

The SINGLE TAX

THE MONTHLY JOURNAL OF THE SCOTTISH SINGLE TAXERS.

VOL. III.—No. 28.

GLASGOW, SEPTEMBER, 1896.

PRICE ONE PENNY.

THE LAND QUESTION.

HERBERT SPENCER:—

"Equity, therefore, does not permit private property in land. For if one portion of the earth's surface may justly become the possession of an individual, and may be held by him for his sole use and benefit, as a thing to which he has an exclusive right, then other portions of the earth's surface may be so held; and eventually the whole of the earth's surface may be so held; and our planet may thus lapse altogether into private hands."

HENRY GEORGE:—

"What we ought to strike at first and strike at hardest is the bottom monopoly, the parent of all. Men lived without gas. Men lived, drawing their water from wells and springs, before water works. Men lived without railways. Aye, men have lived and could live again without money. But no man ever lived, no man ever can live, without land."

ST. GREGORY THE GREAT:—

"Those who make private property of the gift of God (land) pretend in vain to be innocent. For in thus retaining the substance of the poor they are the murderers of those who die every day for the want of it."

PROFESSOR W. A. HUNTER, M.A., LL.B.:—

"The English landlord system, so far from having any moral basis, is founded upon a supercilious contempt of the only moral principle that can afford any justification for private property in land."



"I just dropped in, Sir, to ask if you believe that God made the Earth, and if so, that He made it for all His children alike?"
"Of course I so believe. God is no respecter of persons."
"Then, if one man appropriated to his own private use the whole Earth, without giving an equivalent of its value, he would be doing an injustice to his fellow-men?"
"He would, most assuredly."



"But, if that equivalent were given, wouldn't the equal Natural Right of All be vindicated, and the ends of perfect justice be met?"
"Unquestionably; but how can you fix that equivalent, as you call it?"
"Nothing simpler—it's and be taken in the form of a tax annually, all other taxes, direct or indirect, being abolished."
"I see; that would relieve labor of burdens now borne, but how about landlord?"



"It would only extinguish Landlordism, that's all. But if, as you believe, God made the Earth for All, He never meant that some should live in idleness, on the labor of others. 'Whoso will not work shall not eat,' you know."
"Young man, there's Christianity and sound reason in these ideas, which are quite new to me. Now, if those crank Anti-Poverty people would devote themselves to something of this sort."
"Sir, these are the doctrines which the Anti-Poverty men advocate, and which your Ministerial Association deems it understands thoroughly. Good morning, Sir."

CARDINAL MANNING:—

"The land question means hunger, thirst nakedness, notice to quit, labour spent in vain, the toil of years seized upon, the breaking up of homes, the misery, sickness, deaths of parents, children, wives, the despair and wildness which spring up in the hearts of the poor, when legal force, like a sharp harrow, goes over the most sensitive and vital right of mankind. All this is contained in the land question."

THOMAS CARLYLE:—

"Properly speaking the land belongs to these two: To the Almighty God and to all His children of men that have ever worked well on it. No generation of men can or could, with never such solemnity and effort, sell land on any other principle: it is not the property of any generation, we say, but that of all the past generations that have worked on it, and of all the future ones that shall work on it."

JOHN STUART MILL:—

"When the 'sacredness of poverty' is talked of, it should be remembered that any such sacredness does not belong in the same degree to landed property. No man made the land. It is the original inheritance of the whole species. Its appropriation is wholly a question of general expediency. When private property in land is not expedient it is unjust."

BISHOP NULTY:—

"The land of every country is the common property of the people of that country."

Notes and Comments.

The Trades' Congress, which meets in Edinburgh this month, is to discuss the question of taxing ground values.

The Parks Committee of the Glasgow Town Council are negotiating for a new East-end Park. As usual the price of the site forms the subject of discussion. The landlord blocks the way.

Mr. J. W. S. Callie, editor, *Financial Reform Almanac*, opens a week's campaign in Glasgow and neighbourhood on October 12th, by an address to the Glasgow Liberal Club on "Local Taxation."

A Social Reform correspondence has been running this past month in the columns of the *Glasgow Daily Record*. It is being fairly well handled, and one of the most pleasing features in the discussion is the almost universal confession of agreement with the Single Tax.

The Glasgow Single Taxers are being booked for lectures during the coming winter. Secretaries of political and Social Reform Associations who were disappointed last year in arranging suitable dates might avoid this by communicating in time to the Head Office, 56 George Square.

Mr. Edward M'Hugh with Mr. Fred Skirrow and "The Single Tax" has been engaged in another lecturing crusade during the past month in Yorkshire. "At some of the meetings," says our correspondent, "people who could not get inside have stood out on the pavement to listen."

Mr. A. Anderson, reform lecturer and ploughman's agent, Garliestown, in fighting a local right of way has discovered *The Single Tax*, and writes:—

I must say, its views and mine are one. I must see about a newsagent in Wigtonshire, and when I start my winter lectures in October I shall be able to sell it myself.

Other reformers please copy.

Mr. George Sutherland, one of the most active Single Taxers of New York, writes complimenting our "live little paper, *The Single Tax*," and says:—

The work of the Single Tax goes bravely on in this country. From all parts of the United States the accounts point to steady progress. Great public interest, even among our opponents, has been aroused by the tyrannical treatment of the Single Taxers by Delaware politicians, and many who had never given the matter more than a passing thought are now asking themselves, "What is the Single Tax for which men are being sent to prison, and going gladly." Nothing could have been conceived or better calculated to help our cause than the stupid action of the Dover, Delaware, authorities.

The Highland Land League Convention is to be held this year at Stornaway. Commenting on the event the *Highland News* says:—

Less is heard in the press of the League than in days gone by, but that is because Highland landlords and their estate managements have entirely forsaken their old attitude towards the native population, and have thus altered those aspects of the Highland question which lent themselves to newspaper treatment. But let eviction rear for one moment its cowed head or let there be such encroachments on the rights of small tenants as previous to the birth of the League was almost a daily occurrence in the Highlands and those who congratulate themselves upon the quiescence of the people's organisation will at once have to change their tune.

A new American edition of Patrick Edward Dove's "Theory of Human Progression" has just been published. Copies can be had in Glasgow, at R. A. Aitkenhead's, 13 New City Road, or at *Single Tax* office. Price, 2s. 1d., by post, 2s. 5½d. Single Taxers and Land Reformers will find this work both interesting and useful.

A Single Taxer Wanted.

Treasurer Middleton, Aberdeen, writes:—
I am looking into the question of taxing land values in the hope that I can so understand the proposal of the Glasgow Town Council, so as to lay a statement before my Committee soon. We want a rousing lecturer here.

That is the spirit in which to approach the question, and one worthy all acceptance.

