem, and also the best and readiest means of turning revenue created by the community into the common purse, and further urged upon the Parliamentary Committee and Trades Unionists of Scotland the desirability of making this a test question at all imperial and local government elections."

During the year two Bills for the taxation of land values had been before Parliament. On 22/3/03, Dr. Macnamara brought in a bill which was defeated by the narrow majority of 13, while this year, on the 11th March, Mr. C. P. Trevelyan introduced the Bill promoted by the great municipalities of the country, which was carried by a majority of 67. Government supporters voted for this measure to the number of 36. During the year the Town Councils of Liverpool, Bradford, and Manchester had made strong pronouncements in favour of the proposal, and had joined the Glasgow Corporation in promoting Conferences of representatives from the Local Rating Authorities of the country. The result of these meetings was the Bill introduced by Mr. Trevelyan and carried triumphantly in Parliament. The Corporations of the country are determined to see this policy given legislative effect to at the earliest possible moment, and it is gratifying to know that the ratepayers in all our industrial centres are behind the Town Councillors with even stronger conviction and determination.

A notable and pleasing feature of the year was the adoption of Mr. H. S. Murray, a Vice-President of the League, as the Liberal candidate for Govan (Lanarkshire, Scotland). Mr. Murray was unanimously recommended by the Govan Liberal Council. He subsequently addressed three public

meetings in the division, where his candidature was warmly approved. In the neighbouring constituency of Dumbartonshire, another able advocate of the taxation of land values in the person of Mr. James Dundas White, M.A., LL.D., is before the electors as the Liberal candidate. Mr. White, in his speeches and by his pamphlet on the taxation of land values, which has been widely circulated, is doing excellent work for the movement the League exists to promote.

Over the Border the Leagues for the Taxation of Land Values at Newcastle, Bradford, Keighley, Halifax, Liverpool, and London had been actively engaged in promoting the propaganda at municipal elections, by public meetings and by the distribution of literature. This work had met with great success, adding much to the public sentiment in favour of our ideas.

Abroad the taxation of land values was making satisfactory progress in legislation. In 1899 the Prussian Minister of Finance and of the Interior recommended to Communities the taxation of land values upon the communal value, and since that time close upon 100 German local rating bodies had given effect to this recommendation. The German Land Reform League was actively engaged in the advocacy of this policy. In South Africa, at the first Congress of municipal bodies held at Johannesburg on 18/5/03, the proposal to tax land values for local purposes met with much support, the Conference resolving to separate the value of land from the value of buildings, and that taxation upon buildings be dropped. This decision was widely noticed at the time by the press of South Africa and in this country as an indication of the coming change in the incidence of local rating in the English-speaking world in the radical direction of taxing the unimproved value of land. In Jamaica a petition had been forwarded to the Colonial Secretary urging that the salvation of that part of the Empire lay in the direction of instituting this change in the matter of rating and taxation. In the Australian Colonies the educational work of the Leagues had been well maintained during the past twelve months. As an example of the growing strength and popularity of the movement there, Mr. J. H. Carruthers, leader of the Opposition in the Parliament of New South Wales, was the chief speaker at the Henry George anniversary meeting held at Sydney in September last. Mr. Carruthers paid a high compliment to Henry George as one of the world's greatest thinkers, saying "he had paved the way for that system of land value taxation at first so bitterly opposed in Australia, but which now that it had been on the Statute Book, was accepted as the right system of taxation." In New Zealand about fifty Local Rating Bodies had adopted the principle of taking the whole of their revenue from a Single Tax on Land Values correspondingly relieving buildings and improvements of all rates. The city of Wellington, the capital of the colony, with a population of 50,000, had adopted the policy by a vote of the ratepayers of 1261 to 591, in November, 1901. The Town Clerk of Wellington, Mr. J. R. Palmer, in his Annual Report to the Mayor and Councillors of the city, 1902-03, gives splendid testimony to this policy in the following words:—

"The result of the first year's trial of this system of rating must be considered a gratifying one, and leaves no room for regret at its adoption. That which was claimed by its exponents has been amply fulfilled; it encourages improvement, stimulates the use of land, secures the unearned increment to those who have added the value, mulcts all lands in their fair share of taxation, and paralyzes the old system under which rental values on lands could, by simple manipulation, reduce local taxation to a farce. It is to be hoped that in the near future legislation will enable the unimproved system to be adopted for all those purposes for which it is now necessary to also undertake an assessment on the annual value basis. It is only stating a fact to say that much, if not all, of the activity in the

building operations of the city and surroundings during the past year is due to the influence of this healthy measure, and with the necessary restrictions to prevent overcrowding of buildings no untoward result need be apprehended."

It is stated that Mr. Palmer at the time of his appointment was not recognised or known as a single taxer, and does not now profess to be one. In the United States of America the educational campaign proceeded with unabated vigour. The latest achievement of the Single Taxers there has just been received in the city of New York, where the value of land had been separated from the value of buildings, and improvements. The value of land, it was interesting to note, figured out some 59% of the total assessable value. In this connection, it should be observed that in the Bill brought before Parliament by Mr. Trevelyan provision is made for the separate valuation of land from buildings. In the Dominion of Canada the Single Taxers continue active and during the year a special monthly journal had been instituted by the Toronto Single Taxers, which like our own paper *Land Values* is entirely devoted to the movement.

During the year the Executive and the members of the League had been discussing the question of changing the name from "The Scottish Single Tax League" to "The Scottish League for the Taxation of Land Values." On the motion of the Chairman the report, along with the Treasurer's statement for 1903, was unanimously adopted.

#### Election of Office-Bearers.

Mr. Burt said he had finally decided to retire from the presidentship, a position he had occupied for the past nine years. Personally he left the chair with a feeling of regret, but it would in no way lessen his interest in the League and its work. It was an honour to be president of the League, but he recognised that it should not be held as a monopoly. He moved that Mr. Wm. R. Lester be appointed president, quite certain that his election would meet with universal acceptance. Mr. David Cassels seconded Mr. Lester's nomination, which was carried unanimously in a most appreciative spirit. Mr. Lester took the chair and thanked the members of the League for the honour they had conferred on him. He thought there were many members of the League better entitled to the position. He considered it a great honour to be the nominal head of a League with so much influence in a movement which was destined to alter in a beneficial way the whole face of society. He moved a vote of thanks to Mr. Burt for his long and valued service as chairman of the League, and that he be appointed a vice-president. Mr. Paul seconded, saying it had given him the greatest pleasure to work as Secretary along with Mr. Burt.

