

THE MONTHLY JOURNAL OF THE SCOTTISH SINGLE TAXERS.

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GLASGOW, JUNE, 1896.

PRICE ONE PENNY.

Motes and Comments.

The Henry George men of Glasgow have removed to **George Square**. The No. is **56**, and all friends are invited to sample the

The Single Tax will also be issued, in future, from 56 George Square.

The Bridgeton Liberal Association executive has again affirmed in favour of a Bill to Tax Land Values.

Mrs. Burt has been elected president of the Bridgeton Women's Liberal Association.

Lord Overtoun thinks that the churches must recognise the social reform movement among the working classes, otherwise the masses will fall under the sway of the atheistic type of

Sir Wilfred Lawson, M.P., says of the Land-

lords' Relief Bill:—

Being myself a landlord I suppose it will put some money into my pocket, but I shall feel like a receiver of stolen goods.

Mr. Thomas Shaw, M.P., thinks the result of the election at North Aberdeen must be taken as an earnest desire for Land Reform on the part of the Liberal electors which, he adds, is not Socialism but sensible Radicalism.

A Single Taxer at Work.

"At a recent meeting of the Bingley District Council Mr. Fred. Skirrow," says the Bingley Chronicle, "took up a position close to the door, with a parcel of papers in his hands, unmistakeably suggestive of his zeal in the cause of land reform."

The Unemployed.

The Unemployed.

Mr. Logan, M.P., says:—

We are constantly hearing about the unemployed, but this difficulty would, to a considerable extent, be removed, if we did away with private ownership of the land, the result of which is to bring about the state of things we now sec. The result of labour goes largely to increase, land values, and consequently makes it harder to get a living out of our work after paying rent, as it were, for our own existence. I, of course, refer to those men and women willing to work. The loafer we may perhaps always have with us, but in saying this I am not quite certain that a great many loafers are not the creation of the land system.

Mr. W. P. Byles (late M.P. for Shipley),

There is no question so likely as the land to rally and unite the progressive forces in the country. The wonder is ever present with me that the people fail to realise the oppression which they are daily enduring from this gigantic monopoly.

Notice.

To people who have shouted themselves into a trance for free breakfasts, more money, charity, a general divide, pay without work and who do nothing to alter conditions, brain workers who work other people, financial agents, strikers who strike at the branches instead of the root, the friends of "freedom" with their heads screwed in the direction of Parliament, or local councils.

Wanted.

A few thousand unemployed men to dig coal and iron, grow vegetables, and quarry stone, at 20s. per day. Almost any fool can have a job and machinery to do about 80 per cent, of the work. Apply any morning early to Dame

P.S.—All applicants are requested to bring the landlord's permission with them, otherwise the law will interfere on his behalf, and all trespassers will be duly prosecuted.—D.N.

Homeless America.

Commenting on the alarming increase of tenantry in America, The Household, of Boston, Mass., recently made the following statement:—
It is safe to say that over 75 per cent. of our American families are thus actually or practically tenants, for, if mortgages are not ultimately paid they must vacate their houses, and a large proportion of

must vacate their houses, and a large proportion of them are not paid.

But in Australia less than 11 per cent. are tenants; in Canada less than 13 per cent.; in France less than 29 per cent.; in Germany less than 35 per cent. of the families do not own their homes. That at least three-quarters of our American families have only a shifting shelter is alarming, and is more alarming because, since 1880, cast, west, and south, the percentage of home owners has been diminishing and the percentage of tenantry increasing. The growth of a class of families who feel no magnetism holding them to any particular spot of earth is a grave peril to the state. Unsettled homes weaken the family tie and promote instability.

The general trend in America is towards the British landlord system.

British landlord system.

The gulf is widening. A class of aristocrats on one side who spend what others earn; on the other hand a nation of slaves who only have the right to remain on earth by the permission of some landlord.

High House Rents.

A deputation from a representative meeting of ratepayers waited on the Town Council of Edinburgh the other day, on the subject of high house rents. The Lord Provost said a committee of the Town Council had tried for years to get the speculative builder to put up houses at suitable rents for the poor, but without success. This simply means that the without success. This simply means that the price of the ground is at a speculative figure. When land values are taxed, the price of ground now held out of use will fall, and the builder will get a look in. There is plenty of vacant land in and around the city, but it is held out of use at monopoly prices. This is the cause of the trouble, though neither the deputation nor the Town Council, from anything they said, seem to be conscious of it.

The Mine in Land Values.

"If there were," says, Lord Rosebery, "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."

There is such a mine in this country—the values of land-which is quite capable of paying all rates and taxes; and there is no other mine, nor any other proper source of taxation. Referring to this same mine, Mr. Munro Ferguson, M.P., said, speaking to the Forres Liberals last month, "if they were going to adjust local rates, why not go to the 'unearned incompant." increment'"?

At a meeting of the executive of the Scottish Liberal Association held in Glasgow on the

18th May, the following resolution was unanimously adopted:—

"As the Agricultural Rating Bill will impose increased taxation on the already overtaxed commercial and manufacturing population, while giving no real advantage to the agriculturalists, we condemn and will resist the measure, and we denounce as dishonest the policy which, while pretending to relieve rack-rented farmers, increases rent, and is in reality for relief of landlords.

Pleasure and Work.

Lord Dunraven puts the value of "our English pleasure fleet"—meaning obviously the yachts—at not far short of ten millions sterling. "It finds," he says, "employment for some 6000 or 7000 men at sea, and for many thousands more engaged in various industries on shore.

That is to say six or seven thousand men are employed directly in maintaining the leisured classes in only one form of recreation and idleness. But, of course, it provides work for the workers and that is something to be thanful for in these pro monopoly days. All the same we believe a little less work and a little more of the enjoyment wouldn't be a bad thing for the

Tory "Liberty, Religion, and Empire."

"One of the peculiarities of the Primrose League," says a local dame, "is that it never sits down, it is always working." The motto of the League is "Liberty, Religion,

Empire." How proud the League must be if only in a "Pickwickian" way. Their conscience only in a "Pickwickian" way. Their conscience keepers — the Tory Government—Las, since July last, stood loyally by these professions in good old Tory fashion. They have taken the Liberty of filching £2,000,000 from the public treasury for their friends, the landlords. They have brought the question of Religion in the public Schools down to the level of party and the Empirical works helder. expediency, and the Empire into such a helpless condition that it is powerless to-day to influence the termination of the Armenian artrocities, while outside the circles of party fanaticism our relationships with the land grabbers of the Transvaal has brought the *Empire* only a measure of universal contempt.

Miners "in Clover."

Miners "in Clover."

A correspondent writes to a contemporary:—
Thanks to the wise forethought of the New Zealand
Legislature, the crying evil of the British coal mines,
private ownership, giving rise to gross injustice, is
avoided. All mineral rights are reserved by the
state, and a royaity of 6d. per ton is paid for all that
is raised. The value of this provise to the state may
be inferred from one fact, stated by the Hon. Mr.
Reynolds in the Legislative Council some time back.
Every ton of coal exported from the colony, he said,
brought into the colonial treasury no less than 3s, 1½d.
How this export may be expected to replenish the
public exchequer in the near future may be inferred
from the fact that the export, which in 1866 only
reached 261 tons, had grown in 1885 to 50,000 tons,
and stands to-day probably at some 300,000 tons
per annum.

and stands to-day probably at some 300,000 tons per annum.

I need not say that the lot of the New Zealand miners contrasts very favourably with that of their brother miners in Great Britain. As Mr. Edward Wakefield tells us in his "New Zealand after Fifty Years," the New Zealand miners are literally "in the clover." In the chief coal mining centre "the miners live on a beautiful plateau, surrounded by wooded hills and vales, and the griminess of their calling by no means extends beyond the actual workings.

The squalor, degradation, and violence so painfully noticeable in many of the mining districts in Europe are totally unknown here. The "miners are highly respectable and very well-to-do,"... are in reality capital fellows, well spoken and well principled, with snug homes of their own, bonny wives, and troops of rosy children."

A Dog and Cat Home has been established at Ibrox, Glasgow. It contains exercising grounds the better to enable the proprietors to isolate any animals attacked with influenza, &c. The Single Tax "cat" is quite well just now; busy as usual knocking around the vicinity of Lord Rosebery's "gold mine"—Land Values.

OFFICE-56 GEORGE SQUARE, GLASGOW.

The open-air campaign of the Scottish Land Restoration Union is now under way. Meet have been held at Greenock and Burnbank.

Our old friend, Mr. Matthew Gass, has gone to England on a lecturing tour. Previous to his departure he was entertained by a number of friends in the Co-operative Rooms, Glasgow.

A writer in the Westminster Review for May

Agricultural depression is a colossal body, consisting mainly of excessive rents, unjust agricultural laws between landlord and tenant, and unsatisfactory management of landed estates by incompetent agents.

The Single Tax has now a place on table 17 of the Mitchell Library, Glasgow, where it is wen andled during the month. Single Taxers, everywhere, should endeavour to have it placed in local libraries, reading rooms, and political

The public spirited Home Government Branch of the I.N.L., and the Single Taxers, have been discussing the "Living Wage," during the past month. The meetings were well attended, and the discussion quite in-teresting from both sides.

Helping Themselves.

When Mr. Lloyd George stated in the House of Commons that Mr. Chaplin would benefit to the extent of £700 per year by the Landlords' Relief Bill, that gentleman denied this, and otherwise waxed indignant. It now turns out, according to the last parliamentary return, that of the owners of land of the United Kingdom that Mr. Chaplin owns 23,370 acres, with a gross rental of £30,317, so that the amount of relief he will obtain is £1,051,135. The total rental of the ministry is £1,272,000. • The amount of relief will be £54,377 per year.

The "Traders" and Co-operation.

The Traders Defence Association have printed a notice for the use of all employers who may desire it for posting in factories, workshops, and warehouses. It is to the workshops, and following effect:-

soft impeachment.

