

The SINGLE TAX

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E. K. MUSPRATT, J.P., President, Financial Reform Association.

For forty-eight years the Financial Reform Association has been in the van of British politics. Reformers all over the world are indebted to this organisation for statistical information, bearing on all political and social reform problems. During the years of its existence Governments have come and gone, but, quietly and unostentatiously, the work of the men banded together in the Financial Reform Association has been carried on.

Where is the reformer, nay, where is the politician that has not seen or heard of the *Financial Reform Almanac*? It is a mine of information, a *vade mecum* for all desirous of informing themselves and others on almost any question of national public importance. The literature of the Financial Reform Association speaks for itself. Their later publications go straight for the taxation of land values, not only as a just method of taxation, but as a means to the overthrow of land monopoly.

Among the many officers of the Association there are none more deservedly respected than the president, Mr. E. K. MUSPRATT. He joined the Council in 1858. In 1860 he was elected treasurer, and in 1873 was unanimously chosen as president. During these 23 years Mr. MUSPRATT has been the helmsman of the Financial Reformers. Under his guidance the good ship *Financial Reform* has been piloted

Mr. MUSPRATT has great faith in the power of the press; and his timely letters on questions of finance and taxation, which appear periodically in our representative daily papers, have familiarised the reading public, and especially reformers, with the aim and object of the Financial Reform Association. He is known in scientific and industrial circles as president



successfully through the stormy sea of politics. They have fought a good fight for freedom of trade, and now they have sighted the land. Their every effort these past ten years has been towards industrial emancipation.

Freedom to exchange wealth is a sound enough policy, but freedom to produce wealth is still more sound and important. This is the demand of the Financial Reform Association, and their method is the taxation of land values.

Mr MUSPRATT in his closing remarks at the Annual Business Meeting held at Liverpool, on the 22nd July, said:—

They might congratulate themselves on their influence in New South Wales, New Zealand, and Canada, for in the two former countries they were carrying out to a large extent the principles of their Association—the taxation of land values and the freedom of trade.

It is gratifying to have an organisation like the Financial Reform Association, devoted to the cause of real free trade. Their labours are of a purely educational character. In season and out of season, by their lecturing operations and literature, they are at work; and it is at last beginning to bear fruit. The movement is gaining strength and influence all over England, and in advanced active political circles their speakers are now being eagerly welcomed as men with a message of hope to the industrial classes of the country.

Free Traders, Financial Reformers, and Single Taxers are struggling in groups, wherever the English language is spoken, for freedom of trade. Their work will go on till the day of industrial emancipation dawns; and when that day comes one of the most honoured names among these pioneers will be that of E. K. MUSPRATT.

Notes and Comments.

Lord Rosebery's speech on Burns at the St. Andrew's Hall, Glasgow, was about equal to the occasion.

A Glasgow Single Taxer has been pleading for real free trade in the columns of the *Newcastle Leader*.

The Marquis of Bute has been pleased to grant a free site at Millport for a marine station. It has been graciously accepted by the landless inhabitants.

Councillor H. S. Murray, Galashiels, has contributed to the *Edinburgh Evening News*, during the past month, a series of articles entitled "Studies in Landlordism," by "A Border Radical."

East Kilbride has a right of way on hand. The landlord, who is in Germany, writes that if the trespassers were there they would be dealt with in a manner becoming the rights of the landlord interest. Several Glasgow Single Taxers are on his track in the local papers, where the question is being discussed.

The *Glasgow Herald*, commenting on the Landlord opposition to the Irish Land Bill, says! The Landlord party should take warning. They will never have better friends than the present Government, and if they induce the House of Lords to throw out the Land Bill, Heaven help them in the future.

The Sheffield Town Council are "wobbling" on the question of Taxing Land Values, and Mr. Arthur W. Shepherd has written *The Sheffield Independent*, which says in a leader commenting on Mr. Shepherd's letter:—

The Council must be aware that the subject cannot be permanently shunted, and it should not take much reflection to convince them that the worst course they can adopt is to shirk the issue.

Cobden on Taxation.

In a speech delivered in London in 1845, Cobden said:—

I warn ministers, and I warn landowners, and the aristocracy of this country, against forcing upon the middle and industrious classes the subject of taxation. Great as I consider the grievance of the protective system, mighty as I consider the fraud and injustice of the Corn Laws, I verily believe if you were to bring forward the history of taxation in this country for the last 150 years, you will find as black a record against the landowners as even in the Corn Laws. I warn them against ripping up the subject of taxation. If they want another league, on the death of this one, then let them force the middle and industrious classes of England to understand how they have been cheated, robbed, and bamboozled upon the subject of taxation.

Sir Charles Cameron and the Rating Bill.

In the columns of the *North British Daily Mail*, and on the platform, Sir Charles Cameron has gone into the details of the measure and has given it a thorough exposure as a clumsy effort to benefit the landlords at the expense of the industrious classes of the community.

Sir George Trevelyan, M.P., on the Rating Bill.

In sending a donation of £3 to the funds of the Single Tax, Sir George Trevelyan says:—

I was very glad to see your manifesto against that measure, and to be informed of your intention to do all you can to resist it. The nature of the bill has been well sifted and set forth in the debates in the House of Commons. I feel sure that the question, in principle, is understood in Glasgow, and that when the details are generally known it will be greatly disapproved there.

Wanted, Home Rule for Scotland.

The Scotch Rating Bill was defeated in the Commons by 33 to 22 Scotch votes. But the arrangement of things at Westminster is such that England controls the domestic affairs of Scotland, and the second reading of the Bill was duly carried by an English majority. Verily, we are an enlightened people—we are in the van of the world's progress, we are told—but England drives the van.

OFFICE—56 GEORGE SQUARE, GLASGOW.

Pity the Poor Landlords.

In defending the Landlords' Relief Bill in the Gilded Chamber, Lord Salisbury said:—

The landlord was the mark of everybody's attack, and no one complained of any injury done to him.

In the Commons, Mr. Chaplin said:—

The landlords were so poor that very many of them couldn't afford to live in England and had been forced to the continent.

The inference to be drawn is that the working classes are so rich that they can live up to the home standard; either that, or that they won't go to the continent out of pure "kussedness."

The Scotch Rating Bill.

At a meeting of the Executive of the Scottish Land Restoration Union, held at 56 George Square, Glasgow, on Saturday, 4th July, Bailie Burt, J.P., president, in the chair, the following resolution was unanimously adopted:—

That, as any relief to the rates, coming from Imperial funds, only enables the landowners to correspondingly increase rent, and does not in any way benefit the farmers or labourers, we unhesitatingly condemn the proposal in the Agricultural Rating Bill for Scotland, at present before Parliament, to hand over £192,500 to the relief of agricultural rates, and call upon the Scottish members of Parliament to resist and oppose the passing of this measure; and further, we affirm that land monopoly and consequent excessive rent is the chief cause of agricultural distress, and that the readiest and most equitable method to the removal of this grievance is to abolish land monopoly, by taxing the values of land apart from improvements.

Tax on Light and Air.

The infamous "Window Tax" of last year (1849) brought to the Exchequer £1,811,722. At the creation of the world God said, "Let there be light, and there was light," and free, too; but our Government makes a commodity of the bright emanation of Divine goodness, and sells it at so much per windowful. The sun's rays cannot fall upon your breakfast-table without first passing through the body of a tax-gatherer. From his ink-horn comes the permit to be able to distinguish night from day in one's own house. Our Government talks loudly of its solicitude for sanitary improvements, yet rigorously clings to a tax which interferes more than any other with our domestic comfort and health. For the window tax is not only a tax on light, but actually on air. Let a man make an aperture merely for the sake of ventilation, and he is charged for one more "light" in his assessed tax paper.—*Preston Guardian*, 1850.

Birmingham Trades' Council.

Mr W. Chapman Wright delivered an address on Saturday, 20th July, in the People's Hall, to the members of the Birmingham Trades' Council, on the subject of "The Land Question, the Labour Question." Mr. A. Keegan, presided. The lecturer said:—

That England was the private property of about 200,000 people. He did not propose to buy these people out, or to kick them out, but to tax them out, by re-imposing on the owners of land the whole cost of the government of the people. The unearned increment of land was the result of social labour, and, therefore, ought to be used for social purposes. No less than 26,000,000 acres of English land which used to be cultivated had now no labour applied to it, but was used for grass land or pasture. If that land were taxed as the market gardeners' land was taxed it would soon be put to much better use. With regard to the railway companies, he would charge them the annual value of their land for right of way: large public works might be carried out in the same manner. The taxation of land values would touch monopolies, and they would soon disappear in face of this re-adjustment of taxation.

Home and Colonial Ethics.

Surely it is of pressing importance that a strong and persistent voice should be raised in Parliament against the iniquity of recognizing as valid the purchase of land, minerals, or other monopolies from native chiefs who have neither legal nor moral right to sell them; and of empowering Chartered Companies or Colonial Governments to rob future generations, both of natives and colonists, by selling the Land, the use of which is the inalienable birthright of all.—*Dr. Russell Wallace, President, Land Nationalisation Society.*

Surely it is of equally pressing importance that the same attitude should be observed when dealing with the British landowners, who have neither "legal nor moral right" to sell our native land. Yet the Land Nationalisation Society propose at home to purchase the land and minerals from the present holders. They seem to have one set of legal and moral rights for the Colonies and another for home consumption. Single Taxers propose to deal with the land question by taxing Land Values, whether at home or abroad; but then the Single Taxers are confiscators.