The other office-bearers elected were:—Vice-Presidents, Edwin Adam, M.A., Peter Burt, J.P., Thomas Cameron, P.C., H. L. Davies, David Cassels, H. C. Fairlie, Treasurer Fairlie, Falkirk, J. C. Geddes, George Green, C.C., Wm. D. Hamilton, Thomas Lindsay, P.C., David M'Lardy, Wm. M'Lennan, Norman M'Lennan, F. S. Mein, H. S. Murray, James Stewart, C.C., and James Whyte.

G. B. Waddell, Hon. Treasurer.

Executive Committee—David E. Bell, James Busby, David Cassels, junior, John Cassels, Robert Cassels, Wm. Cassels, Matthew Gemmill, R. L. Greig, Mrs. Wm. D. Hamilton, Wm. Hamilton, Wm. Harrison, A. D. Haxton, J. S. Jamieson, George Kay, Alex. M'Kendrick, Mrs. M'Lardy, James Martin, J. S. Neil, Robert C. Orr, William Reid, C. M. Scrimgeour, George Stenhouse, Richard Whyte, and John Wilson.

John Paul, Secretary, and John Orr, M.A., Assistant Secretary.

#### Change of the Name of the League.

Mr. Burt moved the adoption of the recommendation of the executive, that the name of the League be changed from "Single Tax League" to "Land Values League." Mr. Busby seconded.

Mr. Waddell moved as an amendment that the recommendation be disapproved. Mr. John Orr seconded. The amendment was carried.

Mr. Paul moved that the name be changed to the "Scottish League for the Taxation of Land Values." Mr. G. B. Orr seconded. Mr. T. B. Lund (Bradford) in support of the motion said that if they had not changed the name they could not have made progress in Yorkshire where the movement was gaining ground. In the matter of principle the Taxation of Land Values was as good for a pound as for a penny.

Mr. Norman M'Lennan moved the previous question. Mr. Burt seconded. After some considerable discussion the motion was carried by a majority of about three to one. A vote of thanks to the Chairman terminated the proceedings.

#### MR. HARRY S. MURRAY,



Liberal Candidate for Govan.

Mr. Harry S. Murray, who has been unanimously adopted by the Govan Liberals as the Liberal candidate for the division, is a well-known man in the Border district. His father, John Murray, was a self-made man, who began the wool business in a small way nearly 60 years ago in Galashiels. He was a man of great energy and enterprise, and established ultimately branches in London, Australia, New Zealand, and Buenos Ayres, under the well-known firm of Sanderson & Murray. Mr. Murray attended school there till he was twelve years of age, after which he spent three years at Craigmount School, Edinburgh, under Dr. Sime. He went to Germany, where he spent nearly two years in Brunswick learning German. While there, he commenced to study the cello under a German master. After his return home, he was sent again to the Continent—first to France, with a view to acquiring French. He did not stay long there, but almost immediately left for Liege, in Belgium, where he studied the French and the chemistry course at the University. He was there nearly two years, during which time he continued his musical studies, and became a proficient cello player. Returning home, at the age of nineteen, he went into business in the wool and sheepskin trade, and spent a winter in Edinburgh attending Professor Hodgson's class of political economy.

At the age of 21 Mr. Murray became an officer in the Galashiels volunteer corps forming part of the Border Rifles, with which he was associated for 22 years, ultimately rising to the rank of Lieutenant-Colonel. For the past 25 years he has taken a chief part, and latterly the chief part, in the management of Sanderson & Murray, Ltd. Mr. Murray was for three years a member of the Galashiels Town Council. Extending his economic studies, Mr. Murray became a convinced supporter of the taxation of land values, which question he has advocated for years with enthusiasm and approval. He has written two popular expositions of the subject, which have been widely circulated in pamphlet form all over the country. One of the pamphlets has also been well received in New Zealand and the Australian colonies, where the agitation for this reform has already blossomed into legislation. Mr. Murray is known in musical circles as an able 'cello player, and is a member of the Edinburgh Amateur Orchestral Society. In 1893 he married an Edinburgh lady, Miss Thomasina Maude Shearer, who, like himself, is a musician, being an able exponent of the piano.

Mr. Murray has always taken a keen interest in politics. At the 1900 election he was asked to stand as Liberal candidate for Roxburghshire, but owing to business reasons he had to decline the invitation. Mr. Murray is a man of marked individuality. His political creed is not based on expediency, or adopted as a fashionable shibboleth. His political creed is the outcome of deep study and wide reading. It rests, moreover, on a historical and economic basis. As such it bears the stamp of absolute sincerity; Mr. Murray will not palter with his convictions. In private life he is known for his sturdy adherence to principle, his courageous devotion to what he believes to be the truth. In entering public life he has no personal ends to serve. His sole aim is to further the great cause of Liberalism, which, in his mind, is inseparably associated with individual freedom and social justice. Mr. Murray, inspired by the enthusiasm of humanity, will ever be found helping forward all movements which make for individual liberty, social amelioration, and national righteousness.—*Hector Macpherson in "The Gowan Press."*

## ENGLISH NEWS AND NOTES.

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

Several members have suggested that the passing of a Land Values Assessment and Rating Bill through its second reading by a majority of 67 votes in a Conservative House of Commons is an event which ought to be "celebrated" in some festive way. The Executive think that a fitting occasion will arise when the "Henry George Commemoration Dinner" comes round in a few months' time. By that time, too, we shall know whether the Government has succeeded in its obvious intention to use every possible means to prevent the Bill from passing through its remaining stages.

In the meantime it is suggested that the most appropriate way of erecting a memorial to Mr. Trevelyan's victory would be to double the membership of the League before the end of the present financial year (June 30th). This can easily be done if every member will endeavour, during the next two months, to enrol one new member. There are some who do as much or more than this every month. The League has had a satisfactory increase both in numbers and income during the past ten months; but much more is necessary if the progress in Parliament and in the country is to be

maintained, and there will soon be a special need for funds to meet the demands of a general election.

\* \* \*

In forwarding the annual subscription of his Club, a Yorkshire secretary writes:—"Our membership has increased to over 400, and I have every reason to believe that the League's monthly organ, *Land Values*, is well read, and that the bulk of our members fully agree with your objects."