A Labour Paper Astray.

Commenting on the question of Land Values the Labour Leader says :-

the Labour Leader says:—

It is probably no exaggeration to say that nearly every Liberal member of Parliament, from the leader of the Opposition downwards, is pledged in some degree on the question of the taxation of ground rents. In no single instance, however, has one of these gentlemen made the suggestion of an increased contribution from the great ground landlords in the large towns out of the enormous ground rentals received by them.

Mr. A. D. Provand, Liberal M.P., on the

Mr. A. D. Provand, Liberal M.P., on the 8th March, 1895, moved in the House of Commons the following resolution:—"That no system of taxation can be equitable unless it includes the direct assessment of the enhanced value of land, due to the increase of population and wealth, and the growth of towns," which was carried without a division. And, in July last, the Jahour Party in Glasgow opposed this the Labour Party in Glasgow opposed this same Mr. Provand as bitterly as if he had been an enemy to this reform.

A Socialist at the Single Tax "Keyhole."

Mr. Leonard 'Hall, to his credit, is still sticking to his faith in Land Nationalisation. He hasn't seen the "cat" yet, which is to be regretted. But he has got his eye on the keyhole and admiring the view in quite an encouraging way. His latest breath on the subject is as follows:—

I submit Land Nationalisation as pre-eminently the thing to ge for.

I submit Land Nationalisation as producting to go for.

1. Because the elementary theory, the A B C principle and effect, of it is easy to understand; because the practical working of it is simplicity itself—automatic, self-acting; and because it is capable of immediate adoption, and, therefore, capable of arousing

the people to enthusiasm for their own direct personal benefit. The English people are mentally incapable of grasping mere abstractions—like that, for instance, proposing collective ownership and management of everything and everybody.

2. Because Land Nationalisation only (of all the panaceas proposed) reaches the root and cuts out the heart of the basic evil, monopoly; and because without it no other reform, no set of other freforms, can result in anything but tinkering makeshifts, superficial quackeries, still-born disappointments.

Defences of the Clyde.

LAND MONOPOLY INTERFERES.

The Town Council and the Chamber of Commerce of Greenock, who recently approached the Secretary of State for War on the above subject, have now received a reply, in the following terms:—

following terms:—
As a preliminary step, inquiries were instituted as to suitable sites for the necessary works.
Unfortunately, the prices demanded were, in the opinion of this Department, so prohibitory that the question has never advanced.

If the Local Authorities interested in the Defence of the Clyde will enable the Secretary of State to acquire suitable sites at a reasonable cost, he will then be prepared to consider whether and when funds for the necessary works and armaments can be provided to commence the defences on the lines considered necessary by his military advisers.

Could there he a better object lesson for the

Could there be a better object lesson for the Greenock people, and others, as to the grip landlordism has on the extension and well-being of our cities and towns? It really looks as if there were still some public men around, who never see the land question. This example should open their eyes. These sites are valuable, not because of any improvements of the owner, but solely because of public requirements. A smart tax on this monopoly value would speedily bring the land grabber to his senses, and relieve the local authorities of their difficulty.

But what the land grabber is doing now has been done consistently during the whole industrial progress of the town.

Nature has been more than generous with Greenock. Water is in abundance, and her seaway is the admiration, if not the envy, of all other towns in the West of Scotland. Yet, Greenock probably presents the most scandalous example of the evils of landlordism.

There is building land in abundance, and the

poor are so badly housed that night policemen are told off all the year round to prevent over-crowding. The taxes lieved are up to the limit by statute, and the ground landlord draws close upon £1,000 per week in ground rents, not one penny of which contributes to the

not one penny of which contributes to the local rates.

We do not expect the local authorities to take any further action. They are busy keeping the town, such as it is, in order, so that it may get along somehow, after paying the ground superior his dues; but this latest example of landlord rapacity should certainly have the special attention of local reformers, and, through them, the electors.

"I see you are building a new house, Mr Bung."

"Yes, you are right."
"Made the money out of whisky, I suppose? " No."

"Why, you are a liquor dealer, are you not?" "Oh, yes! But the money I'm putting into this house was made out of the water I put into the whisky. Every farthing was made out of the water, sir."

"It has to be confessed that in England during the nineteenth century the educated classes in nearly all the great political changes that have been effected have taken the side of the party afterwards admitted to have been in the party afterwards admitted to have been in the wrong. This is to be noted alike of measures which have extended education, which have emancipated trade, which have extended the franchise. The educated classes have even opposed measures which have tended to secure religious freedom and to abolish slavery. The motive force behind the long list of progressive measures carried during this period has in scarcely any appreciable measure period has in scarcely any appreciable measure come from the educated classes. It has come, almost exclusively, from the middle and lower classes, who have, in turn, acted, not under the stimulus of intellectual motives, but under the influence of their altruistic feelings."—Benjamin Kidd in "Social Evolution."

Henry George at Delaware.

Henry George at Delaware.

Speaking at a Single Tax Banquet held in April, Mr. George said:

Not here in Delaware alone, but all over the country the movement is progressing by absorption, by hand-to-hand work of men who make no pretentions to political power, but whose zeal knows no bounds. (Applause.) It is in the air. People are imbibing it, and the man who does not know to-day what Single Tax means is a curiosity. Not only in this country, but wherever the English language is spoken are the principles of the Single Tax advocated to-day. (Applause.) To-day it looks to me as if the first great success would come from beneath the Southera Cross, or perhaps from across the water. The extent of the work in Great Britain and Ireland is inspiring, Only a couple of weeks ago there was elected to the English Parliament one of the most active and energetic workers for the Single Tax in Her Majesty's dominions. (Applause.)

How to Reach the Masses

Hundreds of men and women in Glasgow are leading dissolute, criminal lives, who, as boys and girls, first went astray from their poverty, and consequent lack of opportunity and encouragement to be honest and self-respecting.

Poverty dulled the moral sense of their parents; poverty turned them into the streets to beg; poverty incited the boys to steal; poverty told the girls that the shame of an abandoned life was scarcely less than the shame of being dependent; and so poverty made them outcasts before their characters were fairly developed. This is what is meant by the trite expression "reared in crime." Nine times out of ten it is a synonym for "reared in poverty."

The reason so many lawless people have always been bad is that they have always been destitute.

been bad is that they have always been destitute.

Who are responsible for this homeless, destitute condition, which begets crime, and misery, and drunkenness? The land speculator, who, by monopolising the lands of the city, closes the doors of opportunity to the home seeker, thus rendering him hopeless.

They say, "it's legitimate!" So is whisky selling legitimate. They are both drunkard producers. The drink seller simply gets what is left after a man has been run through the land speculation mill.

land speculation mill.

The little finger of the land—as a drunkard producer-is thicker than the loins of all the

producer—is thicker than the loins of all the whisky shops of Glasgow put together.

This is a brand new subject for our preachers, and we would like to hear them preach on this line from the text: "Ye have put burdens upon my people grievous to be borne, and will not lift so much as a finger weight yourselves."

What the masses want is an opportunity to benefit themselves and families in their temporal condition—to free their minds from the haras-

condition—to free their minds from the harassing care which accompanies their struggling for existence; then, and not till then, can their thoughts be directed into spiritual channels.

Sir Charles Cameron on Land Monopoly.

At a public meeting held under the auspices of the College Division Liberal Association, Sir

At a punch motion At a point and the College Division Liberal Association, Sir Charles Cameron said:

There was but one exceptional cause of agricultural depression, and that was the unjust state of our land laws. (Loud cheers.) The way to remove that permanent cause of depression to agriculture was to reform our land laws. There was a good deal of land about Glasgow which might be removed from the area of agricultural depression. The landlords had only got to feu it, and citizens would be ready to jump at it. But the landlord held out for enormous feu duties: the citizens could not afford to deal at the price, and the ground consequently remained within the area of agricultural depression. Now the government proposed to tax this city for the purpose of subsidising these distressed owners of land to the extent of 1s. per acre, and by that amount at least would enable them to hold out still longer for the exorbitant terms they demanded.

The Taxation of Land Values at Work.

"Although the Land Tax in New Zealand," writes a correspondent, "is but a step in the direction of the Single Tax, the Budget a year after the adoption showed that 7,000 families had settled back upon the land and 5,500 miles had settled back upon the land and 5,500 more had settled back upon the land and 5,500 more men were employed in the factories than the preceding year. If all this should not be sufficient proof for the blessings we may expect through the adoption of the Single Tax, I respectfully refer your readers to the consular report, dealing with the actual facts of New Zealand's condition and proving beyond question the success of the Single Tax.

The Solution of the Problem.

A CRITICISM OF THE EDINBURGH EVENING NEWS ON THE LAND QUESTION.

BY COUNCILLOR H. S. MURRAY.

We have now the solution of the question, so far as the Evening News is concerned, before us, and I propose to discuss this solution, and to show its total inadequacy as a cure for the evils of our present system. You have divided the problem under two ds. viz.:-

1ST, THE CASE OF AGRICULTURAL LAND 2nd, The Case of Urban or Town Land.