Property in Mud.

In one of his works John Ruskin notes the fact that he is possessed of a certain piece of mud on the Thames a short distance below London, which for a great many generations was looked upon merely as a mud bank; it was of so little value that no one took particular pains to find out how it came into the family, because there was no use for it. But one day a genius discovered that the mud in this bank made good chimney pots; and he found out who owned the mud bank and he got permission to make chimney pots from that mud; and they gave him a certain number of chimney pots, or their equivalent, for the privilege of using the mud in that bank; and Mr. Ruskin says that he never looks out upon the roofs of the houses in London, when the wind is high, and sees the chimney pots being blown off, but what he thinks there is so much more revenue coming to him for the use of his mud, and he asks how this disposition can be justified, what right he had to take from the genius who discovered this method of making chimney pots and the labourer who is performing his part of the work when he is giving nothing in return. This is the essence of land ownership. It is the distinction between land ownership and land use.

Scottish Liberals and the Rating Bill.

At a meeting of the Executive of the Scottish Liberal Association, held in Edinburgh on 12th July—Sir Thomas Glen Coats, Bart., presiding—the following resolution was unanimously adopted:—

That this meeting condemns the Agricultural Rating Bill inasmuch as it takes £192,500 of Imperial funds, which ought to be devoted to the benefit of the whole people, and hands them over for the greater part to landlords and farmers, with the certain result that eventually the landlords will secure the whole sum by increasing rents. This meeting declares that the time has now come for the full consideration of the question of local rating; and as land monopoly and, as a consequence, rack-renting is the cause of agricultural depression, the true method to relieve agriculture is to abolish land monopoly and tax the values of land apart from improvements.

At a special meeting of the Finance Committee of the City of Glasgow Parish Council—ex-Bailie Campbell presiding—the remit from the Council re the Scotch Agricultural Rating Bill was considered. On the motion of G. B. Waddell, seconded by Andrew Forbes, the following resolution was unanimously adopted:—

That we petition Parliament against the Agricultural Rating Bill for Scotland, presently before Parliament, as that measure does not afford any relief to agricultural distress and is not an equitable reform of local rating; and, further, we object to any measure by which the Equivalent Grant to Scotland may be used for the exclusive benefit of any particular class.

The Glasgow Town Council have remitted consideration of the bill to a Special Committee.

Mr. Balfour on Henry George.

In the discussion which took place on the amendment to the Irish Land Bill, moved by Mr. John Dillon, which sought that the benefits of the tenant's improvements should be secured to the tenant, it was brought out that the Government believed that the inherent capabilities of the soil were the property of the landowner, and that the landowner should, therefore, participate in any improvements which might be evolved therefrom. Mr. John Morley twitted Mr. A. J. Balfour with having said, in criticism of Mr. Henry George, that no economic rent was really paid in England or Scotland, as the landowner merely received a return for the capital he invested in improving the land. This, he argued, could not be said of Irish landowners, as it was not customary for Irish landowners to improve their land.

Mr. Balfour in reply said he admitted that if Mr. George's contention was true, if the land should not be owned by individuals, then rent was confiscation; but, he said, the doctrines of Mr. Henry George were repudiated in Ireland as much as in this country.

Mr. Balfour is mistaken. The doctrines of Mr. Henry George are neither repudiated in this country nor in Ireland. Those who understand them, with the exception of those who are interested in the maintenance of the present land system, accept them. At least we can honestly say that we have never met with any other individual who knew the doctrines of Mr. George and repudiated them.

How to Relieve Agriculture.

It will only be carrying the principle a step further, says the *Edinburgh Evening News*, for Liberals to declare that the true way to relieve agriculture is to remove the landlords. If they refuse to sell their land it will be said they must be taxed out of their land. Sir William Harcourt's budget may be described as an event which cast its shadows before. The landowners may depend upon it that the next Liberal Government will be driven by popular opinion to a settlement of the land question on lines which will not be merciful to the landlords. If the Tories had been wise they would not have touched the subject of agricultural taxation, except as a branch of the larger subject of general taxation. Plain people naturally stare at the proposal to relieve rural landowners at the expense of the ratepayer, when the town landowner draws enormous rents and practically escapes taxation. If the rural landlord needs relief, the proper plan was to re-adjust taxation so that the rich landowner in towns would assist the struggling landowner in countries. From another point of view the landowners have been excessively stupid. By calling to their aid the principle of taxation they have invoked a power which will involve their own destruction. Hitherto the landowners and the lawyers have successfully resisted all attempts to abolish all restrictions upon the free sale of land. The House of Lords refuses to bring land into line with modern ideas. But if the land problem gets mixed up with taxation, the Liberals may see a way of securing land reform in spite of the House of Lords; they may tack it on to the Budget, and then get rid of the feudal system of holding land by getting rid of the representatives of the system. The Tory landowners may find that in formulating the Rating Bill they have woven a noose which will fit their own necks.

Scottish Women Liberals and the Landlords' Relief Bill.

Under the auspices of the Scottish Women's Liberal Federation a conference of Liberal workers was held at St. Boswells, on Saturday 4th July, followed by a public demonstration held in the Auction Mart, into which nearly 1,000 persons were crammed, while many were unable to gain admittance. Mr. A. L. Brown presiding. Among those present were Mrs. Lang Todd; Mr. Thomas Shaw, M.P.; the Master of Elibank and the Hon. Mrs. Murray; Mr. Byles, ex-M.P.; Mr. J. W. Gulland, Edinburgh; Mr. A. D. Wood, secretary of the Scottish Liberal Association; Mr. Thomas Caldwell, Liberal organiser, Edinburgh; Miss Mary Kellie and Miss Kellie, Duns; Bailie Hilson, Jedburgh; Miss Kinleyside, Duns; Mr. Thomas Gibson, Miss Shields, and Miss Lyal, Greenlaw; Mr. Craig, Chirnside; Mrs. Shaw and Miss Burton, Edinburgh; Mrs. Carlaw Martin, Dundee; Miss Blaikie, Holydean; Mr. Henry H. Crow, Foulton West Mains; Mr. George Ballingall, Clarilaw; Mr. Robert Scott, Duns; Mrs. Swinson, Duns; Mr. Pringle and Mr. Smith, Earlston; Mrs. Byles, Bradford; Mr. J. B. Kellie, Liberal agent, Duns; Miss A. S. Falconer, Duns; Miss Alice Young, secretary of the Scottish Women's Liberal Federation; Mr. A. G. Morham, Eccles Tofts; Miss Carphin and Miss Cunningham, Edinburgh; Mr. Lyal, Greenknowe; and Mr. Robert Gibson, Glasgow University. After a few remarks by the chairman, Mr. Thomas Shaw, M.P., referring to the Agricultural Rating Bill, said:—

It was a bill with what he might call burglarious instincts, and being a bill of burglarious instincts it was most appropriately passed during the watches of the night. (Applause.) The arguments in favour of that bill were that they must do something to relieve agricultural depression. He entirely denied the proposition that agricultural depression was one whit greater than the depression which was chronic in their towns and great communities. (Applause.) If the poor man did not pay his rates he would be deprived of his vote, whereas the landlord was to put his hand into the pocket of the British taxpayer, and retain his vote and yet be treated like a pauper.

Councillor H. S. Murray, Galashiels, said:—

What was this disgraceful piece of class legislation named the Agricultural Rating Bill? It was said that this Bill was to help the distressed agriculturist. It was brought forward under the specious pretence of a remedy for the so-called depression in agriculture. They must no doubt sympathise with any depressed industry. Agriculture might be depressed in certain districts, but it was very prosperous in others. But

Ask all Candidates for Municipal and Parliamentary Honours this Question—

if it was depressed in certain places, there were other industries which were equally depressed. There was, to begin with, the tweed trade—(hear, hear)—which was in a very bad state at that moment, yet he did not hear of this landlord Government bringing forward any measure for the relief of the tweed trade. (Laughter and cheers.) And, indeed, they were not likely to hear of anything of the kind. They were ready to put money into the pockets of idle landlords—(hear, hear)—but they were not willing to extend their assistance to industrious manufacturers. But would there be any relief afforded by this measure to agriculture? (A voice, 'None at all.') In the first place,

WHO WERE THE AGRICULTURISTS?

There was first the agricultural labourer. If there was anyone entitled to relief it should be him. (Cheers.) In England the wages of the agricultural labourers in many counties were a mere pittance, ranging sometimes as low as 10s. a week, scarcely enough to keep body and soul together, so that if anyone engaged in agriculture required relief it was the agricultural labourer. Yet he was no better off after the passing of this Bill than he was before. Then they come to the farmer, who could also claim to be called an agriculturist. No doubt, there might be many farmers who were sadly in want of relief, but any relief they would get from this Bill would be a mere trifle. (Cheers.) There were other farmers who were doing well, and required no relief, but this Bill made no distinction between the distressed and the prosperous farmer. (Cheers.) But even the distressed farmer would get nothing in the long run by this Bill, for if he had to pay less rates on his farm it would only enable him to pay more rent to his landlord. Mr. Chaplin himself said in 1891—"If the rates were high the landlord got less rent, and if rates were low he got more rent," so that by making the rates low this Government was only enabling the farmer to pay more rent to the landlord. (Cheers.) But the landlord was not an agriculturist—(hear, hear)—and yet it turned out that he was the party who was getting the relief, although it was brought forward to relieve the agriculturist.