\* \* \*

A new member writes from Hampstead:—"I joined your League after reading Henry George's "Protection or Free Trade." Although, most unfortunately, my means are exceedingly limited, I am so entirely in sympathy with your object that I shall use my utmost endeavour to get new members, and thus, I hope and trust, to help forward the good movement which my inability to subscribe prevents my doing in any other way. I presume the best way to do this would be to write letters to all my friends and enclose some of your pamphlets. I intend to ask them, first of all, to read the above book of Henry George, and then I am sure no one could help but join your League."

\* \* \*

The Secretary regrets to have to report the death, at the early age of 47, of Dr. Henry Albert Rundlett, M.A., of New York. Dr. Rundlett was an active member of the League and of its Executive during several years which he spent in this country, and is well remembered by many friends of the movement, both in London and Glasgow, as a genial friend and an untiring propagandist.

\* \* \*

Members and friends in Northumberland and Durham are asked to note that Mr. Richard Brown, one of the Hon. Secretaries of the Tyneside Branch, has removed to 22, List Avenue, Whitley Bay, R.S.O., Northumberland, to which address all future communications should be sent. Mr. Brown will be glad to receive names and subscriptions of new members, or to arrange for speakers to address meetings on the Land Question.

\* \* \*

The quarterly meeting of the Central Council of the League was held on April 18th at Headquarters, Mr. L. H. Berens presiding. Among those present were H. S. Murray, Galashiels, and Mr. Judson Grenell, of Detroit, Michigan, U.S.A. Letters of apology for non-attendance were received from Mr. Alfred Billson (President), the Dean of Durham, Councillor Holding, Rev. J. C. Pringle (Poplar), Messrs. S. R. Cole (Portsmouth), Dalziel, and others. Full reports of the work done during the last three months were laid before the Council by the General Secretary, the Yorkshire agent, and the Hon. Secretary of the Tyneside Branch. The quarterly accounts were submitted and discussed. The Hon. Treasurer showed that while the financial position of the League was on the whole satisfactory, additional funds were for many reasons greatly needed. Mr. Trevelyan, M.P., stated in a long discussion on the Land Values Assessment and Rating Bill that there was little chance of the Bill going into Committee, and urged the necessity of carefully studying all the published criticisms on the Bill, in order that as perfect a Bill as possible might be ready for a future session. The members of the Council expressed their high appreciation of the service rendered to the cause, at great trouble and some cost, by Messrs. Batty and Eckert, in preparing a survey and valuation of Finchley. In replying to a special vote of thanks, Mr. Batty announced that his firm would treat the expenses incurred as a donation to the League Funds. The resignation of Mr. S. J. Boyce, C.A., for 19 years Hon. Auditor to the League, was announced, and the Executive was instructed to appoint another auditor. The date of the next Council Meeting, and of the annual meeting of the League, was appointed for Wednesday, July 20th.

FRED. VERINDER, Gen. Sec., E.L.T.L.V.

# LAND VALUES.

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## "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.

## THE UNEMPLOYED.

At the beginning of the Session the question of the Unemployed was again debated in Parliament on an amendment to the Address moved by Mr. Keir Hardie. The amendment ran as follows:—"And further, we desire humbly to express our regret that in view of the distress arising from lack of employment, your Majesty's advisers have not seen fit to recommend the creation of a Department and Minister of Labour, fully empowered, *inter alia*, to deal effectively, acting in conjunction with local administrative authorities, with such lack of employment mainly by the execution of necessary public works, afforestation, and, further, by encouraging an increase in agricultural pursuits."

To Mr. Keir Hardie and his Socialistic friends belongs the credit of demanding in Parliament that some action be taken in the direction of removing this ever-recurring evil; but though in this respect they stand out in strong contrast to that complacent press and public which comfortably assume that the existence of an unemployed class is part of the scheme of nature, it is the duty of thinking men to ask themselves whether

these proposals if carried into effect would provide any remedy for the trouble which it is sought to cure. Is it possible to absorb the labour of men and women at present unemployed by starting new works in this way, however useful they may be?

To answer this question we must first determine why these people are unemployed, and what creates the demand for employment. If we discover where the shoe pinches, we may also be able to find the remedy.

Let us picture a community whose wants are unlimited, and who are naturally anxious to satisfy these wants. At the same time let us suppose that they have the means at hand whereby these wants can be gratified, provided only they will exercise the power of labour with which they are endowed.

Under such circumstances it would of course be absurd to ask whether or not all the members of such a community could find employment. Given wants and given the means of satisfying them by work, and how could there be any lack of work? There could be no unemployed in such a community. Labour, the producer of all wealth, could never become a "drug on the market" while desire for any form of wealth remained unsatisfied.

Well, that in point of fact is exactly the position in which civilised States find themselves to-day—with a difference, and the difference is that the people of these States, unlike those pictured above, are denied access to the only thing on which they can exercise their labour except on terms dictated to them by a minority of their number. They are unable to satisfy their wants except by leave of others, which leave (when it is not altogether withheld) is only granted on condition that the worker forfeits a part of what he makes. Production is thus checked because labour is not able freely to exercise itself, and an unemployed class arises in consequence. For it should never be forgotten that supply and demand are but complimentary terms. No one can "demand" anything unless he has something to "supply," so that if supply is paralysed owing to labour and capital being in whole or in part denied access to Nature, it follows that demand is also paralysed to exactly the same extent, and hence inevitably trade stagnation. Restrict the power to supply and you also restrict the power to demand, whether the demand be for labour or for the products of labour. Trade is simply exchange of services, and land monopoly implies the possession of power by one man to withhold from others the opportunity of performing services, and so to cause trade stagnation and want of employment. On the other hand, let men have freedom to produce, and there could be no limit to the demand of labour.



With freedom of access to Nature, *i.e.*, without payment of rent to private persons for leave to produce, and the existence of unemployed labour or unemployed capital would be an impossibility too absurd to contemplate. Would it be possible to conceive of bees within the hive unable to find employment?

Every man in the satisfaction of his own wants clearly creates a demand for his own labour, and, what is more, the means of supplying these wants are at every man's hand, so that unemployed men anxious to work can only exist from one cause—private monopoly of land. This raises an obstacle in the way of their access to natural opportunities, preventing them satisfying their wants, and causing lack of employment.

As it chanced, this was clearly shown the very same day on which Mr. Hardie moved his amendment to the Address. On that day the papers published a telegram from Reuter's Australian correspondent to the effect that Mr. Watson, one of the leaders in the parliament of the Australian Commonwealth, had made the statement that men are to-day actually leaving Australia because, owing to the large estates, they cannot get land to work on.