To Members and Subscribers.

Do you want to assist the cause of the Single Tax? Then send us a new subscriber. Correspondents write from all parts in praise of the *Single Tax*. Why not all make an effort and send us a new subscriber at least once a month? This should not be too big a task for a sincere Single Taxer. Most land reformers, if approached, will not refuse to subscribe. If those only who are pleased with the *Single Tax* would do this our circulation would go up by leaps and bounds. We have, at some expense, secured a number of cartoons, the first of which appears with this issue. This, we believe, should enhance the appearance of the paper, and we trust it will stimulate our friends everywhere to make the improvement a means of improving the circulation.

OFFICE—56 GEORGE SQUARE, GLASGOW.

In another column we give the fourth and last article of the series by Councillor H. S. Murray, Galashiels, to the *Edinburgh Evening News*. Single Taxers will be pleased to know that these articles are to be published in pamphlet form. We congratulate our contemporary, the *Edinburgh Evening News*, on the bold stand it is taking on the land question and the taxation of land values, and we congratulate Mr. Murray on his magnificent triumph in winning to the side of the Single Tax such an able and influential newspaper.

The "Herald" on "the Lords."

Commenting on the Lord's amendments to the Irish Land Bill the *Glasgow Herald* said:—

They were amendments inspired by the landowner's jealousy of the rights of the landholder. They were carried by a class for their own interest, without regard to the general interest or the interest of anyone but members of that class. The House of Lords dare not persist in a policy that can be so characterised. For the most part, the Lords are owners of land. Let the impression—which is a fixed belief with a section of the electorate—spread among all sections, that the House of Lords deals with land questions solely as they affect individual members of the House, and it is all up with the hereditary branch of the Legislature.

The "impression" is spreading, and the game will be "all up" in due time, not only with the Lords, but with the social contract that permits the land to be held as private property.

The Rating Bill.

The Coatbridge Branch of the Scottish Land Restoration Union held an open-air demonstration on Saturday, 8th August, to protest against the bill. Several Glasgow Single Taxers addressed the meeting, and Mr. John Cameron, of Coatbridge, who presided, read an interesting letter from Mr. John G. Holburn, M.P. for the constituency, condemning the measure as a piece of the worst form of class legislation. Good reports appeared in the local and daily newspapers.

A representative demonstration was also held in High Blantyre under the auspices of the local Liberal Association. Mr. Robert Watson presiding. The speakers were also Glasgow Single Taxers. At the close a resolution condemning the bill and urging the Taxation of Land Values was passed unanimously. Copies were sent to the press and to Mr. James Caldwell, M.P. for Mid-Lanark.

The Question at Issue.

Mr. John Morley thinks

Our colonies have committed a great mischief of which they will feel some day or another the bitter consequences, if they are not now feeling it. By conceding to them free self-governing institutions, it was a great mistake they were not forbidden to alienate their land. If they had not alienated their lands on the large and extensive scale which has taken place, the Government of these colonies—and they will feel it more and more as population crowds up—would have had a sum to fall back upon, which would have made all the difference, perhaps, in their material prosperity.

Very good; but the Single Tax would, by taking the rent of land, provide that "sum" necessary to make "all the difference" now. How in the name of justice can the "population crowding up" be asked to continue to pay away a value that their very presence and industry brings into existence, because the land in the past has been alienated? Grant that the land was bought, we are still faced with the question—does this entitle the holders of this land to take in rent what is clearly the produce of those who were no party to the bargain?

The Root of the Industrial Problem.

Picture the situation. Food so superabundant that farmers can hardly live with the low prices, and clamour for protection. The destitute never starving from scarcity of food (which lies all around them), but from pure want of money to buy it, that is, from under-pay; tools lying unused in backyards, unsold in shop windows, and in the course of further production daily; fertile land lying uncultivated; rich minerals lying unworked; the want of the millions unsatisfied; and yet—men unemployed! Which strikes us most, the sadness of the situation or its absurdity? The cultivator may not produce the food they all want; nor the tailor make the clothes they all want; the builder erect the dwellings they all want; though every requisite for the work is there to hand, and mere exchange of services is

all that is wanted! And all this because one privileged class has command of industry at the fountain head, and forbids the stream to flow.

Wherever there are willing men out of work, it is never because there is no work to be done, nor because the requisites for the work are wanting, but always because there is somebody, somewhere, who prevents the work from being done. You may not always see clearly who he is, or where he is, or how he is doing it; but he is there, somewhere, and you have only to swing him out of the way to let the whole tide of industry flow forth, a fertilising stream. —A. J. Ogilvy.

What Additional Business Means.

A freehold ground rent of £160 per annum, secured upon premises in Paternoster Row, London, was sold by auction the other day for £12,400, being 77½ years' purchase. Behold how good a thing it is to be an urban landowner. As proprietor of a site in a certain thoroughfare, he duly pockets the rent. Traffic increases in the streets around. Additional business is done in the shop. Forthwith the landowner demands that from the increased turnover an increased ground rent be paid. He has done nothing to increase the value of the premises. He sits and looks on with his hands in his pockets. But he insists on augmentation, and he gets it. Not only that; but when he is asked to sell he does so only at a preposterous figure. A fair average for the sale of property in a town is from twenty to thirty years' purchase. In the case alluded to three times this average was realised. History repeats itself. In the feudal ages the landowner dwelt in his stronghold overlooking the lines of road or river traffic. When merchants passed with their goods the lord of the manor was waiting. They passed his barriers and bridges only on paying his demands. If the portion paid were grumbled at the lord of creation usually helped himself to the whole. His predatory instincts have descended to his successor, the ground landlord. —*Edinburgh Evening News*.

Liberate the Land.

Commenting on the Rating Bill the *Edinburgh Evening News* says:—

The landowners having raised the question of taxation, what more natural than that the people should begin to study the question from the root and insist that instead of a perfunctory and unfair treatment the whole subject of the relations between the land and Imperial Exchequer should be gone into. The first thing that strikes the inquirer is the simplicity of the reform. Two hundred years ago the landowners shifted the burden of taxation to the people by the mean dodge of fixing their share on a final valuation. Whatever may be done as regards land tenure in the future the imperative duty faces us of putting upon the shoulders of the landowners the burdens which they shifted on to the people. Specially does this apply to the ground-rent landlord, who is quite able to relieve his rural brother without having recourse for relief to the public exchequer. It is scarcely necessary to remark upon the close connection between the question of land and the question of labour.