THE LANDLORD DID NOT PLOUGH

the land or sow the seed. (Cheers and laughter.) He did not, like the farmer, conduct and supervise the operations of the farm. He did nothing at all, but one thing which he did with remarkable ability, he pocketed the rents. (Loud applause.) It therefore turned out that this Bill, which was brought forward to relieve the depressed agriculturist, did not relieve either the labourer or the farmer, who are engaged in agriculture, but went to relieve a person who did nothing, and who had no connection with agriculture whatever, viz., the landlord. If they wanted to relieve the agriculturist, if they wanted to relieve the farmer, why did not they reduce the rents? (Loud cheers.) Although that would afford no relief to the labourer, it would help the farmer at any rate. He found some very interesting figures bearing on the matter. He found that the agricultural rent of England, which was divided amongst a comparatively small number of individuals, amounted to £49,000,000 a year, while the wages of the whole of the labourers amounted to only £31,000,000 a year, and had to be divided amongst 852,000 labourers, giving an average wage of 14s per week. (Shame.) Yes, if they wanted to relieve the farmers they might well relieve them out of the £49,000,000 paid as rent, not to speak of the labourers at all. If they wished to relieve agriculture they must

RELIEVE IT OF THE LANDLORDS,

who constituted the most intolerable burden it had to bear. What was the cause of agricultural depression? He would tell them. The cause of agricultural depression was to be found in landlordism—(loud cheers)—and the true remedy for agricultural depression was to be found in the destruction of the monopolistic power which the landlords exercise over the land. Free the land from the landlords and they would hear no more of agricultural depression. It was landlordism which they had to fight both in town and country. (Cheers.) In the towns they played the same game. There, under the form of ground rents, feu-duties, and all these other forms of extortion, they preyed like locusts on the industries of the people—(loud cheers)—just as they preyed on agriculture in the country. In both town and country they acted the part of lookers-on, who did none of the work, but who pocketed the plunder—(cheers)—and he told them that until they destroyed landlordism, root and branch, until they smote it hip and thigh, they would never succeed in making any real progress in the social, material, or moral elevation of the people of this country. (Loud cheers.)

The Landlords' Relief Bill.

By L. H. B.

We would draw the attention of our readers to the debate in the House of Lords on the second reading of the above Bill, more especially to the speech of the gentleman who now occupies the proud and honourable position of Prime Minister, and whose words in consequence merit, if not our respect, at least our attention. "The benefit of this Act," he told his hearers, "is for the freeholders, the occupiers, and those who hold their land by annual tenure." [Not, of course, for the landlords, not for those who hold their land by feudal tenure, but who have legally relieved themselves of their duties while retaining their privileges.] "We have adopted this particular mode of procedure," he continued, "because we wished to make a breach in the present vicious system of taxation, and to mark the injustice, of which we [the House

of Landlords, we presume, he means] all complain, under which there is exemption of personal property, being about five-sixths the property of the country, from bearing those burthens which all property should bear alike."* (The italics are ours.)

Here, then, we have a plain statement of the principle on which the policy of the present Conservative party is based. They, at least, face the situation, and boldly grasp the nettle that, if handled more tenderly, might sting them. They accept things as they are, and cannot or will not recognise any essential distinction between property and property. Whatever a man may legally own—be it houses, machinery or land, dogs, cattle, or slaves—is to them "property;" and in the sacred name of Justice they demand that all property should be treated alike. Their position is logical and consistent. If all property be really the same in kind, why make any invidious distinction? In the mouth of Tories this argument may sound somewhat strange, but it requires answering. And Lord Rosebery's manifest endeavour to avoid answering it robbed his official answer of all point and force. When an opponent claims support for a measure on the grounds of justice, it is worse than useless to ask him to consider "Was the game worth the candle?"

But leaving Lord Rosebery out of consideration (for from him many Liberals, including the present writer, expected nothing, and have not been disappointed), the question of immediate interest is as to whether the Liberal party is prepared to pick up the gauntlet so recklessly thrown down by Lord Salisbury, and do battle with him on the issue he himself has chosen. Are they prepared to answer him as Portia answered Shylock, "For, as thou urgest justice, be assured thou shalt have justice, more than thou desirest"? Will they openly proclaim that, as has been so conclusively demonstrated by the now orthodox economist, John Stuart Mill, "The laws of property have never yet conformed to the principle on which the justification of private property rests. They have made property of things which never ought to be property, and absolute property where only a qualified property ought to exist"? Will they boldly inform Lord Salisbury and his supporters that "the essential principle of property being to assure to all persons what they have produced by their labour and accumulated by their abstinence, this principle does not apply to what is not the produce of labour, the raw material of the earth"? Will they, in short, defend the principle they have avowedly espoused, viz., the Taxation of Ground Values? or will they, while prating of Freedom, Justice, and Progress, studiously avoid taking any steps that may tend to secure these blessings?

These are the questions aroused in our mind by a perusal of the debate to which we have referred our readers; and we give them utterance in the hope to receive a speedy and definite answer. We have no wish to weaken or discredit the Liberal Party. Indeed, we only desire that they should be true to the principles they have espoused. Most of us were Liberals before we were Land Reformers; and becoming Land Reformers has only made us better Liberals, more ardent Radicals, in the true sense of these terms. Freedom is the cause that the progressive party in this country, by whatever name it may have been known, has always espoused. Freedom is the goal towards which we aspire. But true freedom cannot be secured to all until all are secured equal rights to the bounties of Nature. This is the question that will divide political parties in the near future. On the one side will be ranged the supporters of Privilege and Monopoly, the adherents of institutions based on Might, on Injustice; on the other will be ranged the supporters of Freedom and Equality of Opportunities, the adherents of institutions based on Right, on Justice. Lord Salisbury and his followers have chosen their side—we have chosen ours; and however much the leaders of the Liberal Party may desire to delay taking sides, the bold tactics of the present Tory Government must force them to arrive at a decision. In the meanwhile they cannot be

* Considering that it was but last year that the Conservatives opposed the equalisation of the Death Duties, this argument may sound somewhat strange in the mouth of a Conservative Leader, and may well arouse suspicion as to why it is now used.

surprised if both Conservatives and Reformers alike treat them with suspicion. For in both these camps the feeling is spreading that those who are not for us are against us.

Sea-Lords.

We congratulate the *Montrose Review*, which has always been in the van of Scottish Radicalism, on its up-to-dateness in regard to the infamous Rating Bills. In the course of a forcible article the editor says that the true method of "dealing with the burden of rates is to heavily tax ground values or the unearned increment." How many Liberal papers might have touched the spot in this homocœan fashion and have failed to do so! "Single Taxer" has been contributing a series of articles to the *Review* on "The Divine Right of Landlords," "The Land Question for Townsfolk," "Montrose Sandlords," &c., from one of which we take the following fable, illustrative of our wonderful land system and Relief of Distress Bills:—

There was once upon a time a great kingdom by the sea. The inhabitants gave it the name of Merryland, because the people were the happiest, and the best, and the wisest, as well as the most practical and the most respectable in the whole world—at least in their own estimation. The chief industry of the country was the great Shipping Interest, and it had a wonderful system of sea-tenure and an equally wonderful race of sea-lords, who were popularly supposed to be the envy of the surrounding nations.

The Shipping Interest consisted of these sea-lords (who were a very small fraction of the community), the shipowners and the sailors. It was a favourite "figure of speech" among the sea-lords that "all three sailed in the same boat," although, of course, their "functions" were different. The sea-lords owned the sea, most of them having very large water estates, over which no ship could pass without paying tribute to the owner.

They were mostly descended from the Lords of the Admiralty of ancient times, and from large shipowners who, because they used the sea, thought they had a right to own it, and by fraud and violence enforced their claim, finally passing laws to make the whole arrangement legal. They found that the lord who owned the sea practically owned both ships and shipowners, and the sailors as well, for they could exact as sea-rent all the earnings beyond a bare living and the average return on capital. This was denounced at the time, but the consecrating lapse of time gradually turned the wrong into "a right."

Now, it happened—also in about the same lapse of time—that the shipowners and the sailors fell into sore distress, and there were great discussions as to the cause of it. Some declared it was all on account of the competition of foreign vessels, and proposed that these should be kept out, so that the native shipowners might be able to charge higher freights. They would thus be able to pay their sea-rents without having to be sold up. Others said the shipowners didn't use their brains enough, and had too many antiquated paddle-boats. They should go in for screw-steamers with "forced draught" and "tubular boilers." This was the only way to keep their heads above water and pay the sea-rents.

At last a man came along, called George Henry, who pointed out, in the name of Christianity and common-sense, that the sea was the gift of the Creator, and was the great highway of nations, and that all men had equal rights to the use of it; and he advised the people to resume their rights. His plan was "not to kick the sea-lords out, nor to buy them out, but to tax them out" by levying an impost on the annual value of their monopoly. Some of the people at once "saw the cat in the picture," but most of them declared that it was sheer robbery—downright confiscation; that if people were allowed to have equal rights to the use of the sea there was an end to all rights of property whatever.