Thus we see Australia, with her insignificant population and splendid natural resources, busily creating an unemployed class in the same way as we have done it here.

If what has been said above is true, it cannot be possible to create employment by any such means as Mr. Keir Hardie suggests. At any given moment there is in the circle of exchange but a given effective demand for labour. That and no more. As many workers are now employed as are demanded under existing economic conditions, and it is not possible to increase the number who can find work in any other way than by fundamentally altering those economic conditions which Mr. Keir Hardie's proposal does not even profess to do.

The starting of new works could only result in the diversion of the effective demand for labour from the channel in which it now flows to another. The direction of the demand would be altered, but not its quantity. The sum total of the "demand" would not be increased simply because nothing would have been done in this way to increase the "supply."

Must we then abandon hope of finding means through which the demand for labour can be increased and the unemployed class absorbed? By no means! The effective demand for labour can of a certainty be increased by increasing the supply of commodities, but this in its turn can be done in one way only—by throwing open to labour and capital that by means of which they can employ themselves—the land. It is this which the taxation of land values will effectively accomplish.

WM. R. LESTER.

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MR. JAMES DUNDAS WHITE, M.A., LL.D.



Liberal Candidate for Dumbartonshire.

Mr. White was born at Rutherglen, where his early years were passed. He was educated at Rugby and at Trinity College, Cambridge, where he obtained honours in law, and he was afterwards called to the Bar at the Inner Temple. He married a daughter of the Rev. R. Haythornthwaite. Besides following the profession of law, he is the author of a book on the Merchant Shipping Acts, which is now in its second edition. He read a paper at the Glasgow Conference of the International Law Association in 1901, and has also written on various legal and economic subjects. When at Cambridge Mr. White interested himself in politics, both as a student of social questions and as a debater at the University Union. He is an active member of the "Eighty Club," and has served on the committees both of that and of the London Reform Union. In July of last year he brought out a work entitled "Economic Ideals," which has been received with much favour. The first and most important chapter of this very readable and instructive book has been reprinted, with some additional notes, as a pamphlet, entitled "Land Law Reform, based on Taxing Land Values and Not Taxing Improvements." The pamphlet, one of the soundest in print on the question, has been well circulated throughout the country.

In knowledge and in platform ability Mr. White, in our view, is to be ranked among the foremost of Scottish Liberal candidates, and he has a quality too rare, unfortunately, among able politicians, and that is sincerity and faith in the cause of the people. As a careful student, he has examined the principles underlying the political conduct or proposals he advocates. He does not need to ask what question interests the electors most. He has made up his mind what they should be interested in, and has gone to them preaching his wholesome political gospel with courage, and in a most engaging manner. The large meetings Mr. White addresses never have the impression that he has come to ask for their votes. They rather feel all the time they are listening to a very capable teacher and guide on public policy. At recent meetings addressed by the candidate, the following resolution has been passed with much enthusiasm:—

"That this meeting condemns the introduction of Chinese labour into the Transvaal under conditions which are practically equivalent to slavery.

"This meeting also condemns the proposals to interfere with the discretion of the licensing authorities, and

is opposed to any measure calculated to strengthen the position of the drink traffic.

"This meeting also condemns the fiscal reaction and the shuffling policy of the Government, and affirms the belief that the most-needed reform is to open up the land to the people by taxation of land values."

The Dumbartonshire Liberals are to be heartily congratulated on having secured such an able and genuine progressive to fight their battle at the coming general election.

## LANDLORDISM AND PROTECTION.

By COUNCILLOR H. WHITFIELD, DEVONPORT.

An address upon the Rating of Ground Values was delivered at the Temperance Hall, Devonport, recently, to the members of the Mercantile Association and their friends. Mr. J. A. Pearce, the Chairman, presided, and the attendance, which included many Aldermen and Councillors, was thoroughly representative. The Chairman introduced the lecturer as a life-long student of social questions.

Mr. Whitfield, who was warmly received, observed in the course of his address: The subject is one of colossal and practical interest. An advocate of land reform generally all my life, I have long been persuaded that here is a phase of it which especially appeals to Devonport and, in a wider sense, to the nation at large. The Rating of Ground Values throughout this country would be quite as far reaching in its effect as the resort to Protection itself.

### *Land Values and Protection.*

What is the aim of those who advocate the Rating of Land Values? To uproot a system which has enabled a comparatively limited number of men to prey upon the general community and to hold many cities and boroughs in an intolerable bondage. I do not say, for my part, that the owners of Urban lands have deliberately waited upon the outskirts of towns like foxes do upon the boundaries of farms, with the object of catching the innocent chicken as they multiply. But I do say that, having been from time immemorial, a highly indulged class, with a particular aptitude for looking after their own interest, which, in truth, is a very human weakness, many landowners have succeeded in thwarting that desire for real Free Trade which some believe to be the chief remedy for those social evils which, without distinction of party, we are agreed in deploring, and would enable populations to claim for their own public purposes increases of values which are due to the growth of populations, and to meet those oppressive burdens which growths of populations cast upon municipal authorities.

It is singular to note that many years ago a political economist, who was considered in his day to be somewhat of a revolutionist, but who is now regarded by Social Democrats as having been a very milk-and-watery politician indeed—I refer to Henry George—declared that the Rating of Land Values was the only alternative to Protection. It is equally worthy of note that Mr. Chamberlain a few years since warmly commended the principle of Rating of Land Values. "Why," he said, "these ground rents have all grown out of the prosperity and industry of the community. The property of the owners has been improved by local expenditure, and why should not the owners contribute towards the local expenditure of which they ought to bear a part?"

