

# The SINGLE TAX

THE MONTHLY JOURNAL OF THE SCOTTISH SINGLE TAXERS.

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## Notes and Comments.

Glasgow has a Land Antiquity Society. The Land Restoration Society invite it along to 56 George Square to discuss the matter.

We give a cordial greeting this month to the first issue of our Single Tax contemporary, *The Searchlight*, Toronto, Canada. It is an eight page monthly, something after the form of the *Glasgow Single Tax*, and is edited by George G. Bryan. A glance at its pages convinces one at once that *The Searchlight* is going to be an earnest and able exponent of the faith. It is very encouraging to have the cause taken up in Canada in this way. It marks in itself a degree of progress, and we sincerely hope and believe that the cause in the Dominion will now go forward with increased vigour and success.

The London correspondent of the *Glasgow Herald* writes:—

That the Death Duties introduced by Sir William Harcourt two years and a half ago are so productive, that the staff at the legacy duty office, which was increased last year by eighteen, must be further strengthened by at least another dozen clerks.

The correspondent doesn't explain whether any extra hands have been taken on to pay over the £2,000,000 filched from the ratepayers by the present Government, under the guise of relieving the agricultural industry. Perhaps the existing machinery in the person of the local assessor will manage the business and so prevent the wicked radicals with the "predatory instincts" from bringing the question again before the electors.

## Back to the Land.

Mr. H. S. Murray's four articles, "Studies in Landlordism" has now been published in pamphlet form (price, One Penny, *Single Tax* Office). We have already given two of the articles in the *Single Tax*, and in another column of this issue we take the liberty of quoting Article II. of the pamphlet.

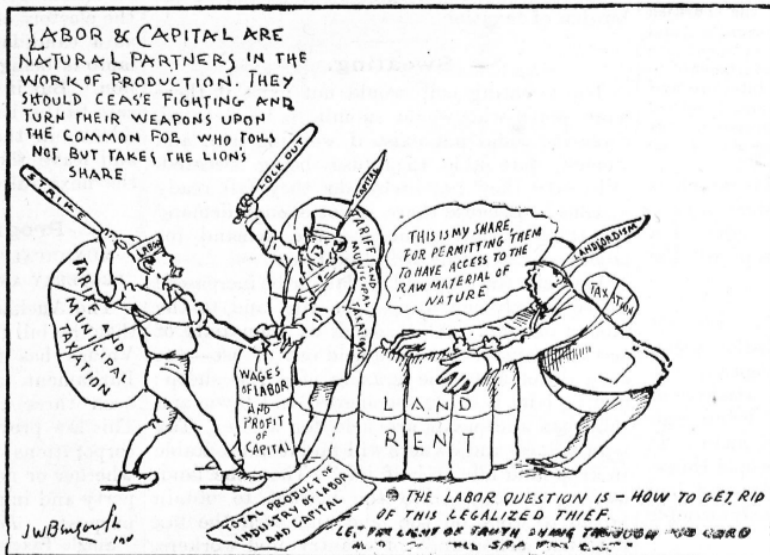
We have received a number of leaflets just published by the Liberal Publication Department, 42 Parliament Street, London, S.W. The Rating Bill comes in for goodly share of attention in six of the leaflets, and one is devoted to the "Tory Social Programme" of which nothing as yet is known but the promises of the last General Election. Liberals could not do better than arm themselves and their organisations with a supply of this ammunition.

## Items from Japan.

A Single Tax Society has been organised in Tokyo; from now forward it will push the propaganda.

Bengough's Up-to-Date Primer is now on sale in Tokyo; a number have been bought. If they do not make a Single Taxer of the reader there is no hope for him, unless it be through hypnotism.

## THE LABOUR PROBLEM.



"Labour and capital struggle with each other in vain attempts to shift the burdens of excessive rents. The land monopolist who exacts the rent tribute is so strongly entrenched that neither labour nor capital thinks of trying to beat down the speculative rent tide which is strangling them both. \* \* \* Production, by reason of this unnatural pressure of speculative or excessive rent, gradually becomes unprofitable everywhere. Stagnation ensues, and labour and capital, in utter helplessness, awaits the inevitable hour of their universal bankruptcy."—Hon. James G. Maguire.

Two preachers, one of whom is a college president, are studying the Theory of Human Progression.

Permission has been obtained from the author and publisher of the Up-to-Date Primer to reproduce it in Japan. A famous book company has the subject under advisement.

The Tokyo *Economist* advises the increase of land rent, using Single Tax arguments. Its editor is a member of Parliament. It is the most prominent economic journal in the empire.

## A Single Tax Community.

The happiest place in Europe is said to be Klingenberg-on-the-Main. It is the one prosperous spot where everybody has work and an income, and where there are no taxes, either local or imperial, because the income of the municipality suffices for everything, and leaves a bonus for distribution besides.

Happy Klingenberg! It is all due to a little wisdom and foresight on the part of the local administration many years ago. There are valuable beds of fire-clay in the neighbourhood, and these the municipality had the prudence not to sell to make the fortunes of other people, but retained for the benefit of the town. The profits pay all taxes, and the inhabitants get the surplus divided among them. Young men going into the army received this year a present of fifteen marks each.—*St. Louis Post Dispatch*.

## Refused £5,000 to Oppose the Single Tax.

The Rev. Father Lambert, editor of *The Catholic Times*, of New York city, in his "Notes on Ingersoll," proved himself to be a controversialist of the highest order. His work took so well among the church people that a popular publishing house in New York city offered him £5,000 to write a work combating the principles taught by Henry

George—to show the fallacy of the teachings of "Progress and Poverty." After studying "Progress and Poverty," and other works by Henry George, Father Lambert replied to the publishing house that he did not want their £5,000; that after studying the subject he had concluded that Henry George was right, and that his teachings were unanswerable. Since then Father Lambert has ably supported the Single Tax in the columns of his paper.—*Texas State Labour Journal*.

## What about the Royalties?

The *Glasgow Herald*, commenting on the shipbuilding industry, says:—

With the development of ship building abroad, and the of prices at home, the time for labour disputes on the Clyde seems to have come to an end. It is only by united effort and greater enterprise that our high position in the industry can be maintained. It need not give rise to panic, but it calls for calm and thoughtful consideration on the part of master and men.

As usual it is the sole concern of the "masters and men." Not a word about the "loafer" who exacts royalty on this industry on every ton of iron and coal consumed. According to the estimate of the Royal Commission on Mining Royalties—a most conservative estimate—the tribute paid to the mine owners of this country for the mere privilege of taking the ore and coal from the bowels of the earth is some £5,000,000 per annum. But of course as one of the landed gentry wrote—"Leave us still our old nobility even should trade and commerce perish."

## A Strange Discovery.

Our friends of the Land Nationalisation Society, who think to find "a just solution of the Land Problem" in Land Purchase, seem recently to have discovered a very old truth, viz., that an increased demand for any commodity or monopoly, tends to increase its selling value. From the September number of their organ, *Land and Labour*, we extract the following (italics our own):—

It seems that the agitation for the purchase of the London water companies has had the *strange* effect of increasing the value of the New River Company's shares, a number of fractional parts of shares in that undertaking having recently been sold by auction at prices equivalent to about £102,000 for a full share. As stated in our issue of last April, the last time a whole share was offered for sale, in 1893, it was knocked down for £94,000.

We trust they will pardon us for expressing the hope that, having discovered "the *strange* effect" of any agitation to buy out monopolists, they will take into consideration the advisability of materially modifying their political programme.

## Parish Councils on Local Taxation.

At the instance of the Dalserf Parish Council a conference was held on Tuesday, 22nd September, in the Council Chambers, Hamilton, of representatives from the Parish Councils of Dalserf, Carlisle, Blantyre, Cambuslang, Chapelton, and Hamilton, to consider the subject of the incidence of taxation. On the motion of Mr. Struthers, Dalserf, seconded by

OFFICE—56 GEORGE SQUARE, GLASGOW.



Mr. Grant, Carlisle, it was resolved "to petition Parliament to pass a bill to confer on Parish Councils power to tax feu duties and land values."

It is good to see such activity by Parish Councils on this important question. The attitude of the Glasgow Town Council is—"Secure the necessary power from Parliament to make land values a basis of local taxation." A few more of such pronouncements are necessary to create a public sentiment in favour of the reform, and assessing bodies can do no more useful work than by pushing it out into the open by discussion and resolution.

#### The "Unspeakable Turk."

At a meeting of the Executive of the Scottish Land Restoration Union, held on Tuesday, 18th September, at the Office, 56 George Square, Glasgow—Councillor M'Lardy, vice-president, in the chair—the following resolution was adopted:—

That we express our abhorrence of the Turkish persecution and extermination of the Armenians; and believing that the Sultan and his Government are solely to blame, call upon the British Government, in the interest of a common humanity, to interfere and put a stop to those scenes of carnage and fanatical atrocity, which have too long been tolerated by the Powers of Europe, to the eternal disgrace of the civilised world.

What can be further said about this infamous human butcher? As Mr. Gladstone says—"Let something be done, in the name of a common humanity, to put a stop to the monster's career."

By an order of General Chapman, the 1st battalion of the King's Own Scottish Borderers, for their conduct at the Czar's reception, "is entitled to march through the streets of Edinburgh with fixed bayonets." Edinburgh has abundance of that kind of amusement. It would be more to the point, some people think, if the battalion had earned the right, and had the power, to march through Constantinople with fixed bayonets.

#### Parish Councils and the Unemployed.

The Govan Parish Council have remitted to a committee to arrange a conference with the City and Barony Councils, with a view to obtaining powers to give relief to distressed able-bodied unemployed.