THE CONNECTION HAS BEEN SHOWN

by the writer of the series of articles which have been appearing in our columns entitled "Studies in Landlordism." A frequent way of discrediting this method of dealing with the land and labour problem is to associate it with the name of Henry George. Long before Henry George had cut his wisdom teeth, long before Liberal reformers had a glimpse of the far-reaching importance of the subject, a Scottish landowner, Mr. Patrick Dove, predicted as the outcome of our land system the precise evils of pauperism, overcrowding, and social distress with which we of this generation are now grappling. The present land system blocks the way of progress in all directions. Upon it rests the hereditary House of Lords. Liberate the land, and the House of Peers will topple over like a house of cards. Liberate the land, and the Established Church falls from its position of monopoly never to rise again. Liberate the land, and the back will be broken of the rural despotism which, even in these days of the ballot, does so much to strangle Liberalism. In a word, liberate the land, and there will be laid the foundation of a social order at once just in design and beneficent in operation.

What the Single Tax will do.

Destroy land speculation.
Make monopoly impossible.
Abolish involuntary poverty.
Hold sacred the rights of private property.
Raise wages and shorten the hours of labour.
Make child labour and factory inspection laws unnecessary.
Blot out the slums and destroy the sweating industry.
Free labour, make strikes unnecessary, and thus solve the labour problem.

Enormously increase the production of wealth and justly distribute it.

Make work possible for all, and thereby compel the tramp to an honest, self-respecting living.

Make every one pay his just share of the expense of government, and this without any chance for evasion by lying or perjury; no more, no less.

Give to every one the full reward of his labour—no more, no less.

Cause the brotherhood of man to be recognised as a living reality.

Make the Golden Rule the foundation of political and business success.

Do away with the need of alms giving to any but the sick, aged or young.

Make clear to any thoughtful mind that "God is Love."

Lay the foundation for a universal Christianity.

Give opportunity for all the high and noble aspirations of the mind and heart to grow and blossom and bring forth fruit to the uplifting and blessing of mankind.

Replies.

S. T. replies in the *London Echo* to question 31,914—"Single Tax"—as follows:—

The doctrine is this:—The land is here for the living. All men are equally entitled to life, and therefore to that which is absolutely indispensable to life—namely land. If some men may own all the land and may levy tribute on others for the privilege of using it, the law of nature and of equal freedom has been violated; hence involuntary poverty and the social problem. To equalise the right of all to land it is only necessary that those who hold land should pay the annual value of their advantage into a common fund to be used for common purposes. There would then be no profit in mere landowning, and landlordism would cease, for nobody would care to hold and be taxed for more land than he could use. Land (that is all natural opportunities) would be thrown open to whoever would exert labour on it for the creation of wealth (and wealth can only be created by the exertion of labour on land), and thus involuntary poverty and the fear of poverty would be abolished. The "taxation of land values," which is advocated by all Liberals, means taking part of the rent of land, irrespective of improvements on it, by taxation.

Single Taxers wish eventually to take the whole of this rent, and then no other rates or taxes would be necessary; hence the name Single Tax. The total of rates and taxes levied in the United Kingdom is about £130,000,000; the total land values exceed £160,000,000. It was Henry George who first in "Progress and Poverty" and "Social Problems" popularised this simple and natural method of taxation as the road to practical land nationalisation. In England it is advocated by the English Land Restoration League (secretary, F. Verinder, 376 Strand) and the Financial Reform Association (18 Hackins Hey, Liverpool), and in Scotland by the Scottish Land Restoration Union (56 George Square, Glasgow). In nearly all of the Australasian Colonies there is a small tax on land values, and although it has been in existence for only two or three years it has done much to throw land open to use which was formerly held by speculators. There is no country in which the Single Tax is in full operation, although something very like it prevailed in England in olden times when those who held land had to provide for the expenses of Government and the defence of the country, and when there was no other taxation required.

O Tempora! O Mores!

The Glasgow Trades Council have issued a municipal programme in view of the November elections. The second plank is, "That land values be taxed for the purpose of reducing taxation;" and the third plank is, "That all unlet house property be taxed."

A tax on unlet houses is a tax on a product of labour, and will fall on the consumer, i.e., on the user of houses. The landlords will simply add the tax to the amount of rent the property is yielding, and the tenants will pay. It will thus raise taxation.

To tax the values of land "to reduce taxation" is sensible enough, in a way, but why they should be anxious "to reduce" taxation and raise taxation at the same time can only be accounted for by their entire innocence of the subject. It is sad to witness such childish confusion on the part of men who are in existence presumably to defend the claims of labour.

Though the Trades Council may not know it, the taxation of land values, just because of the incidental effect it would have of freeing vacant land from the speculator's grip, would do more to solve the labour problem than all their other proposals put together.

It would open up opportunities to employment, raise wages, and thus create an effective

Ask all Candidates for Municipal and Parliamentary Honours this Question—

demand for houses; and by destroying the monopoly of land it would encourage the investment of capital in the building trade to meet this new demand. The competition (if we may dare mention such a "dark horse" to the Trades Council) induced among landowners to put their land to use, through a substantial tax on its value, and the competition among capitalists to invest in the building of houses would keep house rents at the average rate obtainable in all other forms of production open to investment, which, were the land opened up, are limited only by human gratification and desire.

A tax on unlet houses, on the other hand, is a tax not on monopoly, but on production. It would tend, to the extent of the tax, to keep labour from employment—like all other taxes on labour products—at once the creation and embitterment of the labour problem.

Single Tax and Double Tax.

ANOTHER WORD TO THE SHOPKEEPERS.

HOW THEY PAY FOR THE PIC-NIC.

There are few workers who would benefit more under the Single Tax than shopkeepers, and yet there is no class who are so blind to their own interests on this particular point. One of the best ways of approaching them is through their rates and taxes, for the shopkeeper's other name is distressed ratepayer; and we know no more effective eye-opener for these tax-ridden citizens than Louis F. Post's illustration of the man who first interviews his landlord on the subject of ground rent, and is himself subsequently interviewed by the rate collector. "Delta," in the *Montrose Review*, adapts the illustration to local surroundings, and rubs it in as follows:—

The people are thus not only learning as an interesting matter of history that the landholders legislated themselves out of their obligations to bear the expenses of government and the defence of the country, but they are realising, as a cold staggering fact of every day life, that the landless are practically paying their rates and taxes twice over—first to the ground landlord, and a second time to the tax gatherer. A reader who sees this in a glass darkly, asks if I can assist him to clearer vision: perhaps the following illustration will be helpful to him and others.

Suppose a visitor arrives in Montrose from some colony where the population is still so sparse that there is land enough for all, and where, consequently, land yields no rent. Suppose this stranger to be a man not deeply versed in the mysteries of landed estate, and to have a mind whose sense of justice has not been blinded by custom and prejudice. Suppose that, fascinated by the attractions of the town and induced by the prospects of business, he resolves to make it his permanent abode. His affections centre on a particular building stance; he finds out the owner, and offers to improve the vacant sand-plot—now devoted to the cultivation of empty sardine boxes, old boots, and other rubbish—by building thereon a fine house and shop.

