

The SINGLE TAX

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Notes and Comments.

Sir George Trevelyan writes complimenting the Glasgow Single Taxers on the victory at the Glasgow Town Council and on the effectiveness of their propaganda generally.

In his address to "The Municipal Electors of Glasgow of the Industrial Classes," Councillor Ferguson omits all notice of the fact that the Glasgow Town Council are pledged by 33 to 25 votes to petition Parliament in favour of making land values the basis of the city taxation. He gives the division lists on pensions, trades union contracts, fire insurance, tramway management, minimum wage, and future unearned increment, and states that in his opinion the best progressive men in the Town Council are:—W. F. Anderson, Battersby, Willock, George Mitchell, Sliman, Fife, P. G. Stewart, Hunter, Jack, and Chisholm.

In his address to the electors of the Calton Ward, not content with ignoring the important decision of the Glasgow Corporation on Bailie Burt's motion, Mr. Ferguson says—"Seven years ago Mr. Burt brought it forward, and though only beaten by one vote, he dropped it." This is, to put it mildly, a misleading statement. Mr. Burt entered the Council in 1889. On the 17th February, 1890, he got a committee appointed to inquire into the incidence of taxation. This committee presented its final report on 22nd June, 1891; and from that time till Mr. Ferguson entered the Council in 1893, Mr. Burt was incessant in his advocacy of the question on reform platforms, endeavouring to create a sentiment in its favour. Mr. Ferguson went into the Council in 1893, backed up by every Single Taxer in Glasgow.

In 1894 he brought forward his motion to tax land values, which Mr. Burt loyally supported. This was defeated. Mr. Ferguson again brought in a motion to tax the "future unearned increment." This proposal we regarded as reactionary, and stated so at the time. Both Mr. Burt and Mr. M'Lardy opposed it. In June, 1895, Mr. Burt moved that the report of his committee of 1891 be adopted. This was carried, and on the 5th October last the Council resolved to present a petition to Parliament in favour of making land values the basis of the city taxation. Mr. Ferguson says—"During my three years I never let it drop." Mr. Ferguson is wrong. He did drop the question of *Taxing Land Values*, and took up something that was different, namely, the "future unearned increment."

Trades Union Congress and Land Values.

The Trades Union Congress held at Edinburgh in September passed the following resolution:—

"That it is of extreme importance to trade unionists that all the land possible shall be brought under cultivation, and that we should have a more equitable basis of urban taxation. In order to obtain these objects the taxation of land values and ground rents should be made a test question at the next general election."

Let the organised trades unionists take this question up earnestly. They have made a straight pronouncement in a fighting attitude for Land Value taxation, and if the question is to be made a "test question at next general election," what are they going to do to make it understood in all its bearings from now till then?

THE APPROPRIATION OF LAND VALUES.

A Tax on Land Values will destroy the "vacant lot" industry, force land into use, and abolish slums.



The Landowner sleeps but thrives. The Land Value Tax would only put him on a footing with his fellow-citizens.

The Community creates Land Values. The Community makes Government expenses necessary. Pay the one with the other instead of allowing Landowners to appropriate the natural revenues.

THE GLASGOW TOWN COUNCIL AND THE TAXATION OF LAND VALUES.

To the GLASGOW RATEPAYERS.

The Land Values of Glasgow amount to over £2,000,000 per annum.

This enormous sum is not the creation of the landowners, but is solely due to the combined efforts and presence of the community, yet it contributes nothing, as such, to the local rates.

The working classes, the shopkeeping classes, and the commercial classes generally are taxed on the rental of their premises for Police Rates, Poor Rates, Water Rates, Sanitary Rates, Sewage, City Improvement Trust, Roads and Bridges, Parks, Prisons, Registration, Lunacy, etc., etc., to the amount of £500,000 each year.

Why should Land Values escape contributing to local taxation?

This question has been before the Town Council during the past seven years.

On the 17th February, 1890, Bailie Burt got a motion passed appointing a small Committee of inquiry into the incidence of local taxation. The finding of this Committee was in favour of Taxing Land Values.

On the 16th March, 1891, the Council remitted this finding back to the Committee for reconsideration and report. The Committee submitted another report on 22nd June, 1891, in favour of hearing further evidence. This was defeated by the casting vote of Lord Provost Muir.

Meantime the agitation continued throughout the city, in the press, and on the platform, and at the subsequent November Elections the Taxation of Land Values became a burning question.

In 1894 Mr. Ferguson brought it again before the Council, but only to meet the same fate. It was voted down.

The discussion continued and brought greater enlightenment; and on the 17th June, 1895, it came up before the Council, and on the motion of Bailie Burt the report of the Special Committee of 16th March, 1891, was accepted by 25 to 24 votes.

A Committee was appointed to give effect to this, and on 5th October, 1896, it reported—

"That 62 Scotch assessing authorities consisting of 7 Town Councils, 8 Police Burghs, 1 County Council, and 46 Parish Councils, had intimated their approval of the principle of making Land Values the basis of local taxation, and their willingness to join with Glasgow in seeking the necessary powers from Parliament to give effect to it. The Committee having fully considered and discussed the matter agreed that a petition by the Corporation be presented to Parliament on the lines indicated in said report and remitted to Bailies Burt and Chisholm and Councillor M'Lardy to prepare said petition and print the same along with these minutes."

OFFICE—56 GEORGE SQUARE, GLASGOW.

This report was adopted on the motion of Bailie Burt, seconded by Bailie Chisholm, by 33 to 25 votes. The motion was—That the Town Council present a petition to Parliament in favour of making Land Values the basis of the City taxation. The division list was as follows:—

For the motion

Wilson, Laird,
Chisholm, G. Mitchell,
Alexander, Morrin,
M'Phun, Murdoch,
M'Cutcheon, M'Kellar,
Burt, M'Lardy,
Jack, Sliman,
W. F. Anderson, P. G. Stewart,
Bilsland, Edward Watson,
Breachin, Willock,
Davidson, Gray,
J. W. Dick, R. Anderson,
Dunn, Graham,
Fife, Holms,
Finlay, M'Lay,
Garey, Steele.—33.
Hunter,

Against the motion

J. Dick, Main,
A. Murray, Martin,
Morris Carswell, Osborne,
Thomson, Pirrie,
Cleland, Shearer,
Cuthbert, Sorley,
Colquhoun, William Stevenson,
Langlands, J. R. Paton,
Oatts, Nelson,
Primrose, R. M. Mitchell,
Wallace, Dean of Guild Brown,
Thomas Watson, Deacon Con. Ramsay—25
Dickson,

Absent from the division—Crawford, Campbell, Ferguson, Richmond, Battersby, Bell, Guthrie, Parnie, D. M. Stevenson, Pettigrew, M'Farlane, W. Paton, D. Stewart, Sinclair, W. Hamilton, J. Cassels, J. Murray, Hope, King—19.

Ratepayers, look at this question! Municipal improvements are being made and the rates are increasing to meet the cost. These improvements, paid for by your earnings, will enhance the value of land. Ask yourself this question—Is it not just that this value which comes to land owing to the development of the City should be taken to pay for the public improvements that accompany such progress?

On your answer to this question, and your decision at the polls depends the comfort and the very lives of the poor.

Recollect there are over 100,000 people living in Glasgow in 32,000 houses of one room, many of which, according to Mr. William Mitchell, vice-president of the Glasgow School Board, are so rotten and filthy and polluted that they are beyond description. Yet there is abundance of building land in and around the City being kept out of use for purposes of speculation.

If this land were taxed on its value it would be an unprofitable business to the owner to keep it idle. No man would care, and few could afford to pay taxation on the value of land for the mere privilege of owning it.

The Taxation of Land Values would, therefore, besides reducing your rates, force into use the vacant land so necessary and so essential to the commonweal.

A tax of One Shilling in the £ on Land Values would give a sum of £100,000 per annum, and a tax of 25 per cent. would give £500,000, a sum sufficient to pay the whole of the City taxation.

The question will come up again in the new Council. What are you going to do?

Most of the Councillors who voted against it are now before you as candidates for re-election. Remember they voted for land monopoly, and for Land Values being exempt from taxation!

Why should you return such enemies to the Town Council to maintain the present unjust system which compels the working classes to maintain our local government out of their meagre earnings, and gives the values of land away unconditionally to those who do nothing to create them.

Be up and doing. Your duty must impel you to take a definite stand on this question. Your interest, and the interest of the city, are identical on this question. It is to vote for no man who does not pledge himself to make Land Values the basis of the city taxation.