Your solution of the agricultural question is the abolition of all restrictions on the sale and transfer of land, so that the doctrine of Free Trade, which at present, as you expressed it, applies only "to the products of the land," may be extended to "the land itself." I ventured in a former letter to point out that this change would not solve the question, but my arguments were not replied to. I asserted that what was wanted was not freedom to buy and sell the land, but freedom of access to the land, which means freedom of production. Even if the

dom of production. Even if the

ABOLITION OF ALL RESTRICTIONS

on the sale and transfer of land caused the land to be owned by a greater number of people—which is very doubtful—that would not solve the problem. Those who had land would, no doubt, be better off; but those who had none—viz., the great mass of the community—would be in no way improved whatever. Indeed, it is doubtful if they would not deteriorate. You want the system of absolute ownership and division of holdings of the French peasantry; yet Monsieur de Lavelaye, the Belgian economist and authority on the subject, has to confess in his paper on "The Land Systems of Belgium and Holland," printed by the Cobden Club, that "the condition of the labourer is worse under this system of the minute division of land than it is in England." I pointed out in my former letter that you had

EXAMPLES OF THE DESIRED CHANGE

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throughout the world, but with the same result. In
America, in Canada, in the Australian Colonies, you
have absolute freedom of trade in land. The sale and
transfer of "the land itself" costs almost nothing, yet
in no countries, not even in England, is the curse of
land monopoly more apparent. In France and Belgium
you have free sale, combined with minute subdivision,
yet the social state of these countries is monstrous and
deplorable. In your last article you state that the
evil is due, "not to individual ownership, but to the
want of individual ownership." You say, "As the
result of absurd laws, ownership is not real but
nominal." Now, after having delivered yourself of
this dictum, it is very strange to find you asserting
subsequently that "a change will come over the social
state when it is recognised that the land is held in
trust for the people." The two propositions are

SELF-CONTRADICTORY.

If you say that the land is held in trust for the people

SELF-CONTRADICTORY.

If you say that the land is held in trust for the people by the landowners, how can they be either the "real" or "individual" owners? When any property is held in trust for anybody, the "real" owners are the beneficiaries, not the trustees, and it is for their benefit, not that of the trustees, that the revenues should be expended. On your own showing, then, the landlords, being the trustees, should hand over the rents to be used for the benefit of the people, and should not spend them for their own. I now proceed to deal with YOUR SOLUTION OF THE URBAN QUESTION.

YOUR SOLUTION OF THE URBAN QUESTION.

which you identify as the question of "the unearned increment." You have criticised adversely and condemned Mill's proposal for the appropriation of the unearned increment for public purposes. You say, "Mill professed to find his theory for this purpose in the altogether exceptionol nature of land." Quoting him, you say, "For a person to appropriate to himself a mere gift of nature, not made by him in particular, but which belonged as much to all others until he took possession of it, is, prima facie, an injustice to all the rest." You then proceed that if this view is "carried to its logical issue the doctrine of the unearned increment could not stop at land." In order to prove this, you give two illustrations. In the first you suppose

ROBINSON CRUSOE ON HIS ISLAND.

ROBINSON CRUSOE ON HIS ISLAND.

Certain emigrants arrive, bringing with them the articles Crusoe wants. "For these articles Crusoe parts with a slice of the land. The emigrants then own so much of the land. According to Mill, the emigrants have no business to own the land, they did not create it by their labour. Surely the answer of the emigrants is simple. They would reply, 'True, we did not create the land, but we gave value for it. We gave Crusoe that which he needed, and he in return gave us what we need.' To this, it may be replied, the emigrants gave value; they gave of the products of their labour; but what value did Crusoe give? The land was not the product of his labour. This question would never have been asked but for Mill's identification of labour and value." Now, this illustration is wrong to start with. According to Mill, CRUSOE HAD NO RIGHT TO GIVE THE LAND to the emigrants. You say that after their arrival, by

crusoe had no right to give the land to the emigrants. You say that after their arrival, by giving them "a slice of the land, Crusoe saved them the labour of searching for another island." He did nothing of the sort; they did not require to seek for another island, seeing that they had one already, to which they had an equal right with Crusoe. Crusoe should have bought their products, not with the land of the island, but with the products of his own labour, the land itself being held in common between him and the emigrants. Now, as to

YOUR SECOND ILLUSTRATION,

to show that the unearned increment according to Mill should not stop at land. You contrast the case of the eminent physician, who gets a £100 fee, with the ordinary practitioner, who only gets £10, although the labour of the one is not more than that of the other. You say, according te Mill the first enjoys £90 of unearned increment because he says that "labour is the cause of value." Now, Mill says no such thing, and I am at a loss to understand where you have got hold of the proposition. Mill shows that the value of commodities produced under free competition is determined by the amount of labour expended upon them, while he also shows that the value of commodities produced under monopolistic conditions is determined by different considerations altogether. You conveniently for your argument put the two cases together, making no distinction, and then accuse Mill of inconsistency because of his so-called "identification of labour and value," an "identification" which he never made, and which only exists in your own imagination. Mill would reply to your illustration, "There is no unearned increment in the case of the physician, unless you can prove that his brains belong to his patients as well as to himself, just as the land belonged to the emigrants as well as to Crusoe." Failing this, your illustration entirely misses the mark, and instead of showing Mill's inconsistency, you have only succeeded in showing your own. Your contention, therefore, that "the unearned increment cannot be restricted to land, but must logically be extended to capital," falls with your illustration to the ground. Now, as to

YOUR SOLUTION OF THE PROBLEM.

YOUR SOLUTION OF THE PROBLEM, it is grouped under three heads:—1st, The taxation of landlords on the real value of their land; 2d, The taxation of landlords on a proper assessment for local purposes; 3d, the recognition of the principle of betterment. Now, sir, you have done well to say later that "after all there is not much difference between this mode of dealing with the ground landlords and the methods advocated by those who advise the appropriation of the unearned increment." The difference is only in degree, not in principle, and if you had extended your dicta to include agricultural land as well as urban, your conclusions would have been of much greater value, although they are not reached upon logical reasoning or stand on a true basis.

THE CASE OF AGRICULTURAL LAND does not differ in principle from urban land, although

does not differ in principle from urban land, although you have chosen to separate the two. It only differs in degree, the iniquity of our present system as regards urban or town land being only more apparent. The same remedy must be applied to both, viz., "the taxing of the land on its real value." Meanwhile let us get rid of all this claptrap about "conditional ownership" and "the land being held in trust for the people." These are only plausible phrases used to gull the simple, to mislead the unthinking, and to deceive the ignorant. No, sir, this sort of thing won't do. "Conditional ownership," "real ownership," "individual ownership," "land in trust for the people."

MEDLEY OF HUMBUG

MEDLEY OF HUMBUG!

Either the land is the property of the landlords or it is not. If it is, then we have no right to make laws in any shape or form as to their disposal of it. They have a right to exact the last farthing for it, without let or hinderance, and can grow thistles on it, if so be their choice, for can a man not do what he likes with his own? If, on the other hand, it is not their property, but that of the whole people, then to them it must be restored. This is the solution of the Land Question, and all reasoning based on an opposite conclusion is mere evasion and sophistry. The improvements on the land are not the people's, but the land itself is. To leave the improvements to individuals, and to restore the land itself to the people, there is only one practical method, and that is to impose

A TAX ON THE VALUE OF THE BARE LAND, which shall equal its full unimproved rental value, and

A TAX ON THE VALUE OF THE BARE LAND, which shall equal its full unimproved rental value, and exclude improvements, which must not be taxed. To what extent the tax is imposed at first, and what rate it is subsequently increased, are questions of method and expediency, but this the ultimate solution, and there is no other. It is a solution propounded by Mr. Henry George, which is derided by superficial thinkers, who, while pretending to understand his theories, show by their reasoning that they have never read his works, or, if so, have failed to understand them. "The earth is the Lord's," not the landlords', and as He gave it "to the children of men," so must they be at last enabled to enjoy "the fulness thereof."

The sober citizen once took advantage of a holiday; and, instead of going off on a spree, stayed at home, to the great delight of his wife, and painted his house. The assessor came along soon after, saw the paint, raised the assessed value of the house, and fined the man \$10 for that paint. A rose by any other name would smell as sweet, and \$10 collected by an assessor for doing a good act is as \$10 paid on the sentence of a judge for committing a nuisance. Well, the next day, this sorry, sober amateur painter met his drunken neighbour coming home from the police court

"Hello, Jones, been painting your house?" said the "drunk."

"Yes," said Jones, "and the assessor called

Equality in Japan.

(To the Editor of the Single Tax,)

(To the Editor of the Single Tax,)

Dear Sir,—I know the Single Tax wants to free from error, particularly as the truth and facts serve its purpose better than the contrary. In a recent ber number there was a quotation on Japan that is misleading, and in the interest of truth and a good cause I want to correct it. It was stated "there is no vacant land," and "there are no very rich and no very poor." The truth is that 80 per cent. of Japan (excluding Formosa) is wild to-day, and much of this land is fine, not only for grazing but for grain and fruit. It is difficult for the people to get at the land, and lately land speculation has become rife. Small fioldings are giving way to larger ones. It is becoming harder and harder for the poor in Japan. It is a mistake to say there is not a millionaire in Japan. There are some very rich men in the country and they are getting hold of land and "natural monopolies." The present out-look is that Japan will travel the same weary road of injustice that has been travelled by England and America. She enriches a class of loafers without work that she may call them "nobles;" as if the lowest man could upset the decrees of God and make thieves nobles.

The land system is such that the people are terribly

nobles.

The land system is such that the people are terribly reduced financially and driven to despair. At the mission hospitals they are always prepared to help would be suicides. Life is cheap. Often men have been hired to have their heads cut off instead of some plutocrat who has been convicted. Twenty or thirty dollars pays the bill. Yet millions of acres of land lie idle in Japan and China. I am only half scotch, but my blood boils as I think of it. The Single Tax is a glorious fight. The victory is the financial liberty of a world, which is considerable part of making "a heaven on earth."

Pakyo, Japan.

CHAS. E. GARST.

Pakvo, Japan.

CHAS. E. GARST.

As Others see it.

Messrs. Bryant & May, matchmakers, have issued a leaflet calling the inconsiderate consumers of matches to account for purchasing some £400,000 worth of foreign matches during the past year, in consequence of which they say,

the past year, in consequence of which they say, they have to turn away large numbers of applicants for work every day.

If Messrs. Bryant & May would figure up the amount taken in land values from the people of London, and seek protection for the public from the private configuration of these values they the private confiscation of these values, they would be relieved very soon from the distress they feel at not being able to take in the

unemployed.