### *The Cause of the Demand.*

I admit that the Rating of Land Values is not a glittering policy. But no one can characterise it as a Will-o'-the-Wisp that may inveigle those who follow in the depths of a morass from which escape might be impossible. Why do we demand the Rating of Land Values. For reasons, as I take it, of obvious equity and transparent justice. What

has happened in this country in the course of the past fifty years? There has been a monumental augmentation both of national and local taxation. During the interval from 1877 to 1890 the rates throughout England leapt from 18 millions to over 40 millions sterling. In London the proportion was over 200 per cent.—and as Dr. Macnamara told the House of Commons, and as we know full well in these three towns, the burden has become more and more acute. This enormous growth of local liability has been due to conditions which are identical and synonymous with our commercial development. With the increase of our manufactures the workers have multiplied by armies, the appeal for dwellings has been urged with pitiless insistence, and it has in too many cases been denied with pitiless avarice. All this time local authorities have been compelled for the comfort and health of the ratepayers and inhabitants to incur huge liabilities upon sanitation in the laying out of roads, the ventilation of congested districts, and other essentials to properly ordered life. But, whilst these municipal undertakings have become inevitable, whilst these tremendous local expenditures have been incurred, whilst these municipal efforts have been exerted to make life better worth living, to safeguard the well-to-do by preventing the poor from becoming centres of contagion, whilst the cost of all these reconstructions and transformations has fallen upon the several populations, the landowners have lengthened and strengthened, and are lengthening and strengthening, those cordons of steel which for generations they have drawn around towns, and relaxed and tightened at their pleasure. The municipalities have carried out huge works and raised great loans—they could not help themselves—and the landowners have richly reaped where they have never sown. They have simply watched and waited and exploited their opportunities at the expense of every other section of the community, heedless to all appeals, deaf to all importunities. (Applause.)

### *The Case of Devonport.*

We could have no more conspicuous example of the evil than Devonport has supplied. The town was surrounded by magnificent building sites let out to agricultural purposes. But for generations the policy was pursued of holding up the land for future values. Two hundred years ago the Secretary of the Admiralty Department complained that, although the estate of Stoke Damerel had been immensely advantaged by the construction of a dock, the owners would not sell sites to enable workmen's houses to be built. And so, from the very beginning, the policy was pursued of doling out land whilst the inhabitants were packed in squalid houses. Many of you know better than I do for what depression of trade and for what social consequences that policy of restriction has been responsible. Those colossal evils have been due to the failure of successive Parliaments to tax Land Values. In other words, land was let to farmers at £5 per acre and rated at £5 per acre, which the moment the pressure could no longer be withstood, that pressure of house famine and public opinion which made itself so manifest ten years ago, was sold at £1,200 per acre ("Shame.") The land unloosened since that time, and the aggregate realised by the owners has been simply prodigious. Thus, whilst the people were condemned to all the terrible effects of herding at extortionate rentals, when the boom came, the boom that was to add so unjustly and inordinately to the wealth of one man, the land was sold at a premium that still rendered reasonable rentals impossible, and to-day there are hundreds of new dwellings lying unoccupied for that reason, whilst the overcrowding problem is still in need of solution. Indeed we have an instance of the overbearing nature of this privilege recorded in to-day's local papers. Not many years ago the Devonport Corporation wanted land for the purpose of building a fever hospital. The land—agricultural land—was sold them for £500 an acre. The growth of the town and the dangers arising from the cramped conditions in which the masses live, have rendered inevitable the extension of the Infectious Disease

Hospital. What do the Manor authorities ask for the adjoining acres which also are let for agricultural purposes, at about £5 per acre and that for land which has practically escaped all real burdens. A sum of £1,491 per acre and the reversion of the land to the Manor if at any time it was proposed to use it for any other purpose ("Monstrous.")

#### **A Quaint Historical Parallel.**

I cannot refrain from recalling here the quaint historical story which is told of Edward the Confessor. He went at the request of his chief minister, Earl Godwin, to admire a glorious heap of gold and silver which had been extracted from the people by very drastic means. When the Earl opened the door that led to the vault the King saw to his horror that the Devil was sitting upon the money. "What is thy business here?" his Majesty nervously demanded. "I am guarding my own money," was the Devil's reply. "In the name of Heaven," the King rejoined, "I conjure thee to tell me why thou callest that gold thine?" "I call it mine," answered the Devil, "because it has been unjustly gotten from the substance of the poor." The King realised that even the Devil, black as he has always been painted, could occasionally tell the truth—(laughter)—and he ordered the money to be restored to his subjects. I know not how much of fact there may be in this story. It is of undoubted antiquity and the one regret we must all feel is that the Devil is now more sparing of his state appearances than he formerly was—(laughter)—or he might compel certain people who shall be nameless, to make adequate atonement in the form of restitution for the state of affairs which they have contemplated so long with cold and calculating eyes—(applause.)

#### **Three Towns Powerless.**

I have said that many of the demands which are made upon our municipalities are of a national as well as of a local character. The Three Towns to cite one instance, are compelled by the War Office and Admiralty to treat their sewage in a particular fashion, regardless of expense, so that the health of the soldiers and sailors may not be jeopardised. And the grants received from the Government in relief are really farcical in comparison with the expenditure. With every development the rates increase. The Government makes its easy escape, the owners of land win at every point, and at every point the public are penalised (applause.) Whilst the owners seize the whole of the unearned increment—take to themselves at the psychological moment all that increase in value which has incurred in spite of them—and not because of them, the general community contribute more heavily every year to the national exchequer through the medium of indirect taxation. It is for these reasons that I invite your serious deliberation, in days when the air is thick with passion to the fact that our municipal burdens are high, that our national burdens are no less serious, that our rentals are everywhere inordinate—(loud applause.)

#### **What the Rate would do for Devonport.**

The case of Devonport to recur to a homely illustration, shows how the public have been victimised. The estate of Stoke Damerel was originally bought for £12,000. The then owner wanted to build a country mansion near Launceston, and he sold the manor lands to raise the funds. National emergencies subsequently induced William III. to build a dock by the Hamcaze waters. The dock developed into a town, every extension added to the value of the manor, until the estate, which was bought 250 years ago for £12,000, was realising £80,000 a year in interest. I am not aspersing men here to-night, but impeaching a system—(applause)—and therefore I ask fearlessly, what has the owner of the Manor of Stoke Damerel ever done—he or his ancestors—to create that expansion of value which has ever widened like the estuary of a river?—(applause.) Nothing whatever. Everything has been done for them, and they have paid little or nothing to the relief of local