Ask the Candidates this question:—

QUESTION FOR CANDIDATES.

Are you in favour of making Land Values the basis of the City taxation, and if returned will you support the Town Council in applying to Parliament for the necessary powers to give effect to this principle?

Single Tax v. Socialism.

BRADFORD.—On 23rd November, in the Central Hall, a debate on the above subject will take place, the terms of which are:—The relative merits of the policies of the respective associations, with a view to determine which would more speedily and effectively solve the social problem. Mr. Harry Quelch will speak for Socialism and Mr. Lewis H. Berens for the Single Tax.

Central Liberal Association and Land Values.

The Glasgow Central Liberal Association have issued a municipal programme, the first plank of which is "Land Values to be made the basis of the city taxation—the necessary powers to effect this to be obtained from parliament."

We commend this clear cut pronouncement to other liberal associations, and we trust the various members if the association will see to it that their representatives at the Glasgow Town Council are pledged to this policy.

Our Territory.

In his famous resignation speech at Edinburgh, Lord Roseberry said:—

"In twelve years you have added to the Empire, whether in the shape of actual annexation or dominion, or what is called a sphere of influence, 2,600,000 square miles of territory, while the area of United Kingdom—England, Scotland, Wales Ireland, Channel Islands, and so forth—has 120,000 square miles. Therefore to

the 120,000 square miles of the United Kingdom, which is a part of your Empire, you have added during the past twelve years 22 areas as large as that United Kingdom itself."

This remarkable statement reminds us of the Englishman who, trying to impress an American with the greatness of the British Empire, asked:—"Does the power of our Empire not strike you when you reflect that the sun never sets on it?" "No," replied our Yankee cousin, "what does strike me is that you are such an infernal lot of thieves that the Lord can't trust you in the dark."

A New Glasgow Park.

The price for the new park in the east-end is £29,000. Commenting on this, the Glasgow News says: "Glasgow can make no better investment than by laying up areas of primitive land for itself; and if this is done, posterity will bless the far-seeing men who purchased her parks and saved the city from being choked to death."

"Choked to death" is good; just as journalistic as "laying up areas of primitive land," at £29,000 apiece. The improvement will raise the value of land all round, and the land speculator will profit. Of course the News has never heard of the Taxation of Land Values as a means of throwing open our "primitive areas" at the expense of the land speculator, instead of at the expense of the rates. But the thought of the slow-thinking, long-suffering ratepayer is drifting in that

direction, and the picture man of the News will some day have the privilege of presenting to its enfranchised readers the rent of land going into the public till, and the land-grabbers living like other decent citizens, on the earnings of their own labour.

John Bright on Landlordism.

FROM A SPEECH DELIVERED IN 1845.

The land owners have had unlimited sway in parliament and in the provinces. Abroad, the history of our country is the history of war and rapine; at home, of debt, taxes, and rapine, too. In all the great contests in which we have been engaged we have found that this ruling class have taken all the honours, while the people have taken all the scars. No sooner was the country freed from the horrible contest which was so long carried on with the powers of Europe, than this law, by their partial legislation, was enacted—far more hostile to British interests than any combination of Foreign powers has ever proved. We find them legislating corruptly; they pray daily that in their legislation they may discard all private ends and partial affections, and after prayers they sit down to make a law for the purpose of extorting from all the consumers of food a higher price than it is worth, that the price may find its way into the pockets of the proprietors of land, these being the very men by whom this infamous law is sustained.

Increased Value of Feu-Duties.

As shewing the difficulty of getting safe investments for capital, feu-duties and like secured investments have been steadily rising in the market. From 20 years' purchase the price gradually reached a standard of twenty-two and a half, and this was long held to be a fair actuarial basis. Years ago we changed all this, and prices have been mounting the ladder until thirty-five years' purchase has become quite a common figure. In the Faculty Hall, to-day, Mr. Duncan Keith, acting on behalf of Messrs. Montgomery & Fleming, exposed a number of feu-duties, about twelve in all, not one of which realised less than thirty-five years' purchase, many considerably over, and some fetched the absurdly high figure of quite thirty-five and a-half years' purchase. Evidently some capitalists are not afraid of the future taxing of ground rents.—Glasgow Evening Citizen.

But it is coming all the same; and one of the signs is the decision of the Glasgow Town Council, on the 5th October, to seek the necessary powers from Parliament to make land values the basis of the city taxation. This question has come to stay. It is of too much importance to the citizens to be much longer delayed, the investments of capital in feu-duties at 35 years' purchase notwithstanding. Investments are made daily in industrial concerns by men who fail to take notice of possible displacements through improved methods of production. But the new methods come, and so will the taxation of land values.

A Napoleon of Finance.

The leader of a gang of robbers was a very able and compassionate monopolist.

There was no Government, and the People were unable to defend themselves. He saw the misery which the People suffered from poverty, hunger, sickness, and vice.

Therefore, having secured much plunder, he established an hospital, and when anyone was wounded by the Gang the influence of the chief was always sufficient to secure a bed for the patient. He endowed also a training school by which the young were able to earn much more. This made the Robbery business good.

Seeing that the destitution of his victims outraged public sentiment, he set up almshouses, where the starving could get soup.

Some of those who had still something left, took advantage of these free lunches, so he "organised" the Charities.

He sent his Servants to make laws—eight hundred volumes a year—to protect the people.

Then there was so much Government that the People were unable to defend themselves.

He made a Society to teach the People that it was King Alcohol, and not he, who robbed them. "Are not my Servants rich?" said he.

He said, "Not I, but Laziness and Immorality keep you poor."

Then he piously reflected, "If men would but obey the Moral Law, they would all be well to-do."—Bolton Hall.

Ask all Candidates for Municipal and Parliamentary Honours this Question—

The "Splendid Paupers."

Speaking at the annual meeting of the North Cumberland Liberal Association, on the 4th September, Sir Wilfrid Lawson said:—

Last session the Government, like honest men, set to work to pay their electioneering debts. The landlords had done very well, and he was very pleased, because he was going to get half his rates paid. It was calculated that the relief to the landed interest would be about 1s. an acre: he had been calculating how many shillings he would get, and he found it would come to £500 a year. Taking twenty years purchase, he would therefore get £10,000 more for his estate. For these and all thy mercies, Salisbury, I thank thee. He (Sir Wilfrid) was on the parish now. He supposed he was what was called a "splendid pauper."

Sir Wilfrid is about right. He is on the parish, having his rates paid at the expense of the ratepayers. But it is not now, as he seems to think, that the business has happened. As a landlord he has had his rates paid and had his living at the expense of others. The rents that form his income are simply so much tribute taken from society. Of course he gave the use of the land. But we can only remind him that the land would have been there for use had he never been born. When the people resolve to appropriate the rent of land for the public good Sir Wilfrid will be relieved from the roll of the "splendid paupers." The Single Tax will do this in a gentle way.

In a Free Country.

A poor woman, the wife of a cabman and the mother of eight children, who was charged with attempting suicide, pleaded that she had been driven to make the attempt by illness and trouble at home, caused through privation resulting from her husband participating in the cab strike. "Out on strike!" exclaimed the magistrate. "Out on folly, I call it." The cabman urged that he had not willingly come out on strike; when called out they were obliged to come, which drew from the bench the retort, "Then it is a monstrous thing. And this is a free country!" A monstrous thing it is, yet how many such things have the tyrants of trade unionism to answer for? *Glasgow Evening Times.*

The "tyrants of trades unionism" aren't responsible for the poverty of the people that forces them to organise against a reduction of wages; and to blame them for the misery consequent on a "strike" policy is to shirk the real issue, which is that this free country is in the hands of a few owners, who live on the earnings of the poor and lock up the opportunities to employment at monopoly prices. The real enemy of the people is the principle that excludes the people from access to land. And the pity is that the trades unionists of the country don't see this. When they do the strike will go by the board and the Single Tax will solve the problem. Until then—until economic freedom obtains—magistrates, newspapers, and trades unionists must continue to quarrel over the hardships involved in the struggle for a "living wage."

Sir George Trevelyan and the Single Tax.