It is good to see our public boards alive to such a public question; but what a condemnation on society. Where are we drifting to if organised provision requires to be made for able-bodied unemployed? When will our public men seriously inquire into the cause of such a phenomenon? We can understand a desire to help the poor; but in the name of wisdom why are there able men out of employment? What the Parish Councils should consider is—Why are these men idle? If they will only take time and go beneath the surface, they will discover why; and at the same time discover their absolute inability to render any assistance, outside of charity at the expense of the rates, except by destroying that power that is solely responsible for the creation of an unemployed class—land monopoly.

When they get on the track of the landowner's shadow and bring the "vacant land" industry into the bankruptcy court, by taxing the values of land, honest industry will commence work in a way that will enable the Parish Councils to devote their attention to their proper and legitimate business. Anything else is beating the air, and gorging the public sentiment on the east wind.

#### The Father of the Glasgow Town Council sees the "Cat."

Ex-Bailie Osborne, after 34 years' service as a Town Councillor of Glasgow, is retiring. He has witnessed much progress and made many observations during that period. One of the most interesting of these was his statement at a banquet in his honour at the St. Enoch's Hotel, on the 7th October, 1887. It was as follows:—

In 1633 Glasgow was created a Royal Burgh, but there was no elective body, so that the Council continued to elect its members, and a happy family and coterie they were. It was during that state of things that a large portion of the public property was sold away. If that property (i.e. the land) had been retained up till this day the affairs of the city might have been carried on without one penny of taxation, but it was needless to cry over spilt milk.

Mr. Matthew Gass, in his pamphlet "A Rusty Key," prosecutes the matter a little further, and shows how Glasgow was scandalously robbed of her lands, when the public conscience was asleep, by a pack of veritable daylight robbers. As Councillor Osborne says there is no use crying over spilt milk, but we can, by taxing the values of land, "conduct the affairs of the city without one penny of taxation." Though the land was "given away"—stolen—so long ago, the value is being confiscated fresh every year, and that we were robbed last century, last year, or yesterday, is no reason why we should be robbed to-day, or to-morrow, or next year. Let us bid good bye with a good grace to the municipal milk that has been spilt in the past, and resolve that no more shall be spilt in the future. Let the citizens do this by sending men to the Council, in November, pledged to take the municipal milk—land values—for the common good and to relieve the people of the burden of taxation.

#### Sweating.

The sweating evil would not exist if there were none who would submit to be sweated. Sweating could not exist if working men and women were able to refuse being sweated. Why are they not—why do they fall ready victims? Because there is not enough demand for their labour. Increase the demand for labour and sweating will disappear.

How can this demand for labour be increased? There is only one way—open the land to the labour of men. All around us thousands of acres of valuable land are held out of use—not even devoted to the grazing of a few sheep; mining land is being shepherded and town and suburban allotments are held for a rise. Tax land values, and owners will find it unprofitable to keep land idle or half idle. Then the landowner will come into the market to obtain labour to work on the land and earn the tax for him. Thousands of country-bred workers, now idle or competing in factories, will be induced by high wages to go back to the land. The competition for factory work will decline, and at the same time the demand for factory goods will be increased by the demand of these new tillers of the soil. More employment and less competition for it; two jobs for every man, instead of, as now, twenty men for every job; this will be the result. Where will the sweater be then? No more victims to be sweated, and, therefore, no more sweating. All this will result from substituting the taxation of the unimproved value of land for the existing taxes on labour. All else is simply tinkering—or mere whitening of the sepulchre. Therefore do not be misled; do not expect that mere factory legislation can cure the disease. Such and a hundred other forms of tinkering the monopolists will grant you rather than tax land values, but they won't get off your back. Throw them off! Assert your equal right to the land of your country, to the riches with which God has endowed, and to the value which your presence and the public expenditure gives it. Abolish the taxes on labour, so that every labourer can possess and enjoy the full results of the wealth which he makes; cure our social disease instead of plastering it over, and so uproot sweating and the undeserved poverty you deplore.—*Melbourne Beacon*.

#### Overshadowed.

Mr. Peter Hutchison, one of the landowners outside of Partick, has just received £240 as compensation from the Lanarkshire and Dumbartonshire Railway Company, on account of one of their new bridges "overshadowing and darkening" part of his land. The shadow, it appears, has depreciated the value of the estate as building ground. This reminds us of the American landowner who claimed and received compensation for the arm of a swing bridge passing through the air (his air) over part of his land.

But to come to the "shadow." There is no word about the bridge appreciating the value of the land; nor is there anything said about the general appreciation in the value of the land as suitable building ground, due to the efforts and growth of the surrounding population. Land monopoly has shadowed their every effort towards social betterment; so that

while the land lies idle, or only partially used, the people are crowded together and rack-rented in tenement houses piled three and four stories deep.

Why can't the people who want the use of that building land so badly for decent house accommodation, take the case to the law courts, and get compensation from the landowners for overshadowing their lives with the misery and nakedness of the back land and the single apartment?

In effect that is what the Single Tax would do. It would fall on every one of these land monopoly shadows and dispel them like the mist before the rising sun. It would do this merely by putting taxation on the value of the ground. How long would the landowner's price stand in the way of such land being put to use, if they were called upon to pay taxation upon its selling value?

As if to drive home the irony of the situation, Mr. Hutchison is at present before the electors of the Glasgow Broomielaw Ward as a candidate for the Town Council. The lamb is being invited to lie down—inside the lion. But if the lamb is wise it will take the case to the bar of public opinion, put its confidence in the land value taxation candidate, and leave the lion to lie in the shadow of the next railway bridge.

#### Progress in New Zealand.

MUNICIPALITIES CAN NOW EXEMPT PERSONAL PROPERTY AND IMPROVEMENTS FROM TAXATION.

The Auckland *Forward* in a recent issue says that the bill for the rating of unimproved Land Values has finally passed the New Zealand Parliament, and become a law, after having been three times rejected by "the Lords." This law provides that the voters of municipal corporations may determine for themselves whether or not they will exempt personal property and improvements from taxation for local purposes. *Forward* says:—

Single Taxers have now got the ball at their feet, and at the forthcoming local elections throughout the colony they should make the rating of unimproved Land Values a real live issue—the issue of the campaign. Once carried into effect in any district the benefits of the system will be so obvious that it would be speedily taken up all over the colony. No effort, therefore, should be spared to provide the necessary object lesson. Citizens of Auckland, awake from your apathy, and study this question. The application of the system to the rates of Auckland and suburbs means a saving to labour and capital of no less than £40,000 per annum. The New Zealand Parliament in 1891 exempted personal property and some improvements from taxation for colonial purposes; in 1893 the Act was amended so as to exempt all improvements. Municipalities have now been given the power to adopt the same principle in matters of local taxation. Wherever this step is taken a long stride towards the Single Tax will be made, and conclusive results must follow.

We are often told here that the Taxation of Land Values is an imperial question, and that it is a long way off. The best reply to those who so argue is—New Zealand. It was an "imperial question" there till they secured the necessary powers from Parliament to give it a local application. And it was "a long way off" too; just as long as it took the electors to make it a test question. It is no further away here. All that is wanted is first of all faith in the reform, and earnestness and support to carry it to a successful issue. Let the Glasgow reformers take encouragement from their brothers in the fight in far away New Zealand, and see to it that the candidates they support next month for the Glasgow Town Council are pledged to promote a bill to give Glasgow and all other assessing bodies in Scotland powers to make Land Values the basis of the city's taxation. Let them, and all other Scottish reformers, press this question forward in this way, and the "imperial" barrier and the "long way off" idea will disappear, as they have always disappeared, before every healthy agitation that has brought the people every measure of justice at the expense of privilege and monopoly.

#### Not Difficult to Understand.

By JOSEPH LEGGETT,  
EDITOR, SINGLE TAX DEPARTMENT, SAN FRANCISCO  
Examiner.

Some people imagine the Single Tax doctrine to be intricate and difficult to understand. This impression is entirely erroneous. No system more simple or more easily understood

**Ask all Candidates for Municipal and Parliamentary Honours this Question—**



was ever presented to the consideration of mankind. There ought to be no difficulty in understanding the Single Tax, whether it be considered as a fiscal or as an ethical reform. As a fiscal measure it means simply the abolition of all taxes on industry or its products, and the taking for the support of government of the fund which arises from the growth and development of the community. In this and most other countries a portion of this fund is now taken by taxation for the support of government; and in this State the value of every sub-division of land has to be separately estimated by the Assessor. Citizens of other States where this plan has not been adopted have experienced difficulty in comprehending how the basis for land value taxation can be obtained.

Californians encounter no such difficulty. All that has to be done here to reach the Single Tax plan is to let the valuation of the bare land stand, and omit the valuation of the improvements in or on it, and abolish all taxation of personal property. No one ought to have any difficulty in getting this through his head. When the earnest student has reached this point he should think out for himself what will be the necessary effects of the adoption of such a method. Will it encourage industry and enterprise? Will it stimulate and facilitate the production of the things needed to satisfy human wants or gratify human desires? Will it discourage speculation and forestalling? Will it prevent the holding of land out of use and compel owners of land to put it to its highest and best use?

Reason and experience will enable anyone to find answers to these questions, and when they are found the inquirer will not only understand the Single Tax, but also understand why its advocates claim so much for it. From the ethical point of view the Single Tax is the practical recognition of every man's right to the use of the earth, and of his right to have and enjoy the fruits of his labour without exaction or diminution of any kind. Already the law recognises a man's right to all that his labour produces as against everyone else except the State. The Single Tax eliminates the exception and recognises the right as absolute.

### The Case for Canada.

#### WHY SO SLOW?

A little over a quarter of a century ago the people of Canada came into possession of a heritage sufficient, amply sufficient, to make every family in the country rich. Probably we are quite within the estimate when we say that there were upwards of two hundred acres of fertile land for every family in the Dominion. That added to mineral deposits, forest wealth, and other advantages, should have guaranteed such a good share of the riches of this world, that Canada should have been one of the most attractive countries in the world for the emigrant.