"It was a Glorious Victory."

Capitalists, when they do not know what to do with their money, persuade the peasants, in various countries, that the said peasants want guns to shoot each other with. The peasants accordingly borrow guns, out of the manufacture of which the capitalists get a percentage, and men of science much amusement and credit. Then the peasants shoot a certain number of each other, until they get tired; and burn each other's homes down in various places. Then they put the guns back into towers, arsenals, etc., in ornamental patterns; (and the victorious party put also some ragged flags in churches). And then the capitalists tax both, annually, ever afterwards, to pay interest on the loan of the guns and gunpowder.—Political Economy.—(Ruskin's "Munera Pulveris.")

Delaware and Scotland.

Mr. E. Moore, secretary, Chicago Single Tax

Mr. E. Moore, secretary, Chicago Single Tax Club writes:—
We are making a great fight in Delaware, if we capture it there will be a beacon lighted that will be seen round the world. Many of us have great faith in Scotland and are looking for great things from there. If the Liberal Party could be induced to invite Henry George to go over it.

George to go over it.

What have the Liberals to say to this suggestion? If they want the Landlords' Relief Bill thoroughly explained and the cause of the Taxation of Land Values advanced, Mr. Moore has put them on the right track.

"I shall leave a name execrated by every monopolist who maintains Protection for his own individual benefit, but it maybe that I shall leave a name sometimes remembered with expressions of good will in those places which are the abode of men whose lot it is to labour and earn their daily bread by the sweat of their brows, a name remembered with expressions of good will when they shall recreate their "Good for him," said the "drunk"; "that ain't much; why, the judge just fined me only \$10 for painting the whole town."

"Good for him," said the "drunk"; "that food, the sweeter because it is no longer leavened by a sense of injustice."—Sir Robert Peel.

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The Paper finds a place in Public Libraries and Reading Rooms in Glasgow, Dundee, Aberdeen, Greenock, Paisley, and other Towns and Villages throughout Scotland.

TO LAND REFORMERS.

The Executive of the Scottish Land Re-The Executive of the Scottish Land Restoration Union appeal to all sympathisers throughout Scotland to become members of the Union. Minimum Annual Subscription, 1s. A Subscription of 2s. 6d. secures membership of the Union and a copy of the "Single Tax," post free, for a twelvemonth. 5s. secures membership and papers for twelve months and an assortment of Single Tax Pamphlets and Leaflets including those published during the year.

published during the year.

To Secretaries of Political and Social Reform Organizations.—The Scottish Land Restoration Union are prepared to supply lecturers on social and labour problems, for open-air and indoor meetings. Address—The Secretary, 56 George Square, Glasgow.

NOTICE OF REMOVAL.—Owing to the growth of the work of the Scottish Land Restoration Union and the Single Tax we have removed to larger and more central have removed to larger and more central premises at 56 George Square. These offices will be open from 9 a.m. till 10 p.m., and we cordially invite all friends to come along with new members and subscribers to the Single Tax and otherwise assist in the betterment of the organisation. The new premises will consist of two offices, with a hall attached with accommodation for seating about one hundred persons. When not being used for meeting purposes the hall will be open as a reading and recreation room for the members reading and recreation room for the members of the Union and Single Tax subscribers.

Will Correspondents who send us Newspapers please pencil-mark the matter they wish us to notice.

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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.

OURSELVES.

The Single Tax this month enters upon its third year. Since its appearance two years ago the cause has made considerable headway in Glasgow and throughout the country. discussions in the Glasgow Town Council and in the County and Parish Councils of Scotland during the past twelve months are indications of what has been done. Whatever is done in a centre like Glasgow has a powerful influence on all such bodies and on the public mind everywhere. The Single Tax has carried this influence to all parts of the English-speaking world. We have every assurance of this.

An Appeal.

The Single Tax is the only paper standing for our reform published in Britain. Its circulation is steadily increasing, but much more can be done in this way if our friends everywhere will only exert themselves. We would specially appeal at this time to those friends who can render any financial assistance to do so. We have been forced to incur increased liabilities, and if the good work the Single Tax is doing is to continue, a greater measure of support is necessary.

The Living Wage.

One of the foremost results of the present universal awakening to the fact that the foundations of our social structure are not laid in justice and equity seems to be a tendency, on the part of the more aggressive of our social reformers, to cling to every apparently plausible palliative, in the hope of being able to mitigate the suffering and privation endured by the unfortunates who, often through no fault of their own, find themselves in the lowest and least lucrative positions in the industrial army. And while we are not unconscious of the earnestness of purpose that this (to our mind) mistaken policy betokens, we cannot help regretting that such is the case. For this reason we propose to offer some criticism on this Living Wage proposal.

At the outset we are confronted with the question as to what constitutes a Living question as to what constitutes a Living Wage, the phrase itself failing to supply any adequate conception of its meaning. This being so, we have to rely for a definition on the supporters of the proposal. From what we have gathered from its advocates, we are led to believe that the Living Wage is not a wage that has any scientific basis. For instance, it is not pretended that it is the lowest amount on which people can live; neither is it considered a sufficient wage to enable people to live well. people to live well.

In brief, it is just a minimum wage fixed somewhat above the sum that competition would give. At best it can only benefit a very few, as its most sanguine supporters have no hope of forcing its universal adoptive that public tha tion. All they can hope for is, that public bodies may be induced to pay it—not, however, to all their servants, but only to such as can be conveniently classed as "able-bodied."

The wisdom of such a proposal is more than questionable. To secure its adoption as much agitation would be required as 0 DAYTON, OHIO, U.S.A. as much agitation would be required as would be necessary to bring about reforms

of much more importance, and which would have such far-reaching effects as no one who values his reputation for sanity would venture to claim for it. It is in its nature a proposal to assist those who, in the class to which they belong, are least in need of assistance. If charity is to be given—for everything that is given over and above what is earned by any individual under prevailing conditions is charity—it should be given to those who are not ablegiven to those who are not ablebodied.

Another thing which ought to be taken into account in connection with this question is the relative position of public servants with those who employ them. The horny-handed democrat is often met with the argument that he should do unto others as he would have others do unto him. In other words, if he wishes wages raised he should begin by striving to raise the wages of those who serve him. The fallacy of such an argument will be found in its extreme narrowness. A wider view will show that the public servant is as much

will show that the public servant is as much the employer of the ordinary citizen as the latter is his employer.

The public servant spends his wages on the things which the ordinary citizen produces. In doing so he contrives to spend those wages to the best advantage. He refuses to reduce his own purchasing power by paying 1/6 for a 1/ worth of goods, regardless of whether the payment of the extra 6d. would enable the manufacturer to increase the wages of his facturer to increase the wages of his employes. What does concern him is that he would be reducing his own wages by such improvident methods. This being so, why should the sweated worker be taunted with the charge that he is himself an unjust employer. For him to give to his neighbour privileges which he does not himself possess. privileges which he does not himself possess. s not to love his neighbour as himself;

it is to love him even better.

But we might be induced to waive such objections as the foregoing if it could be shewn that this proposal would really raise anybody's wages. That it would, we believe, is too readily assumed. Take for instance a public body which engages servants at an average wage of 18/ per week. Let such a body decree that in future the minimum wage be 21/, and what will happen? Will not better and abler men be induced to compete for the jobs? Will not every labourer with 19/ and £1, who before had no inducement to compete, have such an inducement? We are inclined to think they would, and as the best men would be change might take place without increasing the wages bill by one farthing. What could and what would probably take place is that 21 men at 18/ per week would be displaced to make room for 18 men at 21/.

Having said so much in criticism of the proposal itself, our next duty is to look at the arguments in its favour. We will begin by admitting that 21/ per week is not a princely income, and by expressing our belief that this and much more might be got by every worker, although we do not believe it can be got in this particular way.

It is quite true that by striking out the

It is quite true that by striking out the word able-bodied from any resolution in favour of a minimum wage, and by the exercise of "eternal vigilance," the servants of any public body might be preserved against the rigours of competition; but what would that amount to? It would mean that a privileged class of labourers would be maintained, the entrance into which class could only be secured by the influence of those in authority.

But all this time the problem to be solved.

But all this time the problem to be solved would remain as far from a solution as ever. For have not Privilege and Monopoly in the past pointed to the privileged ones among the labouring classes as an example of what

SERVE THE CAUSE BY HANDING THE PAPER TO A FRIEND.

might be obtained by all. Have they not pointed to Friendly Societies, Building Societies, Savings Banks, and Peasant Proprietary, as bulwarks against poverty, knowing full well that they were the very bulwarks that guarded their privileges. It is not the function of a public body to create privileges for any class; its true function is to secure the same conditions for all.

This brings us to the last stronghold of the living wage advocates. They affect to believe that its effects will not be sectional, but will be felt all round. They argue that public bodies can set an example to private employers by being themselves model employers. That they can need not be disputed, but that this example could have the effect of raising wages is absurd. Wages are not fixed by example, they are fixed by competition. The lowest amount that any class of labourers will work for is their wages. If more is to be got it can only be got by a lessening of competition, and this can not be brought about by a method such as this. To bring it about is, we believe, possible, and our propaganda is directed towards that end.

To those who care to give some study to the wages question it will soon be made apparent that the reason why wages are low is because land is a close monopole. is because land is a close monopoly. Those who complain of the so called inhumanity and injustice of buying labour at the cheapest price, forget for the moment that such a custom neither invalidates the right nor eliminates the desire of the average labourer to sell his labour at the dearest price. What is wanted is the power to make that desire felt.