burdens. Their lands have been rated as farm lands. When they have leased it for building purposes, they have directed the architecture and material of the house or the villa; they have stipulated that no change is made in the structure without their consent; they have received their ground rents without deductions for rates; and, at the end of the leases, they have found—and will continue to find—themselves the absolute owners of the buildings and of the full ground value as it has been enhanced during the period of the holdings. The nation and the municipality have spent with prodigality to make the town attractive and populous. But they have only acted as the most generous advertising agents for the favoured monopolist, and enabled him in his own time and humour to name his own price for the article which others rendered marketable without involving him in the minor irritation of paying any part of the bill which has been incurred in the process—(applause.) This flagrant scandal is true in degree where land is not quite so fettered as it has been here. The owners have toiled not. Neither have they spent. But the reward has been ever theirs. We do not say that men with prophetic visions should be precluded from dealing in these sites. But what we do say is this: that all such lands should be rated at their cash values—(applause.) They would then no longer be retained with the same death-like grasp; there would be freedom of sale in land: and, with freedom of sale in land, and, indeed of houses, there would come the breath and incense of real reform—(applause.) A tax even of 2s. in the £ upon land values would drive into the open market sites that are held for a rise, industries of every description would be stimulated, and the workers would obtain what they need in houses in the form in which they are most anxious to obtain them—(applause.) I should like to give you a practical illustration of the way in which the anomaly of which we complain works out in London and elsewhere. The net land value of an acre unbuild upon is, say, £100; it is rated at £5, and the rates payable are 1s. 10d. a year. The same acre built upon has a building value of £360, a total letting value of £580, a rateable value of £480, and the rates paid are £144 a year. So that, whilst the owner escapes all the results of keeping a tight grip upon that which he holds in trust, the burden falls with crushing force upon the man of small means, who is ever on the search for a home for his family and finds the door slammed in his face because he has a family—(applause.)

#### **What is to be done.**

What is to be done with this amazing octopus which has cast its throttling arms around the centres of our yet busy England, which has checked industrial enterprise, abridged the means of employment, created slums and fevers, increased the rates on houses, rendered rentals prohibitive to the poor, and heavy enough indeed to those in receipt of substantial wages? It is the taxation of land values at which we should aim as a remedy, and we must not rest until the first great concession has been made—(applause.) The extent to which we have protected ourselves against our landowners may be demonstrated by citing the Agricultural Rating Act of 1896, which returns to the owners, even of building land let to pasture on the borders of towns, one-half of the rates out of the proceeds of Imperial taxation. So that the owners have been encouraged, I am sure not with malice aforethought, to cling to that land for which the cry is ever heard in louder and louder accents—(applause.)

A doctrine of sounder sense and more commending simplicity was never propounded than when Henry George uttered these words: "The value of land is something totally distinct from the value of improvements. It is a value which arises not from the exertion of any particular individual, but from the growth and progress of the community. A tax on land values, therefore, never lessens the reward of exertion or accumulation. It simply takes for the whole community that value which the whole community creates." That is my position. That is why I advocate the rating of land values. My object has been

rather to enlist your interest by broad generalisations rather than to weary you by abstruse arguments. I have endeavoured to appeal in the main to your instincts and your knowledge of the problem, as you are personally familiar with it. My desire has been not to carry you all over the world in search of relief when you may find it at your own doors; to remind you:

Ill fares the land, to hast'ning ills a prey,

Where wealth accumulates and men decay—

(applause.) Let it be our mission to lift the cloud that has spread like a pall over so many towns. Let us strain our energies no remove that deadweight which has stunted and retarded the social and moral, the industrial and commercial growth of those communities which have been, as it were, enslaved to a system that so many of us consider to be incapable of defence—(applause.) Everywhere communities are beginning to realise that they may dictate the day of their own deliverance, and I ask you who are so closely concerned to see to it that you are delivered, and never to forget that those who would be free themselves should strike the blow—(loud applause.)—*Western Independent.*

## News of the Movement.

**Canada.** Mr. Walter H. Roebuck, Secretary Toronto Single Tax Association, writes:—It has been generally accepted by social reformers that "hard times" are their harvest season, but we in Toronto have found the present period of so-called "good times" the most prosperous in our history. This of course does not prove that hard times would not have been more propitious for our work.

A reform organisation, whatever its merit, like a political party depends upon the men who lead it. It is a very noticeable fact that when the old men of a party die it generally becomes demoralized and goes out of power. This is also the case with reform movements, and unless the principles underlying the agitation are sufficiently strong to carry it over the depression, and until the younger men have grown to the position, the movement may entirely drop.

Such has been the history of the Single Tax in Canada. Some eighteen years ago the old Anti-poverty Society was flourishing in Toronto. Later when the movement in the States, with George at its head, broke away from the "Populist" and other parties, and stood alone as the Single Tax Party the name was changed to the Single Tax Association.

A number of very earnest men were then in the work and great deeds were done. But one by one they were called away. One left the city; another secured a position which occupied all his time; a third was shut down on by his employers; and so they went.

Branches had been formed in the other cities and towns of this province (Ontario), but one by one they all went the same road. Toronto however maintained its organisation, and great credit is due to those brave spirits who so nobly stood together through discouragement, jeers, and opposition.

But the reward has come. Toronto to-day has an organisation of three hundred members, and we estimate there must be nearly four thousand Single Taxers in the city alone.

We are now reviving the other cities and towns. Our success has again aroused the old spirits that are left. But we are handicapped. The distances here are so great and the railway fare is so high that we find it hard to keep as closely in touch with each other as we should. This winter we brought Lee F. Lybarger from Philadelphia to address one of our Sunday afternoon meetings in the Opera House. He had to travel nearly four hundred miles to get here and as far back again, his railroad expenses alone amounting to nearly sixty dollars (£12.) While here he also lectured in three other places, travelling another two hundred and fifty or three hundred miles to do so. Our large centres are far

apart and the intervening space is all settled farming country where it is impossible to organise, as each farm comprises one hundred acres, and the houses are a half or a quarter of a mile apart.

Despite these obstacles, the progress we are making is indeed great. Every winter we run a series of Sunday afternoon lectures in one of the opera houses, and bring the best speakers here that are to be had on the continent. These meetings cost us on an average about eighty dollars (£16) apiece. In addition to that we maintain an office on one of the leading business streets and publish a monthly paper, "The Canadian Single Taxer."

We have been told that we are making greater progress here than is being made any place on the Continent, and perhaps we are. The State of Ohio (U.S.A.) where Tom L. Johnson, that master workman, is fighting, may be beating us; and Chicago (U.S.A.) where Post and Monroe and White are working, is a close second. New York City, where Henry George worked and died, has some fine men, and must have an immense leaven of single tax, but their organization does not seem strong.

One of the most promising features of our position is the number of young men we have in the movement. This means not only present work, but also future greatness.

Our present agitation is centering around a proposal to exempt all dwellings from taxation to the extent of \$700 (£140) of their assessed value. It is proving a very popular movement, and all the labour men are supporting it.

Neither the Dominion nor the Provincial government levies direct taxes in this province. The municipalities do it all, and they are bound by the Provincial law to raise their revenue from certain sources. We are therefore asking the Provincial government to grant municipalities the option of adopting this exemption.