We have good reason to ask why it is that the poverty-stricken toilers of the old world did not rush to this clime to enjoy a share in our advantages.

The answer to this question is not hard to find. Several blunders were made, and it is difficult to say which is the worst.

First, in the method of taxation. The man who settles and improves the country is the man who brings prosperity. The man who obtains land not to improve but to speculate, is the man who retards the growth of the country. Unfortunately the latter was the man who was encouraged, for as fast as the settler cleared an acre or put up a building, just so soon were his taxes increased and the speculator's taxes necessarily diminished. The taxation discriminated against the improver. And this discrimination produced several bad effects. It scattered settlement, making it much more difficult to build schools, roads, and other public conveniences. It induced the holders of land on the outskirts of the cities to keep the land unoccupied; so that Winnipeg for some time was reported to be like a city surrounded by a desert.

The second blunder was the railway policy. How much the Canadian Pacific Railway is to cost the people of Canada no one can tell. A hundred million dollars is the figure often

mentioned, but that is only a moderate estimate. It was built also in such a way as to cause scattered settlements, and to intensify the evil of speculation. At the same time there was handed over to the railway company a territory equal in size to the whole of Ireland and all the cultivated part of Scotland. Then having given such extraordinary gifts to this company, they were secured in a monopoly of the traffic, so that in many cases the settler in Canada had to pay higher rates than his neighbour across the line. And then to add to the accumulated folly, the tariff was so arranged as to make the railroad of much more use to the foreigner than to the Canadian settler; for such duties were imposed on commodities landed in Canada that goods if from Japan or China, could be landed cheaper in London, England, than in Toronto.

If ever there was a country in which it was folly to establish a protective tariff, it was Canada. With an Arctic barrier of snow and ice to cut off all communication to the North, what could be more foolish than to cut ourselves off, even partially, round the rest of the country by taxes imposed not for revenue but to stop trade, as if trade was a curse! This tariff should have been entitled "An Act specially designed to punish men for being farmers." The farmers are *par excellence* the exporters. They send goods to foreign markets, and when their returns come back then the government ruthlessly takes twenty or thirty per cent. of these returns for taxes. Is it any wonder that the farmer in the loneliness of frontier settlement, finds himself so discouraged that he does not write glowing letters to his friends at home urging them to come and settle near him? To leave these abuses in full operation, and then to send out emigration agents, would be the supremest folly. Remove that idiotic thing called a tariff and stop taxing people for doing their duty to their country by improving it as much as they can; place the taxes so as forever to abolish mischievous speculation; take for public purposes the values caused by the growth and organisation of society, and then the abounding prosperity of this country will be sufficiently attractive to draw all the Emigrants we want.—W. A. D. in the "Toronto Searchlight."

### Highland Land League.

The fourteenth annual Convention of the Highland Land League was held at Stornoway, on the 23rd September. Delegates from all parts of the Highlands, and from active reform circles in the towns and cities, comprised the gathering, which was very successful, and shows clearly that the Highland Land League is still a force in fashioning the political thought of the country. Mr. J. G. Mackay, president, in moving the adoption of the report, counselled the League and its friends to keep together. The land was still being mapped out for sporting purposes, and it was their duty to watch jealously the development of this policy. The Rev. Donald MacCallum, Lewis, was appointed president, and Mr. John McLeod, M.P., secretary for the ensuing year.

Sir Charles Cameron, Bart., in a letter apologising for absence, said:—

"I should like to have shown what a sham boon to the Highlands is the £15,000 grant for some unknown purpose—take care it is not State-aided deportation—which the Government are putting aside as a sop to the Highlands. Why, the crofting counties contain a population of over 360,000, and they will themselves have to pay close on £20,000 as their contribution towards that Imperial revenue out of which the sop is to be paid; and as the Imperial revenue is largely raised by taxes on whisky, tobacco, and tea, the poorest cottar who takes a dram, smokes a pipe, or drinks a cup of tea, will have to pay his share of that £20,000."

Resolutions in favour of payment of members of Parliament, and of an amended Crofters' Act, with powers to deal with the 2,000,000 acres of land scheduled by Deer Forest Commission as suitable for crofter cultivation, were unanimously adopted.

Councillor Green, Partick, who represented the Scottish Land Restoration Union, spoke at some length on the miserable condition of the crofters and small cottars. The Land Question was fruitful of misery and social disease in the towns, and in Lochmaddy—where he had been

lately—the effects of landlordism were poverty and misery. There would be no relief until the Land Question was solved.

The gathering was successfully brought to a close in the evening by an address from the newly-elected president, and by the hearing of reports from the various centres throughout the Highlands.

### Question and Answer.

(To the Editor of the Single Tax.)

SIR,—First question in regard to the article, O Tempora! O Mores! in last number. Is it true that rent will always under existing circumstances reach the utmost obtainable limit, i.e., the amount which the landlord can squeeze out of the tenant? If so, will you kindly explain how a tax on houses can be shifted on the tenant any more than on the land? In my opinion such a tax would reduce the rent obtained from the land and, though certainly a tax on land would be preferable, because it would throw unused land into the market. I cannot see how a tax on unlet house property, which forces houses into the market by preventing houseowners from holding out for higher rents than are offered, can increase house rents.

Second question.—Do you agree with me that when land is nationalised and cannot be used as an investment for capital the field of investment of such capital, which looks only for secure investments will be narrowed? I do not think you can negative this preliminary part of my question, for though in the beginning the present landowners would get Government bonds for their capital (I use the word capital in the sense of every day life, not in that of orthodox economy) the increase of this investment seeking capital through non-consumed compounded interest would no more find the outlet it found before in forcing up the selling price of land values, and thus creating a field of investment expanding with the demand. Instead of this it would find a limited amount of government bonds not increasing with the demand, and consequently doing the same as land values—expanding in price. In both cases the object itself has not increased. The land has not become more in size, the bonds have not increased in their nominal value which the State owes, but in both cases the selling price has increased in proportion with the increase of capital seeking investment in these fields. We see that just as the same amount of rent sells for a higher capital price so the same amount of yearly interest paid by the state sells for more money. Consols have gone up 15 per cent. within a very short period, and land rents capitalise at a lower rate of interest than in former years under normal circumstances. But, though the landowners profit by the increased value of their land, the bondholders will not profit by the rise of their bonds, which means a decrease of the interest rate, as the State will have the right of conversion she is bound to profit by this decrease of interest. Leaving the rise of rents alone, is it not evident that the saving in interest would enable the State to gradually redeem her bonds? I think that within 25 years the bonds would be paid back, because I know that redemption will be hastened by the increasing rents obtained. That they increase is in accordance with Henry George's theory that increase of population and prosperity have the effect of raising rents. Now I do not suppose Single Taxers have the illusion that before 25 years are passed the Single Tax will be introduced. Therefore, if they want the end more than the means, why oppose men like Leonard Hall, as is done on page 3 of last number, and land nationalisers in general? Why not welcome help from any quarter, even if the arms with which the battle is fought, are different? I am sure we land nationalisers don't act in this way. We welcome the work of Single Taxers with all our hearts. I am certainly not the only land nationaliser who contributes to the Single Tax Funds. We well know that the more the land is taxed the cheaper we can buy it. Tax and buy is our motto.

MICHAEL FLURSCHHEIM.

Brighton, 6th Sept., 1896.

In reply to the first question: A tax on unlet houses will not force unlet houses into the market, nor will it prevent householders from holding out for higher rents, for the reason it has no tendency, like the tax on land values, to throw more building sites into use, and does not force the owners of houses into greater competition. A few years ago the Partick Commissioners resolved to impose taxation on the ownership of houses let by the month, which had previously been exempt from taxation. Recognising the truth that rent and rates are one and the same thing the landlords, to recoup themselves, at once raised the rent, and publicly stated that their reason for so doing was this new tax.

In reply to the second question: We don't believe in Land Purchase, and therefore oppose the Land Nationalisers when they advocate this method. That they do not oppose the Single Tax seems quite logical, seeing they are in favour of either or both methods.—ED. S. T.

"Are you in favour of Taxing Land Values?"



# The Single Tax.

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## TO LAND REFORMERS.

*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.*

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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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Charles Milligan, -	0	2 6	MUSSELBURGH.		
J. T. Smith, -	0	2 6	John M'Kenzie, -	£0	2 6
J. Moffat, -	0	2 6	GALASHIELS.		
Alex. Gilchrist, -	0	2 6	Councillor H. S. Murray, -	£10	0 0
J. Patterson, jr., -	0	2 6	A. L. Brown, -	1	0 0
T. F. Johanson, -	0	2 6	John Wilson, -	0	2 6
Robt. McCulloch, -	0	2 6	John Valentine, -	0	2 6
George Elliot, -	0	2 6	MIDDLESBOROUGH.		
Gilbert Stewart, -	0	2 6	George Cathey, -	£0	2 6
GOVAN.			LIVERPOOL.		
Councillor J. M. Porter, -	£0	2 6	M. Currie, -	£0	10 0
Coun. J. Anthony, -	0	2 6	Miss Milligan, -	0	5 0
And. Brown, P.C., -	0	2 6	Thos. N. Philip, -	0	2 6
A. D. M'Leod, -	0	2 6	LONDON.		
PAISLEY.			Crompton H. Davies, -	£1	0 0
Geo. M'Aulay, -	£0	2 6	Alex. Wyllie, -	0	5 0
KILMARNOCK.			PORTSMOUTH.		
Thos. Busby, -	£0	3 6	J. H. M'Guigan, -	£0	5 0
HAMILTON.			ST. LEONARDS-ON-SEA.		
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Chas. Paisley, -	£0	2 6	And. Anderson, -	£0	2 6
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Capt. D. V. Pirrie, -	£1	0 0	David Busby, -	£0	2 6
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			Jno. F. Stewart, -	£0	2 6

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James Black, -	0	5 0
W. Dobbie, -	0	4 0
Stephen Henry, -	0	2 6
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SERVE THE CAUSE BY HANDING THE PAPER TO A FRIEND.