This, we believe, cannot be done so long as the avenues of employment which exist in the land are barred against the labourer. Every piece of land which is kept out of use deprives some one of an opportunity for work, and keeps someone hungry who might be fed. Every labourer who is deprived of work is a source of menace to those who have work, for his hunger compels him to compete for the lowest

What we insist on is, that the unemployed are the cause of low wages, and that land monopoly is the cause of the unemployed. No example will be likely to induce employers of labour to raise wages while there are always a number of men willing to work for the lowest wages. Something more drastic is required. What must, and what ought to be done speedily is to break down the barriers that shut the labourer out from the source of all annular than the source of all annular t labourer out from the source of all employ-

Land which is kept out of use should be forced into use, for its use is required for those who are out of work. This could be secured by placing a tax, however partial, on the values of land. Landowners only keep land idle now because it pays them to do so. When it ceases to pay them to keep it idle, they will let it out for use. This is why we urge that a tax should be placed on the values of land whether used or unused. Landowners use their land to put money in their pockets, not to take it out, and a tax on their unused land would soon bring them to their senses. Land which is kept out of use should them to their senses.

This putting of unused land into use This putting of unused land into use would provide employment for those unemployed. With the disappearance of the unemployed would come the power to raise wages. Then people having a choice of employments may naturally be expected to refuse to work for low wages. Under such conditions we might expect to hear people clamouring for a maximum wage to people clamouring for a maximum wage to be fixed, which after all would be no more out of place than the fixing of a minimum

In case we be accused of frivolity privileges

we may call attention to the fact, well known in history, that at the time when wages were good in this country Parliament was prevailed on to interfere in the matter. This it tried to do and failed, and just for the same reason that the advocates of the the same reason that the advocates of the living wage will fail, namely, that conditions were against them. Parliament could not keep wages low while people were willing to pay high wages. No more can Parliament raise wages while people are willing

to work for low wages.

At the time we speak of, when wages were getting so high that parliament saw fit to interfere, access to land was comparitively free, and employment was plentiful. This is the condition that the Single Tax seeks to revive. It will find its way to the lowest strata of labour, and press all equally upward. It will create equal conditions for all and privileges for none. In its upward sweep, it will not discriminate between those who are ablebodied and those who are not. It will make necessity, and not example, the lever that will raise wages. In fine, it will make the product of labour the basis of wages, and end discussion as to what constitutes a fair wage.

Mr. Balfour's Economic Amusement

Referring to the Landlord's Relief Bill in a speech at a London Troy Banquet Mr. Balfour said:-

Nothing was more a source of entertainment to him than listening to the capitalists on the Home Rule Bill get up and say one after another that any relief given to the rates—any relief given, in fact, to the farmers of this country—must, by an inevitable economic progress—find its way sooner or later into the pockets of the landlord.

It is somewhat difficult to see where the "amusement" comes in, unless we make the usual after dinner allowances. The capitalist and the labourer are subject to the operation of competition. The landlord is not. He is the monopoliser of the land, and as such, "he thrives, though he sleeps."

The Agricultural Rating Bill proposes to give £2,000,000 to the relief of farmer's rates What will this do to relieve agricultural distress. Will not the rent of all land affected distress. Will not the rent of all land affected be sustained to the amount of relief given? As Mr. Chaplin, the Minister of Agriculture, said, in an unguarded moment, in the House of Commons in 1891:—If the rates were high the owner got less rent, and if they were low he got

The landlords will certainly be assisted, but they are not the agricultural industry. They are the sleeping partners in the business only; and, as such, they contribute the one impediment to the well-being of the working partners—the farmers and the labourers.

But the control of landlordism stops not at agriculture. In the cities and towns their monopoly claims hava a paralyzing effect on all industries. The operations of both capital and labour in all advancing centres have so enhanced labour in all advancing centres have so enhanced land values that the landowners, in anticipation of securing a further share of the "unearned increment," put a prohibitive price upon all desirable vacant land. Trade is thus checked, and an unemployed class is the result.

The very existence of such a class competing for work anywhere, and at any wage, tends to keep wages low. Involuntary poverty is the outcome. The poor are rackrented in filthy dens, while the desirable building sities in and around them are kept from use at monopoly prices, that are at once a scandal and a disgrace to Parliament.

Mr. Balfour's amusement is at the expense of his wisdom. But he is good enough propaganda work. He is a landlord defending the citadel of landlordism. It is something to have brought this class out into the open in defence of their

In the values of land lies the untapped "goldmine" Lord Rosbery is looking for to pay all our rates and taxes. The public mind is knocking around in the neighbourhood of that mine. It will strike "ile" some day, and when it does the "amusement" will be on the other side. Let us be increasent in our work above. side. Let us be incessant in our work, above ell, let us keep the landlords on their defence. The more they speak on their own behalf the better it will be for the deliverance of industry from their baneful clutches.

Single Tar 3tems.

Another Grant in Aid of the Landlord.

Paisley is going in for another open space, and the wner of this site is asking only £5,000.

The Glasgow Town Council and Land Values.

At a meeting of the Sub-Committee on Land Values held last month, Bailie Burt presiding, it was stated that in reply to the circular issued by the Council asking the assistance of the assessing authorities in Scotland in seeking powers from Parliament to make Land Values a basis of local taxation, 90 had replied, the majority of the replies being favourable. The Committee agreed to obtain as many more answers as possible before making a statement to the Corporation.

Grants in Aid of Local Taxation.

Mr. E. K. Muspratt, president, Financial Reform Association, in a letter to the press on grants in aid,

The towns would not require these grants if they were allowed The towns would not require these grants if they were allowed to raise their revenues in a proper manner. The decline in land values does not apply to towns, for there, year by year, the value of land is increasing at an enormous rate. If the towns were allowed, as they ought to be, to take this unearned increment, created by the community, the various communal wants could be supplied without the imposition of any burden upon the inhabitants whatever.

Adelaide.

The Women's Land Reform League has addressed a circular to the electors, in which they say:—

We would urge upon you specially to think of the words:-"The earth is the Lord's," and

and
"The earth hath He given to the children of men,"
and then consider the inequalities in condition of people to-day—
the rich growing richer, the poor poorer, and many others having
an ever-increasing difficulty to make both ends meet. We ask
—"Should these things be?" and "what is the cause of them?"
The cause of the evil comes from the great primary acrong, in that
we have allowed the land, which naturally belongs to ALL "the children of men," to become the private property of a FEW, and we can never hope to have true prosperity until this wrong is righted

For the Single Tax in 1840.

For the Single Tax in 1840.

The Colony of South Australia was founded on 28th December, 1836, and in 1840 its "Colonisation Commissioners." Colonel Farrens, Er. E. Villiers, and Fred. Elliot, appointed by the British government, recommended a tax on land values as preferable to raising money by loans. They reported as follows:—

Another measure which we should be desirous to see adopted is the imposition of a land tax, the produce of which would assist in rendering the income completely equal to the expenditure, and dispense with the costly and improvident plan of continued resort to loans in this country. It is a species of tax, we may observe, that has always the further advantage of tending to prevent the accumulation in private hands of large and unprofitable tracts of waste land:

Henry George could not have put it more clearly. But the Colony went on in the old way, and to-day their public debt amounts to £53,000,000, and the land is at the disposal of the few to the disadvantage of the Colony.

Adding Field to Field.

Adding Field to Field.

The Worker, Brisbane, publishes a striking diagram showing the distribution of land within the borders of Queensland. Of the whole area of land in the Colony—an area more than three times as great as that of France—not one-twentieth is under cultivation; while the concentration of the pastoral lands in the hands of the banks, or of the great companies, is remarkable. The Bank of New South Wales, for example, holds mortgages over 390 runs, an area of nearly 30,000 square miles; a territory that is twice as great as Switzerland, and nearly three times as great as Belgium. The Bank of Australasia follows with 231 runs, a territory twice and a half as great as the Netherlands. Eight companies, according to the Worker, hold an area of 146,053 square miles, a territory greater than Turkey in Europe, and nearly as big as Spain.

The Single Taxer should lose no opportunity to write to his local newspaper calling attention to the simplicity and justice of raising all public revenue from Land Values. There is a power in printers' ink which few of us fully appreciate.

Progress in British Columbia.

Progress in British Columbia.

The British Columbia legislature have just amended the assessment act of the province, stipulating the following percentages on assessed valuation:

"Four-fifths of one per cent. on the assessed value of real estate other than 'wild land'.

"Three-quarters of one per cent. on the assessed value of personal property.

"One and one quarter per cent. on so much of the income of any person as exceeds eight hundred dollars.

"Three per cent. on the assessed value of 'wild land'—i.e., land held out of use by speculators.

"Two per cent. on the assessed value of the gross output of mines—that is to say, on the assessed value of ore or mineral bearing substances raised."

It is not the absorption of Land Values by private owners that constitutes the great crime of landlordism, but the withholding from men of natural opportunities to produce wealth.

There were 63 farmers' accounts laid before the Agricultural Commission. About half of these showed a loss to the farmer, on the others there was a gain. The average per acre was—farmer's profit, 1s. 3d.; rates, 2s. 6d.; rent, 21s.

Taxes levied by government are comparatively harmless beside those extorted by and for landlordism in the form of ground rent. And yet it is not the amount of ground rent diverted from the public into monopoly coffers which paralyzes industry as much as the ability of landlords to corner natural resources.

The Single Tax means the taking of ground rent—the annual rental value of the bare land—for public purposes, and the abolition of all other taxes, direct and indirect. Such a tax could be easily and cheaply collected, since land cannot be concealed or removed, and its value is generally of public knowledge. It is the only just tax, because, land values are the result of community growth, while all other values are due to labour applied to raw material.

Sir George Grey, late Premier of New England,

says:—
The Land and Income Tax of New Zealand produces £360,000
per annum, and costs about £10,000 per annum to collect. The
Customs Revenue is about £1,600,000, and costs nearly £70,000 to collect

The Amalgamated Society of Railway Servants have, in view of the taxation of land values, rejected a proposal to invest their funds in ground rents.