The fraudulent trusteeships of the sea-lords had now become vested rights, and could neither be abolished nor reformed in any way without full compensation to all concerned, including unborn heirs to the third generation: and where was the money to come from? Besides, this class was the mainstay of society, the class which furnished officers for the army and navy, M.P.'s, J.P.'s, Directors of Chartered Companies, subscribers to voluntary schools, to local cricket clubs, smoking concerts, and other philanthropic and social objects; the dispensers of coal, blankets, and soup among the poor, and especially among the weather-beaten, rheumatically old sailors. As hereditary legislators they were well worth all the money for they were raised far above all class prejudice, and therefore studied only the best interests of their country. The classes that, at first at least, were loudest in their denunciations of George Henry were, curiously enough, the shipowners and the sailors, for they could not get over the fact that it was the sea-lords who "furnished the sea" for them to sail over. The shopocracy, too, were staunch opponents of all reform, for they counted the sea-lords as their best and altogether indispensable customers, and therefore to be kept plump and sleek whoever suffered.

But at last a Government particularly friendly to the sea-lords came into power, and they passed a Bill for the relief of the "Shipping Interest," and this was how they did it. They put a poll-tax of 1s on the whole community, including the shipowners and the sailors, and the grand total they handed over to the sea-lords!

"This fable teaches"—but I think the reader will be able to draw the moral for himself.

"Are you in favour of Taxing Land Values?"

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The Executive of the Scottish Land Restoration Union are appealing to the members and friends for special aid to assist them in furnishing their new premises at 56 George Square.

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"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 sacredly to the individual all that belongs to the individual. . . . Thus, if a man takes a fish from the ocean he acquires a right of property in that fish, which exclusive right he may transfer by sale or gift. But he cannot obtain a similar right of property in the ocean, so that he may sell it or give it, or forbid others to use it."—Henry George.

Glasgow Public Health Congress and the Housing of the Poor.

During the past month Glasgow has been the centre of scientific investigation into the laws that control and the laws that should control our social life. The Lord Provost, in his presidential address to the Public Health Congress, stated that ninety years ago Glasgow had a population of 75,000; its population now in 1896 is close upon 700,000. So recently as 1838 it was reported by a Government official:

"It is my firm belief that penury, dirt, misery, drunkenness, disease, and crime culminate in Glasgow to a pitch unparalleled in Great Britain."

These were the days when the houses of the working classes were fever dens, the despair alike of the philanthropist and the statesman. But time and the development of municipal reform has changed all this, so that

GLASGOW IS NOW A PIONEER

city of the world, regarded as a centre of enlightenment and cleanliness, worthy of all civic emulation. In 1847, with a population of 320,470, the death-rate was 56 per 1000. In 1893 the population was 667,880, with a death-rate of 23 per 1000. The citizens of Glasgow are proud of all this progress and improvement, but the bitter cry of the poor is still heard within our gates. Mr. William Mitchell, vice-president of the Glasgow School Board, told the Congress:—

"He could take them to houses into which the light of day scarcely penetrated, where the officer needed to light a match before he could find his way or ascertain whether there was anyone inside, where the atmosphere was so polluted that a visitor could scarcely breathe, where the windows were broken, the plaster was rotten, damp saturated the walls, vermin of the most obnoxious kind pervaded the whole fabric, and not unfrequently rats ran across the floor. In scores and scores of tenements and blocks of houses, where many hundreds of families resided, there were no sanitary conveniences in the least degree commensurate with the natural claims and necessities of the family, especially the women and children. He could give numberless illustrations where girls of 14 and 15 and boys of 16 and 17 were still found with their parents lodging in a single room, 12 feet by 12 feet."

WHAT A HUMILIATING CONFESSION

to put side by side with a progress that in fifty years has reduced a death-rate from 56 to 22 per 1000 of population. What will it profit a city if it gain the applause of the whole world and breeds such filthy indecency. "Let Glasgow flourish by the preaching of the Word," is our proud motto. But in the name of humanity how is the Word of God associated with such social damnation? We may boast of our progress, but what have we to say in defence of

THE SOCIAL CONTRACT

that produces and tolerates such swinish conditions.

"Our ultimate aim," said the Lord Provost, "must ever be to have a city built and laid out under intelligent sanitary conditions and supervision; everything in its conception and growth must tend to allow of the highest welfare of the people, so that they may have the opportunity to attain in the highest degree their material, social, intellectual, and moral welfare."

These are fine words, spoken by a man who deserves well of the Glasgow people, but what do they signify. They have been uttered more or less perfectly and imperfectly during all the years of Glasgow's municipal career. Has Sir James Bell

NOTHING PRACTICAL TO OFFER

as a stepping stone even to his ideal city? What about the bottom question of land monopoly? Is it not there that the real cause of all the trouble is to be found? As Baillie Chisholm told the Congress:—

"He had nothing to say either against charity or against parochial relief, except that they would never solve—if, indeed, they do not aggravate and intensify—the problem with which they deal. The solution lay more in the direction of removing the causes that produce and maintain poverty than in tinkering with

it, modifying it, or mitigating it when once it has been produced. In dealing with the relation of the municipality to the housing of the poor, he regarded the interference of the municipality at all as a temporary expedient. Given just land laws, wise liquor laws, equal opportunity of access to the boundless storehouse which the Creator has provided for all on the one hand, and freedom from the temptations to indolence, vice, and crime, which our drink system supplies on the other, he believed that the necessity for poor law administration and for the municipality providing houses for the poor would practically disappear."

This is

THE QUESTION TO BE FACED.

"Equal access to the boundless storehouse which the Creator has provided for all." In other words, equal access to land. There is land enough and to spare in and around Glasgow to build suitable house accommodation, but it is held out of use at speculative prices. The hardship it engenders finds expression in the slums and in one roomed houses. The injustice is manifest. The value of land is due to the growth of the community, and to the very improvements that has made Glasgow famous as a commercial and social centre.

EVERY STEP TOWARDS AMELIORATION

adds value to the land, and the landowners, in expectation of securing the future "unearned increment," deliberately keep desirable building sites out of use. The cure for this obstruction to the better housing of the poor is the taxation of land values. So long ago as 1885 this was the finding of the Royal Commission on the Housing of the Working Classes. It is also the cure for involuntary idleness, the source of poverty and misery and drunkenness. If the values of land were taken in taxation, land having any value would be put to use, for no man would care to pay for the mere privilege of holding land idle, and few men could afford to do so. It is admitted by all public-spirited men and women that Reform is necessary, and unless this bottom monopoly is overthrown all other remedies are worse than useless, for every improvement but adds greater value to the land, and makes it the more difficult to obtain land for further improvement. The Single Tax or

THE TAXATION OF LAND VALUES

is the true remedy to solve this social problem. It is along the line of least resistance; it involves only a change in the incidence of taxation, and it is the very essence of justice. Under the present system cleanliness and all advance in morals means higher priced land and closer land monopoly. Under the Single Tax system land monopoly will disappear, and industry will be relieved of the burden of taxation. What a glorious prospect. The natural opportunities freed from the iron grip of monopoly, and open to all on equal terms. Freedom to produce wealth and to enjoy the fruits of our labour. Let us make no mistake. It is either forward on these lines, and peace and plenty for all, or the same bitter struggle for the sordid necessities of life, and the same poverty, disease, and indecency.

The Scotch Rating Bill.

GLASGOW'S CONTRIBUTION TO THE LANDLORDS.

By COUNCILLOR JOHN FERGUSON.

By the Agricultural Rates' Bill now passing, Glasgow will contribute £35,000 per annum. Eighty per cent. of this will be extorted from those who dwell in houses under £20 per annum, so that the amount will be much heavier upon the classes which earn under £100 a year than above. The Government is about to give to Scotland £212,000 per annum out of the Imperial Treasury to enable farmers to pay their rates. Now, the Imperial Treasury takes 80 per cent. of its revenue from the working and lower middle classes of Scotland. Dr. Hunter's Parliamentary Return of 1893 shows this—i.e., those living in houses under £20. In Scotland, 2,800,000 people live in houses of £10 rent and under, whilst 3,500,000 live in houses under £20. To help my reader to follow the argument, let him remember that the Duke of Argyll's gamekeeper or gillie drinks as much tea and as much (or more) whisky, if he be not a teetotaler, as his Grace.

A WORKING MAN WILL SMOKE

more tobacco than an Earl. A shilling's worth of champagne will only give 1d. or 1d. to the Treasury, whilst 1s. worth of tea will give 4d. But Glasgow has a sixth of the population of Scotland, and, as the taxes for Imperial purposes are now levied, must contribute one-sixth of Scotland's Imperial revenue. The Government having given £212,000, as proposed, must, of course, impose that amount extra upon the public; it cannot give anything away to one class without taxing other classes to make up the amount, so that next year the Budget must contain additional

SERVE THE CAUSE BY HANDING THE PAPER TO A FRIEND.

taxation to make up the deficiency so generously contributed by our landlord Parliament to relieve landlords from the necessity of reducing their rents, to meet the fall in values of agricultural produce. One-sixth of this or £35,000 must be exacted from Glasgow, and of this 80 per cent. must come (indeed much more will come) from the dwellers in houses under £20 per annum.