"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.

## The British Association and the Incidence of Taxation.

However much we are indebted to the British Association for the various papers delivered last month at their Liverpool Convention, those contributions dealing with "Rating and Taxation" cannot be called edifying or instructive, even by the widest stretch of the imagination.

Let us take, for example, the paper read by Mr. EDWIN CANNAN, M.A., which contended that "ability to pay is not the proper basis of local taxation, and that the proper principle of contribution was the joint-stock principle of payment according to share or interest." We agree with Mr. Cannan, that ability to pay is an improper principle, and assert, further, that it is an immoral principle. We believe and urge that a man should pay, not in proportion to his ability, but in proportion to the advantages he has, as against his fellows, from society.

But we fail to see that this "joint stock principle of payment according to share or interest" has anything to commend its adoption. If a man has to pay according to his "share or interest" in a business, the next question we are faced with is what fixes the amount he will receive. It is not inconceivable that the biggest share will go to the most capable man; just as, everything else equal, the poorest share will go to the man who contributes least. If the amount received by anyone as his share is to determine how much he will pay in taxation, and his ability is to determine the amount of his share, a tax on his share will be a tax on his ability. There is not only no difference in principle between the two proposals, but there is no difference in method.

Another essayist, Mr. G. H. BLUNDEN, stated, in the course of some remarks on the incidence of rates and taxes, that the Agricultural Rating Bill reduces the quota of the rates on real property land by five per cent. In another paper, it was argued that many of the grievances alleged against the present system can be mitigated by modifications of the system.

We turn with more hope to the remarks of Mr. COMME, statistical officer of the London County Council, who said:—

"It appeared to him that Mr. Cannan's paper might be characterised as a criticism of 'ability' as defined in the Act of Elizabeth, but we wanted an official definition of ability and liability in the modern sense. By way of illustration, he mentioned the case of a London property-owner who let premises in the Strand 50 years ago to a tradesman for, say, £100 a year. At the present moment, without any outlay by the owner on these premises or any trouble beyond sending the quarterly receipt for rent, the owner was now receiving for the same premises something like £600 per annum. The successive tenants had in the interval altered the construction of the property and considerably improved it. What should be the fair proportion of local taxation payable in such a case between the owner and occupier? An inquiry into the ability to pay in these instances lay in the direction of ascertaining whether the burden of local taxation did not at present descend unequally."

That we want a definition of "ability" is manifest, if Mr. Cannan's paper is to be taken

seriously. Ability to pay, as commonly understood, is the present system of taxation all round, and it is neither just nor expedient. A just tax is one that will take for public purposes the value of the advantages given the individual by Society. Let us take Mr. Comme's illustration. In 50 years the value of a certain site increases 500 per cent. This increase in value is not due to anything the owner has done. His function during the time of the increase has been to send on a quarterly receipt for the money. It is due entirely to the growth and industry of the community. A greater amount of business can be done and the situation has become more valuable; and as the community grows, and more business can be done, the site acquires a greater value. It is just, therefore, that this value, which represents the benefits the possessor has from Society, should be made the basis of taxation.

To levy taxation on the earnings of industry is an economic blunder; it restricts the production of wealth; and if the values of land which are created by the people as a whole, by their presence and industry, are not appropriated for the uses of the people, then privilege is established. A tax on land values will destroy such privilege; it will put an end to the mere business of signing receipts for the "unearned increment," and the waiting game of the land speculator. Its claims as a fiscal reform, as against the system of taxation according to "ability to pay," are based on the grounds of morality.

Property or wealth is a product of labour, and a man has a right to the results of his own exertions. No matter how much he produces, Society has no moral claim to a fraction of it; and all adjustments and modifications of the system that obtains at present cannot alter the fact that it is confiscation. But to take land values in taxation establishes a just principle, and at the same time frees Society from the evils of Land Monopoly. This economic effect is its superior virtue.

That it will have this effect cannot be denied. No sane man, not even a land speculator, would care to own land and keep it idle, if he were called upon to pay taxation on its value. Every desirable site would be opened up for cultivation and use, and every encouragement would be given to the production of wealth. The present maldistribution of wealth is the outcome of Land Monopoly, and an equitable distribution of wealth is impossible until Land Monopoly is abolished. The Taxation of Land Values will effect this, and it is the only principle of taxation with such credentials. All other taxes are restrictions on industry, calculated only to create and embitter the struggle for industrial freedom.

## Glasgow Municipal Elections.

Owing to a rearrangement of the twenty-five wards Glasgow is having next month the rare privilege of electing a complete new Town Council. As the day of election draws near more and more interest is being taken in the fight for the seventy-five seats. It is to be regretted that a goodly number of the best of the retiring councillors are not seeking re-election, among whom are Baile Burt, Councillors M'Lardy, Crawford, and Davidson. Suitable candidates are being looked out in every conceivable quarter by all parties actively interested in the government of the city, and no doubt in many of the wards a keen contest will be the result.

## Question for Candidates.

We would again advise Single Taxers and all those convinced of the urgency of Taxing Land Values to see to it in every ward that they ask each candidate:



If he is in favour of making Land Values the basis of the city taxation, and would he support a motion in the Town Council asking the necessary powers from Parliament to give effect to this principle?

Mr. G. B. Waddell, honorary treasurer of the S. L. R. Union has been again asked by the Dennistoun Ward Committee to stand for the Dennistoun Ward in room of Councillor Davidson who is retiring. Mr. Waddell has replied that owing to pressure of business he cannot see his way at the present time to come forward.

To enable us to put our views before the electors we would ask members and friends to send us a list of all Progressive Candidates for Municipal honours in their district, by the 20th inst.

## Single Tax Items.

Don't hamper industry by taxation.

Glasgow is on the look-out for a new park for the East enders.

The Glasgow Trades Council are in favour of taxing unlet houses.

Several Parish Councils have lately gone in for the taxation of unlet property.

Land ownership does nothing, earns nothing; therefore it should get nothing.

The Bingley Co-operative Society have just purchased 30 acres of land, at £400 per acre.

Land was sold recently in Buchanan Street, Glasgow, at £75 per square yard.—*Daily Paper*.

The Helensburgh Burgh Commissioners are after some "tied-up" land for a recreation ground.

The Glasgow ratepayers paid £12,000 the other day for four acres of land for a recreation ground.

The land belongs to the people. Keep this in mind, whatever be the political expedient of the moment.

The community creates land values. The community makes government expenses necessary. Pay the one with the other.

If what a man makes belongs to the maker, what a man does not make is not his, except by gift. Who gave the land to individuals?

The Co-operators at Shieldhall are building skywards, because they can't afford to pay the adjacent landowner's price—£1500 per acre.

Tax windows, houses darken. Tax houses, they become scarce and rents rise. Tax wealth, it disappears. Tax land values, and more land is offered for use.

FOR ACCESS TO WATER!—The Edinburgh and District Water Trust have purchased ground from the Earl of Wemyss, comprising 2,475 acres, at a cost of £20,000.

A labourer turns a desert into a garden, and then we increase his taxes. The speculator turns a garden into a desert, and then we diminish his taxes. Verily, we are a great people.

A tax on land values is a just system. It would take, for the uses of the people, the values of land created by the people, and relieve the ratepayers of the present burden of taxation.

NOTICE!—Anyone erecting a building on a vacant lot, or constructing a factory to produce goods, shall be treated as an enemy, and punished according to law by an increase of taxes.

Money will now go further than it ever did before, but you have to go further to get the money. If you are a landowner, necessity and the law compels the tenant to bring the money to you.

The *Glasgow News* the other night commented on the fact that the value of the site upon which the Glasgow Municipal Buildings stand, increased in a hundred years from £800 to £175,000—the price the ratepayers had to pay for it.

All human beings are by nature endowed with an inalienable right to the use of the earth. Therefore, no person or combination of persons should be permitted to monopolise any portion of the earth without paying the community for the privilege.

"It is undesirable," said John Morley, in the House of Commons in 1890, "that great increments, great additions—that have not been earned by those to whom they accrue, and have been formed by the industry of others—should be absorbed by people who have not contributed to that increase."

## "Studies in Landlordism."

BACK TO THE LAND.

By H. S. MURRAY.

In our last article we discussed the growing evidence amongst the people of a desire to have a settlement of the land question, which the present iniquitous Rating Bill has brought into prominence. Indeed, the present state of things is altogether intolerable. Here is a country, the land of which is not used for productive purposes in the interest of one class, and that a very small one. Its use and cultivation is not determined by what can be got out of it in produce, but by the amount of rent it will yield to a given landlord. It came out in the course of the discussion on the English Rating Bill, or, at anyrate, it was asserted by its supporters, that by relieving land of poor quality of rates it would make it pay a rent and thus make it worth while to the landlord to let it for cultivation. This proves at once that its cultivation is only

A QUESTION OF RENT,

although it must be quite clear to anyone that land might still give employment to capital and labour, even although it paid no rent at all. It further transpired during the debates that the agricultural rental of England amounts to no less a sum than £49,000,000, divided amongst a small number of proprietors, who are simply drones, while the labourers, who, along with the farmers, are the real producers of all that wealth, only get the much less sum of £31,000,000, which, divided amongst 850,000 labourers gives an average wage of 14s. per week; yet these monopolists are legislating to have their rents increased at other people's expense. It is not, however, the amount they receive which constitutes the evil so much as it is what they prevent others receiving. They are not only a burden on the land themselves, but they actually prevent its cultivation. It is the power they exercise over the land, as well as over the rent, which enables them to keep it out of use. Many of them have got far more land than they know what to do with, or can look after; while others are so embarrassed with debts, mortgages, and settlements, that they are powerless over their own estates.