Mr. Joseph Hyder, secretary to the L.N.S., writes:

The Bradlaugh Radical Association arranged the meetings this week in various parts of Nottlingham. Probably no town in England contains so many freeholders. Chiefly through the agency of a flourshing Building Society, which has acquired and developed twelve estates in the past forty-eight years, this result has been accomplished. The town is rapidly growing, and, as a consequence, the land values are rising. Land on the outskirts has been sold at the rate of about £4,000 an acre.

The Cause in South Australia.

Our correspondent at Port Lincoln, South Australia, Mr. G. Crawford, writes:-

Australia, Mr. G. Crawford, writes:—
The cause is gaining ground rapidly all over South Australia. The activity, energy, and self-sacrifice of genuine Georgeians is wonderful; even their enemies are compelled to admire them. We are working hard here for the return of Mr. A. N. M'Donald to the House of Assembly. I hope to be able to write you soon of the return of five Single Taxers who are contesting different electorates.

We have wandered far from the track, and must "try back" a bit to pick it up again. In primitive times, if one man wove cloth and In primitive times, if one man wove cloth and another grew corn, they could exchange with each other, and the idea of "profit" did not arise on either side. Their "produce" constituted their "wages," and if they were compelled to part with any portion of it to compelled to part with any portion of it to superior force, it was at once recognised that the portion so taken was "tribute," and was practically a robbery, to be resisted if possible. It is as true to-day as it was a thousand years ago that the "produce" of labour is the "wages" of labour, and that there is no other source of wages. We constantly hear people talk of over-production of goods, but they might as well talk of over-production of wages, for they are essentially the same.

From official sources it appears that the gross annual rental of Great Britain in 1885 was £305,097,000, and that the estimated net amount, excluding improvements, was not less than £175,000,000. It is therefore now probably not less than one billion of dollars, annually taken from the earnings of labour to enrich a totally useless class. And yet "labour" men chase around in every other direction to find remedies for poverty.

The Single Tax and Other Remedies.

Alderman Fortune, ex-Mayor of Harrogate, has compiled an able paper on the Social Problem, from which we take the following:—

Mr. Albert Spicer read a paper upon the Single Tax before one of the Congregational Union meetings held at Hull some time ago, and gave, upon the authority of Dr. Newsholme, medical officer of health of Brighton, some figures to which it is important to give prominence, they shew the death per 100,000 in five descriptions of disease.

Acute Diseases of the Lungs,	1 and 2 room Houses, 985.	3 and 4 room Houses, 689.	5 and upwa room Houses, 328.
Miscellaneous Unclassified			
Diseases,	799,	764.	590.
Nervous Diseases and Diseases of Nutrition			
in Children,	480,	235,	91.
Zymotic Diseases, Accidents and Syphilis in	478,	246,	114.
Children,	32,	11,	_
	2,774.	1,945	1,123.

All who are acquainted with town life are aware that the working population are crushed into small room because of the high price of land. This table shews clearly that if more room was given to each family many of the diseases which now are prevalent would be very much reduced, and the lives of the occupiers would be healthier and of course

happier.

Now the effect of the taxation on land values would be to compel these men to seek tenants or purchasers. Land upon which there is no taxation even a poor man can there is no taxation even a poor man can easily hold for higher prices, for land eats nothing, but put heavy taxation upon it and even a rich man will be compelled to seek purchasers or tenants, and to get them he will have to put down the price he asks instead of putting it up.

Land uncultivated or cultivated in an inferior way will be used for higher purposes; because, under a system of taxing the actual selling value of land, it would not answer the purpose of any owner to keep it for purposes lower than that for which it was suitable. With the natural redistribution of population

that would follow, a state of prosperity will be produced all over the country of which we know but little at the present day.

There are a large number of persons who feel keenly the need for some sort of reform in our land laws. But owing to the want of a thorough acquaintance with the nature and history of the land laws, or, to tenderness for vested interests, they hesitate to interfere with the present system. Many of the schemes advocated by men of this class are right so far as they go, but they do not go

far enough.

Judicial rents, compulsory cultivation of waste land, free trade in land, the abolition of primogeniture and entail, leasehold enfranchisements and peasant proprietorship, are all very good in their way, but they only touch the fringe of the question, they do not go to the root of the evil. The scope of this paper will not allow me to deal separately with each of these, but I will quote Professor A. R.

Wallace upon the last one. He says:—

1st—It will give to a class the future unearned increment of the land which is the creation of the

increment of the land which is the creation of the community.

2nd—Every citizen ought to have equal right to the rental of his native land.

3rd—A peasant proprietary has no permanency, as the thriftless will be bought up by their neighbours, and landlordism be consequently re-established.

4th—Future land legislation will be rendered difficult owing to the tenacity of the small proprietors, and thus the community as a whole will suffer for the sake of the minority.

It is said, if a man who by selfdenial and thrift has purchased a home—a freehold house—surely it would be wrong to deprive him of the fruits of his toil and providence. To do so is repugnant to the most elementary sense of justice. A system which proposes such a thing must of necessity be a bad one.

Well, first of all, the Single Tax does not propose to dispossess anyone occupying a site, but simply to take from him the annual value given to that site, not by the occupier, but the value given to it by the whole community of which he is a proposer. And this sum being of which he is a member. And this sum being show what he ca expended for common purposes, he will get Valley Advertiser.

exactly his fair share of his own and his neighbours similar contributions.

But let us see how much harm or good this nall freeholder will get from the Single Tax. Take the case of an owner of a house the total cost £400, of this sum £50 would be about the cost of the freehold site. Now it must be remembered that the Single Tax is what its name implies, the only tax that will be levied when the scheme comes into full operation.

Under the Single Tax then, our houseowner will pay on £50 (taking the annual value at 4 per cent.) £5 per annum as his whole contribution to public expenditure. What does he pay now?

Say the house which has cost £400 lets for

£28 per annum, on this he will be assessed for rates say at £21 per year, and the rates here being 5/ in the £, his rates will amount to £5 5s. per annum. Then in addition there would be his contribution to the indirect taxes of customs and excise, which amounts in a house of that description to about £6 11 7

Rates, Indirect Taxes,					£5	5	0
Indirect Taxes,				1	6	11	7
To	tal,				£11	16	7
Under the proposed Single Tax,				2	0	0	
							11 11 11

Being an advantage to our houseowner of £9 16 7

we have often heard that such and such a thing is an impossibility, but we have of late years been accustomed to overcome impossibilities and the word has lost it terror.

What is necessary to do is to procure the abolition of all the taxes which are now levied on industry, and the substitution therefore of taxation upon land values. This is what we mean by the Single Tax. But while in its name it would be a tax, in its nature it would be a rent—a rent paid to the state for the use of those natural opportunities which are the common heritage of the whole body of the

It is necessary to bear in mind that the value of land is something totally distinct from the value which arises from the exertion of any particular individual, but from the growth and progress of the community. A tax on land values, therefore, never lessens the reward of exertion or accumulation. It simply takes for the whole community that value which the whole community creates.

Market Gardening and Depression of Agriculture.

of Agriculture.

The following is culled from the evidence of a market gardener submitted to the recent Agricultural Commission:—

What is the average size of the small farms?

The artisan would take about two acres to three acres; the men who employ a large quantity of labour would go up to eighteen to twenty acres—twenty acres is quite a large garden. Where the man cultivates wholly by his own labour, he does not hold more than two acres. When he holds beyond that he begins to employ other labour.

How many do you employ yourself on your six acres? Two men beside myself.

The Question of Rent.

THE QUESTION OF RENT.

THE QUESTION OF RENT.

What is the general rent of the land there?

Where land is first taken, if it is close to a railway station its price is high; but when the land gets up in value—if you take, for instance, a first-class market garden—then the rent becomes tremendously high.

Then it has not suffered from depreciation of late years, in the sense, at all events, that the rent has not gone down?

years, in the sense, at all events, that the rent has not gone down?

Not when they let the farm out as market gardens, because that soon increases the rents. They will not let any farm to a market gardener at the same rent that they let it to a farmer.

Taking a market garden which is fairly well planted, is the rent now as much or less than it was a few years avo?

ago?
Quite as much.
Then there has been really no reduction?
Not at all.
Then your district has not suffered from depression in that sense, at all events?
The market gardening industry has not suffered in the least.

Andrew Carnegie, the hero of Homestead, has heen blackballed by the Cleveland Chamber of Commerce. Andrew should take a squad of his Pinkertons up to the Chamber and insist on being elected a member of that body, just to show what he can do if he wants to.—Hayes

Question and Huswer.

Why should not the man who corners wheat and profits from the unearned increment, pay a tax the same as the landowner, who gets profits from a similar unearned increment?

I doubt if a tax on wheat corners would be shifted to wheat consumers. Such a tax would not fall upon the production of wheat, but only upon the price of monopolised wheat.

But, in the first place, there is no such thing as an unearned increment to wheat, in the sense in which we speak of the unearned increment to land. Every man who owns wheat sense in which we speak of the unearned increment to land. Every man who owns wheat holds the title of the producer, who has earned the thing and, therefore, acquired title to its whole value, no matter what that valve may be, nor by what means it may be enhanced.

In the second place the Single Tax would

make wheat corners practically impossible, befreeing all the unused sources of wheat supply. impossible, by the farming land on which wheat grows, the railroad land over which it is transported, and the trading land on which it is bought and sold.

—Louis F. Post.

A Hint to Land Speculators.

It may hardly be credited that there is a still surer way of realising gigantic riches out of otherwise nearly worthless land, and yet this is the fact, although it has never been tried in England or even by the smart Americans. The only drawback is that the owner has to wait some time for the proceeds, and, therefore, this plan can only be attemped by one able to forego the income on his capital for a certain number of years. At the end of the specified time, however, the fortune that awaits him will surpass the wildest dreams of avarice.