THE OFFICIALS IN THE CORPORATION, the press which supports the Government, and the Tory M.P.'s say truly enough that the bill will not add a single penny to the local rates, but I answer it will diminish the power to pay the local rates, and make their pressure upon the industrial classes harder than they are. To take from a man that which he has with which to pay, is just the same as adding to the amount he has to pay. Richard Cobden warned the landlords of Great Britain to beware of the day when the people would begin to examine the incidence of taxation. Its frightful unfairness and the selfishness of the feudal class would raise such a storm of indignation that a Reform Bill greater than that he carried would be the result. I think the landlords have now raised the big question, and "La guerre à l'outrance" has begun. But I assert that this bill is not only

ECONOMICALLY IMBECILE

in its method, but also (if not dishonest) certainly imbecile in its intention. I assert that every shilling of the money given to the farmers in relief of rates will go in rent to the landlords. Take Mr. Chaplin's own words uttered two or three years ago against any addition being made to agricultural rates. "Rates and rent," he said, "are the same thing; they are the surplus which the farmer has after paying his labour and other costs of production. The higher the rates the lower the rent, and the lower the rates the higher the rent." In this Mr. Chaplin spoke true economics, yet the same man now joins with his party in the denial that this impost upon the general taxpayer is for the relief of the landlords or in any way to their benefit. The House of Commons had before it 60 cases

PROVING THE AGRICULTURAL DISTRESS.

The average rent was £1 per acre, the rates 2s. 6d., and the farmer's profit 1s. 3d. It was pointed out how the farmers were emigrating, and acres going out of cultivation, in tens of thousands. "The country must come to the relief of the agricultural interest or it is ruined." To this I say amen, but I ask Cobden's question, and give it Cobden's answer—"What is the agricultural interest?" The use of the labourer and farmer or capitalist, is obvious. But where does the landlord come in? He is a loafer upon the agricultural interest, and as now, by his exactions and refusal to meet the times by reduction of rent, the agricultural interest is really in danger by his own admission. He wishes to loaf for some time longer upon the labour and capital of the towns. Strange to see 600 representatives of the people (so-called) with the case quoted before them—rent £1, rates 2s. 6d., profit 1s. 3d. per acre—patiently discussing without either Tory or Liberal touching the bottom question—how to give as much as possible of the 2s. 6d. to the landlord, instead of 4s. or 5s. out of the £1 to the tenants.

THE RATES ARE A USEFUL EXPENDITURE,

but the landlord is unnecessary. Surely a little deduction from the amount which he gathers where he has not scattered, to enable an industry to continue, without which our nation's prosperity must depart, might have struck our legislators as the true solution of the distress of the agricultural interest; and even if a landlord were the honest possessor of a title to ground rents, bought with his money, surely the Legislature had no right to call upon honest possessors of factories and forges to make up to even this class of landlord for a fall in prices of his agricultural commodity. Already a large English landlord has replied to a demand from the farmers upon his estate for a reduction of rent—that such will not now be necessary owing to the grant of two millions by the Government in relief of the rates.

Thus we see, as Mr. Chaplin put it, "that low rates mean high rent. Every shilling then given out of the wages of labour and profits of capital by the City of Glasgow will simply go into the landlord's pocket, either to keep up the present rent, or prevent it falling to a natural level. It may be sound policy to relieve the agricultural interest, but the sound method is to relieve the agricultural interest of the landlord. He has survived his utility, and should disappear with other antiquated institutions. That he will disappear is a natural law of economic development, and the sooner society sets to work to discover a just method the better. He is treading on dangerous ground just now, and may be taught more speedily than he or the present landlord. Parliament thinks, that 100,000 men cannot hold the great natural agent of the Almighty against the interests of 40 millions. *Salus populi suprema lex est.*

Why should the people hurt themselves by taxing foreign imports in the shape of goods any more than in the shape of corn, when by a revolution in the land system they could raise the great bulk of taxation from land? It is not creditable to the Liberal party that they stand quietly by and listen to all sorts of nostrums about Protection, when under a reformed land system there lies ready to hand an increase of revenue which would not only render Protection unnecessary, but would also lighten the existing burden of taxation.—*Edinburgh Evening News.*

Single Tax Items.

Land in Russia and London.

The Emperor of Russia has one estate which covers over one hundred millions of acres, and which is, in fact, more than three times as large as England; and he has another estate which is more than twice the size of Scotland. But an acre in London is better than a hundred million acres in the Russian steppes. The Czar's biggest estate brings him in only £95,000 a year. Land in London has been sold in recent years for as much as £1,000 a square yard. An acre at that price is worth £4,840,000, and the interest on that sum, at only 2½ per cent., is £121,000.

A Landlord's Claim.

An English lord of the soil by name of Gerard has been at law with the London and North-Western Railway Company during the past seven years. A branch of the railway run through his estate invaded some of his mineral property. Although the minerals were leased to several colliery proprietors he felt himself entitled to set up a little claim for £360,289. The case has now been settled, Lord Gerard obtaining an award of £5,750, from which he must pay his own expenses. The Single Tax would save some people an enormous amount of worry and expense.

£100,000 A Year.

Councillor George Lamb, Bootle, in his address to the electors, stated:—"The annual ground value of Bootle is about £100,000, yet the ground landowners as such pay nothing towards the £70,000 of annual rates. The people of Bootle have raised by means of rates and expended the sum of £680,000 during the last 25 years, as well as £230,000 borrowed and expended on permanent works, making together over £1,000,000. All that sum has been taken by those who own the 1590 acres comprising Bootle, and the people are now paying £100,000 a year for the same land that cost them £10,000 a year 25 years ago. You can readily see that the more we spend in rates the more ground landlords receive, and they pay nothing back. A tax should be levied on land values, whether the land is put to use or not, so that the community would be recouped for their exertions."

An Ounce of Fact.

An ounce of fact is worth a ton of argument. The lease of the Duke of Buccleuch's mines in the Furness district offers a striking example of the way in which the owners of royalties on minerals can ruin the trade of the country. The lease for 21 years, from March, 1815, stipulated for a "dead rent" of £500 per annum and a royalty of 1s. 3d. per imperial ton of ore. When the lease was renewed in 1872 the "dead rent" was increased to £2,000, and the royalty was to be one-sixth of the market value of the ore, with a minimum royalty of 2s. per ton. In another manner also, mine lessees are robbed, namely, by wayleaves. In evidence given before the Commission on Mining Royalties it was stated that a line of railway, nine miles long, built by the tenants of two collieries, and which passed over the lands of six intervening proprietors, was taxed with an average rent of about £90 per acre. This was double the fee simple value of the land, so that in effect the land was paid for twice over in each year.—*Edinburgh Evening News.*

Studies in Landlordism.

Councillor H. S. Murray, Galashiels, under the *nom de plume* of "A Border Radical," has contributed several thoroughgoing articles to the *Edinburgh Evening News* under the above title. We give the first of the series, and trust means will be adopted to give them a wider circulation:—

It is refreshing to note while Liberalism is re-organising its forces and preparing to unite with a settled war cry that there are signs of the Land Question being brought into distinct prominence. Here is a question in which there might be a complete and irresistible force organised for the overthrow of a land system which is a standing disgrace to any civilised community. Signs are not wanting that if the present party leaders will not take it up and handle it thoroughly the people will find other leaders who will. In days gone by, when our present ideas of liberty and freedom had no place in the social organism, when the occupation of the land was based on customary rents, an aristocratic and territorial monopoly may have accorded better with men's ideas, but with the political enfranchisement of the people, and our modern competitive system of production, the feudal restrictions and usages which still tie up the land are, like the House of Lords, an anachronism and a standing bar to progress. The freeing of the land from the grip of monopolists and aristocratic idlers, who neither will, nor can, use it themselves, and who prevent others from using it, the opening it up to capital and labour is a work which will complete that begun by Cobden, and must, like his work, be taken up and accomplished by the Liberal party.

IT MUST NEVER BE FORGOTTEN

that the Free Trade movement was only part of a complete scheme, which, perhaps insensibly to many of those engaged in it, had for its ultimate goal not only the free exchange of the products of the land, but the freeing of the land itself for productive purposes. It did not only mean freedom of exchange, but freedom of production. It is urged by the fossilised remnant of Protectionism that Free Trade has not abolished the evils which its advocates unhesitatingly believed and predicted it would, and short-sighted and weak-kneed

Liberals have been obliged to admit that there is much to be said in support of such a view. While the monstrous and glaring social inequalities, the industrial conflicts between capital and labour, the constantly recurring question of what is to be done with the unemployed, continue to rouse public attention, the so-called failure of the Free Trade movement will find many and powerful supporters, and the shaky supporters of Liberal principles will not be able to find a secure and impregnable rock of defence.

LOOK, IT WILL BE SAID,

what your freedom has done, look what have been its results? Things are no better than they were before. Thus an impetus will be given to Socialistic fads and nostrums which are based on the same principles of restrictions and tyranny as the Corn Laws themselves. The true path must be in freedom, not in restriction. The explanation of the so-called failure of Free Trade to remedy existing evils, lies in the fact that the movement is only half complete. We have trusted freedom so far, but not far enough. The first instalment has given the producer the power of exchanging his products to the best advantage, but it has done nothing for him in allowing him freedom to produce them. The next instalment must give him that, by freeing the land from the grip of the monopolist and the idler; and ultimately behind the freedom of exchange and production, and most important of all, must come the question of a just distribution.

THE PEOPLE DO NOT AS YET REALISE

the fundamental importance of the Land Question. They feel and see the evils well enough under which they are labouring, but they cannot locate the cause. They feel there is something radically wrong somewhere, without being able to put their finger upon the spot. As a distinguished economist has said—"The demand for labour to them seems to come and go like the wind, which bloweth where it listeth, no man knowing whence it cometh or whither it goeth." Thus a ready ear is given to Socialism and to Collectivist schemes which are utterly impracticable, and which would destroy individual effort, and end in chaos. No doubt there are strong forces of Liberalism among the people which make in an opposite direction, and these are fixing their eye steadfastly on land reform.