If they are very rich the cultivation of the land becomes to them a matter of indifference. If they are very poor it becomes an impossibility. Large tracks are thus thrown out of use and fail to afford that outlet for capital and labour which are necessary to the support of the people, and for which the land was intended by nature. If these tracts could be brought under the plough they would at once afford an outlet for capital and employment for labour, whether they produce a rent or not to the landlord, and in this manner the terrible congestion in the towns would be relieved.

LAND AND THE UNEMPLOYED.

It is well known, indeed, it is a matter of common observation, that there are large numbers of men in the big towns constantly out of employment—a class who constitute a danger and a menace to the social order. These are constantly being added to by incomers from the country, who are driven from the land outside because, as has been already explained, the land outside is not put to its proper use, viz., that of affording employment to the people. These incomers not only have difficulty in finding employment themselves, but they reduce the wages of those who are already there. By increasing the density of the population, and the consequent demand for houses, they raise the value of land in and around the towns, and thus enable the monopolists of ground values to practise their methods of extortion with greater success. The process amounts to this, that the land monopolist in the country, having fleeced the labourer in the country, then drives him off to be fleeced in turn by the land monopolist in the town. The labourer is thus helpless to protect himself, and finds himself, so to speak, between the devil and the deep sea, being neither able to turn to the right hand or to the left, and having continually before his eye, not "trespassers here will be prosecuted," but "toilers here will be plundered!" In economic language it means down go wages and up goes rent, which is the necessary consequence. Thus the social inequalities which at present are so glaring are aggravated, discontent amongst the

people fostered, and the stability of our institutions threatened by a ready ear being given to socialistic schemes which would only inflame the evils they are meant to cure.

THE CURE DOES NOT LIE IN SOCIALISM.

It lies in freeing the land. It lies in bringing the land and the labourer together, in destroying the power of the land monopolist over the land. It lies in making the cultivation and use of the land not a question of rent to the landlord, but a question of enterprise to the capitalist, and employment to the labourer. Back to the land should be the cry of every social reformer. By this means we must find a solution, and, indeed, the only possible solution of the question of the unemployed. That there should be such a question to solve is an absurdity to begin with. That men who won't work should starve is quite right and proper, but that large bodies of men should be found able and willing to work, and yet not be able to find it, is an absurdity on the statement of it, and proves that there is some underlying cause which must be working in violation of natural law. Now, this violation is at once explained by our land monopoly.

THE LAND IS THE TRUE SOURCE OF ALL EMPLOYMENT.

It is either by working directly on the land, in extracting its products, or indirectly in working those products up, that all employment for labour is to be found. Some ignorant mechanic or weaver may think that he has nothing to do with the land because his employment consists in making engines or weaving cloth. But, if he will think for a little, he will see that, before he can be employed in either of these ways, the iron must first come out of the land, and the wool must first be grown on the sheep's back. Unless, therefore, the land is put to its proper use he will suffer like his neighbour. Unless capital and labour are employed in taking iron from the bowels of the earth and breeding sheep on the land, he will lose his employment, just as the labourers will lose theirs who are directly employed in mining the ore and tending the sheep. It is thus seen at once that the interests of the mechanic and weaver are identical with those of the miner and the shepherd, and the employment of all four depends upon the land being put to its proper use, that it depends upon the land being opened up to capital and labour and removed from the control of the aristocratic idler, who looks upon it, not as an instrument for affording employment, but merely as a rent-producing machine for the support of his own absurd dignity and personal aggrandisement. Thus it is that the land is divorced from its proper use, and in many cases has become a mere plaything to minister to the vanity of idleness and ostentation, instead of being the source of employment and support for the people, which is the plain and evident intention of nature.

"Equity utters dictates to which we have not yet listened; and men may then learn that to deprive others of their rights to the use of the earth, is to commit a crime inferior only in wickedness to the crime of taking away their lives and personal liberties."—*Herbert Spencer, "Social Statics."*

"Whom shall we get for him to eat?" asked Claudius. "Alas! there is a great scarcity of criminals!"

"Indeed I have thought very seriously about it of late," replied the Ædile, gravely. "It was a most infamous law, that which forbade us to send our own slaves to the wild beasts. Not to let us do what we like with our own, that's what I call an infringement of property itself."—*Lord Bulwer Lytton, "Last Days of Pompeii."*

"The Government, as well as the ruling classes, know in their secret hearts that the Land Question contains all social questions; that with its solution all special privileges would disappear, and that this question is the leading subject of the day. Yet, while they pretend to care for the well-being of the masses, and while they raise for them benefit societies, factory inspection, income taxes, aye, and eight-hour working days, they carefully ignore the Land Question."—*Count Leo Tolstoi.*

READ THE APPEAL TO LAND REFORMERS ON PAGE 4.



## A Modern Parable.

AN OLD CONTRACT IN A NEW LIGHT.

By JOHN S. NEIL.

"That is a dead lift you have," said Mr. Working Capital, addressing his friend Daily Toil, the labourer, who was heaving away at a windlass with all his strength to bring to the surface of the earth some of its vast natural wealth.

"Aye, sir, 'tis all of that," replied Toil, pausing to wipe the perspiration from his brow. "I have to work early and late for a mere living," he continued; "however, I am contented if I can get plenty of work, and Mr. Ownerland very kindly assures me that he will furnish all I can do so long as I abide by the present agreement."

"From an onlooker's point of view you certainly have more than enough to satisfy any man, and after all get as your share very little of the wealth you produce."

"Nothing truer than that, sir," responded Toil, with a sigh. "After Mr. Ownerland has taken his share I have barely enough left to make ends meet. Oftener than not the children cannot get enough to eat; but then it's not good for children to gorge themselves. My missis tells me she could do with better clothes and more of 'em than I can give her, and she speaks truly. As for myself—well, I wouldn't be any the worse of a new suit, just for decency's sake. But there—I can't get these things, and that settles it."

"Then you are discontented with your lot, Toil; eh?"

"I can't help it, sir, even though our minister says we mustn't grumble, but rest contented with our lot in life. I won't get fat on my lot—I'm sure of that."

"Well, Toil, I am your friend," said Working Capital, "and I have a scheme to lighten your labour, at the same time increasing its productiveness."

"Lighter labour and increased production! that sounds like news that ought to be good for both of us. How are you going to do it?"

"By making machinery do almost all of the labour. If you will assist me in setting it up we can see how it works, right now."

"Certainly, I'll be only too glad."

So the friends set to work to get the machine conveyed to the spot and erected.

"There, now you have it," said Mr. Working Capital. "The pipes are down. Fire up. When you have a good head of steam, push over that handle and off she goes."

"By the Lord Harry, that is a grand invention. Why," said Toil, laughing with delight and astonishment, "the machine does twelve times as much as I could, with my heaving and hauling the livelong day; now, all I have to do is to feed the fire and oil up. Well, she is a beauty, and I ought to be thankful to you."

"That's all right, Toil. It's a mutual benefit, you know. Now we ought to have more leisure and more of the good things of this world."

"That's what we will. Hillo! here comes the 'boss,' Mr. Ownerland. Good morning, sir," said Toil, removing his cap.

"Morning, Toil. What's all this? Ah! pardon me, Mr. Working Capital, I did not observe you for this—this affair. E—ah, might I ask what it is, and to what are we indebted for the—ah—honour of this visit?"

"Well, Mr. Ownerland, the fact is I've been watching Daily Toil working here in his feeble way, and it struck me that ten or twelve times the amount could be produced with the same expenditure of labour, if machine power were substituted for human force. Having that idea in my mind, I set my brains to steep, evolved the mixture of cogs, bands, and wheels you now see at work, and which, I flatter myself, is a success, and ought to be a benefit and a blessing to everybody."

"E—ah, yes, certainly. It is a wonderful invention—a highly creditable piece of work, which, I have no doubt, will prove of great value to mankind. Of course, you understand that the earth belongs to our family, and we only permit the masses, of which Toil and yourself are worthy representatives, to extract the wealth upon certain conditions as to our proportion. I must offer you my congratulations, Mr. Working Capital, on your exceptional ability, which has been the means of bringing about such a marvellous increase in producing power. Under these new conditions, however, I am afraid we will have to draw up a new contract. Let me see!" and Mr. Ownerland meditatively rubbed his chin and examined the firmament with one eye closed. "Humph! yes," he resumed, "I think that will be the best plan. You just submit an offer, and if it is agreeable to me I shall accept. Should it not meet with my approval, of course it must be altered, as I hold the balance of stock in this affair."

"How is that, Mr. Ownerland? I don't quite see it."

"You don't, eh? Why, I own the land upon which your machine is placed and from which it extracts the wealth. Is not that the main item; without it you could produce nothing, sir, absolutely nothing."

"Oh! of course, now I see it. Say, Toil, let us talk this over ourselves. You'll excuse us, Mr. Ownerland?"

"Certainly." (Aside) "Why, if these fellows are allowed to divide all they produce with these kind of machines, riches will flow in upon them with such rapidity that they will not work; or, if they do, it will only be for themselves; then, where will I come in at? The very thought gives me the cold shivers. I'll have to work for myself then. Oh no! that would never suit me. I must stop them before it goes too far. Let me think. Yes, I can do it; for although Mr. Working Capital is a smart fellow in many ways, he is just as dense as Toil is in a business of this kind. I will demand such a share as will just leave them a leetle better off than before—still, insufficient to make

them independent. Independence is a bad thing for such men as Toil and Working Capital," and he chuckled quietly to himself. "Hillo! here they come; now for it." Addressing them—"Well, gentlemen?"

"Toil and I," began Working Capital, "have been discussing the pros and cons of this affair, and have come to the conclusion that to take all the increase in production would be unfair to you, so we—"

"Yes, I certainly think so," interrupted Mr. Ownerland, with some show of anger, pulling down his vest and clearing his throat. "E—ah, before you go any further, I might as well give you my view of the subject. It may prevent future complications. Perhaps the better plan would be to maintain the arrangement which worked so admirably between Toil and myself."