"I shall be very glad to come to terms," says the feudal superior, "and my terms are easy—only £20 a year."

"£20 a year!" exclaims the astonished Colonial; "why, land costs nothing where I come from; and even in this country, from what I hear, I could get any amount of land at 5s. a quarter acre—not to speak of sand!"

"Quite so; in the country," is the reply. "But there wouldn't be any likelihood of your having much of a picnic on such a plot, or of doing much in the way of business. Here in Montrose you have 13,000 possible customers clustering round this excellent site, besides means of communication with the whole of the known world at your very door in the shape of two railway stations, a post office, and telegraph and telephone offices. Oh, we give you a whole world of things, here you can't get in the backwoods or in any country district. You have police protection, excellent free education for your children, a fire brigade at your call night and day, streets and roads, laid down, repaired, cleaned, watered, lighted, and kept spick and span like a Duchess's drawing-room. You have a poorhouse and an infirmary for your aged or disabled servants—or for yourself—not to speak of one of the finest lunatic asylums in the United Kingdom within an easy drive, and Sleepyhilllock Cemetery within a stone's throw. You have the beautiful public gardens, and the famous Links, with one of the most celebrated golf courses in the world, and with the purest breezes of Heaven blowing over it, fresh from the North Pole. And the Basin! Have you seen it—at high water? The best authorities say there is nothing finer this side of the Bay of Naples. In short, we bring all the blessings of civilisation to your very door, and provide you with Nature at her very best as well. When I think of everything, I must say that that plot is worth £40 a year if it is worth a penny."

"I begin to see that sand is more valuable here than good land in the backwoods," remarks our visitor.

"I should just think so," says the other. "Why, you may, so to speak, measure the advance any district or country has made in civilisation by the value of the land. Look at London, where a site recently changed hands at the rate of £3,000,000 an acre! That's a big

price for land, but if it is worth it I don't see why anybody should complain. And sand is just as good to build upon as London clay or rich black loam—and healthier. It's the site that has a value, and when 13,000 people want to live round this plot, as it were, the price goes up whatever the soil is made of."

"Then the £20 you ask is for this: because this plot of yours is just worth £20 a year more to the man who uses it than a free plot in the backwoods would be?"

"Precisely."

"Then I will take it and set to work to get the house up."

So our new burgess builds his residence, thinking every now and again what an admirable arrangement it is that there should be ground landlords who take upon themselves the providing of all the public improvements and the blessings of civilisation, in return for that ground rent which is said to be so accurate a measure of these improvements; but he cannot for the life of him make out where, in that case, the profits of land-owning—or sand-owning—come in.

One of our friend's first callers when the house is finished is an active, business-looking gentleman, with an excise ink-bottle dangling from his buttonhole, and a well-thumbed notebook in his hand.

"I have called about the house," he explains: "What valuation do you put upon it?"

"Well, I wasn't thinking of selling just yet," is the reply, "so I don't think there will be a deal."

"Oh, it's not that," says the caller; "it's the rates."

"Rates! what rates?"

"Well, there's the Poor Rate, the Registration Rate, and the School and Burial Grounds Rate. There's the General Sewer, Roads and Bridges Rate; the Lighting, Watching, Paving, Cleansing, Streets and Roads Rate; the Water Rate; the—"

"But, excuse me," interrupted the Colonial, "what have I to do with all these?"

"Well, you see," explains the rate collector, "there's all the expense of making and repairing the roads and streets, and scavenging and watering them. Then there's the Board schools—people can't expect the members of the School Board to pay the expenses out of their own pockets. And there's the poorhouses and relief of various kinds for the poor and superannuated workers—these take a mint of money. And you can't expect to have the public gardens for nothing, nor—"

"Oh, I see, I see," exclaims our friend, "but I have settled all that. I pay a man £20 a year for my share of all these things—my ground landlord, you know. These were the very things he said made his little bit of sand worth £20 a year—roads, and police, and schools, and so on. So you'd better call on him and he will settle with you."

"I have nothing to do with your ground landlord," replies the collector. "The law does not recognise him in the matter at all. It is the owner and occupier of the house I have to look to."

"Oh, bother the law," says our Colonial. "Here I am paying a man £20 a year for his bit of sand, which would not be worth eighteenpence to him but for these very improvements. Isn't he, therefore, the man to pay for the cost of them? If not, what in thunder does he provide for my £20? Not the sand, for that was provided when the world was made, just as the good land in the backwoods was provided; and you might as well expect me to pay him for the sunlight, or the air, or the rain, as to pay him for the bare sand! Meantime I suppose I must pay your claims, but it is pretty clear either that this ground landlord system is a piece of downright swindling, or that my ground sand-lord is the man to pay my rates. And I mean to see about it."

Now that is just what the taxation of land values means—sending the tax-gatherer to collect from the ground landlord, and remitting the taxation which now falls on industry. It means taking for public purposes that value which is produced by the presence, industry, and expenditure of the public, and leaving untaxed to the individual that value which is caused by individual energy and enterprise. The labourer converts the desert into a garden, and we increase his taxes for so doing; the speculator converts a garden into a desert and we diminish them! By our present system we practically fine a man for making improvements, just as if he were a Monday morning "drunk and incapable," or had beaten his wife within an inch of her life. Some tax reformers have arrived at the point where they advocate the placing of taxes where they will do least harm; why not go a step farther, and place them where they will do nothing but good? Concentrate taxation on land values, including vacant valuable land held for a rise, and you force land into use, either for cultivation or for building, for no one could afford to keep valuable land—or sand—lying idle while paying the tax; you discourage speculation in land and compel the land "owner" to loosen the grip which enables him to live by the sweat of other people's brows. And if vacant land in the towns were forced into the market, more houses would be built, and house and shop-rents would fall.

A Single Tax on land values would, therefore, put a stop to this double taxation system; it would abolish rates and taxes, and it would lower rents.

All public improvements enhance the value of land. Make land values bear the cost of such improvements.

Ever since the time Pythagoras offered a hundred oxen to the gods for one new thought, all oxen tremble at the birth of every new thought, and protest against it by bellowing.—Boerne.

Mr. Leonard Hall and the Single Tax.

Mr. Leonard Hall has during the past month been in Glasgow and neighbourhood advertising the Single Tax by an attack of the usual agonising Socialistic description. A short time ago Mr. Hall wrote in the *Clarion* that—

All monopolies rest upon private land ownerships. With the transfer of the rent of the land to the State (the italics ours) monopoly and interest inevitably disappear, leaving to the industrious free choice either to work for themselves, for an employer, for co-operative concerns, or for the public services.