THE LIBERAL PARTY

never had a better chance of utilising this undercurrent of opinion. However long the question might have slumbered the Tories have not allowed it to do so. With their usual blindness and stupidity they have brought it into the open, and thus have roused forces which will compass their own destruction. They could not have raised the question in a manner more suicidal to themselves, and useful to the Liberal party, than by bringing forward their Land Rating Bill, for the question at once becomes mixed up with questions of taxation, and if that question is opened up it will be an evil day for the Tory party. During the Free Trade agitation, Cobden had this clearly in his mind, for he said: "I warn the aristocracy not to force the people to look into the subject of taxation—not to force them to see how they have been robbed, plundered, and bamboozled for ages by them."

HAD COBDEN LIVED

he would undoubtedly have taken up the question. The Tory party are doing their best by this Rating Bill to force this matter on the attention of the people, and the Liberal party will be dull indeed if they do not take advantage of Tory blindness. It will be found on examination that instead of relieving landlords of taxation, it might become a question of relieving them of their land. If outdoor relief was wanted for a set of aristocratic drones in the country, why was it not granted from the wealthy monopolists in the towns, who draw such huge sums from land, on which thousands have to toil and starve? When the question of taxation comes to be looked into, it will be asked why these men should be allowed to walk off with the results of other people's industry, without contributing, in many cases, one penny to the rates, while the very people whose industries are producing their rent-rolls are being taxed over and above, to put money in the pockets of their landed brethren in the country.

HERE IS A SOURCE, A TRUE SOURCE,

of taxation of which once the people are made aware, they will know how to adjust the burdens on the proper shoulders. Lord Rosebery, speaking on the Rating Bill, said: "If there were in the centre of this country, or anywhere in this country, a deep, deep gold mine, from the proceeds of which these financial operations might be conducted, I should be in favour of everybody's rates being paid." Well, here is one which has not yet been tapped; and if Lord Salisbury is a wise man he will make the necessary explanation. The question has become known under the designation of the taxation of land values. This reform will command the support of the whole Liberal party, and a great portion of the Unionists besides; and, further, it will not be liable, like other reforms, to be kicked downstairs by the House of Lords. By being tacked on to a finance bill it cannot be touched by them. Indeed, it will prove to be for them a first warning to quit, for, without knowing it, they will find it the thin edge of the wedge which will undermine their territorial privileges and loosen and destroy their power for evil over the land.

Wages as an absolute quantity may or may not fall with rise of rent. It depends upon circumstances. But wages as a proportion of product must fall with the rise of rent as a proportion of product. If, for example rent rises from half to more than half of product, wages must fall from half to less than half. This would be true, whether product increased or diminished or remained stationary.—*Louis F. Post.*

READ THE APPEAL TO LAND REFORMERS ON PAGE 4.

"Christian Self-Help."

By "DELTA."

"There is a rising tide of misery," said Lord Salisbury the other day—and if the noble Marquis can discern it from the balloon in which he lives, we need no longer have any doubt on the subject, and the agitators, who have been telling us the same thing for the last twenty years, may be held to have proved their case. "And the only way it can be met," continued the seer, "is by thrift and self-help, as promoted by the Christian religion." Sundry object lessons make the noble lord's meaning perfectly clear. By thrift the worker by brain or muscle adds to his scanty earnings, then the landlord, for whom everything was and is created, steps in and "helps himself." Thus the more thrift the landless can exercise, the more liberally the landed can help themselves, and the better they can raise themselves above this rising tide. It is truly a beautiful arrangement, and being propped up by the bench of Bishops, and inculcated by the national Churches, must greatly recommend Christianity to the "lapsed masses," and hasten the coming of the Kingdom.

This blessed Christian virtue has again been at work in the House of Commons, and, through its application to the Land Tax, has enabled the landlords to pile up (altogether apart from the Rating Bill), yet another £10,000,000 to the capital value of their property at the expense of the tax payer. This must be my excuse for again referring to the historical aspect of the land question.

"Can you explain," a reader asks me, "why Sir William Harcourt, in the debate on the Finance Bill on July 9th, supported the Government proposal to reduce the Land Tax?"

One is sometimes tempted to say that Sir William "don't know where he are" on the land question, or if he does, that he keeps it a profound secret. Sometimes he speaks like a "Single Taxer, Limited," sometimes like a fossilised Tory. With regard to this ghost of a land tax he considered it "unequal and unfair," and said that although he would not have treated it in the same way as the Government had done, still he would not vote against their proposal. The land tax is certainly "unequal," for on some it falls—or rather fell—at the rate of 4s. in the £ (the maximum is now 1s.), on others it falls at the rate of only a fraction of a farthing; but there is nothing "unfair" about it, seeing that the land passed into the hands of its present holders, whether by inheritance or by purchase, subject to that tax, whatever it might be. In fact, the land tax is not a "tax" at all, properly speaking. It is all that now remains of the national interest in the land. When a man buys land he pays less for it, on account of the land tax, than he would otherwise do. He never buys that portion of the property. If we therefore remit or reduce the land tax, we simply give a present of so much to the landlord; we give him a slice of the national property. Sir William, like most of the occupants of the front Opposition bench, has still to all appearance a good deal to learn on the land question. As Mr. Haldane, M.P., said not long ago, "the rank and file of the Liberal party know more about the land question than their leaders." Couldn't we get a Skye crofter to "gang over the fundamentals" with them during the autumn recess? Then they would see that the proper way of dealing with the land tax would be to enact its compulsory redemption so as to clear away all inequalities, and then to start afresh with a substantial and progressive tax on present land values.

My reader also asks:—"Was Sir M. Hicks-Beach right when he said that by the law of 1692 the tax of 4s. in the £ fell not only on incomes from land, but on all incomes whatsoever; and does it not follow that if we take our stand on this law, we must accept a 4s. income tax all round?"

Sir Michael was technically right, but it was just part of the mean side of the landlords' iniquity that, when they professed to quiet their consciences by imposing a land tax in lieu of the feudal duties incumbent upon them, they tried to make the tax fall on incomes from all sources. But this was hardly ever more than the theoretical state of things, for there seems

to have been little or no provision made for collecting the tax from those who had no land; and whatever attempts were made in this direction failed. The general public, in short, wouldn't stand it, thinking they had quite enough taxation on their backs already in the shape of heavy excise duties (out of which the rich landlords, needless to say, had contracted themselves), as well as rents for the use of the land. Further, I may say that Single Taxers do not take their stand on the law of 1692, or on any past legislation. They only point to certain old laws as being in harmony with the general principle that *the use of the land belongs to those who are living at the time*; and it strengthens the case for land reform on Single Tax lines when we show the precedent-loving Briton that for centuries his ancestors followed this plan and made those who monopolised the land bear the burden of the rates and taxes.

The net gain to the landlords by the class legislation of the present session may now be summed up. (1) Annual gift through the Rating Bills £2,000,000. As no grant in aid has ever been withdrawn, we may look on this gift as permanent and capitalise it at 30 years' purchase, or £60,000,000. (2) £100,000 annual reduction of the Land Tax maximum from 4s to 1s. Capitalised value, £3,000,000. (3) Additional facilities for redeeming the Land Tax, estimated as worth £250,000 per annum, whenever the landlords like to take advantage of them: capital value, £7,500,000. These three items make a grand total of £70,500,000 of additional capital value—not a bad year's work, without mentioning the Dear Meat Bill—the first instalment of Protection under the "tenderer" and less suspicious name of "Pleuro-pneumonia!" Lord Salisbury speaks about the landowners "making a living;" here we see them at it—even working night shifts when duty calls. Is it not a spectacle for gods and men to see such distressed agriculturists as our neighbours, the Earl of Dalhousie with his pittance of £50,000 a year, Southesk with only £16,000, Airlie with his £15,000, Strathmore with £19,000, Athole with £40,000—all with their coats off patriotically plying their part in this great self-help system—stemming the tide of misery by making it legal for them to drain away still further the earnings of the miserable?

The enormous changes that the landlords have brought about by a patient continuance in self-helping is strikingly brought out by a convinced Single Taxer, the Hon. Edward Withy, who writes as follows:—

Imagine the resurrection from mediæval times of a man of inquiring mind, and suppose him to interview one of average knowledge and experience to-day?

He asks—Who represent the barons and the old chiefs in the Britain of to-day?

Answer—The peers of the realm and the landed proprietors who have purchased land from them.

Q.—Do they still maintain the defence of the country, administer justice, and perform the executive duties?

A.—No.

Q.—Then I suppose they have given up to the Crown the revenues of the estates which you say they hold?

A.—Oh, no! They retain these, and the revenues from land have immensely increased. They were about £3,000,000, I suppose, in Henry VII.'s time, now they are over £160,000,000.

Q.—But how are defence and public service maintained?

A.—By taxes upon the people.

Q.—Then if the people are taxed for these purposes, they have surely been freed from service to landlords in return for the lands they use and cultivate?

A.—Oh no; they have not! They pay ground rent now instead of the former personal services to the landowners.

Q.—Landowners! Did you say owners?

A.—Yes, the former landholders are now owners.