"As you are probably aware, Toil paid me three-fourths of all he made, for the privilege I granted to him, retaining one-fourth as remuneration for his labour. Where Toil took out one bucket of wealth, we now extract twelve. So, proceeding on that assumption, we will divide accordingly. Formerly Toil got one-fourth of a bucket; under the new firm his share will be increased to half a bucket—double pay, Toil; ah, you lucky dog! Mr. Working Capital will get two and a half buckets—and a very good return indeed—for simply inventing and supplying the machine, and for general supervision. The remaining nine buckets will, of course, be mine, that being the same ratio as I had from Toil, viz., three-fourths of the total. Thus we will all have benefitted by the invention."

"Gentlemen, advancing civilisation showers its richest blessings upon us; we live in an age of perpetual progress—in a land where every man is free, and the chains and shackles fall from the limbs of a slave. It is such men as you we have to thank for the prominent position we have in the world of commerce, and for upholding the glory of an Empire upon which the sun never sets. On behalf of the great family who own this country, I wish to thank you for your patriotic support of our grand old institutions: may their glory never fade. My feelings overcome me when I think of how much you have done to add to the greatness of our country, spreading its fame from pole to pole. Gentlemen, I would advise you to keep advancing; push your power of production to the utmost limit; strive always to be in advance and keep in advance of every rival nation; gather the wealth of the world within the shores of our 'tight little island,' and bear in mind that we—we, the great and powerful family of Ownerlands—will be ever ready to share with you in your hour of triumph. Again I thank you, gentlemen. My emotion is too great to continue, so I shall conclude my remarks by saying 'Au Revoir, but not—goodbye.'"

And Mr. Ownerland hurried off to his carriage, amid the plaudits of his partners, the coachman whipped up his horses, and all disappeared along the highway.

The faces of Toil and Working Capital glowed with gratification at the flattery so lavishly applied by the skilled tongue of the great man, who, being also in the agricultural and dairy business, knew full well the value of butter. After his departure, the facial expressions gradually changed. The more they pondered over the situation, the more dissatisfied they became; disappointment was abundantly visible on every line and curve of their faces, and they began to eye one another inquiringly.

"Say, Toil," began Working Capital, "when all the gloss and glamour have been removed from that speech—What do you think of the arrangement?"

"I don't know very well what to think," replied Toil. "It looks fair at a first glance, yet, when examined, it won't hold water; for he has done nothing, is doing nothing, and intends doing the same, for the increase in his share. Of course, he grants us permission to work on his land. However, I haven't much to object to, for my work will not be so hard and my wages will be twice as much as before."

"That is true enough; but don't you think he gets too much and we too little?"

"I don't know that he does," replied Toil, with a shake of the head; "for you see the land is his, and we can't do anything without it."

"Well, I think he has far too much, and that the arrangement he proposes is neither fair nor just. It is simply robbery."

"I fail to see that you have much to complain of; you get a good share—five times as much as I."

"But look here, Toil, you seem to forget that it cost my time, trouble, and money, to build that machine, and that it will cost a good deal to keep it in working order, not to mention wearing out of parts that will require renewal."

"Yes, that is so."

"However, let us keep to the point at issue; we have no quarrel. I do not see how we can raise any objection just at present; probably the best plan is to drop the question for a while, when fairly going in first-rate style we may have something to say: meantime, I think I can so improve on the machine, that we will do well for ourselves, in spite of Mr. Ownerland."

This was agreed to. Toil and Working Capital laboured conscientiously as partners for many a day. They had their little disputes and disagreements, but, on the whole, were good friends.

Mr. Ownerland visited them when dividends were due, and at board meetings offered his congratulations on the successful manner in which they conducted the business. It was with pride they explained all the improvements they had effected in machinery, distribution, and other branches. He, in turn, was by no means backward in awarding them a due measure of praise for the skill, industry, perseverance, and economy which added so much to their mutual wealth.

Everything went on amicably for a time, the only hitch occurring when a breakdown—through over-

work—caused the works to be stopped. Over this there was considerable loss.

At the annual settlement Mr. Ownerland insisted upon having his share maintained at the same figure as in previous years, saying—"It was no fault of mine that through your carelessness this accident caused such a heavy loss; therefore, you must make up the amount between you. I am not prepared to pay for your inattention. My contract cannot be broken. You must make it up as you will."

"But, my dear sir, we also have lost by this unfortunate affair, and I do not think you are acting fairly in thus compelling us to bear the entire burden."

"That is none of my business. You may settle the matter as best you can with Toil. I must have my share intact; and let me say that, if I do not hear from you at an early date, I shall be compelled to instruct my solicitor to take the necessary steps to recover. Should you persist in acting in this unjust and ungenerous manner, I shall sell you out, sir—lock, stock, and barrel."

"But, sir,—"

"No buts with me, Mr. Working Capital. I—I wish you a very good morning, gentlemen."

And Mr. Ownerland left the room, in a violent temper, muttering at the base ingratitude and disgusting selfishness of those to whom he gave the means of subsistence.

"Why, without my land to work on, the low fellows would starve," said he.

In due time Mr. Working Capital had an interview with the remaining partner.

"What are we to do about this?" he asked Toil. "We must pay, or he will refuse us permission to use his land, and we will have to stop work."

"Well, I can't help to pay him. I live up to all I get and, as you know, I get mighty little, considering that I do everything."

"You do everything! I like that. Why, without my machinery you would only produce one-twelfth of the total, and yet you have the nerve to talk of 'doing everything.'"

"Without my labour your machines would be useless."

"And without my machinery, where would you be? pretty near the poorhouse."

"I'm pretty near it now. Why, what benefit do I reap? I scarcely get a living."

"You get more than you got before my machinery cheapened the things you live on: but, if you get little, how much more do I get. That is away from the point: Are you going to pay your share?"

"I can't."

"You mean that you won't, and that I must pay all."

"I suppose that is the only conclusion you can arrive at, for I have nothing with which to pay."

"Oh yes, you have."

"I would like to know where it is, then."

"You can pay by instalments from your wages, by taking less wages—as I shall have to—until we make up the amount."

"I'll do nothing of the kind. I'll strike work first."

"If you do, I'll shut down on my machinery, and have a 'lock-out;' then, when you want to work, we will see who will come off best."

"You're nothing but a mean swindler."

"And you're a low cheat."

"I'll starve before I'll give in."

"All right, go ahead; much good may it do you."

So Toil went on "strike," and Mr. W. Capital "locked-out" Toil, because he would not bear his share of Mr. Ownerland's demand.

Both got fighting mad, and so angry, that they forgot who was the original cause of their quarrel. If they met, each scowlingly scanned the other, and grinned with satisfaction if any damage was noticeable as a result of the warfare. They fought and injured each other, whenever and wherever possible.

The dispute raged for a long time, but it did not disturb or worry Mr. Ownerland. He had nothing to do with it, and could eat up a little of his stored wealth, knowing full well they would have to accede to his demand.

So also with Mr. Working Capital, in a lesser degree: he could live on some of his past savings, till Toil was sufficiently hungry to agree to any terms. Of course, Toil had at last to give in, for the sake of those dependent upon his labour for bread.

The struggle was, however, too much for Mr. Working Capital. He "burst," and only with the greatest difficulty and sacrifice was he able to pay his creditor, Mr. Ownerland, and retain his machinery.

Seeing that it was an impossibility to continue doing business in his native country, so long as the Ownerlands were permitted to collect all the profits made by himself and Toil, he retired, musing on the possibility of removing to another country, where he might himself go in for the Ownerland business.

Toil was out of work for a long time, and had to depend on the charity of his friends for the means of subsistence.

At length a younger member of Working Capital's family, named Mr. Petty Cash, agreed to Mr. Ownerland's terms, and put in improved machinery similar to Mr. Working Capital's, also agreeing to continue the business under the old name. So that after a time we find the work going on as before, except that Toil has less wages and Working Capital has a smaller share of profit than his predecessor, for both had to agree to subscribe to the increase of Mr. Ownerland's share.

Working Capital, junior, was a very clever young fellow, trained in the best schools, and who went through the world with both eyes open. He was not long in the business till he invented a new and improved method, by which he doubled the output—meaning twenty-four times as much as at first; only to find at the next "settling day" that "the contract

**Our Natural Storehouse, the Land, is Locked.**



required alteration to suit new conditions," as said Mr. Ownerland. (By-the bye, the "settling day" was the same as our rent day.) This "alteration" they at first objected to, but soon recognised their helplessness.

When the "alteration" was made, Toil and Working Capital found themselves no better off than before the invention, and that the only one deriving any advantage was Mr. Ownerland.

Recognising the futility of further resistance, they submit. Mr. Ownerland squeezes Working Capital; he, in turn, has to put the screw on Toil, who must now work longer and harder.

With poor wages, long hours, hard work, bad housing, and miserable surroundings, Toil seeks to drown his sorrows in the false pleasure of the public house. He becomes gloomy, morose, and quarrelsome. His strength fails, and his wife and children have to get work at the mill to eke out existence. He becomes desperate, as he is crushed in on every side. He goes on "strike;" but, somehow, he never directs his "striking" energy against Mr. Ownerland, where it would do the most good. Toil's red rag is the capitalist; so, in his shortsightedness, he strikes at Working Capital.

The latter, who is equally blind, gets smitten with the same complaint, and is ever on the outlook for a cause of offence—against his real foe, Ownerland—Oh, no; against Toil.

For years this state of warfare continues. Finally, however, they agree to meet and discuss the matter.

"Let us look at this question fairly and squarely," said Mr. Working Capital. "Have we had anything like a proportionate share in the immense increase in our producing power?"

"We certainly have not," replied Toil.

"Then if not, why not?"

"Ask me another—I don't know."