And this is the man who opposes the Single Tax, which is a method for "transferring the rent of land to the State."

It would really be comical if it were not sad to see this poor deluded wanderer imposing on the ignorance of his hearers. Mr. Hall is against confiscation of land, and in favour of purchase; yet he would "transfer the rent of land to the State." What a decided Socialistic economic conception. He would buy the land out and then collect the rent.

Would he mind telling us how much of the rent he expects would be left to the State after paying interest on the money borrowed to make the purchase? Also, how this State recognition of the principle of interest squares with his violent desire to see this same principle destroyed?

Mr. Hall calls the Single Tax "a device for regaining the land by gradually increasing the land tax," which he says "would meet at every step of its dragging and halting course with angry, desolating, and paralysing social strife, and meantime the people would be left as much under the monopolist's thumb as ever."

Mr. Hall, as a Socialist, has put himself here on the horns of a dilemma. This "device" of his is simply the taxation of land values, commencing with, say a tax of 1s. or 4s. in the £. All Socialists favour the taxation of land values; and here in Glasgow they are very much in favour of it. Now, if what Mr. Hall says is true, he and his colleagues have got to explain why they favour a policy that would bring such "social strife."

And if the Single Tax is a proposal to "transfer the rent of land to the State" he has got to account for his belief that "the people would be left under the thumb of the monopolists" when this "transference," according to his former statement, would leave "the industrious free choice either to work for themselves, for an employer, for co-operative concerns, or for the public services."

The Divine Order.

Since the divine order, when carefully followed, must necessarily lead to peace, political purity, and social solidarity, it is quite apparent that the existing order is not the order of nature. Since there must be an order of nature—that is, an order ordained of God—it follows that that order must be approximately attainable on earth, else why pray, "Thy kingdom come"? The thing which both Church and State require most imperatively to know at the present time is the mind of God in reference to the solution of the social problem. It is conceivable that the thought of God in reference to this matter might be ascertained in either one of two ways—first, by a direct revelation; or, second, by the discovery of a principle which will bear the application of the inductive and deductive tests of reasoning; a principle, in short, which, whether regarded analytically or synthetically, will be self-consistent and harmonise perfectly with all correlated principles. Since nature and the Bible reveal one supreme mind, a further confirmation of the scientific accuracy of the principle will be found in its substantial harmony with the inspired Word. If there was scientific accuracy in every step of the process leading to the discovery of the principle, and if the conclusion of scientific investigation be confirmed by Scripture, it will follow necessarily that this principle will have all the authority over the lives of individuals and in society of a direct revelation, by an audible voice, of the mind and thought of God. I maintain that the theory of the Single Tax, as enunciated by Mr. George, meets all these requirements, and that it comes to us with the seal of divine authority, binding on the conscience of men, and demanding that it be crystallised in legislative enactment and preached from every truly loyal pulpit.—Rev. S. S. Craig, in *The Sin of the Church*

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

Glasgow and Land Values.

It was to be expected that the coming
Glasgow Municipal Election this year would
awaken a more than usual amount of interest
and discussion, in view of the fact that the
seventy five members comprising the Council
fall to be elected. We could have wished for a
greater amount of activity throughout the
several Wards, and for clearer vision from most
of those who are concerning themselves. What
the citizens should strive after is good govern-
ment. To secure this progress and reform are
necessary. Every step taken in this direction
will bring its own good reward in social better-
ment. To meet the necessary cost the rates
will be raised. There may be candidates, as in
bygone contests, who in one speech to the
electors favour the making of improvements,
and in the next favour a policy of keeping
down the rates. If so, they are scarcely worth
heeding by reformers, except as a medium for
general enlightenment. We must face this
question if reform is to be made; other things
being equal, the rates will be raised, and reform
will be made. The one question to be settled
is the question of the incidence of taxation.
Of course there is

THE TEMPERANCE QUESTION,

which has a foremost place with a large number
of reformers, and others who in all fairness
cannot be classified as reformers. But tem-
perance reform, and we are heartily in favour
of it, can only at best quicken all efforts to
social reform, and all social improvement means
greater municipal expenditure. But it means
something more; it means the enhancement of
the value of land, and a greater amount
of land speculation. As the city improves
and extends, and the rates are wisely
expended, the net result is to increase
the price of land. Now, if the people by their
presence and industry produce this value, is it
not just that it should be taken to pay for the
public improvements that are being made? And
is it not the essence of injustice that the
working classes, the shopkeeping classes, and
other workers should be compelled to hand over
part of their earnings for the maintenance of
our local government, and for payment of public
improvements, and that this land value should
entirely escape? Why we should carve out from

THE EARNINGS OF THE COMMUNITY

this particular fund and make it an annual
present to a particular class is a problem that
surpasses anything in our municipal life. But
the wrong and the hardship does not stop here.
The land speculator, with his vacant site
"industry," is the outcome. Land is necessary
to all improvement, and in anticipation of
securing a share of the future value, or because
their monopoly price is beyond the ability of
those who could and would use the land, it is
tied up, and builders are kept out of employ-
ment, and the people are congested in the
slums, where they are the victims of drink and
disease. It is quite true, to anticipate our
pro-temperance advocate, that there are people

IN THE SLUMS BECAUSE OF DRINK.

These are fit subjects for our special considera-
tion, and that just because they are there
through their own action. What we would
point out is that land monopoly is a fruitful
source of drunkenness, and if it be abolished we
can the more readily apply ourselves to the
solution of the individual problem. At present
it is a perpetual bone of contention among
reformers and "slum" specialists as to whether
the drunkenness and poverty they meet there
are mostly voluntary or involuntary. The
locking up of the natural opportunities to
employment and improvement is the biggest
sinner in producing the slums. The high
prices demanded for the vacant building sites
prevent suitable house accommodation being
provided; and it forces men into precarious
employment, and into idleness; rendering the
masses of labourers unable to pay for any
decent shelter outside of the poorest districts.
At one and the same time this

DENIAL OF ACCESS TO LAND

creates the unhealthy social prison, and makes
the poor victimised labourer, the prisoner, the
saddest and most pathetic picture in all our
civilised life. As Lord Salisbury recently

said:—"The labourer is the victim of circum-
stances outside his own control, and which are
beyond his intellect, and he curses a civilisation
he does not understand." The taxation of land
values is, as Lord Rosebery said at St. James'
Hall, London, a "just principle," inasmuch as
it would take in taxation a value for the uses
of the people that the people create; it
is expedient, as it involves only a change in the
incidence of taxation; and it is the speediest
method to the destruction of land monopoly.
Until the choking grip of the land speculator
is destroyed, what hope is there of social
regeneration.