Q.—Do you mean to say they have obtained absolute property in the land, while they have got rid of the conditions of service?

A.—Yes, that is the case. They have transferred their burdens to the shoulders of the people, and have transformed their *tenure*

or *trust into ownership*.

Q.—Whom do you mean when you say, "they have transferred; they have transformed?"

A.—Well, you must know that the landowners were the only legislators until very recently, and that they still hold a preponderating power in the Legislature, and maintain this in virtue of their property.

Q.—Then am I to understand that the tenants, as they are now called, pay *rent* for the ground they use, and that they also pay *taxes* for public expenses?

A.—Yes, that is so; but that is not the worst of it for while the tenants *pay* both, the owners *receive* the *rents* and only *pay* *taxes*. To sum up the matter:—

The landholders turned themselves into owners, while they evaded the services they undertook to perform;

The landlords retain to themselves the services of the tenants, while at the same time they saddle them with nearly the whole of the taxes which they have imposed to support the evaded services;

And, finally, the landlords still monopolise the legislative power, on the plea that they have a greater stake in the country than the landless people. They succeed by this device in preventing effective examination into and reform of the system.

Q.—But surely the owners pay a very large share of the taxes?

A.—Nothing like their fair share. As far as their lands are concerned, they have permitted no re-valuation for national taxes since 1692. The increase in value, caused by the great inventions, the growth of population, and the vast strides in production during this century, has therefore contributed practically nothing extra. They have also received exorbitant compensation for railways and other public works, which, instead of injuring them, have greatly increased the value of their land.

Q.—Then some of these men must be immensely wealthy, for I see swarms of people and evidences of vast production where only a few scattered homesteads existed in my day. These must all be paying *rent*, as you call it, to the *owner* of the land?

A.—Yes, certainly; and they also pay what are called "royalties" in return for permission to work the coal and the iron ore which exist under the surface, and which were hardly touched or even known in your day.

Q.—Well, this astonishes me beyond measure. I understood the country had immensely developed in freedom, in education, and in wealth, but I see numbers living in a very miserable condition, and looking as anxious as if they were hunted by unseen enemies. I begin now to understand the reason of all this. Are none of you trying to alter this obvious injustice, and to give something like an equal chance to all?

A.—Yes, there is an earnest minority who say that "ground rent is the true source of public revenue," and who believe that if the ground rent were used for this purpose it would do a great deal to improve matters. They are confident that this is the reform which is fundamental to all others, and that, being so, it is the most important one that can be attempted. They would restore the old principle in a new form.

Exit the observant and inquiring stranger with the remark:

Yes, I see it all. The landlords have devised this system, have continued to work it and are still maintaining it by keeping the political power. They have reaped the lion's share of every advance of civilization, while the landless people don't see through the trick that has been played upon them. They have stood to lose all along. I wonder they don't wake up. Perhaps they will before long.

The whole system, we see, is *robbery* and *jobbery* from beginning to end, and it is largely kept in place now-a-days by *snobbery*—the snobbery of the great majority of the middle classes, who like to think they are in the same boat with "Sir John and His Grace." Little wonder if there is a rising tide of misery; the wonder would be if there weren't!

Our Natural Storehouse, the Land, is Locked.

The One Thing Needful.

By THOMAS CAMERON.

To a large and ever-increasing section of Social Reformers it is clearly manifest that most of the evils which afflict society to-day have one origin; that they are due, not to the regular operation of natural laws, but to their direct violation: not so much to the inherent weakness and depravity of human nature, as to the fundamental violation of justice and denial of equal rights involved in the recognition of private property in land.

To them it seems clear that the utmost possible advance in civilization, the widest extension of political freedom, education, temperance, thrift, co-operation, or even the most paternal direction and control by a beneficent government, will be of comparatively little avail in bringing about a better social state, that, on the contrary, all such reforms will eventually accentuate present social evils, and tend to promote greater and greater inequality, so long as we permit the basis of all human life and action—the earth upon which and from which all must live—to be regarded as the private property of individuals.

This is the canker at the root of modern civilization: this is society's bane, which all through the centuries, more or less, has poisoned at its source the stream of human progress.

Rousseau, in some of his writings, says:—

The first man who, having enclosed a plot of ground, took upon himself to say, "This is mine!" and found people silly enough to believe him, was the real founder of civil society. How many crimes, how many wars, how many murders, how much misery and horror would have been spared the human race if some one, tearing up the fence and filling in the ditch, had cried out to his fellows, "Give no heed to this impostor, you are lost if you forget that the produce belongs to all, the land to none."

While there may be many contributory causes, the root cause is undoubtedly that which we have already stated.

It is the continuous increase of rent, that tribute which industry must pay to the landholders for the mere privilege of using land, which, keeping pace with the increase in wealth production, has gradually absorbed the fruits of all the improvements which human ingenuity has devised. Thus has privilege and monopoly, hand in hand, been enabled to flourish and fatten on the earnings of industry: monopoly has begotten monopoly, and opened up many avenues to oppression, injustice, and wrong.

It is the unequal pressure of this initial injustice, acting and re-acting on the whole fabric of our industrial and social life, which, on the one hand breeds perpetually the grinding poverty, or the haunting fear of it, with all the many evils which such harsh and cruel conditions of life bring in their train; and, on the other hand showers a superabundance of the good things of this life on a class who, doing comparatively little or nothing at all to earn the wealth thus unjustly bestowed upon them, out of the very emptiness of their lives fall a prey to evils clearly traceable to the no less unnatural condition of life which present social mal-adjustments impose upon them.

The reform we advocate then, is the removal of this great wrong upon which the present social structure rests, and, which more than anything else, has prevented the true and natural growth of society.

This is what we must do. It is the one thing absolutely needful to remedy the evils we complain of—not that we think the millennial period will immediately follow, for, we recognise that it is impossible to effect all at once radical changes such as we hope for, either in individuals or communities, but, we insist that to reach the goal we long for, namely—the institution of a better and happier social order—the first step must of necessity be towards the abolition of private ownership of land.

It cannot be too strongly insisted upon that this is the primary reform, and must precede all other reforms if our hopes of social betterment are ever to be realised.

Take almost any of our most pressing social problems, examine well as to their cause, search and probe to the bottom and you will invariably find that they all centre in the problem of a more just and equitable distribution of wealth—the securing to each worker in the social hive the full produce of their labour.

Tell us then, ye dilettante students, of the problem of the ages, whose overstrained vision,

filled with the bright mirage in the distance, fails to detect the fruitful oasis so near at hand? Tell us, ye host of would-be reformers whose futile schemes of social regeneration perish of inanition almost ere they are born, how this central problem is to be solved so long as our mother earth, the source of all wealth, of all the material elements necessary to human existence, is permitted to remain the private property of individual members of the human family?

It cannot but be fruitless of good to pursue as remedies elaborate schemes based on the idea of an enlightened, benevolent despotism, which shall compulsorily ensure "from each according to their ability," and "to each according to their wants." It will be well if all imbued with such chimerical ideas would pause in their present course and consider what the object is they are aiming at, and if the principles and projects they are supporting are likely to attain the end they have in view. Carlyle, in his essay on "Chartism," in speaking of the rights of man, thus tersely puts the whole matter:—

Indeed if you will once sufficiently enforce that Eighth Commandment he whole "rights of man" are well cared for; I know no better definition of the rights of man. *Thou shalt not steal, thou shalt not be stolen from:* What a society were that; Plato's Republic, More's Utopias, mere emblems of it! Give every man what is his, the accurate price of what he has done and been, no man shall any more complain, neither shall the earth suffer any more.

The Shopkeepers' Interest in the Taxation of Land Values.

By JOHN S. NEIL.

"Well, now, as a shopkeeper what interest have I in that or any other political question?"

"It is not a political question, but one of justice and equity. Like all other reforms it can only be obtained by legislation. Every citizen ought to have an interest in just and equitable distribution of taxation, apart from any selfish motive."

"Allow that, now; but in what way am I interested in Land Value Taxation?"

"You are one of the first and heaviest sufferers by an unjust system of taxation, and every increase of rent brings you more of it so long as taxation is measured at so much per £ rental instead of per £ of land value."

"But how does it directly affect me?"

"Of necessity you must have your shop in a busy street, where throngs of possible buyers pass and re-pass, where rents and taxes are high, and grow rapidly higher as land value increases."

"Well, as my business grows I can afford to pay a higher rent for the privilege of doing business there."

"Who gives you that privilege? Single Taxers recognise the justice of such a statement. We, however, do not think you ought to pay to the landlord, but to the community, whose presence makes the privilege valuable, and who, therefore, ought to get the benefit."

"There is some show of reason in that. The landowner certainly does not make the site more valuable by owning it; the density of the surrounding population does that."

"You will, however, notice, that the 'fat man' (the landowner) carries off the 'swag.' Again, suppose the landowner raises your rent beyond the average, can you put extra on the price of your goods?"

"No; my prices are fixed and governed by the prices asked for the same class of goods by others renting less valuable sites—that is to say, the shopkeeper who pays £15 rent cannot secure higher prices for his goods (everything else equal) than he who pays a £10 rent."

"Exactly! Then you pay that much more out of your profits, if you have any. If he asks too much, thereby showing that he has not felt your business pulse accurately, you fail."

"That is just what happens."

"Again, you cannot participate in any advantage obtained by working men in increased wages, because you cannot raise your prices—in other words, your profits."