Speaking to his constituents at Bridgeton, on the 15th October, Sir George Trevelyan, referring to the question of monopoly, said:—

He would give a case which would interest people who had studied the question of the taxation of ground values. At a railway arbitration now going on in London there was a property rated on an annual assessment of a very few thousand pounds for which £400,000 was claimed. Let the Single Tax Association consider that. But that was not all. This sum included licenses for public houses, which were valued at £40,000. Here were licenses which professed to be granted annually to individuals on their good behaviour, and it was reckoned so certain that the house and not the individual would get them, not for one year but for ever, that the ground landlord claimed more than £40,000 for surrendering the soil to the railway company. That was the state of things which was supposed to be in agreement with the laws of natural justice under the administration by which the country was at present governed. That was the state of things which would never be altered by a House of Commons elected on a limited suffrage for the many, and an unlimited suffrage for the few, by a House of Lords which did not go through the process of election at all. That was a system of privilege and partiality against some forms of which the Liberal party this year, however much outnumbered, had protested, and on some occasions had not protested in vain—(cheers)—and where their efforts were not crowned with success they were honestly and strenuously made.

In reply to a question as to whether he would tax vacant land, Sir George said:—

That Glasgow and the great cities got nothing under the Agricultural Rating Bill. But there was a class of land which would get something, even within the

boundaries of Glasgow—that is the land called agricultural land, and the agricultural land within the boundaries of the burgh was land which was being kept until by the industry of the burghal community and by the taxes taken from the people who lived and worked there that land had attained a fancy value. In the meanwhile it was rated at agricultural value and would have half its rates paid. He would cut the difficulty by taxing that and all other lands on their value as land.

Notes on the Glasgow Municipal Campaign.

There are over seventy candidates standing for the seventy-five seats pledged to the Taxation of Land Values.

R. C. Munro Ferguson, M.P., writes:—"No one can wish you more success than I do in your efforts to secure that building lands be taxed upon their values. It is the more necessary to keep the subject before the country now because of the Commission appointed to inquire into the incidence of local taxation."

At a meeting of the executive of the Scottish Land Restoration Union—Bailie Burt, president, in the chair—the following resolution was adopted:—"Whereas the values of land, apart from improvements, are created by the presence, industry, and growth of the people;

"And whereas said values, as such, are at present exempt from any contribution to the rates;

"And whereas such exemption forces upon the industry of the city the entire burden of the rates, and encourages the holders of vacant building sites to keep such land idle at fancy monopoly prices, and thus directly causes the poor to be rackrented in congested districts;

"We hereby express our approval of the resolution passed by the Town Council on the 5th inst., to present a petition to Parliament to secure the necessary powers to make land values a basis of the city taxation, and call upon the electors, who have the cause of justice and the well-being of the community at heart, to support no candidate at the coming municipal elections who will not pledge himself to the Taxation of Land Values."

The respectable Tories of the Park and other west-end wards, who cry out loudly "no politics in the Town Council," packed the ward meetings this year and put their men on the Ward Committees, in some cases to the entire exclusion of all other parties. In the Park Ward the Liberals have been severely excluded, and it was a sight for the gods to see the Tory nominees supported by publicans, bookmakers, and prominent church members. Heaven smile on the combination.

The Kelvinside Ward Meeting expressed themselves strongly against the new City Improvement Scheme. No improvements by the city are wanted out west, but if the natives there had a fortnight in the "Goosedubs" their convictions and their opinions might undergo a change in the "improvement" direction.

Bailie Chisholm is being opposed, he says, by £1,500, subscribed by the enemies of temperance reform. He wants 1,500 votes on the polling day as a reply. May he have them is the wish of every sincere reformer.

Bailie M'Phun is prepared to let Councillor Ferguson examine his books as an employer to verify his statement that he pays above the minimum wage.

The Dalmair estate, said one candidate, stands in the books of the Corporation at £140,000 for the new Sewage Scheme, and he was credibly informed that it would not bring more than £60,000.

Councillor Laird stated at one of his meetings that, owing to the present system of land holding, £7,000 was asked for a strip of land in the east-end which some time ago might be got for £3,000.

Councillor Battersby states that a piece of ground for an addition to the Green on the south-side could be secured for some £7,000 to £10,000. He thinks the new Lord Provost might clinch the bargain and make himself a name.

The Glasgow Central Liberal Association has issued a municipal programme which has risen the hair of the *Glasgow Herald*. The heavy battery of that guide to political and social rectitude went to work, and, in a leading article, distinguished the association.

Ex-Bailie Richmond promised to support the Taxation of Land Values. Three days afterwards, in the Town Council, when Bailie Burt's motion was carried, Mr. Richmond slipped out of the chamber just before the division was called. An important engagement(?)

GLASGOW MUNICIPAL ELECTION.

Polling Day—
Tuesday, 3rd November.

There are seventy-five members to be returned, and the candidates known to be in favour of Taxing Land Values are as follows:—

DALMARNOCK WARD.—Bailie M'Phun, Councillor Willock, Councillor Laird, Robert Sadler, John Cronin, Wm. G. Hunter.

CALTON WARD.—Councillor Ferguson, Robert Harvie, Thomas M'Dougall, J. S. Lawson, Boyd S. Brown.

MILK-LEND WARD.—Councillor G. Mitchell, D. M. Scott, J. Shaw Maxwell.

WHITEVALE WARD.—Councillor Dunn, Hugh Blair, Hugh Murphy.

DENNISTOUN WARD.—Bailie Jack, Ex-Bailie Brechin, Wm. M'Lachlan.

SPRINGBURN WARD.—P. O'Hare, Wm. Cochrane, Dr. Dougan, Councillor Main. (Councillor Main voted against the motion at the Town Council, but now states he is in favour of Taxing Land Values).

COWLAIRS WARD.—Councillor King, Councillor Hunter, R. Browne, S. Hoey.

TOWNHEAD WARD.—Ex-Bailie Morrin, Councillor Finlay, M. J. Connell, Forsyth, Pringle.

BLACKFRIARS WARD.—Councillor Fife, A. M. Dunlop.

EXCHANGE WARD.—Ex Bailie Murdoch.

BLYTHSWOOD WARD.—Councillor R. Anderson.

ANDERSTON WARD.—Ex-Bailie Bilsland, R. B. Macquart, F. J. Doran.

SANDYFORD WARD.—Ex-Bailie M'Farlane, Bailie Alexander.

PARK WARD.—Councillor Holms, Donald M'Kenzie.

COWCADDENS WARD.—Treasurer Gray, Dr. J. Carswell, Ex-Bailie Graham, Simon Dallas, J. F. M'Groary.

WOODSIDE WARD.—Bailie Chisholm, Councillor D. M. Stevenson, Bailie Pettigrew.

HUTCHESONTOWN WARD.—Councillor Battersby, Councillor P. G. Stewart, George Elliot, D. J. Quin.

GORBALS WARD.—Councillor W. F. Anderson, J. R. Sandilands, H. Vallance.

GOVANHILL WARD.—Councillor Dr. Garey, Bailie M'Cutcheon, Thomas Calderwood, Gavin Stewart.

LANGSIDE WARD.—Bailie Sinclair, Councillor M'Lay.

FOLLOKSHIELDS WARD.—Councillor Steele.

KELVINSIDE WARD.—Wm. Martin.

MARYHILL WARD.—J. W. Dick.

The ordinary progress of a society which increases in wealth at all times tending to augment the income of landlords; to give them both a greater amount and a proportion of the wealth of the community, independently of any trouble or outlay incurred by themselves. They grow richer, as it were, in their sleep, without working, risking, or economising. What claim have they, on the general principles of social justice, to this accession of riches? In what would they have been wronged, if society had from the beginning reserved the right of taxing the spontaneous increase of rent to the highest amount required by financial exigencies.

—John Stuart Mill.

The workman works with his arm of brawn,
The capitalist works with his brain;
The LANDLORD does no work at all,
But he gets there just the same.

"Are you in favour of Taxing Land Values?"

The Single Tax.

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"We would simply take for the community what belongs to the community, the value that attaches to land by the growth of the community; leave sacredly to the individual all that belongs to the individual. . . . Thus, if a man takes a fish from the ocean he acquires a right of property in that fish, which exclusive right he may transfer by sale or gift. But he cannot obtain a similar right of property in the ocean, so that he may sell it or give it, or forbid others to use it."—Henry George.

Glasgow Corporation and the Taxation of Land Values.

After some seven years discussion the Glasgow Town Council, guided by Bailie Burt, president of the Scottish Land Restoration Union, have resolved to present a petition to Parliament in favour of making Land Values the basis of the City Taxation, by 33 to 25 votes. This is a splendid victory for the cause of Taxing Land Values. But it must not be assumed that the question is settled for Glasgow because of this vote.