This method is simply to throw open the

land to all desirous of using it, on the condition that they shall pay every year, for say twenty years (the longer the better), the full competitive years (the longer the better), the full competitive value of their plot into a common fund, to be used solely for the improvement and development of the nascent city. This will virtually mean that they pay neither rent nor taxes during the period agreed on, since the entire ground rents, exclusive of improvements, will be devoted to the common benefit of all the inhabitants. inhabitants.

The advantages of this will be so enormous that within a few years the city must become one of the most flourshing, wealthy and populous on the globe, and its growth will increase in geometrical progression, since every new inhabitant will add to the wealth and prosperity of all the rest.

It is safe to say, therefore, that at the expiration of the stipulated period, the city, if in any anything like a favourable site, will in any anything like a favourable site, will number its population by the hundred thousand, representing a rental of at least as many millions sterling annually, the whole of which will then be diverted from the common benefit (the improvement, beautification and development of the town being now carried to a climax), into the coffers of the owner, who will find himself easily the most wealthy individual in the world.—Evacustes A. Phipson.

Lord Rosebery on the Landlords' Relief Bill.

Speaking at a Liberal Demonstration in evonshire, on 15th May, Lord Rosebery said:—It is true, as the Government admits, that the Devonshire, on 15th May, Lord Rosebery said:—

It is true, as the Government admits, that the benefit will ultimately go to the landlord, but then, as Mr. Balfour says, you cannot benefit one class of agriculturists without benefiting all classes of agriculturists, and, as far as I recollect, his reasoning of it is this. The tenant farmer will pay half his rate for the next few years, and that will be his benefit, then the landlord will raise his rent in proportion, and that will be the landlord's benefit, and all the time the British taxpayer who is landlord, tenant—you and me, all of us—will be paying £2,000,000 a year to secure these priceless benefits. Well, sir, that seems to me a fair division of benefit. The taxpayer will have his pleasure, the landlord will have his, and the tenant farmer will have his, though it may be somewhat ephemeral. But there is a class that does not seem to be very directly benefited, and

THE AGRICULTURAL LABOURER.

He is connected with the land, but he has no land; where does he come in for the benefit of this measure? Why, if he neither drinks nor smokes, he has not even the pleasure of the taxpayer; and, so far as I can gather, he will neither have the fleeting pleasure of the tenant armer, nor the more solid enjoyment of the landlord,

nor even the self-denying satisfaction of the taxpayer. Well, I will give you two concrete examples to show you what I mean. As to benefit I will take two instances from one estate in the eastern counties. You know that the eastern counties are not so prosperous in agriculture as you are. The first farm I will take is one of 379 acres, mostly arable. The rent is £336, the assessment is £302, the races last year were £33, but this farm is assessed with the buildings included. Therefore, for the purposes of this bill, you must deduct £36 of rating value for the buildings, and that leaves £266 10s. for rating purposes. The relief given by assessment will come to just nuder £15, and the relief to the tenant will come to just 9d. an acre. Well, is it worth while

SPENDING TWO MILLIONS

out of an enormous Budget in order to give the tenant-farmer a precarious 9d. an acre. Well, the next case I will take is this. A farm of 525 acres on the same estate, mostly arable land. The rent in 1878 was £778, the rent in 1896, just fixed, is £212. The relief that the Government will give to this farm is about sixpence an acre. The relief that the farm got from the landlord is a reduction from £775 a year rent to £212 in 18 years. Why, sir, how can anybody compare the benefit which is caused by the reduction of rent with the benefit which is to be given by the Government under this bill? Do these figures not clearly prove that the Government have not touched the fringe of the subject, and that the real relief for which agriculture must look when agriculture is pressed, is not in an extravagant assistance to the rates, but in the reduction of rent. out of an enormous Budget in order to give the tenant-farmer a precarious 9d. an acre. Well, the next case

Reviews, Publications, &c.

Mr. Arthur Withy, who is again resident in New Zealand, has commenced operations with the Single Tax in quite a new venture. He has become a partner and joint editor with a local Socialist of a weekly journal, the title of which is Forward. It is quite an experiment in the Single Tax and Socialist movements, but Mr. Withy and his partner, Mr. R. W. Hooper, seem quite sanguine of its success. The paper is divided into two sections, and both gentlemen give a good account of themselves.

The Liberal Magazine, published by the Liberal Publication Department, 42 Parliament Street, London, S.W. (monthly, price 6d.), is a budget of instructive and useful Parliamentary and political information. It gives quotations from speeches delivered during the month by the various M.P.'s on both sides of the House, supplemented by suggestive criticisms, and notices the progress of the various Bills before Parliament during the month from the standpoint of progressive Liberalism. It should have a place in every Liberal Association throughout the country. As a guide to Liberal speakers and canvassers it should be invaluable. The April issue has some useful words on the subject of organisation from the pen of Dr. Spence Watson.

The Financial Reform Association have issued a timely four-page leaflet on "What the Government is Doing for the Farmers," in which is exposed in a thorough manner the pretensions of the Government as the caretakers of the agricultural industry. The Landlords' Relief Bill, they say, is a mockery, and quote Mr. Shaw-Lefevre, Chairman of the Commission on Agricultural Depression, as follows:—"Take the case of two farms of 200 acres each, one in Essex and the other in Lancashire. In Essex the rent was ten shillings an acre, but though the rent was low yet the farmer could not make ends meet; while in Lancashire, though the rent was, say, £3 an acre, yet the farm in Lancashire was more profitable at that than the farm in Essex at ten shillings an acre. One would say that therefore the Essex farmer ought to get more relief than his well-to-do fellow-farmer in Lancashire, because while the Lancashire man was making a profit he was not. But by this Bill, while the unfortunate Essex farmer who is not making a profit will only get £2 relief, the Lancashire man who is making a profit will get £23. Can one imagine a more stupid arrangement?"

"THE UP-TO-DATE PRIMER,"

"THE UP TO-DATE PRIMER,"

A First Book of Lessons on the Land Question, for Little Political Economists and grown up Children. By J. W. Bengough. 12mo, limp cloth, 75 pp. Illustrated. New York, London, and Toronto; Funk & Wagnalls Company. One Shilling by Post, from Single Tax Office.

We heartily commend to our readers this little work, It consists of 70 separate "lessons" in words of one syllable, each illustrated with very cleverly executed cartoons. Each lesson is preceded by nine words, combining in themselves caption to the cartoon and introduction to the lesson. The author, J. W. Bengough, former editor of the Canadian comic paper, Grip, is well known for his bright, witty caricatures on political and economic subjects, and in this book he has fairly outdone himself. Each lesson is complete in itself.

The following opinions are, among a number of these which the author is expected.

The following opinions are, among a number of others which the author "expects by the next mail,"

given on the cover.

Henry George.—"I never wrote anything like it

myself."
W. E. Gladstone. "I am free to say that W. E. Gladstone.— . . . "I am free to say that it is quite as clear as any budget speech I ever made." Professor B. H. S.—"There was nothing half so straight as this in my lectures at Chicago University, and yet they asked me to resign. "PROS AND CONS,"

Edited by John Bertram Asken, and published by Swan, Sonnenschien & Co., Ltd., price, 1/, deals with the pros and cons of political, religious, and social controversies of the day. The subjects dealt with are in alphabetical order. The Single Tax is not specially referred to, but under the heading of "Ground Values and Land Nationalisation" the Single Taxer will find something for and against the Single Tax.

"LAND LESSONS FOR TOWN FOLK"

"LAND LESSONS FOR TOWN FOLK"

Is another interesting contribution from a declared socialist. It is Clarion Pamphlet No. 9. The writer, Mr. W. Jameson, gives an experience of his, which unfortunately for the cause of reform, only too common. "When lecturing recently to some members of the Social Democratic Federation," he says, "on London's interest in the Land Question, my audience, though they gave me a very hearty reception, did not seem at all to realise that the control of the land was a matter of first importance. Nationalisation of railways and of the instruments of production, was the chief interest in their view. This strikes me as equivalent to saying that the control of a parish pump is more important than the control of the spring that supplies it. Or, to use an illustration that may appeal more directly to the town dweller, my friends, the Social Democrats, who criticised me, were really in the position of those who would ask for London's water pipes to be under municipal control, without first making sure of the water supply itself."

"THE LABOUR PROBLEM.

Mr. Joseph Edwards, editor of the Labour Annual, has written a most instructive and opportune letter on the labour problem. It is a straight Land Restoration pronouncement, and we take it, coming from a representative Socialist like Mr. Edwards, as one

pronouncement, and we take it, coming from a representative Socialist like Mr. Edwards, as one among the many striking instances, recently given, of the trend of socialistic thought towards the Land Question. The following quotation speaks for itself and shows Mr. Edwards at his best as a gifted writer in the cause of industrial freedom.

"Labour at present may be likened to a man who by dint of special ability or good fortune has found some one to give him employment in consideration of receiving as wages a fraction of what his work produces. Before getting his poor wages home, however, he is systematically waylaid by robbers, each one taking various amounts till the last one, the leader, takes all he has left except just sufficient to keep him and his family at work till pay-day again comes round. After beating and abusing him, the robbers then make off to enjoy their ill-gotten gains, leaving him on the roadside, bound, blindfolded, and gagged. Shall we, finding him thus so regularly helpless, look upon his condition as a just and natural one and pass him by without consideration? Or shall we stand idly by, and discuss whether plaister or ointment would better cure his injuries, whether new clothes are necessary, or his torn ones sufficiently respectable; which way he ought to go, and what kind of conveyance he should take? Should we not rather postpone such discussion as worse than useless till his bonds are cut, his sight and speech restored? For then he could

BOTH SPEAK FOR HIMSELF AND HELP HIMSELF;

For then he could

BOTH SPEAK FOR HIMSELF AND HELP HIMSELF;
he night possibly know best where he is hurt, what is
good for his wounds, in which direction he is going,
and whether the conveyance provided accords with his
tastes and habits. He would, at any rate, be free to
walk. Even if the spectators did not care to join him
in resisting such shameful robberies, he might in time
develop sufficient spirit to arm himself in suitable
fashion against these attacks. Clearly, however, it
would be useless fighting his less formidable assailants
so long as the arch-robber was left to appropriate all
he had managed to retain. Capitalism, monopoly, war,
public debts, taxation, waste, fraud, vice, and privilege
of all descriptions—these and all other robbers of
Labour might be abolished, but so long as their powerful chief—Landlordism—was allowed to exist, their
removal would only increase the plunder he is enabled
to carry off. Against this last iniquity, therefore, all
the resources and energies of Labour must first be
directed. This bandit once removed, most of the
others would quickly reform their habits and join the
ranks of useful labour, or hide themselves from public
derision. With Landlordism under control, the ultimate triumph of Labour must prove an assured and
speedy reality. BOTH SPEAK FOR HIMSELF AND HELP HIMSELF;

A New Bank.