"You are right there; competition regulates my prices."

"Another thing I would like to shew is, that a rise or gain in wages of working men is a loss to you by what follows."

"Indeed! please explain."

"Look here! Suppose the tailors got 10 per cent. rise, and that allied trades gradually obtained the same increase, from that point it would spread to all others until equilibrium in exchange was produced. Rents like other things would jump up to meet the advance—your rent with the rest—but, tell me, do you get the 10 per cent. advance in wages that they obtained?"

"No, of course not, I cannot add to my prices, that is plain enough."

"Well, look still more closely at this matter. Have the men really got a rise of wages when they get a rise? That is a paradox, but follow me. Workers live by their products exchanged for the products of others, and we all know that a rise in wages is followed by a rise in the price of the article produced, as witness the colliers' wages. The only one who gains by an increase of wages is the landowner, and this can be stopped only by taxing land values. Do you see through this wage explanation?"

"Not very clearly, although I have a glimmering of it."

"See here! If thirty tradesmen produced by their labour all that each individual required, and one of them got an advance, he would only gain an advantage so long as the others did not, and his gain would be their loss. When all had obtained the rise they would be in the same position as at first, for, as they live on each other's products, they would, as wages advanced, require to pay more. I pay a penny for a newspaper here, in America the price is twopence-halfpenny, and in Japan a farthing. Thus you will see while a general rise in wages may mean more coin it confers no increase of purchasing power. Now as ground rent which is included in house rent also increases, they would be just that amount the poorer after they got the money advance."

"I begin to see it, and it appears that under any condition I merely get what the landlord likes to leave me. During bad trade and times I lose, under good trade he gains by increasing my rent to fit my profits—heads he wins, tails I lose."

"Exactly. If, however, the rates were levied on the value of the land on which your shop stands, and not upon the rent, then you would gain."

"How? He would put the difference on my rent."

"Not much. If he raised your rent £10, and you could pay it, that would only show that the land value of the position had increased by that amount, and if taxation was upon land values in full, that is the amount which would go into the community purse to meet community expenses. That is fair, is it not?"

"But I would not benefit by that."

"Certainly you would by having no taxes to pay. The ever-growing ground values created by the presence of the people being equal to all the public needs. Now, you pay twice, once to the landlord and again to the rate collector."

"One of these is rent."

"But rent and rates are one and the same thing to you; the more you pay in rates the less you pay in rent, and you are paying a much higher rent because of the city improvements which have been paid for by the people through the rates."

"That is so, but the landlord pays rates also, and is, therefore, similarly situated, each pays a certain rate per £ rental."

"By no means. There is no similarity in your rating, and besides whatever he pays he first collects from you. Again, look for instance at vacant sites, they pay no rates on the plea that they bring no revenue or rent. Scores of good building sites are thus held in towns for speculative rise in land values. They may be occupied by a coal shed, or adorned with a varied assortment of broken dishes and bottles, rusted iron, old tin cans, and dead cats, thus adding to the beauty of the neighbourhood in a way that deserves reward, and they are rewarded by the absence of the rates. They pay absolutely nothing."

"Well, that does not hurt me."

"It doesn't, eh! Let me show you, suppose 150 men owned 150 sites of equal value and they had to raise £150 in taxation. Say that 50 of these sites were held vacant, according to our present plan they would pay nothing to

The Single Tax is the Key to Open it

rates for municipal purposes although participating in the benefits of the others expenditure which increases the land values, and the remaining 100 who had built would have 30s. each to pay as taxes instead of 20s.

Now, that is precisely your case, and the case of every taxpayer, you pay extra because these vacant or imperfectly used sites evade taxation."

"I see it now, you are right."

"Nor is that the worst feature of the case. for in addition to giving this premium for keeping land out of use and enabling them to hold for a monopoly price, you prevent capital from being invested in buildings, thus affecting the building trades, and through them all other trades, assist them in congesting the city, keep back city improvements, make slums, and worst of all, leave in their hands the power of fixing rents by removing competition."

"That is a heavy indictment."

"It is not as heavy as it might be, further, this system enables them to raise the rents whenever they see you are able to pay more, that is, to use your rent as the means of making you hand over any advantage coming to you from any source whatsoever."

"I must say that it looks very like it, for rent certainly does 'rise' to the occasion."

"Through a prohibitive price they can limit the supply of building sites and thereby enforce their demands. By the present method of rating you free them of taxation, taking it on your own shoulders, and with an unselfish generosity, you permit them to pocket the increasing values—values made possible by presence of population and by public expenditure—this you do, without asking them to contribute any share to the municipal expenses."

"I have never before looked at it in that light—why: every man who pays rates pays part of the taxation that should be on these vacant sites."

"Most assuredly, and so it will continue until taxation is measured by and distributed over the value of the ground which gains by the expenditure of public money, and what land does not?"

"It seems an injustice to rate an owner for a vacant site from which he is getting no return."

"Cannot you understand what unearned increment is? Is he getting no return? If such be the case then it would be unjust. If he is getting a return then to rate him would be no injustice, and if he is preventing the community obtaining any return for its expenditure then it is he who is doing the injustice."

"Well, I can't see that he is getting any return if the place is not rented for some purpose."

"On that point we differ, and the cold cash advance over original cost would change your opinion if you held a vacant site for a few years and then sold it. Of course you would have an overflowing crop of old meat tins and rubbish enough to create an epidemic, but you would also find an increase of value, which had grown while you slept."

"Yes, clearly that is so; but on the other hand he has lost the rent he might have had off it by building."

"Granted that such be the case, he has caused the town loss in taxable property. I might further ask what or who prevented him from building, taking the rents, utilising the ground, and conferring a benefit on the community by giving them more or better accommodation? Certainly not the people. A good site is always required for business purposes, and the only reason why it may not be used is the prohibitive price placed on it by the 'dog in the manger.' He waits till the pressure of the needs of the community compel the payment of his demand, and you help him to enforce it by freeing the site of taxation. The capitalist builds, burdened by a heavy ground rent, and, as collector for the ground owner, transfers all the rates, interest, &c., on to the rent, and you have now got back to the consumer, who has to pay up for all the time that site was held vacant. It is unnecessary to point out that the consumer is the community who so generously lets off the ground owner on the score that he extracts no rent from his vacant site. If the capitalist has made a bad bargain, and rents are too high, he has to bear the loss. Our tax shuffer, the owner, is safe with the security of

the building, and still he pays no rates, for he has bargained himself clear, and the tenant pays for all."

"The landlord pays his share of taxes?"

"Not a bit. You pay all taxes; he pays none."

"I don't quite understand that."

"You may not, but it is a fact nevertheless, and that you will find if you examine the subject closely."

"Are you not a little unjust to landowners?"

"Possibly, but I try to be fair, and think I am."

"Well, I find them public-spirited men, who favour any local improvement."

"I don't doubt it, for they get all of the financial benefit of town improvement, and you pay for it. Most men favour improving their property at the public expense, but I would not call such men public-spirited. Let us buy a new park such as, say, the Phoenix Park recently bought by the people of Glasgow for, I think, £30,000. Of course, as public-spirited men, the landowners gave the ground away to their fellow citizens at one half its value (I don't think). I am not aware of what it cost to make it into a children's playground, but I do know that the rents in the vicinity were increased to an amount which would more than pay the interest on another £30,000. Thus, you see, the whole community in Glasgow first paid for a park, and then a part of the same community pay in extra rent an amount equal to the interest on a sum which would buy a second park, or, in other words, pay twice for the same park to the public-spirited landowners. Of course he is favourable to all city improvements and expenditure, for all of it flows into his pockets, and—well, he knows his book; you don't. Make your city such a paradise that the population is doubled, and you will find his rental return has doubled. Has your pay doubled, and did the public or the landowners make that increase possible?"

"Of course the influx of people caused by expenditure of public money in making our city a paradise."

"Just so! Now just look at your own case again, you build up a fine business in his shop on the people's street, you are a pushing wide-awake fellow, ever on the look-out for anything new that will make your business prosperous, you succeed, the landlord says 'that fellow is doing well and I think he would stand a £10 rise of rent rather than move,' and—up goes your rent—you say 'well it's hard but I can't get a better position than this.' So you pay up and look as pleasant as you can, work harder to make up and find that he repeats the dose in a year or so, meantime, has his shop been getting any better or has it been depreciating?"

"The building is getting worse, but the site is becoming more valuable and I am paying its extra value."

"Exactly, to the landlord, he has done nothing to increase its value—find out who has, and you will know where the extra rent should go."

As the landowners say:—

The people don't make any fuss,
They seem to like the plan,
No doubt they think 'tis heaven's behest
That some should toil to keep the rest,
'Twas so since earth began.
Then let them toil and let them sweat
For 'tis their nature to,
And let us play our merry game,
And laws and institutions frame,
To suit the cunning few.

What most prevents the realization of the injustice of private property in land is the habit of including all the things that are made the subject of ownership in one category, as property, or, if any distinction is made, drawing the line, according to the unphilosophical distinction of the lawyers, between personal property and real estate, or things movable and things immovable. The real and natural distinction is between things which are the produce of labour and things which are the gratuitous offerings of nature; or, to adopt the terms of political economy, between wealth and land.

These two classes of things are in essence and relations widely different, and to class them together as property is to confuse all thought when we come to consider the justice or the injustice, the right or the wrong of property. —Henry George in "Progress and Poverty."

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