The Election has to be fought and won on Tuesday, 3rd November. On that day seventy-five members will be returned to the Council. How many of these are to be Land Value Taxation men? That is the question for the ratepayers, and above all for those who see the justice of this reform. We cannot complain of the discussion that is raging around this question. From the press and other reports, and the election address of the various candidates, it can be safely said that no other question has ever been so much before the electors. It has safely got the length of being a public question, and the discussion will be continued until the Values of Land are made the basis of the City Taxation.

The case for this "new tax" can easily be stated. It has been stated here before. The Values of Land are created by the presence of industry and growth of the people. Public revenue is a necessity for public needs, and it is this communal value that should be taken in taxation to meet the cost of our public needs. At present Land Values, as such, are exempt from local taxation. This fund is appropriated for private purposes. It is given away unconditionally to a particular class, and the people who must use the land are saddled with the entire burden of the rates. But a greater mischief is done besides this left-handed system of taxation. Land monopoly is established by class made laws. The present system of taxation encourages and sustains it. Its baneful effects are well known. The poor are congested in hovels, unfit for the lower animals. Mr. Mitchell, vice-president of the Glasgow School Board, whom we have already quoted in these columns, told the Glasgow Health Congress in July, in Glasgow—

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

Yet there is land enough and to spare, capital in abundance, and labour as well sufficient to build suitable house-room to meet the wants of even the poorest.

But the use of land is necessary to such improvement, and the land speculator has got to be reckoned with. There is no natural scarcity of land, but the price for its use, which ranges from £2,000 to £10,000 per acre, causes an artificial scarcity, and this is what creates the slums. Why can these land speculators

keep this land out of use? Simply because they are exempt from rating on its value. The Taxation of Land Values would alter this one-sided arrangement. It would call upon these land speculators to pay taxation on the value of their land. It would thus force land into use at its real market value. This would be the direct effect of this tax; it would free the people from the evils of land monopoly, besides reducing their rates. So long ago as 1885, the Royal Commission on the Housing of the Working Classes reported in favour of this new tax as follows:—

"At present, land available for building in the neighbourhood of our populous centres, though its capital value is very great, is probably producing a small yearly return until it is let for building. The owners of this land are rated, not in relation to the real value, but to the actual annual income. They can thus afford to keep their land out of the market, and to part with only small quantities, so as to raise the price beyond the natural monopoly price which the land would command by its advantages of position. Meantime, the general expenditure of the town on improvements is increasing the value of their property. If this land were rated at say 4 per cent. on its selling value, the owners would have a more direct incentive to part with it to those who are desirous of building, and a two-fold advantage would result to the community.

"First, all the valuable property would contribute to the rates, and thus the burden on the occupiers would be diminished by the increase in the rateable property. Secondly, the owners of the building land would be forced to offer their land for sale, and thus their competition with one another would bring down the price of building land, and so diminish the tax in the shape of ground rent, or price paid for land, which is now levied on urban enterprise by the adjacent landowners, a tax, be it remembered, which is no recompense for any industry or expenditure on their part, but is the natural result of the industry and activity of the townspeople themselves. Your Majesty's Commissioners would recommend that these matters should be included in legislation when the law of rating comes to be dealt with by Parliament."

This "new tax" is a reform worth fighting for. It will bring the land into the willing hands of the people who want, and must have, access to the material source of all wealth. It will bring a measure of comfort to all and make a comfortable home possible for the poor and the helpless. The prospects of this reform never looked brighter in the City of Glasgow. Up till going to press, a week before the election, there are over seventy candidates standing for the twenty-five wards pledged firmly to the Taxation Land Values. We appeal with confidence to reformers to see to it that they support no man who is against it, and send back to the Town Council a larger majority to carry it there to a successful issue.

The Glasgow Town Council and the Taxation of Land Values.

At a meeting of the Police Department of the Glasgow Corporation, held on 5th October, the Hon. the Lord Provost, Sir James Bell, Bart., presiding, the following report was submitted:—

INCIDENCE OF LOCAL TAXATION.

At a meeting of the Special Committee on this subject, the Clerk submitted a report on the further replies received by him, which showed that 62 assessing authorities, consisting of 7 Town Councils, 8 Police Burghs, 1 County Council, and 46 Parish Councils, had intimated their approval of the principle contained in the report by the Special Committee on the Incidence of Local Taxation. The Committee, having fully considered and discussed the matter, agreed that a petition by the Corporation should be presented to Parliament on the lines indicated in said report, and remitted to Bailies Burt (convener) and Chisholm and Councillor M'Lardy to prepare said petition, and print the same along with these minutes.

Bailie Burt, in moving the adoption of the report, remarked that the principle embodied in the report had been agreed to by the Council, which had remitted to the committee to ask the

SERVE THE CAUSE BY HANDING THE PAPER TO A FRIEND.

co-operation of the various municipal and other assessing authorities in Scotland in petitioning Parliament. The principle of the report had been very well discussed in the Council as well as outside, and he observed that the majority of the candidates for seats on the assessing authorities when asked a question on the point expressed themselves in favour of the principle, and he had no doubt when they expressed themselves in that way they would soon be able to vote in favour of it when they were appointed councillors. If there was one thing more than another that struck the individual member of the Town Council it was the apparent difficulties that the Council had in every scheme they brought forward in ascertaining the value of the land they proposed to purchase for public purposes. One advantage of a return of the kind would be that it would compel landlords to put on record the value of his property, and this record could with advantage be referred to when land was to be bought for public purposes. Another advantage was—and this was, probably, the more important—this principle of taxation would tend in the direction of bringing land into use. Land that was wanted should not be exempt from taxation on its value.

Bailie Chisholm seconded.

Bailie Alexander Murray moved that the report lie on the table.

Dr. Colquhoun seconded. The Council was an expiring body, and the subject was of sufficient importance to justify fresh discussion by the new Town Council.

Mr. W. F. Anderson said the fact that the Council was an expiring body did not deter Dr. Colquhoun or Bailie Murray from saddling the ratepayers with an enormous sewage scheme. That argument was used only when vested interests were attacked. In the Phoenix Park district they had turned a wilderness into a garden, and the poor people whom they had intended to benefit were again driven into the back streets. This had been rendered possible by the Council's expenditure of £33,000 on the improvement of the district.

Mr. McLardy spoke at length on the attitude of the Council, and appealed to the members not to go back on their decision of June, 1895.

A vote was taken, and by 33 to 25 the Council resolved to present a petition to Parliament on the lines indicated in the report of the Sub-Committee.

The division was as follows. For the motion:—Wilson, Chisholm, Alexander, M'Phun, M'Cutcheon, Burt, Jack, W. F. Anderson, Bilsland, Brechin, Davidson, J. W. Dick, Dunn, Fife, Finlay, Garey, Hunter, Laird, G. Mitchell, Morrin, Murdoch, M'Kellar, M'Lardy, Sliman, P. G. Stewart, Edward Watson, Willock, Gray, R. Anderson, Graham, Holms, M'Lay, Steele—33.

For the amendment:—J. Dick, A. Murray, Morris Carswell, Thomson, Clelland, Cuthbert, Colquhoun, Langlands, Oatts, Primrose, Wallace, Thomas Watson, Dickson, Main, Martin, Osborne, Pirrie, Shearer, Sorley, William Stevenson, J. R. Paton, Nelson, R. M. Mitchell, Dean of Guild Brown, Deacon Convener Ramsay—25.

Absent from the division:—Crawford, Campbell, Ferguson, Richmond, Battersby, Bell, Guthrie, Parnie, D. M. Stevenson, Pettigrew, M'Farlane, W. Paton, D. Stewart, Sinclair, W. Hamilton, J. Cassels, J. Murray, Hope, King—19.

Another Single Tax.

"William, dear—"

"What is it?"

"I have never tried to interfere in your politics or religion, have I?"

"Not in the least."

"So you wouldn't take it amiss if I were to suggest, just this once, the way I think you ought to vote, would you?"

"Of course not! What problem in political economy have you been worrying your head over this time?"

"The Single Tax."

"You don't mean it."

"Yes. I was thinking if the single men were taxed it might induce them to get married, just to escape paying, you know."

"Well?"

"Why, don't you see if they all got married these 'beastly taxes' wouldn't be so heavy."

Single Tax Items.