EVERY OTHER REFORM

simply adds greater value to land, and makes
the next step to be taken the more difficult.
What is the use of rescuing men from a slough
of despond if the cause of their being there is
left untouched? Shall we not rather first of
all prevent them from being thrown in? A tax
on the values of land, falling also upon the
values of vacant land, would tend at once to
force such land into use. How long would men
like Mr. Gordon of Aitkenhead keep land (at
present yielding £2 10s. per acre per annum)
out of use for building purposes at a price of
£2,000 per acre if he were taxed on a value of
£2,000 per acre? The finding of the Royal
Commission on the Housing of the Working
Classes in 1885 stated that

A TAX ON LAND VALUES

would have the effect of throwing into the
market such desirable building sites.

The *Single Tax*, or the Taxation of Land
Values, is only as far from realisation as the
electors of Glasgow, those who are concerned
most, will that it shall be. Here is where it is
at the Town Council of Glasgow. On the 17th
June, last year, a motion was carried, by Bailie
Burt, in favour of making land values the basis
of the city's taxation, and seeking the co-opera-
tion of all assessing bodies in Scotland in asking
the necessary powers from Parliament. The
majority of the responses received have been
favourable.

ALL WE REQUIRE TO DO

is to send back to the Council in November men
pledged to see this work carried to a successful
issue. It is sufficient even if Glasgow alone
demanded such powers from Parliament, and
it would be an education to other towns and
parishes throughout Scotland were Glasgow to
take the lead on this question. Anyway this
is the position of the reform in Glasgow.
Future action lies entirely with the electors
themselves. Let them be up and doing. Let
them see to it that the candidates who
come before them in November get their
support on condition that they pledge them-
selves to the carrying out of Bailie Burt's
resolution—i.e., "That land values be made the
basis of the city's taxation; and that Parlia-
ment be asked for the necessary powers." Let
this be done and justice will be done; and a
rich harvest worthy of garnering will be theirs.
Until this is done the fruits of our progress
will be poverty, want and the fear of want,
shame, disease, and despair.

Studies in Landlordism.

By COUNCILLOR H. S. MURRAY.

URBAN LAND VALUES—THE INJUSTICE OF LAND
MONOPOLY—HOW TO LOWER HOUSE RENTS—
LAND VALUES OF LONDON AND GLASGOW—
MINING ROYALTIES—THE APPLICATION OF THE
SINGLE TAX—A CONCRETE EXAMPLE—WHAT A
4s. IN £ TAX WOULD DO—FREE THE LAND—
SOLVE THE LABOUR PROBLEM.

We saw that the solution of the labour
problem, as far as the agricultural question is
concerned, lay in the imposition of a tax on the
rental values of agricultural land, excluding
improvements. We have still to consider the
question of ground rents, or to speak more
correctly, of land values in towns and that of
mining royalties. If the land monopoly in the
country is robbing the farmer of his improve-
ments, and the labourer of his employment, if it
is responsible for laying waste large tracts of
country, and driving off the labourers to swell
the crowds of unemployed in the towns; if, in
short, the injustice of landlordism is great in
the country, it is still greater in the towns,
where huge incomes are drawn from the labour

SERVE THE CAUSE BY HANDING THE PAPER TO A FRIEND.

and degradation of the workers, without the slightest effort or enterprise on the part of the land monopolist. This question of

THE GROWING LAND VALUES

in towns—which, by political economists, is termed the unearned increment—is one of the most flagrant and crying evils of our time. When the value which attaches to ground on which towns are built is analysed, it is at once apparent that it arises entirely apart from individual effort. Suppose, for example, that we could lift the Royal Hotel in Princes Street clean off its foundations, and place it down in the Meadows. There would be a clear space of ground left with nothing on it. Everyone knows this ground would be very valuable, although there is nothing on it. Now why is this? Certainly not on account of anything the proprietors of the removed building have done. The value arises purely from the people round about it. It arises from the presence and industry of the community as a whole. If this is so, the value is therefore the property of the community, and one would naturally imagine that it should be taken to pay the rates and taxes. Yet such is

THE INJUSTICE AND STUPIDITY OF OUR SYSTEM

that the community is robbed of this value by the individual, and then to pay the public expenses the community has to turn round and rob the individual by putting taxes on the buildings and improvements, which are made by individuals, and which should not be taxed at all. Thus improvements in the towns are discouraged, just as we saw they were discouraged in the country. The system is utterly wrong, and if the people only understood the question they would not tolerate it a single day. Some little time ago there was a great outcry in Edinburgh about house rents being so high. Well, if these people had stopped to think for a little, they would at once have seen the reason and the remedy. If house rents are high, it is not on account of the houses being costly to build. A house costs no more to build in Edinburgh than it does in a field in the country. The high rents are due to the ground being so valuable.

THE WAY TO GET HOUSE RENTS DOWN

is to increase the supply of houses. There are plenty of people willing to do this, and to build houses to yield them five per cent. on their outlay, but they are met on the outskirts of the town, where houses could be built, by the land monopolist and speculator. He holds the key to the situation. He knows that the town is growing, and that if he holds on to his land, and keeps it vacant in the meantime, he will be able to secure almost any price he pleases for it, through the necessities of the people. By restricting the available supply of land, and dribbling it out in small pieces, he is enabled to give it an altogether fictitious value in consequence of which he restricts the building of houses. In this manner the community who really made the land valuable is robbed of this value, and the people are forced to huddle together, like pigs, in tenement houses at extortionate rents. Thus we see that

THE BANEFUL EFFECTS OF LANDLORDISM

are even more felt in the cities than in the country, although the people do not so readily perceive it. Indeed, the value of land may almost be taken as a thermometer, to indicate the degree of destitution, for it is exactly in the large cities where the value of land is highest that poverty reaches its direst limits. In London, which is conspicuous in this respect, the land is of enormous value. The ground rent of London, apart from all the buildings on it, that is, the annual value of the bare land, is something like 16 or 17 millions sterling, and is rapidly increasing. In Glasgow the value of the land, apart from buildings, is estimated at over 2 millions sterling. The value of the two together would nearly pay a fifth of the whole Imperial expenditure of the country. If we consider the annual value of the ground on which all the cities and towns of Great Britain are built, the reader can imagine what an enormous sum it must total. Every penny of this value is purely communal, and has nothing whatever to do with individual effort. Yet by our landlord monopoly individuals are allowed to put it in their pockets. Such a system could

only of course be tolerated through sheer ignorance on the part of the people, who do not see how they are being robbed. The same extortion is allowed to continue also in connection with

MINING ROYALTIES AND LORDSHIPS.