"If we haven't got it, somebody must have it, and our business is to find out who has. Having found that out, it is our business to stop its continuance."

"I agree with you there."

"Well, you are working harder, longer, and for less, really, than before the introduction of my machinery."

"That's what I am."

"And our combined effort is producing twenty-four times as much as at first. I am only a little better off than you, with all my expenditure on machinery. Neither of us, therefore, absorb the benefit of our increased productive power. Having arrived at that point, we have also arrived at the conclusion, that if two out of three of the partners in a prosperous business, have nothing to show for a life of hard work and the practice of economy, then the remaining partner must be the man who does. Now, Mr. Ownerland is always adding to his wealth, and it is becoming more and more apparent every day, that as we grow poorer, he grows richer—although he does nothing. Why then," demanded Working Capital, "should we bankrupt ourselves to pay an ever-increasing share of our products to him, simply for permission to labour on what he terms his land?"

"Talking of his land" remarked Toil, "I would like to know where he gets his right to it."

"Well, even if we acknowledged that he had a right to buy it from somebody who had a right to sell it; is that any reason why he should demand, and we be forced by necessity to pay him as his share, nearly all that we can make? At first, he got 15s., or three-fourths of every pound from you. Working Capital, my predecessor, came in then and improved production to £12; out of that Ownerland claimed and got £9, where he formerly got 15s. Then my invention still further added to output, until it was £24. Not even content with £18 (three-fourths of total), he walks off with £21—for what: doing anything? No! Simply because he holds the key of the gateway of production; the source of supply, of which his family have a monopoly, and we cannot help ourselves. When and where will it stop? There seems no end to his greed. If we were to produce a thousand-fold—as in some instances we have—he could enforce his demand for all, except what was absolutely necessary for our existence to produce more. Look, for example, at our sale shop in the city; it has had to pay an extra £250 a year to him. That means interest at 2½ per cent. on £10,000, which is the amount of unearned increment of the site capitalised—not the building, mind you, but the site—and that amount will have to be paid by somebody. Yet, what has he done to make that increase possible? Has he mixed guineas in the ground upon which his rackrented house stands?"

"No, but he has owned it."

"True, and the fact that he does, enables him to squeeze the last farthing out of those who must use it—or starve."

"Well, what is to be done about it? Some action must be taken, for 'tis evident we cannot go on as we are doing."

"I would advise a tax on his ownership, i.e., the value of land—say five per cent. If all vacant land had to pay a tax on its full selling value, the amount collected would lessen the burden borne by those who had added to the beauty and wealth of a city by erecting magnificent buildings, with whom we have no quarrel; but the Ownerlands, who keep land vacant and ultimately pocket the increased value of the sites, they are the people we are after."

"They would not hold their land vacant for long if it was taxed on its value, and would be glad to throw it on the market. Thus, if our Ownerland tried to enforce his exorbitant demand, we could shift to another and cheaper site—and be welcome there—leaving him to pay the tax from his cash box, instead of from our labour."

"That is the plan—get a tax on land values. I'll help."

"You will? then here's my hand on it."

## Britons Never Shall be Slaves!

Once upon a time—many years ago—long before there were any such glorious institutions as shipping federations or blackleg manufactories—a ship sailed from the port of Tyne, bound for New Zealand. The ship's name was "John Oldsides," and she had nothing about her to mark her out as different from any other sailing ship that "sailed the wintry seas." She leaked like a steam pan, and simply didn't sink because she had got so accustomed to defying the laws of gravitation and keeping afloat with nearly as much water inside her as out. She had a terrible voyage upon this occasion, however, and finally her old battered, over-insured hulk went down off a deserted island, and all hands save one went down with the floating coffin. The survivor managed to swim ashore after a dreadful battle with the waves, and he found himself upon an uninhabited but fertile island. He was hungry and naked and shelterless, but he was not very long before he contrived to get plenty of food, rude clothing, and shelter. How did he get them? By applying his labour to the land of the island; and in a little while he was living as comfortably as an isolated man can. Some time after this another shipwreck occurs off this island, and another sailor manages to swim ashore. As he is about to step out of the water, however, Will Graball, the first survivor, accosts the second man, Tom Noodle, as follows:—

"Hello, there! What do you want upon my island? If you want to come here, you must agree to be my slave!"

Tom Noodle replies:—

"But I can't. I come from South Shields, in England, and they don't believe in slavery there. In fact, our national song is, 'Britons never, never, shall be slaves!'"

"Oh!" says Graball, "I beg your pardon. I didn't know you came from Shields. I had no intention of hurting your feelings, you know. But, look here, they believe in owning land in England, don't they?"

"Yes."

"Very well; you must agree that this island is mine, and you may come ashore a free man."

"But how does this island happen to be yours? Did you make it?"

"No, I didn't make it."

"Have you got a deed of title from its maker?"

"No, I haven't any title from its maker."

"Well, what is your title anyway, then?"

"Oh, my title is good enough; I got here first."

"Well, that looks to me like the same title as in England, so I suppose I must recognise it, and come ashore. But, remember, I'm a free man and am to remain so."

"That's all right," says Graball; "come along to my cabin."

For a time the two got along well enough together. But one fine morning Graball concludes that he would rather lie in bed and snooze than have to scurry round for his breakfast; and, not being in a good humour, he gruffly commands Noodle, "his brother man," to catch him a bird and cook it.

"What?" shouts Noodle, indignantly.

"I tell you to get me a bird and cook it for my breakfast, and look mighty sharp about it!"

"That sounds very tall," said the second free and equal member of this little community; "but what am I going to get for doing this work for you?"

"Oh," says Graball, languidly, "if you kill me a fat bird and cook it nicely for me, then, after breakfast, and I am done, you can cook the gizzard for your own breakfast. That's pay enough. The work is easy."

"But," says Noodle, "I want you to thoroughly understand that I am not your slave, and I won't do that work for that pay. I'll do as much work for you as you do for me and no more."

"Then, sir," shouts Graball, in a towering rage, "I want you to understand that my charity is at an end. I have treated you better than you deserved, and this is your gratitude. Now, I won't have any loafers on my property. You will work for the wages I offer you or get off my land! You are

perfectly free. Take the wages or leave them. Do the work or leave it alone. There is no slavery here. But if you are not satisfied with my terms, leave my island!"

Tommy Noodle, if he is like the majority of British workmen, will probably go about raving and shouting about "the greed of capital," and he will strike for what he calls "honest wages and the dignity of labour." If he be accustomed to social reform notions of the namby-pamby order, he will propose arbitration, and be mildly indignant when told that there was nothing to arbitrate about—that he had only to accept the other fellow's offer or get off his land. But if he had any backbone, and was a sensible man who knew what his natural rights were, he would notify Mr. Graball that the privilege of owning islands in that latitude had expired!

—*Seamen's Chronicle.*

## Liberalism in Bridgeton.

The Bridgeton Liberal Association has climbed down on the question of Taxing Land Values; whereas their sub-Municipal Committee reported in favour of Bailie Burt's motion at the Town Council—to make Land Values the basis of the city's taxation—the Association has dropped down to the mere statement of "Taxation of Land Values." We had hoped that they were prepared to take a leading part in pleading for this reform. We were entitled to this belief, for Sir George Trevelyan, M.P. for the division, stated at a public meeting of the Bridgeton electors that he would heartily support a bill in Parliament giving powers to Glasgow to take all municipal taxation from Land Values.

But bad as this climb down is the treasurer and two of the vice-presidents of the Bridgeton Liberal Association have just gone, hat in hand, to ex-Bailie M'Lennan, Tory and wine merchant, asking him to come forward as a candidate for the Calton Ward.

Mr. M'Lennan thanked them for the honour and at the same time snubbed them as they deserved. "He had no intention," he said, "when he retired from the representation of the ward, to come forward again, but of late years he had noticed a growing tendency among a section of the Town Council to be too much taken up with theories."

What sarcasm. Here are men posing as Liberals controlling the Liberal Association, and using it these past few years to keep men of the M'Lennan order outside the Council, and to put in instead the men with the "theories." What will the Liberals say when, in the face of these tactics, they are charged with insincerity. They have a municipal programme, every plank of which is a "theory" to Mr. M'Lennan; yet they ask this man, who sneers in the public and before their very face at their "theories," to represent the Ward. They are evidently prepared without the slightest compunction to swing from Bailie Burt and Mr. M'Lardy, the Radicals, to the most reactionary of Tories. Why?

We sincerely hope, for the sake of Liberalism, at least that the Progressive Liberals of the division will take an early opportunity of repudiating this humiliating conduct on the part of their officers, and vindicate to the constituency, and to Sir George Trevelyan, that they are true to the cause of reform, and that their faith and aspirations as Liberals are not to be dragged down to the gutter of Tory politics to suit the conveniences of their "elected persons."

## Women in Politics.

The New Zealand woman was welcomed into politics by the Conservative element, under the belief that all that was glittering, grand, and respectable in their charming circle, would fascinate the feminine mind as do policemen's tall figures and soldier's gay uniforms, but disappointment was in store for them. The unsentimental dryness of politics became the rage, and every Gill voted for her Jack with a true appreciation of class interests.

Christianity has never been concession, never peace, in its continual aggression; one province of wrong conquered, its pioneers are already in the heart of another.—*James Russell Lowell.*

**The Single Tax is the Key to Open it.**



## America.

## DELAWARE.

Fifty thousand dollars is the value recently placed by a newspaper man upon the extra advertising given the Single Tax since the Dover authorities began to arrest Single Tax campaigners. The estimate is too conservative. Nearly all the large daily newspapers of the country have devoted one or more columns to a recital of the events leading to the suppression of free speech in Delaware's capital in addition to frequent editorial comment. These editorials, upon the whole, have been denunciatory of the Dover politicians for their stupidity and intolerance, and not a few of them referred to the high character, intelligence, and disinterested zeal of Single Taxers generally.