That Western Australia has already felt the effect of the gold boom is abundantly clear from the value of land in and around Perth. In one instance known to us a plot of land was offered for sale at £1,500, and the buyer disposed of it for double before the end of 1887. Quite recently a portion only of the plot has changed hands at £85,000. Then, again, the seats in the Perth Stock Exchange, which originally cost five guineas, are now worth £550.

Five years ago Mrs. Catherine G. Reed, of Sistriville, W. Va., was a poor widow, her only possession being a farm considered worthless. Oil was unexpectedly found upon it, the flow was immense, and she has just died worth over 1,000,000 dollars.—*American paper.*

Sir William Harcourt on the Government and the Rating Bill.

THE ATTITUDE OF THE LIBERAL PARTY.

Referring to the question of agricultural distress and the Rating Bill, Sir William Harcourt, in an address to his constituents at West Monmouth, said:—

"In some parts of the country there has been very severe agricultural distress—no man can deny it—(hear, hear)—and we all deeply regret it, though, as you said, Mr. Chairman, unfortunately agricultural was not the only industry which has suffered in this country or in this district—(hear, hear)—but we should have been glad to have given relief to agricultural distress if such a measure had really been proposed. But the Government don't pretend that this Rating Bill gave any real relief. (Hear, hear.) To give the Essex farmer a dole of 6d. an acre or 1s. an acre, according as his land is rented at 10s. or 20s. an acre, is a mockery by way of relief of distress. (Hear, hear.) But on the subject of the real area of agricultural distress we never have had a fair account in this country. There has been a Commission sitting, and I suppose that very few people have read the evidence of that Commission. There was a map prepared in the Agricultural Department which I have never succeeded in getting them to produce, and that does show what is the area over which severe agricultural distress extends. It shows where the distress is severe, where it is less severe, and where it is light. There are some districts where instead of the value of land having gone down it has gone up, and that is coloured blue. I am glad to say that there is a great deal of blue in Wales. (Hear, hear.) I will just give you very shortly figures which will give you some idea of the area of the agricultural distress. There are in this paper upon which the map is founded about 590 unions in Great Britain. Out of these in 103 unions the annual value has increased in the past 24 years—that is comparing 1894 with 1870; in 125 unions it has decreased, but the decrease is below 10 per cent.; in 131 it is below 20 per cent., that is above 10 per cent. and below 20; in 149 unions it is above 20 and under 30 per cent. So that out of the 590 in only 82 has the fall been above a third per cent. These are the figures from the Parliamentary return, and yet we are told that the land of England is going out of cultivation. Gentlemen, in a great part of England there has been great agricultural distress, but it is not true that the land of England is going out of cultivation.

LANDLORDS' RENTS.

"Another part of the report to which I have referred gives the rents which are actually paid by the farmers on a number of great estates. I will give you a few figures. I take the rent actually paid by the tenant, and not the net income of the landlord, because on every estate there is great variety in the outgoings which there are upon it. But in dealing with the question of the condition of the farmer the really important question is—What has the farmer to pay before he can gain any profit at all? Well now, those figures have been given voluntarily, given by some of the greatest landlords, and I will say the best landlords in the country, who are not men likely to over-rent their estates. I have here the Bective estate with 22,400 acres and a rent of £20,650; the Yorkshire estate, 28,200 acres and £31,500 rent; Cheshire, 16,000 acres and £32,000 rent; the Duke of Westminster's Cheshire estates, 14,300 acres and £23,700 rent; the Earl of Ancaster, in Lincolnshire—

said to be one of the most distressed—46,600 acres and £59,400 rent; the Duke of Bedford, one of the best landlords in England, three estates, 73,000 acres and £94,000 rent; the Duke of Devonshire, another admirable landlord, four estates, 36,000 acres and £45,700 rent; the Duke of Richmond, 12,000 acres and £14,000 rent. These work out at an average of 25s per acre; and with that is contrasted the second part, which shows that the farmers—I don't say the farmers on these estates, but on the scheduled farms—are obtaining no interest on their capital, no profit on their farming. It is quite true that rents on those estates are lower by something under 20 per cent. than they were in the high times; but I want to know whether the profits of the farmers have not fallen more than 20 per cent. (Hear, hear.) If the farmer gets nothing, as these schedules seem to show, then it is plain that the whole of the net profits of cultivation goes in the form of rent. Now, the remarkable part of this measure of relief is that it goes to the partner who has least suffered in the cultivation of the soil, and that is the injustice of the scheme. When farms are readily let, as in a great part of the country they are, it goes at once to the landlord, and ultimately, when the land is relet to a new tenant, it is discounted in the rent. It is plain, therefore, that while part of this two millions of money out of public taxation will go to the person who has the least claim on the ground of distress, if it is desired to relieve the farmer you would have produced exactly the same result by reducing the rent 1s. per acre, because the average rate is 2s. per acre. Therefore, if you reduce the rent by 1s. per acre you would have done exactly what has been done by the Agricultural Rating Bill. And what right, I ask, so long as land is realising 25s. per acre, have you to come to the public funds and take this sum of money? They have rushed this bill through; they said it was a one-clause bill, and did not want discussion. In my opinion it is a one-clause bill, which, when it comes to be worked out, the Government will bitterly repent. I am quite sure that they ought to suffer a great deal more for the Agricultural Rating Bill that they have passed than for the Education Bill that they have lost, and in my opinion, from that point of view, the living dog is a great deal worse than the dead lion. (Laughter.) Well, the Government has yet to learn what certain industrial populations think of the treatment they have received from a party which came into power with loud professions of zeal for social reform. You, sir, in your opening speech asked where are those reforms which were paraded before the country at the last general election to deceive the people, and what had become of them? What has this session brought forth in legislation from the Government? An Education Bill that has perished, and an Agricultural Rating Bill that has passed. Is that what their great majority was given them to do? (Cries of "No.") No, gentlemen, I believe that in all classes of their own party there exists a great disappointment at the outcome of those great promises. All legislation of that character—the unfair legislation of the Education Bill in attacking the School Boards, the unfair class legislation of the Agricultural Rating Bill—we have opposed, and we shall continue to oppose with the most resolute resistance. (Cheers.) We shall stand to oppose all the day, and, if necessary, we will sit up to oppose it all night. (Laughter.) The policy of the Liberal party is that of equal justice to all creeds and to all classes, and it is because, to the best of my belief, I have stood firm in that faith that I have received these striking proofs of your fervour, and it is by my steadfast adherence to them that I shall endeavour to retain your confidence." (Loud cheers.)

Sea Captain—"Say, old man, I'm a Single Taxer this morning."

Single Taxer—"Right glad to hear it, old boy. Shake hands, and tell me how did it come about—been reading it up?"

Sea Captain—"No; aint been reading, old man, but that land shark, the income tax man, boarded me yesterday. I've dodged him for the past two years."

READ THE APPEAL TO LAND REFORMERS ON PAGE 4.

An Imperial Land Restorer.

It has often been pointed out that Henry George had many predecessors along the path of inquiry which resulted in the publication of "Progress and Poverty," and that many of his arguments as well as his conclusions had been anticipated. It is rather odd that, while the relation of "the prophet of San Francisco" to the French Physiocrats, to Ogilvie, to Dove, and to Spence, have been frequently canvassed, no one appears to have yet accused him of "plagiarising" from an Austrian Emperor. Yet the Kaiser Joseph II. was, to all practical intents and purposes, a "Single Tax man" a hundred years before the publication of Henry George's epoch-marking book.

Mr. Albert Jaeger, in his "*Oesterreichische Geschichte für das Volk*" ("Austrian History for the People") quotes a draft which the Emperor made for a Tax Regulation Law. "A clear and just basis of taxation," says the Emperor, "is certainly the greatest happiness of a country. Through it alone we obtain the true means of collecting, in the fairest and cheapest way, what the State needs, and of establishing everything good in the land. The land, which Nature has appointed for the sustenance of man, is the only source from which everything comes, and to which everything flows back, and whose existence remains constant through all the changes of time. Hence follows the incontrovertible truth that the land alone can furnish the needs of the State, and that in natural justice no distinction can be made. Taking this for granted, it follows, as a matter of course, that there must be perfect equality between the Government land and Church land, between the land held by the nobility and that held by the peasants; all must be placed in its proportionate classification according to its area, fertility, and position."

"To these philosophical economic principles," declared the Emperor, "every historical right must give place."