It passes the wit of man to perceive why the miners after bringing coals from the bowels of the earth, with the help of the capital of the coal companies, should then be obliged to hand over a certain proportion of the coals to the so-called proprietor of the ground, as royalty, for that is what it really amounts to. Yet the very people in receipt of these royalties will be the first to denounce the miners for resisting a reduction of their wages, although they would look upon a proposal to reduce their royalties as a scandalous infringement of the rights of property. The injurious effects of mining monopolies in land are easily traced.

CASES HAVE COME UNDER THE NOTICE

of the writer of these articles where the proprietor, by refusing to let his land for mining purposes on reasonable terms to the coalmaster and prospector, has deprived him of an outlet for capital, with the result that he in turn has been unable to give employment to labour. If the miners, instead of clamouring against the coal companies, had the sense to direct their efforts against the land monopolist, they would soon get their wages up without combining at all. The increase of wages can only come about by an increased demand for labour, and that in turn would follow the freeing the source of their wages, viz., the land, from the grip of the monopolist. In summing up we shall find that the remedy for the urban and mining difficulty in no way differs from that laid down for the agricultural. The monopoly is the same in principle, therefore the cure must be identical. It consists in putting

A TAX ON THE RENTAL VALUE OF THE LAND,

excluding improvements, and whether it is used or not. To give an example of its application to city property, let us suppose a building, valued at £10,000, on a site valued at £5,000. The site alone must be taxed, not the building. A site worth £5,000, capital value at 4 per cent., will give £200 a year; 4s. per £ on £200 will be £40, which will be the tax to begin with, and when ultimately the full 20s. is levied, £200 a year will be the tax this property will pay to the community. The owner of the building will retain his building free of all taxation and become owner of the freehold, subject always to the £200 tax which represents the yearly value of the site. This will not be increased, unless the site increases in value, so that he will be encouraged to improve his property to any extent, without incurring more taxation on that account. The placing of

4s. PER £ ON THE RENTAL VALUE

of vacant land outside the city would force the hand of the land speculator, and bring it into the market for building purposes, thus increasing the supply of houses, and lowering rents. A like tax on mining land would be followed by similar and equally beneficial results.

We have now finished these articles, and have pointed out the solution of the land question. We confidently assert there is no other. The solution asserts the principle that the ground rent of the United Kingdom, being the result of the presence and combined efforts of the community as a whole, must belong to the community to meet the public expenditure. The application of the principle lies in a question of taxation, which takes this ground rent for the community, and leaves to individuals the full value of their improvements. It thus safeguards the rights of property properly understood, which are so cruelly violated under our present system, for no one can logically maintain that what is created by the community should belong to the individual, any more than he can maintain that what is created by the individual should belong to the community. This simple

CHANGE IN THE INCIDENCE OF TAXATION

will destroy land monopoly, give increased outlets for capital, and solve the labour problem. Here, then, is a great and progressive measure which will unite all Liberals, and which, if they take it up in earnest, will enable them to sweep the country. The people only require to understand it to give it universal support. It

is indeed a mighty work for good, for while putting an end to Socialist and Collectivist nostrums, it will consummate that great and beneficent legislation begun by Richard Cobden. "Free the Trade!" was Cobden's motto. "Free the Land!" must be ours. In this great reform we shall find the escape from the evils which deface the march of our modern civilisation. We shall encourage enterprise and industry, extirpate want, and increase the reward of honest labour. We shall further restore our mother earth to that great purpose for which it was designed by Nature, that of ministering to the common wants of a common humanity.

Single Tax Items.

A site for a College at Oxford has just been bought at £13,000.

Looking across the road from the *Argus* and *Age* offices we see two blocks of land bounded by Collins and Bourke Streets, and stretching from Swanston to Queen Streets. The owners of that land paid £1,073 for it 60 years ago. Competent city valuers state the saleable price of that land is now £5,331,000. During the interval named the owners have received for the use of the land alone, exclusive of buildings, £7,000,000. The income now derived yearly from the land alone is over £250,000. Sixty years ago it was £160. The owners certainly did not make the land, nor have they made its value. The Creator did the first; the community, through its marvellous advance in the process of wealth production, makes the second. The owners have simply pocketed this value, and that is the only work done by them in connection with it. —*Melbourne Beacon*.

Some figures which were compiled and published in the leading (American) dailies, a few months ago, are interesting, as showing how rapidly alien landlords are acquiring the lands of our people. . . . Amongst these foreign landlords are the following:—Viscount Scully, 3,000,000 acres; Marquis of Tweeddale, 1,750,000 acres; Duke of Sutherland, 125,000 acres; Lord Dunmore, 120,000; Lord Dunraven, 60,000; Lord Houghton, 60,000. The holdings of the six aristocrats of the British Islands aggregate over 5,000,000 acres of land. It is stated that over 20,000,000 acres of our country are to-day owned by landlords in England and Scotland, to say nothing of the some millions more acres owned by capitalists on the European continent. Surely we are rapidly becoming "a nation of tenants," and the birthright of freedom, so dearly bought by our fathers, is rapidly slipping away through the lethargy and dissension among the wealthy creators and the solidarity and cunning of the acquirers of wealth. —*Arena*.

Burns and the Land Question.

Reference to the Burns meeting and celebrations reminds us (says the standard-bearer of Radicalism in the North—*The Highland News*)—of the irony of things. Burns died in neglect and poverty. Why? Let our readers read carefully the history of his tragic and eventful life. It consists of four principal stages—Mount Oliphant, Mossgiel, Ellisland, and lastly Dumfries. From three farms his father and himself were driven, each time practically ruined. He "tholed the factor's snash," and lived the life of a galley slave—that the landlord might have his rent! And now landlordism comes and lays its wreaths on his grave, and court-poets thank God that he was born, cradled, and nursed in poverty. Well, if that be the discipline necessary to the poetic inspiration it is not likely to be wanting so long as our miraculous land laws exist.

Burns died in neglect, be it remembered, not because of his manner of life—he was a saint compared with the "society" of his day—but because of his opinions. The boycott of Burns was not moral, but political. A man who would not stand up and uncover his head when the band played "God Save the King," and who was suspected of sympathising with the French Republic—why to tolerate such a man was monstrous—not to be thought of. He might as well have been a Home Ruler! Let us clear our minds of cant on this point. If a second Robert Burns appeared in Scotland to-morrow he would be treated exactly as the first Robert Burns was—if not worse. Has the nature of hypocrisy changed since his day? Is its existence less general? Is snobbery less rampant? Let us open our newspaper and read the ongoings at Buckingham Palace, London, on Wednesday!

The Single Tax is not a tax on land, but on land values.

America.

DOVER, DELAWARE.

"I send against you," said Mahomet, "men as greedy of death as you are of booty."