As will be seen from our advertising columns As will be seen from our advertising columns a New Bank has been formed called, "The Provident Bank of Scotland." Its offices are situated at 11 West Regent Street, and extracted at 12 West Robert Ewan, ex-Provost Provost Dick and Mr. Robert Ewan, ex-Provost Provisional of Hawick, are members of the Provisional Committee. It is prepared to issue 2,000 Shares of £5 each, 5s. per share on application, 5s. on allotment, and thereafter two 5s. calls at three and six months; or the full £1 share can be paid up at once and 5 per cent. will be allowed on payment, the remaining £4 will be the reserved security of the Bank. The Secretary, and Treasurer of the Bank is Mr. James Robie, 11 West Regent Street.—Adv.

The Receipt of a copy of this paper from the office is an invitation to subscribe.

To the Toilers.

To the Toilers.

I hate your superstition, working men, I loathe your blindness and stupidity. Your pointed quips have never made me laugh; Your senseless chat is wearisome to me; Your shallow joy is not the joy I like. But when I contemplate your ceaseless toil, Your quiet activity and sunless life, Your works of splendour and gigantic strength, I bow my head in reverence to you. The cliffs are mighty in the wilderness; The woods are terrible when shook by storm; The streams are awful in their hasty course; But cliffs, and woods, and streams all disappear When touched by your unconquerable hands. Were you as wise as you are powerful, You would be happy, great, and reverend.

You would be happy, great, and reverend.

You take much pride in your humanity,
And think you are the Maker's masterpiece.
But know you what it is to be a man?
The eagle builds a nest as well as you;
The playful bird seeks food as well as you;
The feeble fly doth breed as well as you;
The ant is diligent as well as you;
Whereof consists your high humanity?
Have you but once desired to comprehend
The peerless grandeur of the universe?
Have you essayed to look into your thoughts,
To know the secret motives of your deeds?
Love you the noble and the beautiful?
Love you the pure and natural in life?
Love you to live in liberty and peace?
Say, is your friendship true, your love unstained?
If not, what are you then? what are you then?

If not, what are you then? what are you then?

You live, and know not what existence is;
You die, and know not what the grave entombs;
You trust, and know not what your faith implies;
You hope, and know not what it is to hope.

If you would know the mysteries of life,
And know the secrets of the dismal grave;
fyou would know the meaning of your faith,
And also know the sequel of your hope,—
You would not then abide in wretchedness,
And not be dead, not having lived before;
You would not then believe in wind and dust,
Or ever hope for that which cannot be!
Your wrinkled faces would be fresh with health,
And bright with joy your nigh extinguished eyes;
Your weary hands would be as strong as steel,
And swifter than a stag's your strengthless feet;
Your heads would think, but never ache with care;
Your lips would speak, but never each with fume.
Each word of yours would be a pleasant sound,
And you—a spring upon the beauteous earth.

You sit oppressed in cities great and rich;
You pine in houses tall as gloomy forts.
Are you afraid to let the breezes in,
The mild refreshing breezes of the fields,
Lest they undo you like a savage host?
Are you so fond of noise and narrowness,
Of gloom, and smoke, and dirt, and misery,
That life without them would be naught to you?

Destroy the prisons that confine your breath;
Leave all your gloom behind you, all your noise,
And turn to nature's flowery lap again.
Spread o'er the beauteous green earth in throngs,
And build new cities, beautiful and small;
Erect new houses, spacious, neat, and snug,
With carvings rare adorned and gables quaint.
The rocks will furnish you with stone enough,
The woods will furnish you with elay enough,
And you have strength and skill and sense enough.
Allow the crystal sky to spread undimmed,
The clement sun to shine unhindered;
Let birds awake you with a joyous air,
And fragrant breezes lull you into sleep;
And let your streets resound with joy and mirth,
With sounds of cymbals, mandolines, and flutes.
Expand your life, and make it free and full;
Create yourselves anew in health and strength—
The aged people vigorous, like ouks;
The children lusty, beautiful, and good;
The blooming youths as stately cedars hale,
Endowed with beauty as the god of light,
And full of glee and life as life itself;
The maidens faces sweet and roseate,
The eyes effulgent with desire and love,
The breath voluptuous and redolent,
The laughter trilling, loud, and musical.
What joy it were to see you thus transformed!

—Basil Dahl, in Liberty.

The world is in want of a good definition of the worl liberty. We all declare ourselves for liberty, but we do not all mean the same thing. Some mean that a man can do as he pleases with himself and his property. With others it means that some men can do as they please with other men or other men's labour. Each of these things is called liberty, although they are entirely different. To give an illustration:—A shepkerd drives the wolf from the throat of his sheep when attacked by him, and the sheep, of course, thanks the shepherd for the preservation of his life; but the wolf for the preservation of his life; but the wolf denounces him as despoiling the sheep of his liberty, especially if it be a black sheep.—

Abraham Lincoln, at the Baltimore Fair, 18th April, 1864. April, 1864.

The Single Tax Platform.

The Single Tax contemplates the abolition of all taxes upon labour or the products of labour —that is to say, the abolition of all taxes save one tax levied on the value of land, irrespective of improvements.

The Single Tax is not a tax on land, and therefore would not fall upon the use of land, and become a tax upon labour.

It is a tax, not on land, but on the value of land. Thus it would not fall on all land, but only on valuable land, and on that not in proportion to the use made of it, but in proportion to the use made of it, but in proportion to its value—the premium which the user of land must pay to the owner, either in purchase money or in rent, for permission to use valuable land. It would thus be a tax, not on the use or improvement of land, but on the ownership of land, taking what would otherwise go to the owner as owner, and not as a user of the land.

In assessments under the Single Tax all values created by individual use or improvement would be excluded, and the only value taken into consideration would be the value attaching to the bare land by reason of neighbourhood, public improvements, etc. Thus the farmer would have no more taxes to pay than the speculator who held a similar piece of land idle, and the man who on a city lot erected a valuable building would be taxed no more than the man who held a similar block vacant.

The Single Tax, in short, would call upon men to contribute to the public revenues, not in proportion to what they produce or accumu-late, but in proportion to the value of the natural opportunities they hold. It would compel them to pay just as much for holding land idle as for putting it to the fullest use.

The Single Tax therefore would-

(1.) Take the weight of taxation off, the agricultural districts where land has little or no value, irrespective of improvements, and put it on towns and cities, where bare land rises to

a value of tens of thousands of pounds per acre.
(2.) Dispense with a multiplicity of taxes and a horde of tax-gatherers, simplify government, and greatly reduce its cost.

(3.) It would do away with fines penalties now levied on any one who improves a farm, erects a house, builds a machine, or in any way adds to the general stock of wealth and employs labour. It would leave every one free to apply labour, or expend capital in production or exchange without fine or restriction, and would leave to each the full product of his toil, whether of hands or brain.

It would, on the other hand, by taking for It would, on the other hand, by taking for public uses that value which attaches to land by reason of the growth and improvement of the community, make the holding of land unprofitable to the mere owner, and profitable only to the user. It would thus make it impossible for speculators and monopolists to hold natural opportunities—such as valuable land—unused or only half used, and would throw open to labour the illimitable field of employment which the earth offers to man.

It would thus solve the labour problem, do away with involuntary poverty, raise wages in all occupations to the full earnings of labour, make over-production impossible until all make over-production impossible until all human wants are satisfied, render labour-saving numan wants are satisfied, render about-saving inventions a blessing to all, and cause such an enormous production, and such an equitable distribution of wealth, as would give to all comfort, leisure, and participation in the advantages of an advancing civilisation.

The ethical principles on which the Single Tax is based are :-

(1.) Each man is entitled to all that his labour produces. Therefore, no tax should be

labour produces. Therefore, no tax should be levied on the products of labour.

(2.) All men are equally entitled to what God has created, and to what is gained by the general growth and improvement of the community of which they form part. Therefore, no one should be permitted to hold natural opportunities without a fair return to all for any special privilege thus accorded to him, and that value which the growth and improvement of the community attaches to land should be taken for the use and benefit of the community. community.

The War Spirit.

Build navies; mould your cannon bal And where the brave sea runs Along your leagues of ocean walls, Beat ploughshares into guns. No guard of hearts about our ports; Nor souls alert,—but these: A half a million frowning forts 'Twixt us and all the seas!

Brave hearts, not armour plates, are best;
The land that, clasping still
The soul of freedom to her breast,
Can work a freeman's will.
Not steel, nor armour clads, but sons
Of freedom's fearless host,
Are better than a million guns,
A cordon round your coast.

Build arsenals and raise your forts,
And let the grinning mouth
Of giant cannon at your ports
Speak terror north and south.
And beat to swords your ploughs, but cease
To preach of Him who died
And gave His body for the peace
Of all the crucified.

-Joseph Dana Miller

Friends who desire to be informed on the land question, or to assist others to that end, could not do better than invest in an assorted number of the pamphlets published by the Union. See list on cover.

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