—National Single Taxer.

The martyrs have been released from Dover Jail. While in "custody" they formed a Dover Jail Single Tax Club, and otherwise passed the time in writing letters and interviewing their fellow-prisoners—the "tramps." On arriving at Wilmington a great demonstration was held. The Single Taxers forming into a procession, marched through the streets amid the cheers of the people who were packed in solid masses on the sidewalks along the line of march.

The landlords are becoming so alarmed at the progress being made by the Single Taxers in Delaware that it is impossible to secure a lot for love or money upon which to erect Dr. Longstreet's tent, which is now standing at headquarters at a time when it could be accomplishing immense results.

Few people living outside of Delaware can realise the extent of the reign of terror that now prevails in this state. Many of the inhabitants of the smaller towns and villages do not dare to attend Single Tax meetings or be seen reading Single Tax literature. The long sharp knife of the landlord is out, and the mechanic or labourer who is suspected of favouring Single Tax stands a good chance of losing his job, and the storekeeper of losing his trade. While distributing tracts a few days ago, the writer ran across a business man who contracts for a certain line of work in the building trade and the following conversation took place:—

Single Tax Man.—"How's business, Mr. Smith?"

Mr. Smith.—"Very dull. Hardly any business at all."

S. T. Man.—"Have you ever considered what effect the Single Tax would have on the building trade, Mr. Smith?"

Mr. S.—"Oh yes, I have listened to your speakers and read your papers."

S. T. Man (pointing to a vacant lot across the street for which one thousand dollars had been offered and refused).—"How would it affect your business if Single Tax was applied to that lot?"

Mr. Smith (a sly wink).—"I guess I could get a job then. But don't quote me as a Single Taxer, it would ruin my business."

The above indicates the state of mind and the condition that thousands of voters are in, but it is safe to say that their votes will be right on election day.

## NEW YORK.

The authorities here are attempting to put down the Single Tax open-air meetings held weekly in Madison Square. The Single Taxers deny they are disturbing the peace of the district, and have called upon the mayor to state his reasons for prohibiting the meetings. The new *Evening World* says, commenting on this new move "if the mayor," whom they call Li Hung Strong, "succeeds in keeping a Single Taxer—any Single Taxer whatever—from talking it will be an astonishing feat." It will.

The New York Single Taxers, like the Glasgow Single Taxers, have just removed to more commodious premises. Special pains are to be taken to make the new rooms attractive to the lady members as well as to the visitors.

## BOSTON.

William Lloyd Garrison and Joseph Dana Miller, two prominent American Single Taxers, have protested against the statement that all Single Taxers will support Bryan the pro-silver candidate.

## SAN FRANCISCO.

The Single Tax department of the *San Francisco Weekly Examiner* is being ably edited by Mr. Joseph Leggett. He drives home the truth with pithy argument and apt illustration week by week, keeping at the same time a vigilant eye on those who offer their objections to the advancement of the "Cat." The following is taken from one of the latest *Examiners*:—

## UNCONSCIOUS TESTIMONY.

President Becker of the German Savings and Loan Society, at a late meeting of the Directors of that institution delivered a most able and eloquent Single Tax speech. It was replete with fact and argument serving to show that it is more profitable to own land than to loan money on it, citing many instances in the experience of the bank. In one case the bank had a loan on 40,000 acres and found it necessary to foreclose, and at the sale, there being no higher bidder, the bank bid it in for the debt. Then the land was rented to ten different tenants for a share of the crop, when the bank realised 14 per cent. on the whole outlay instead of 5 per cent. on the naked loan.

Mr. Becker did not intend to deliver a Single Tax speech; very likely he does not know that he did; but he couldn't help it without suppressing the facts. He, however, did suppress some facts that might have made his Single Tax argument stronger. For instance, it was not to his purpose to let the Bank Directors and the public into his confidence and tell what income the ten tenants derived from their labour and capital after paying the bank 14 per cent. on its investment. The speech is interesting as it is, but it would be more so did it show how the landworkers and the landowners stand in the transaction by a comparison of benefits derived. Did the renters make current wages and 14 per cent. on their capital after paying the bank 14 per cent. rent?

The *San Francisco Star* is still pegging away at social maladjustments and putting in a column or two each week for the Single Tax. The editor, Mr. Barry, was assaulted the other week for telling his readers the truth about a notorious, corrupt, political hireling, but amid congratulations from the press and the citizens generally, Mr. Barry came off triumphant, and continues undaunted his old policy of no quarter to the enemies of reform.

He who aids in creating landlordism in this country hastens the overthrow of the Republic, for a free government will not long survive when a few own the land and means of support, while the many are tenants at will.—*William Jennings Bryan*.

It looks as if we will have a Single Tax President after the fourth of next March, and after that the Single Tax itself.—*San Francisco Star*.

## Coming Events.

Mr. J. W. S. Callie, editor, "Financial Reform Almanac," lectures in October, in Scotland as follows:—

- Oct. 12.—Glasgow Liberal Club. Subject, "Local Taxation."
- 13.—Glasgow College Division Liberal Association. Subject, "The Agricultural Rating Bill."
- 14.—Paisley Advanced Radical Association. Subject, "The Liberal Programme and the Labour Problem."
- 15.—Kirkintilloch and Lenzie Liberal Two-Hundred. Subject, "The Liberal Programme and the Labour Problem."
- 16.—Greenock Liberal Association. An Address.
- 17.—Leith Liberal Club. An Address.
- 19.—Portobello Liberal Association. An Address.
- 20.—Perth Liberal Association. An Address.

- 8.—George Square Branch, Y. M. C. A., 272 George Street, at 8 p.m. Mr. John Paul. Subject, "The Labour Problem."
- 16.—Blackfriars and Hutchesontown Liberal Association, Wolseley Street, 8 p.m. Mr. John Cassels. Subject, "The Unemployed Problem."

The Executive of the Dundee Branch of the S.L.R. Union are making arrangements for a series of winter meetings, to take place on the second Wednesday of each month, in the Liberal Club, 107 Murraygate, Dundee.

## The Royalty Question.

## THE WAGES OF THE LOAFER.

By EDWARD M'HUGH.

MIND will rule and muscle yield  
In senate, ship, and field;  
While we've skill our strength to wield,  
Let's take our own again!  
By the slave his chain is wrought—  
Lightning is less strong than THOUGHT.

The royal mail steamer, "Adder," runs between Ardrossan, in Scotland, and Belfast, in the north of Ireland. She carries eight firemen and four trimmers, and makes the run each way in four hours. The men work 12 hours a day—eight hours while sailing and four hours

alongside the quay. The firemen's wages are 27s. a week—equal to 4s. 6d. a day; the trimmers, 24s., or 4s. a day.

In other words, the fireman is paid 4½d. an hour and the trimmer 4d.

The eight hours' wages of the eight firemen while the vessel is steaming amounts to 24s., and the eight hours' wages of the four trimmers, at 4d. an hour each, is 10s. 8d., making a total of 34s. 8d. a day for the sea wages of 12 men. So much for the workers' side of the trip. Now take a look at a small part of

## THE LOAFER'S WAGES.

The "Adder" consumes, on an average, 45 tons of coal in the eight hours.

The royalty on each ton of coal ranges from 6d. to 4s. 6d.

Let us make sure to be well within the mark, and take an average of 9d. per ton. 45 tons at 9d. is equal to 33s. 9d.

The Loafer may be asleep all the time the fireman and the trimmer are at work down below, but his pay goes on all the same!

The Loafer's wages for doing nothing s. d.  
during the eight hours is ... 33 9

The Firemen's wages for working hard during the eight hours is ... 3 0

The Trimmer's wages ... 2 8

So you see the Loafer's wages are more than 12 times the amount paid to the trimmer: 2s. 8d. for the trimmer, 33s. 9d. for the Loafer.

For doing nothing the Loafer gets as much in one day as the fireman working in the stoke-hole gets in eleven and a quarter days. Firemen, will you oblige me by remembering this?

The eight firemen get 24s., the four trimmers get 10s. 8d., for working eight hours total, ... 34s. 8d.

The Loafer gets ... 33s. 9d. or nearly as much as the total wages of the 12 men.

## "CAMPANIA" OR "LUCANIA."

Each vessel is 28,000 horse-power, and consumes 500 tons of coal per day of 24 hours.

Say that each vessel in making the round trip from Liverpool to New York and back is 13 days under steam, the coal consumed would be equal to 6,500 tons.

The royalty, at 9d. per ton, is equal to £243 for each round trip of these magnificent vessels.

The wages of a fireman is at the rate of £5 a month, or 3s. 4d. a day; the wages of a trimmer £4 10s., or 3s. a day.

The royalty, the loafer's share, on each day's consumption is £18 15s.

Three shillings for the trimmer who works, and three hundred and seventy-five shillings for the loafer.

Each ship carries 72 firemen and 52 trimmers. Each vessel has 12 boilers and eight furnaces under each boiler—96 furnaces in all.

The wages of 72 firemen for 13 days amount to ... £156 0 0

The wages of 52 trimmers for 13 days amount to ... 105 0 0

The wages of 124 working-men, £261 0 0

The royalty paid to one loafer for the coal consumed, ... 243 15 0

Why not take a slice off the income of the loafer, and thus enable shipowners to pay better wages?

Special Terms to anyone willing to sell the "Single Tax" at Public Meetings. Write or call at Office, 56 George Square.

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

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

## LONDON AGENT—

W. REEVE, 185 Fleet St., London, E.C.

Printed for the SCOTTISH LAND RESTORATION UNION by MURRAY & DONNELLY, 74 Argyle Street, Glasgow, OCTOBER, 1896.

THE "SINGLE TAX" FINDS ITS WAY INTO ALL SOCIAL AND POLITICAL REFORM CIRCLES THROUGHOUT SCOTLAND.