"If laws and constitutions are opposed to this, they nevertheless cannot weaken the truth and conviction that the welfare of the State renders this principle absolutely indispensable. Is it not nonsense to believe that the governing classes possessed the land before there were any subjects, and that the former gave the land, under certain conditions, to the latter? Would they (*i.e.*, the governing classes) not be compelled to die of hunger on the spot, or to go elsewhere, if no one tilled the soil? It would be just as absurd if a prince imagined that the country belonged to him, and not he to the country; that millions of men were made for him, and not he for them, to be their servant."

"But, just as the needs of the State must be met, so should they not be exceeded; but the prince in a monarchical country has, on his honour, conscience, and duty, to be answerable to the community for their expenditure."

After a detailed discussion of the best method of finding a just basis of taxation, he comes back to "the necessity of introducing a new system of taxation according to such a standard that all the lands of the proprietors, without distinction, would be equitably assessed."

According to the Emperor's proposal, each estate was to be "assessed according to the different kinds of crops by means of a ten years' average of its produce, after deduction of the yearly seed." If, in this way, the almost infallible standard for meeting the necessities of the State by means of a land-tax is found, all other imposts, especially the duties on commodities and the salt-tax, must be abolished, also all police regulation of prices would have to be stopped, and free trade in raw materials and free manufacture of all necessities of life, in towns as well as in the country, would have to be conceded. Such an institution, which would set all industry free, could not do otherwise than give an extraordinary elasticity to the nation."

If Kaiser Joseph II. of Austria lived in America to-day he would call himself a "Single Tax Man," and his Draft Taxation Law might be adopted as a Single Tax manifesto. In Britain he would be a member of the Land Restoration movement, for his proposed law is merely a paraphrase of the method by which the League moves forward to the abolition of

landlordism; "the abolition of all taxation upon labour, and the products of labour, and the earnings of labour; and the increase of taxation upon land values until the whole annual value of land is taken in taxation for public purposes." F. V.

Rise and Fall of the City of Justice.

On the broad and fertile plain, far from the madding crowd, stood the cabin of the squatter. Here he lived a happy, wholesome, contented life, under the conditions imposed upon Adam and his children—earning his bread by the sweat of his brow. The land was good, rich, prolific; it "needed only to be tickled by the hoe to smile in a harvest"—but it insisted on the tickling. It refused to give something for nothing, but labour it would reward with generous wages. Thus lived the squatter, enjoying good health, food, clothing, and shelter, and accumulating by his labour not a fabulous fortune, but a surplus pleasant to contemplate.

One night, as he lay in his bunk, after his honest day's toil, and just before he fell into his customary deep and refreshing sleep, he heard, or thought he heard, a peculiar fluttering and buzzing noise in the air, as if a swarm of living creatures swooping down upon the prairie.

"Grasshoppers, I swan! come to eat me out of house and home!" he muttered drowsily. But he was too sleepy to bother himself any further about it, and a moment later he was in the "Land of Nod." In the morning he was agreeably surprised to find that the new-comers were not the destructive insects he had supposed, but were instead, members of the human family—men, women and children—150,000 in all. Greeting him cordially as he emerged from his cabin, the spokesman of the new arrivals said: "We have been spying out the land, friend, and have decided that nature intended this particular spot as the site of a city. We intend to stay and build one."

"I shall be glad of your company," replied the squatter, "for I must confess my life was lonesome here. I shall be delighted to be of any possible service in the new community."

So the engineers were set to work and soon produced a plan for the city, providing for streets, squares and parks, public hall, and all the other adjuncts of city civilisation, and the ground was staked off in accordance therewith. Then a public meeting was convened upon the prairie, the squatter being made chairman, as a special mark of honour to the pioneer of the colony.

"We propose to call the new city Justice," said the leader of the immigrants, "and in all our engagements we wish to live up to its name. Now, as we are in every respect on a level here, there is to be no partiality. Upon this ground plan we have marked the annual rental value of the various locations, from the principal corners to the remotest plots in the suburbs, and this land rent to be paid by each occupant will be placed in the public till to form the revenue out of which we shall meet all our public requirements, such as streets, lighting, fire protection, police, etc. We shall have no taxation whatever, because none will be necessary. Each occupant having paid for the value of the location guaranteed to him in the exclusive possession of the land he is using for business or residence, will be free to keep for himself his entire earnings, and all the wealth he is able to accumulate in the shape of buildings, goods, or in any other form."

To all of which the people unanimously consented, and the meeting dissolved. In a few years the prairie was decorated with a prosperous and rapidly growing city, full of enterprising and enthusiastic citizens. Railway connection was established with the outer world, and the name of Justice soon spread abroad as a unique settlement, where every man who cared to work was assured of a good livelihood, and where, moreover, there was an absence of the sordid and slavish conditions which characterised ordinary cities.

As may be readily understood, every week witnessed accessions to the population, but there was no outcry about "congestion, nor was it found necessary to put up tenement houses.

Every new comer settled upon the nearest available lot that was not already in use, the simple condition being that he should pay the annual rental value thereof to the city treasurer. The city grew apace, and every department of business—mercantile, manufacturing, professional, and artisan—enjoyed steady prosperity. There was not a solitary land speculator in the place, for, as land value went into the public till, there was no money in land speculation; nor was there a monopolist; for the public franchises—electric lighting, street railway, etc., etc., were never given away or sold away, but were under direct municipal control, administered by responsible commissioners in a business-like manner, yielding an ever-increasing revenue to the people. It looked as though the problem of Christian civilization had at last been solved.

But alas! alas!

Well, what was the matter? Where was the scheme defective? Where was the fatally loose screw?

One day their arrived in Justice a fat gentleman, who inquired his way to the city hall. He wished to see the mayor, and, being taken to that official's private room, he sat down and drew from his inner pocket a document which he coolly placed upon the desk, smoothing it out with his fat and ring-bedecked hand. Then he placed gold rimmed eye glasses on his nose, and sat back and looked steadily at the mayor.

His honour opened the document, read it—and turned pale.

"Well," said the fat gentleman, "what do you intend to do about it?"

It was a deed from the government, and certified that half-section 42, in range 7, of the township of Gopher, had been duly conveyed, in the form of a free grant to the fat gentleman some years before. And it accidentally happened that the city of Justice stood on half-section 42, range 7, of the township of Gopher.

"Er,—what are you going to do about it?" echoed his honour.

"I'm going to claim my legal rights under that deed—that's all," replied the fat gentleman.

"Which means?" queried the mayor, looking very much at a loss.

"Which means," repeated the visitor, "that I will trouble you to hand over to my solicitor the amount of the annual revenue you have collected since the city of Justice was established, and that, hereafter, the ground rents shall go into my private coffer instead of into your public till."

"But," protested the mayor, "what is the city to do for a revenue?"

"Do?" cried the fat man, "just what every other city not run by cranks does—let it impose taxes on houses, heads, merchant's stocks—in short, let it take its revenue from the earnings of the people."

"But, sir, we regard that as no better than robbery," said the mayor. "The value given to the lands by the mere presence of the community is the natural and divinely appointed source of public revenue, as we have proved."

"Perhaps so, sir," replied the fat man, rising, and putting on his silk hat, "but the land in this case happens to be my private property. My solicitor will wait upon you this afternoon."

So saying he walked out. And the decadence of the city of Justice—which soon became as miserable a place as any average city—was dated from the moment of that fat gentleman's visit to the mayor's office.

How to Get Rich in Three Rules.

BY BOLTON HALL.

Keep honest. That is how Gould and Rockefeller made their great fortunes, with which they endowed such splendid universities and actresses.

Keep working. If there is no work, never you mind—keep right on voting for sound money and Protection. That is how Carnegie does.

KEEP OUT OF DEBT. This is not new advice. It's good though. If you haven't any money to pay your board bill this week, don't eat until next week. That is how Billy Astor does. And the sum of them all is—*Keep the fear of the Lord* in your heart.

If you get rich as these men did, you will have good cause to fear the Lord.

Our Natural Storehouse, the Land, is Locked.

Australia and New Zealand.

LETTER FROM AUCKLAND, N. Z.

STATE SOCIALISM IN AUSTRALIA.

To the trained mind of the student of economic science there is perhaps nothing in our politics which indicates the mental poverty of the masses more forcibly than their faith in State control of anything and everything. The less the mind is governed by leading principles the more confidently does it rely upon specifics to suppress all social evils. Not perceiving the unnaturalness of our present system, it never occurs to such minds that the disease can only be cured by abolishing those restrictions which have caused it and permitting a return to natural conditions and free development. Laws to prevent people from doing what they have not the slightest desire to do, but perhaps have a strong repugnance to, are advocated with the most profound stupidity.