In Toronto it would have the effect of raising our tax rate from 20 mills on the dollar (2 per cent.) to 24 mills on the dollar. (Land, buildings, personality, etc., are all assessed on their capitalised value, and not on their annual value.) That would mean an additional four mills on the dollar ( $\frac{2}{3}$  per cent.) on the value of the land, and the remaining assessment of the dwellings and other property. It would mean that the vacant land alone, which amounts to \$7,000,000 (£1,400,000) would pay an additional \$28,000 (£5,600) per annum. It would mean that the man who had a house worth \$700 (£140) on a lot worth \$300 (£60) would pay \$12 (£2 8s.) less per annum in taxes; but a man with a house and lot worth \$10,000 (£2000) would pay \$25 (£5) per annum more. All houses (including the lot) worth \$4500 (£900) or less would be benefited, but all over that amount would pay an increased tax.

You can easily see what an incentive that would be to the builder of small houses, and how it would reduce the price of building lots. At the same time it will not be an injustice to the man with a large house, for he is notably under-assessed on the plea that his house would not sell for what it cost.

We have at present a house famine in the city, and this is the cure we are offering. We estimate that it will reduce rents on an average of \$5 (£1) per month, and save the citizens of Toronto about \$1,000,000 (£200,000) per year in land and house rent.

### DO YOU WISH TO PROMOTE THE MOVEMENT?

THE Executive of the Scottish Single Tax League appeal to the Members to enlist New Subscribers, and to sympathisers who know and appreciate the work of the League to become Members.

Annual Subscription, 1/-

2/6 Secures membership of the League and a copy of "LAND VALUES," post free, for twelve months.

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

## TENETS OF THE SINGLE TAX.

By E. T. WEEKS.

We hold that the earth is the common heritage of all men. That apart from the earth men cannot live; and that whatever hinders their access to the earth, increases to them the difficulty of living. We assert that the very fact of birth gives to all men an equal and inalienable right to life; and because men can exist only upon and from the earth, their common heritage, it follows that all men have an equal and inalienable right to the use of the earth. And we hold that whatever human laws or institutions deny and hinder their equal exercise of this right, deny, in effect, that all men are entitled to an equal opportunity to live, and thus deny their equal right to life. We hold that private property in land, including all natural opportunities, by decreeing to a minority of men the ownership of the earth, and compelling the majority to give to these a part of the products of their labour for the mere privilege of using it, artificially increases to the multitudes the difficulty of living; infringes their equal right to the use of the earth; deprives them of their right to an equal opportunity to live, and thus denies that all men have an equal right to life. And we hold therefore that private property in land, under which the minority may wholly exclude the majority from the earth, is violative of natural rights, and is wrong; and that the human enactments which decree it should be abolished.

We assert that, in production, whatever unnaturally increases the share of the product given as rent unduly lessens the part remaining for wages and interest. Expressly asserting the need for private possession of land, we declare that its private ownership is wholly injurious. That, by enabling some to monopolize and keep out of use the most valuable lands, it gives monopoly values to land, unnaturally increases rent and the part of the product exacted as rent, and by compelling labour to resort to lands of low productiveness, it lessens the returns of labour, decreases wages and hampers production.

We assert that land values are created solely by the presence of population and the thrift and progress of the community. That they arise with the coming of population, grow with its growth, and shrink and even disappear with its decline. That as a community becomes more populous and needs greater revenues, its land values increase. And that, by the very law of its being, every community creates, concurrently, a need for revenues and a fund, land values, from which this want may be satisfied.

We hold that to the producer belongs the things produced. That land values being produced not by any individual, but by the presence and thrift of the community, the same principle of justice which gives to the individual the product of his labour, ordains that this fund, land values, belongs to the community, and should be taken for the support of the government.

To do this, and to take away the substance of ownership in land, while securing the individual in the private possession thereof, we propose to levy an annual tax on the rental or using value of land, irrespective of improvements, equal to the entire amount thereof, and that the resulting revenue be apportioned among the Federal, State, and local governments; and that all other revenue taxes be abolished.

We hold that we would thus simplify and equalize taxation, cheapen its collection, and do away with perjury in relation thereto. We assert that a tax on land values, unlike other taxes, cannot be shifted to the consumer. That the tax we propose would compel every holder of land to contribute annually to the common welfare, the full value of the special privilege thus enjoyed by him; would destroy speculation in land by making it unprofitable to hold land out of use; would give capital and labour access to vast quantities of land, including oil, coal, iron, and other mineral deposits, and make impossible the monopolizing of the original sources of supply; would derive the revenues of government from the very fund which society itself creates; and since more than ninety per cent. of all land values are

in urban lands, franchises, and mineral deposits, it would remove from the farming and the wage-earning population the great burden of taxation, which, as the principal consumers, now falls ultimately upon them. We assert that by abolishing all revenue taxes upon improvements, capital, labour, and the products of labour, and giving access to lands now monopolized and idle, it would stimulate investment, promote industry and enterprise, raise wages, and bring about general and more equal prosperity.

We are opposed to all forms of special privilege; we recognise the importance of the financial and other questions; and we expressly declare that government ownership of transportation lines and public utilities is needed as a complement to this tax; but we hold that every improvement in government, or other advance in material progress, simply increases the value of land, and, under private ownership of land, adds to the proportion received by the landowner and decreases the proportion of the labourer. And, declaring that man's relation to the earth is primary, we hold that the adoption of the Single Tax as a means to secure to all the people their equal right to its use is a prerequisite in order that they, and not a minority of them, may enjoy the material benefits to accrue from further advances in government and even in civilization itself.—*The Single Tax Review, New York, U.S.A. (Winter Number, January, 1904).*

Political Economists have insisted much on the *small* matters that affect the value of labour. By far the most important is *the mode in which the land is distributed*. Wherever there is a free soil, *labour maintains its value*. Wherever the soil is in the hands of a few proprietors, or tied up by entails, labour necessarily undergoes depreciation. In fact it is the disposition of the land that determines the value of labour. If men could get the land to labour on, they would manufacture only for a remuneration that afforded more profit than God had attached to the cultivation of the earth. Where they cannot get the land to labour on, they are starved into working for a bare subsistence. There is only one reason why the labour of England, Ireland, and Scotland is of so little marketable value, and that reason is *the present disposition of the soil*. Were the soil disposed of according to the laws of equity, there cannot be the least doubt that the labour of the labouring classes would at once rise to at least double its value.—*Patrick Edward Dove (1850).*

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## PORTSMOUTH SINGLE TAX UNION.

