

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.

IS THE SINGLE TAX A TAX ON ONE CLASS?

"By one wise provision divine providence has seen to it that through the never stationary but constantly progressive and increasing value of the land the means to defray the costs of the government keep step in direct ratio to the growth of the population, and the very causes that increase and multiply the demands made on the land increase proportionately its ability to meet them. . . . This beautiful provision made by natural law for the fast increasing social needs of civilisation proves that God has intended civilisation."—Henry George.

As against the truth above expressed it is frequently urged by opponents that to defray the costs of Government from land values would be to single out a special class in the community for taxation and would therefore presumably violate Adam Smith's first maxim of taxation, viz.:—"The subjects of every State ought to contribute towards the cost of the Government as nearly as possible in proportion to their respective abilities: that is in proportion to the revenue which they respectively enjoy under the protection of the State."

Though this objection has been frequently answered and demolished it still crops up and carries weight in the minds of many, which must be one excuse for dealing with it once again. Let us see whether

it is true that the Single Tax would mean class taxation. At first blush this would appear to be obviously the case, because if land values (or rent) are appropriated by a special class, as at present they are, this class must be specially taxed if the costs of Government are defrayed from land values. But second thoughts throw doubt on this conclusion, because they involve an examination of what it is that gives rise to the value of land. If it be true that land acquires its value solely through the presence and activities of the community, then if any one class is permitted to monopolise this value it follows that confiscation is also permitted, because that class appropriates something which neither it nor any member of it ever has made or ever will make. If such confiscation would be ended by taking for the public what the public has created how by any stretch of the imagination can that be called class taxation? On the contrary, to realise the above is to realise that the Single Tax so far from meaning the taxation of any one class by the public would mean the stoppage of taxation of the public by a class. To tax land values either in part or in whole is to check or abolish the private taxation at the hands of a class which the public now has to bear. This is the repeal—not the imposition of taxation.

Properly understood, therefore, it is not a tax at all but a simple means of stopping private taxation. That such private taxation of the community has been legalised by all the formalities of human statute qualifies the fundamental truth not one whit, and when the public sees through the imposture, and tiring of being bled decides that it shall cease, it will not be deterred by the specious plea now put forward that to end it would be to specially tax a class.

But the matter may be examined from another point of view. Would the Single Tax be paid by the landlord class only or would it be paid by every member of the community? Those who answer that it would be a class tax shut their eyes to the patent fact that as things are *everyone now makes this payment, i.e., every member of the community now pays this tax to some landlord, and that as the Single tax only means the transference of payment from the landlord to the State, it follows that under it every member of the community would continue to pay the tax.* Ground rent is at present paid by every self-supporting member of the community. Not only does he pay rent direct to a landlord for leave to occupy himself on land, but rent also enters into every single article he uses or consumes. This rent varies directly with the efficiency of the public services rendered by Government. Consider the land on which London stands. Great sums are paid to private individuals for the privilege of using it. But would such prices be paid if the functions of Government and London County Council were inefficiently performed or altogether neglected. Picture London without a Fire Brigade.

Is it not certain that owing to the increased fire risk the demand for building sites would fall and that consequently their value would fall too? This decline in site values would grow as each Municipal or Governmental service fell into neglect. Without drainage, lighting, police, paving, Thames Conservancy, schools, army, navy, land values would further decline till at last we can easily see how without civilised rule London might become a place shunned by all, and land there have next to no value because no one would want it. In other words land values would disappear.

But as things are the London public gets all the advantages of Government services, so land is much desired, and irony of irony, for the right to profit by these services £15,000,000 in ground rent is paid to private persons yearly! So we come to this: every individual in the body public *pays the Single Tax now*, but he pays it to private landlords—not to the State. Our proposal is to reverse the order so that payment will be made to the State which performs the services resulting in land values. This done, it is clear that so far from being a class tax as alleged, it would in reality be a tax contributed to by all, the payment made being proportional to the special advantage of position each member of the community might enjoy "under the protection of the State," as Adam Smith has it.

The feeling that the Single Tax would mean taxation of one class has honestly entered many minds because they do not see that a class which originally acquired the privilege of exclusively holding land provided only that it defrayed all public expenses, has shaken off this obligation while the public slept, so that to reimpose the obligation would not be to tax a class but to assert national rights. The just principle, recognised for centuries, is that those who enjoy the common property should bear the common burdens.

Do the British Isles belong to the British people or to the landlords? If to the British people then the rent of land is also theirs, and the Single Tax instead of being a tax on any one class is merely the simplest and surest method of asserting the common right in land and rent.

The putting of property in land in the same category as things produced by labour is a comparatively modern form of thought, and till we shake ourselves free from this false idea we shall continue in our present rut, taxing labour and its products while we permit the private appropriation of the fund which is the natural support of Government. Part of the price we pay for permitting this appropriation is that we must rob industry for the support of the State, because if we pass over the natural source of State income, we must perforce have recourse to an unnatural one. But, if it is denied that land and therefore rent justly is or can be private property; if the equal rights of the whole people to the use of the elements be asserted

without drawback or compromise then shall we be in a position to call on each individual in the community to contribute to the support of the State in proportion to the benefits he enjoys under the protection of the State, and the tax gatherer will cease robbing individuals of their earnings as at present he does. In our taxation we are now forced to deny the right of labour and capital to their full earnings because we admit the appropriation by another class of the common heritage. Affirm the right of the community to the common fund and in the same act shall we leave to the individual the full earnings of his toil, for the earnings of labour never can be secured to the individual till the public has come by its own.

W. R. LESTER.

THE NATURAL ORDER.—"Are these natural ordinances for the individual and not for society? Is not the coming together of individuals to join their powers the first step in civilisation? Are there no natural laws for the governing of men so drawn together? Is not Nature's great, simple, cardinal mandate for social progress that men should associate in conditions of equality—not equality of physical, mental, or spiritual powers, but equality in respect of natural opportunities. Clear, and keep clear, the way to Nature's bounties, and then let individuals alone—that is the supreme canon of civilisation. The next rests upon and is subordinate to it, being that as social needs develop, the call for performances of social functions. This is required in order that the principle of equal rights shall not be disturbed, which would occur were such performance made a privilege to be controlled by individuals.—*The Menace of Privilege.*

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