In all the colonies except New South Wales the idea of protecting labour against competition has progressed, until even the man in a job is now protected both against his employer and the man looking for the job: still the Victoria Labour Party has just decided to "perfect the system once more." Queensland has a strong and well organised party who fly the device of "Socialism in our Time" both inside and outside the legislature.

PATERNALISM IN NEW ZEALAND.

New Zealand has long been the home of every form of State interference with things in general. South Australia is now toying with its new State Mortgage Bank. Victoria has crippled its natural industries by protective taxes, but they are all to be stimulated again by State bonuses. Like Moses tapping the rock for water, everywhere is the State called upon to elevate the condition of the workers and stimulate industries by tapping some mysterious source from which is supposed to flow invigorating and enriching streams of gold.

The faith of the wage-earners in such legislation is evil enough in itself, but the manner in which politicians pander to their ignorance, and extend the functions of the State in the name of the people, is indicative of a far worse evil than honest ignorance; it savours very forcibly of that corruption in high places which is the counterpart of ignorance and degradation in the masses. Like the protective acts which only serve to enslave and degrade the toilers more hopelessly, so does the stream of State expenditures on their alleged behalf leave them the bearers of an ever-increasing National Debt, whilst their governing classes wax fat on the golden flow. Corruption and jobbery has followed officialism in every direction, until the groaning taxpayer has been staggered and paralysed by the weight of State officialism on his back, their obstructions to industry and their plunder of production. Never did monarchical despotism and its parasites more effectually exploit the toilers than has modern plutocracy and its beneficiaries done through State interference. No more effectually are the ignorant masses being hoodwinked and the land value taxes being escaped or counteracted, than by the same extension of State interference in the alleged interests of labour.

"PROTECTION" STILL RAMPANT.

It may be popularly supposed that as this colony has passed a bill abolishing all custom taxation, we are therefore breathing a pure and invigorating political atmosphere, but a close scrutiny of the State machine quickly dispels this happy illusion. To the ignorant rank and file, "Protection" is at an end; but to the initiated, "Protection" is merely a means to an end—the same as the Henry George system is merely a means to obtaining social liberty. Though the custom-house may be closed, the principles which support Protection still continue to appear in different channels.

The Reid Government has placed upon our statute books the most democratic legislation which has enlightened the age, but Free Trade principles are sullied and denied by them immediately afterwards, and many of their actions class the present Ministry among the usual type; their Free Trade and Land Value Taxation is to be tempered to monopoly by newly extended privileges in another form, the specious pretence being "work for the workers," whilst the real object is "boodle for the boodlers."

Space would not permit of attempting to deal with the methods of plunder which are practised under the name of government and in the name of people, but the old adage that one half the world doesn't know how the other half live carries no weight in this country, because every man knows that about one half the people are State officials living on the other half. We have "a governing class" here which fattens on State Socialism, and "a governed class," which always lives on the hope of fattening by it. May the end of both parties be soon and sudden, and their corruption and ignorance follow them.

The Cause of all the Trouble.

Once upon a time there was a man who owned a piece of land in the centre of a large town. This land was not built upon, nor put to any use; for, said the man to himself, "the town is growing bigger every day, and the land is getting worth more and more each day, and though I can't use it myself, I won't sell it to anyone else yet; I'll wait a bit." But people wanted to put the land to use, and kept asking him to sell it or lease it, and the man began to be bothered with their asking him. One day, when sitting in his country house, he saw a crow flying along, and enjoying the freedom from care the bird seemed to possess, he said, "How I wish I were a crow." To his surprise he found himself taken at his word, and that he really had been changed into a crow. He was, of course, very much puzzled, but could not change matters, and so he thought he would just make the best of it. Finding the sun was very warm, and seeing a wood a little way off, he flew towards it to shelter on the branch of a tree. But when he got near the tree another crow flew out and told him to go away; he must not come there, for that tree belonged to him.

"How's that?" said our friend, "the tree was not made for you only; how can you say it belongs to you?"

The other crow laughed. "Ask me something harder than that," he said. "Why, I bought it, of course."

"But how could anyone have the right to sell you, for your own use, a tree that was created for the use of everyone?"

"Oh," said the second crow, "you don't understand; the crow I bought it from belonged to a very old family; his ancestors came over with Jim Crow, and the tree had been in possession of the family ever since that time."

Tree after tree was tried by our friend, but all in vain; each tree was the private property of someone or other, and though there were enough to give shelter to almost all the crows in creation, he could not get as much as a branch to rest on.

Tired out with hunting for lodgings, he began to feel hungry. Close at hand there was a field in which men had been reaping, and so he flew down to pick up a few grains of corn; but here again he was stopped. A few crows *owned* the field, and though food was lying around in plenty, these other crows would not let him pick up a grain of wheat, or even a worm, to keep himself from starving. Away he flew wearily over field after field, seeing food all around him, but yet not allowed to help himself. At last he came to a tree where a lot of miserable looking crows were, and he asked them what they were doing there. They told him they were "out on strike." When he said he did not know what that meant, they said that they had been working for some crows, but the wages they got were so small that they could hardly live, and so they were on strike for a rise.

"Will you get it?" he said.

"Well, they didn't know, for they had only a little food left—just enough to last them a few days, and then they would have to give in or starve."

"But," said he, "there's enough and more than enough for all of you in these fields here; why don't you gather it?"

"Oh, that land," said they, "does not belong to us, it belongs to So-and-so."

"Did he make it," said our friend, "or did the crows he got it from make it?"

"No," said the others, "of course not."

"Then what *right* has he to it—"

But here a lot of other crows, with some of their feathers painted blue or else red, came flying down, and if our friend had not flown off he would have been put in prison, or perhaps been killed as "an agitator," "a communistic crow," &c.

After a bit, when he was nearly fainting with hunger and fatigue, he came to some more crows, and asked them what he was to do in order to get food.

"Why," they said, "you must find some crow who will give you work to do and pay you wages for it."

After a lot of trouble he got work, and his work was gathering worms for another crow from early morn till late at night, and his wages were three small worms a day, and a bit of a tree to rest in.

How many thousands are there in this country of ours who toil all day long making wealth for other people, and who get as their share three poor meals a day, and a miserable room to shelter them. It is the Land Question that is the cause of all the trouble, and the Taxation of Land Values will remove the difficulty.

Single Tax Catechism.

Who made the earth?

God.

For whom was it made?

For the use and support of all His children, each one of whom has an equal right to its enjoyment.

How do we know that each has this equal right?

Without the use of the earth no human being can exist. As each has an equal right of existence it follows that each has an equal right to the use of the earth.

Some persons claim to "own" land. Where did they get their titles from?

All such titles in this country were derived from kings and queens.

How did these governments get this alleged right?

Through open violence or fraud.

Have the people of one generation any right to give away or sell that which was made for all generations?

No; the earth belongs to the living, the dead have no right therein.

If any man claims to "own" land has he any moral title to it?

No; and it makes no difference whether he has purchased or inherited it, his title cannot be better than his from whom he derived it.

To whom does the land of this country belong?

To all the people of this country and to unborn generations.

Is it necessary that each should have an equal portion of land in order that the rights of all may be secured?

No; that would be impracticable and unnecessary. The same end may be accomplished by taking the rent of land for public expenses. Such land values as are produced by the community should go to the community.

Can this be done without disturbing existing institutions?

Yes, by abolishing other forms of taxation and tax on land values.

How would this system compare with our present system of taxation?

It would decrease the cost and simplify the functions of government. A tax on land values is the ideal system of taxation.

You would, then, remove all taxation from buildings or improvements?

Yes, the more improvements we have, the better for the community. Our present system of taxation checks production; a tax on land values alone would stimulate production.

How would the placing of all taxation upon land values affect the farmer?

It would reduce his taxes very much, and in many cases entirely abolish them. Land values produced by the population are very high in cities where population is dense, but very low in agricultural districts where population is sparse; and some agricultural land has no community value at all. Further, the price of farm products would rise, because of a larger demand.

How would it affect the house owner?

He would gain greatly, for the greater part of the tax which he now pays is based upon the value of his house, which is usually much

The Single Tax is the Key to Open it.

greater than the value of the land. Of this, as well as of all indirect taxation, he would be relieved.

Would the placing of all taxation upon land values improve the condition of people who work?

Yes. No one could afford to hold valuable land idle; the holder must either use it himself or allow others to use it. This would create a great demand for labour, and wages in all occupations would rise.