## Annual Report.

The past year has been one of quiet but solid work. In the early part of the year Mr. Verinder paid a three days' visit to the district, speaking at Portsmouth and Southsea. The meetings were fairly well attended. A special meeting was held on 25/3/03 to consider the suggestions made by Mr. Verinder re the formation of a branch of the English League for the Taxation of Land Values. It was agreed, after several discussions, to postpone the matter indefinitely. Viewed in the light of later events, the committee considered the course taken to be a wise one. A lecture on "Garden Cities," by Mr. Hutchins, and a criticism of "Progress and Poverty," by the Rev. Mr. Garbutt, were among the meetings held during the year. Further lectures were arranged on Fiscal Reform, and the speakers were Mr. S. J. Seal, J. Irvine, E. J. Trodd, and J. H. M'Guigan. A special lecture was given under the auspices of the Union by the President of the local Conservative Association on "Protection." The income for the year amounted to £9 18s. 1d.; expenditure, £9 3s. 5d.; leaving a credit balance of 14s. 8d. The committee desire to call attention to the good work done by the Book Club. £9 17s. 10d. has been spent in books dealing with political economy, most of the members contributing only one penny per week for this purpose.

J. H. M'GUIGAN, *President.*

E. J. TRODD, *Hon. Secy.*

## 23 YEARS' INCREASE OF LAND VALUES IN THE PARISH OF FINCHLEY.

A Finchley ratepayer writes:—The following illustration of our present unjust system of exempting land values from local taxation is drawn from the growth and improvement of the parish of Finchley within the last 23 years. It should be of the greatest interest to every ratepayer in London. The facts and figures are absolutely correct, and drawn from official sources.

In 1881 the rateable value of Finchley was under £51,000 per annum, and of the land, apart from buildings and improvements, it was approximately £12,000 per annum. In 1904 the rateable value of the selfsame area is £160,000 per annum, and rising at the rate of about £10,000 a year. The unimproved value—that is to say, the site value of the land in Finchley—is estimated at £2,400,000. Taking the value on a three per cent. basis, the annual value is £72,000. This gives an increase in the annual value of £60,000 in 23 years, or £2,600 per annum. If we capitalise that £2,600 annual increment of land revenue on a three per cent. basis, we shall get the annual capital increase of £86,000. A startling figure! But suppose we capitalise on a four per cent. basis, it gives an annual capital increase of £65,000, or a total increase for the 23 years of £1,495,000.

What a startling fact, and what a relief to Finchley's high rates (8s. 2d. in the £1), if this £1,495,000 of heaven-sent revenue had been turned into the municipal purse instead of being given away! In that case Finchley would probably not have borrowed that £196,000 of local loans outstanding, which is now costing £4,450 in interest and sinking fund.

Here at once is a municipal loss of £60,000 per annum, but for which Finchley would have no rates. I enclose my card.

All schemes for securing equality in the conditions of men by placing the distribution of wealth in the hands of government have the fatal defect of beginning at the wrong end. They pre-suppose pure government; but it is not government that makes society; it is society that makes government; and until there is something like substantial equality in the distribution of wealth, we cannot expect pure government.—*Henry George.*

"Come with me," said Richard Cobden, as John Bright turned heart-stricken from a new-made grave. "There are in England women and children dying with hunger—with hunger made by the laws. Come with me, and we will not rest until we repeal those laws."

In this spirit the free trade movement waxed and grew, arousing an enthusiasm that no mere fiscal reform could have aroused. And entrenched though it was by restricted suffrage and rotten boroughs and aristocratic privilege, protection was overthrown in Great Britain.

And—there is hunger in Great Britain still, and women and children yet die of it.

But this is not the failure of free trade. When protection had been abolished and a revenue tariff substituted for a protective tariff, free trade had only won an outpost. That women and children still die of hunger in Great Britain arises from the failure of the reformers to go on. Free trade has not yet been tried in Great Britain. Free trade in its fullness and entirety would indeed abolish hunger.—*Henry George.*

PROTECTION OR FREE TRADE.—The present controversy on the Free Trade versus Protection issue recalls to mind the famous book on that subject written by Henry George some 20 years ago. The Leagues for the Taxation of Land Values have just re-issued this work at half-price, 6d. It is claimed to be a complete reply to Mr. Chamberlain's Tariff Proposals, and that close upon two million copies have already been circulated. The sub-title of the book—"An examination of the tariff question with special regard to the interests of labour"—is well sustained throughout the whole 356 pages of very readable type. The first half is devoted mainly to an examination of Protection in all its aspects from the standpoint of bottom economic principles. The latter part of the book claims that we in this country have not yet realised Free Trade, that Richard Cobden merely won an outpost, and that his policy carried to a logical conclusion involves the complete freedom of trade from the burden of taxation. The taxes necessary for the maintenance of government ought in the Georgian view to come from the value that land acquires owing to the presence and necessities of the people. This association of the Taxation of Land Values with the Free Trade issue puts the question in quite a new and interesting light. The book, which is well worth perusal at this time, can be had through the booksellers and at the publishing offices, 13 Dundas Street, Glasgow; and at 376-7 Strand, London, W.C.—*Paisley Express.*

Religion and experience alike teach us that the highest good of each is to be sought in the good of others; that the true interests of men are harmonious, not antagonistic; that prosperity is the daughter of good will and peace; and that want and destruction follow enmity and strife. The protective theory, on the other hand, implies the opposition of national interests; that the gain of one people is the loss of others; that each must seek its own good by constant efforts to get advantage over others and to prevent others from getting advantage over it. It makes of nations rivals instead of co-operators; it inculcates a warfare of restrictions and prohibitions and searchings and seizures, which differs in weapons, but not in spirit, from that warfare which sinks ships and burns cities. Can we imagine the nations beating their swords into plowshares and their spears into pruning hooks and yet maintaining hostile tariffs. No matter whether he call himself Christian or Deist, or Agnostic or Atheist, who can look about him without seeing that want and suffering flow inevitably from selfishness, and that in any community the golden rule which teaches us to regard the interests of others as carefully as our own would bring not only peace but plenty? Can it be that what is true of individuals ceases to be true of nations—that in one sphere the law of prosperity is the law of love; in the other that of strife? On the contrary, universal history testifies that poverty, degradation and enslavement are the inevitable results of that spirit which leads nations to regard each other as rivals and enemies.—*Henry George.*