How would the proposed changes affect the price of land?

By throwing the immense quantities of valuable land now held out of use on the market, it would greatly reduce the price of land and thus make it easier for farmers and workers generally to get at good land.

How would it affect the temperance question?

Through the abolition of poverty it would solve the temperance question; poverty, and the vice which springs from poverty, are the great causes of intemperance.*

What relation does the Single Tax system bear to the teachings of Christ?

It is an application to society at large of the golden rule: "All things therefore whatsoever ye would that men should do unto you, even so do ye also unto them."

Signs of the Times.

When he told me that he was a journeyman plumber, had been unable to get work in three years, that he was hungry and had no money to pay for food and lodging—when he added that he had walked the streets of New York day after day and could get no work—when he grew pathetic and declared his readiness to commit suicide if things didn't change, I halted and asked:

"Why don't you get out of New York?"

"Where'll I get to?"

"Go to the country—go to Jersey. Any farmer will give you your keep for what you can do until building picks up a little so that you can go back to plumbing."

"You never tried it, did you?" he queried.

"No."

"I am sure of that. I have, however, and I know how it works. I land in Jersey City. There's a policeman right there, who looks me over and yells:

"'Wot you a-doin' here?"

"'Lookin' for work."

"Skip—git—travel, or it's three months in jail!"

"I gits along up town," says the tramp, "and meets another copper, and he yells:

"'Wot is this I see before me?"

"'An unfortunate man a lookin' for a job."

"'Git—hump—skate! If you ain't out of town in half an hour it'll be six months in the jug!"

"I gets out of town and into the country. I sees the cows in the barnyards and the sheep gambolin' in the meadows, and I hears the farmer whistlin' as he splits fence rails or chops at the woodpile. All is lovely, and I open the gate and walks in, and a dog as big as a hill throws me down and chaws me up. Then a woman throws a pail of hot water over me, and a farmer comes runnin' with a club, and yells out:

"'Durn yer hide, but what d'ye mean?"

"'I'm lookin' fur work."

"'What work?"

"'Any sort o' work."

"'But thar han't bin any work in Jarsey sense 1860, an' you orter know it! Git up'n fly."

"Then I goes along about a mile further, and sees a feller at his gate smokin' his pipe. He hain't got no milk o' human kindness in his eye, and so I'm passin' by when he yells:

"'What's the matter with you?"

"'Nuthin'."

"'What are ye passin' along here fur?"

"'A-lookin' fur work."

"'Oh, ye are! Wall, I've got it fur ye! Come along o' me."

"He's a constable, and he takes me before a court at Elizabeth, and the judge looks at me and sez:

"'H'm! I see! Young man, hev you 1,000 dollars in your pocket?"

"'No, sir."

* Miss Frances E. Willard.

"Have you got money in the bank—a farm—own any bonds?"

"No, sir."

"H'm! Worst case of total depravity I've seen in five years! So you are a-lookin' for work—hard work?"

"Yes, sir."

"Work to sweat the colour outer your suspenders and make yer ha'r curl?"

"That's me, sir!"

"Then I'm overjoyed to know that I kin accommodate ye. Prisoner at the bar, stand up. You ain't goin' to stand up to a drink, but to a sentence of nine months in the county jail at hard work!"

"What fur?"

"'Fur leavin' a good thing in New York and lookin' fur work in New Jersey. Remove the caitiff.'"—*Plumber's Journal*.

The Economics of Rating.

Mr. George Crosoer, one of our members, has an article in the October number of the *Westminster Review*, which is well worth perusal. After traversing some arguments on the question as to whether any proportion of taxation falls at present on the value of the site, Mr. Crosoer says:—

"Questions relating to the tenure and taxation of land are peculiarly appropriate for discussion at the present time; they probably offer to Liberalism the best, if not the only, way of retrieving its ascendancy. It is quite useless to purchase temporary support by forwarding measures based on unsound principles, or not in harmony with the spirit of Liberalism. Large numbers of voters have in recent years withdrawn their support, with various excuses; but, from personal observation, I should judge the usual motive to be a fear that the Liberal party will be forced by sections of its supporters into dealing with a number of evils, urgent enough, no doubt, but necessitating further taxation and harassing restrictions upon industries which with difficulty maintain themselves at present. In a speech at Brighton on November 19 last, Lord Salisbury said: 'Men prefer to keep money in any form of old stocking rather than tie it to any enterprise where it shall be open to the predatory instincts of Radical legislation,' and it must be confessed that this sentiment fell upon ears very ready to receive it without recognising it as only a half truth, and without the hearers being aware that the artificial dearthness and the obstructions to the best use of land were the main cause of evils needing Radical legislation at all.

The essential principle of Liberalism is to open opportunities for industry and enterprise, not to introduce complications and restraints; and any measures which strike at the speculative value of land, or at the conditions which tend to keep it from its best use, will be in harmony with this principle, and will cut off industrial and social troubles at their source, instead of attempting the impossible task of providing palliatives for them.

Unfortunately, what has been done already is imperfectly understood, and the effects of Sir William Harcourt's great Budget of 1894 are not yet half appreciated. Now that the State takes part of the value of land on the death of the owner, one of the causes by which land was artificially kept out of the market is modified perceptibly, even if only in a slight degree. Whether the Budget of 1894 will figure in history as the dawn of a better state of things, or only as a brilliant isolated achievement, remains to be seen. That there will be attempts to again make Death Duties, like all other taxation, contingent upon anything else rather than the value of land, is certain. The aims of Conservatism are at least consistent, and those who supported the present Government in the hope of seeing something done to relieve agriculture are beginning to realise that, if the promised relief means anything at all, it means an attempt to raise the value of agricultural land and nothing more. The measures required for the relief of agriculture are simple enough, but are not such as would be acceptable to those who are now in office."

Some Men who will probably not Support the Taxation of Land Values.

The man who does not think.

The well-fed man who thinks all others are about as comfortable as possible.

The man who believes in taxing industry and the earnings of industry.

The man who tolerates the slums because he is too busy to look into the question.

The man who slaves all day in his shop, pays his rent and taxes regularly, and thanks God inwardly and outwardly that he is not as other men.

The man who believes the working classes should pay their "fair" share of taxation.

The man who believes that landowners should be exempt from any share of taxation.

The land speculator.

The man who defends the power of the land speculator to keep desirable building land idle.

The man who believes in making public improvements at the ratepayers' expense.

The man who believes in no politics, i.e., no radical politics, at the Town Council.

The man who does "not yet understand the question."

The man who takes the widow and the orphan under his wing.

The man who thinks the Land Question an agricultural question.

The man who is waiting for a "feasible plan" to apply the principle.

The man who fears that the tax collectors would be thrown out of employment if the Single Tax were put in force.

The man who doesn't see that the land monopoly is the direct cause of involuntary idleness.

The man who doesn't see the philosophy of the question.

The man who would vote for a yellow dog provided it had the proper label.

Immediate Benefits to Working Men.

How would the Single Tax immediately help a man who is getting only four shillings a day? K.R.F.

The reason that any competent worker gets as little as four shillings a day is because there are more men who want to work than there is demand for workers. People in comfortable circumstances habitually deny this, but it will be observed that at the beginning of a strike employers invariably announce that they can get plenty of men, if violence on the part of strikers is prevented, and this usually proves to be the case. The men who take strikers' places surely do not come out of thin air. They must either be wholly out of employment or employed at poorer wages than the strikers. That is, they are either not employed at all or they are only partially employed, which is the same thing except in degree. If, now, the demand for workers were continually greater than the supply, wages would immediately rise. This is well understood. It follows that if the Single Tax immediately created a demand for workers in excess of the supply, it would immediately help the four-shillings-a-day-man by immediately increasing his wages.

And the Single Tax would immediately create a demand for workers in excess of the supply—a demand so persistent that the higher wages would have no tendency to fall again, but on the contrary would tend constantly upward. From the very inception of the Single Tax, even in expectation of it, land values would fall, and the values of improvements and other labour products would tend to rise. The fall in land values would make it easier for men who wished to use land to do so, while the rising tendency in the values of labour products would stimulate production; and, as no taxes would rest upon production to check it, industrial activity would instantly and persistently increase. The great barrier to industrial activity all over the world, the one cause of slack trade and insufficient employment, which is as universal as the effect, is the enormous monopolisation of vacant and inadequately improved land, supplemented by the obstructive taxes that impede production. This barrier the Single Tax would remove.

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