We send against you, Justice Cooper, men as greedy of jail as you are of fees.—*Justice, Delaware.*

The war between the Single Taxers fighting for free speech and the authorities of Delaware is still raging, and eighteen Single Taxers are now in Dover Jail notwithstanding the threat to put the martyrs to work on the chain gang. Hundreds are awaiting their turn to join the prison colony, among whom are James A. Herne, the famous actor, and Dr. R. S. Law, the California millionaire.

The whole State is aroused, and expressions of indignation and denunciation of the outrages are heard on every hand. In Dover the popular feeling strongly favours the Single Taxers, and is daily increasing. Representatives of the *Philadelphia Times*, *Philadelphia Record*, *Chicago Tribune*, *Baltimore Sun*, *New York Herald*, and other great dailies have visited the jail at Dover, and devoted whole pages to accounts of the persecution in their respective papers. The *Philadelphia Times* particularly, has given elaborate reports of the matter daily, and in one issue devoted over a page of its columns to an illustrated news article which greatly incensed the Dover authorities.

At the Bryan and Sewall ratification meeting on the State House Green, in Dover, which was largely attended, on the evening of Friday, 30th July, the following resolution was passed:—

Resolved, that this meeting of citizens denounce the arrest of Single Taxers as an attack on free speech and as a violation of the first plank of the Democratic platform, and call upon the Governor for their immediate release.

There were at least fifteen hundred people present, and the resolutions went through with but two dissenting votes, which was a great, as well as gratifying surprise to the most sanguine. Similar resolutions were passed at the Democratic ratification meetings held in Wilmington, New Castle, Georgetown, Harrington, Milford, and other towns in Delaware.

All honour to these pioneers who are prepared to thus suffer and endanger their health that the cause may go forward and the truth be proclaimed. They may not be successful in securing Delaware for the Single Tax, but they deserve success, and they have lifted the question by their high purpose into great publicity and favour. They have kindled a fire, the glare of which sends hope and encouragement to every Single Taxer; they have sent round the "Fiery Cross," calling the faithful and patriotic to a meeting with the enemy. Let us see to it that we respond to the call. Shall we here in Britain lag behind while they are so faithful to their trust?

Bryan and Single Taxers.

Referring to the Presidential campaign and the silver question the *National Single Taxer* says:—

It has never endorsed the Chicago platform, nor has it in any way declared itself as being in favour of free silver. On the contrary, it has emphatically opposed and continues to oppose the free silver proposition as impotent in itself as a means of effecting industrial reform. On the other hand, unless it can be shown that the restoration of silver as a standard money metal will prevent the consideration and realisation of the Single Tax, there is no apparent reason why Single Taxers should vote against the change. Nine out of ten Single Taxers, including Henry George himself, appear to have reached the conclusion that while free silver is useless as a fundamental remedy, that we can better serve the cause of the Single Tax by voting for Bryan than by not voting at all and thus aiding M'Kinley.

Henry George says he will vote for Bryan with more satisfaction than he has voted for any Presidential candidate since his ballot was cast for Abraham Lincoln.

Australia.

A Sydney correspondent writes:—"It is now but a few short months since democracy gained a victory over monopoly, which cost the colony the expense of a general election, but resulted in a land value and income tax and a free port. Premier Reid, who, I believe, acted as chairman to Henry George when in Sydney, and

Minister of Lands Carruthers (a professed advocate of free land), are the cabinet representatives of a bill making provision for the purchase, acquisition, and resumption of lands for the purpose of closer settlement. The bill proposes to borrow £3,750,000, per annum to purchase agricultural land in the above manner.

"In introducing the bill the minister stated that

"There had been alienated 50,000,000 acres of land to 60,000 holders, while there were probably not 50,000 settlers in the colony. There were 656 holdings which average 31,000 acres each, and in many cases more than one holding was in the hands of a single individual. Not one-half per cent. of this land was under cultivation.

"We have many million acres of land held as private property. We have a population of 1,300,000 men, women, and children. We have a tax of one penny in the pound just imposed, exempting £240 and mortgage exemptions. It is shown that but an insignificant fraction of our alienated land is cultivated, in fact we do not grow enough wheat or potatoes for home consumption. The assessments for land value taxation are compelling every man to state his selling price and pay up taxes accordingly. The tax has either to be paid out of the product of the land or out of the pocket of the owner. Land value taxation is an accepted principle all over Australia, and no chance of now avoiding it.

"The future of landlordism is certainly not as pleasant as heretofore. Many will be the devices to unload estates upon the public. Even if some wirepullers can sell to the state, it is impossible for us to buy them all out. Private holders may even compete with the crown in securing tenants. Half a large estate given away in alternate blocks to produce 'closer settlement' would enable the balance to be sold at remunerative prices, but no matter how things are worked, the land value tax is a nightmare which is destroying the repose of landlordism forever and ever. The more public attention is attracted by land legislation, the more the evil is exposed, and the better the land tax will be appreciated and understood."

The Mineral Kingdom.

By JOHN S. NEIL.

"Is there any place near at hand, where a tired man may rest for a while, without breaking the law of trespass, or without infringing upon some landowner's rights?" I asked of a passing collier, evidently out of employment.

"No!" he replied, laughing bitterly, "No! all this broad land is the Duke's; and although you might rest on it, unnoticed, you would certainly be ordered off, if seen by any of his people."

"You speak with some show of temper, my friend, what is wrong? Have you anything against this man?"

"Yes, everything. Here am I wanting to work, yet cannot get the opportunity, because that mine over there," pointing with his finger, "will not pay the Duke, who owns this part of God's earth to the exclusion of the rest of the human family. It would easily pay the working lessee and the men he employs, but all must remain idle because, forsooth, it won't pay the Duke. May the curse of a hungry people rest on him."

"Easy, easy, swear not at all. What have you done to alter these conditions; grumbled or worked? No doubt, the Duke would have been dead long ago, if curses would kill; but what else have you tried?" "Nothing!" "Well, what can you expect if the question is not of sufficient importance to cause inquiry for a remedy? I fail to see who has greater interest. Look up the Land Question, you will find in it the solution. Good day! I must be moving."

"'Twas a lovely summer day, King Sol with radiant face blazed forth from an almost cloudless sky, pouring down grateful warmth upon smiling dame nature, making her blush at the ardour of his attention. The birds twittered in the leafy shadow of sylvan groves, pruned their feathery coats, and chirruped cheery love notes to their mates. The busy bee, in suit of black and gold, buzzed on his way from flower to flower, sipping the honey in the intervals of his merry song, pursuing his botanical investigation under the most favourable conditions. The butterfly, in variegated splendour, fluttered on his erratic way over the fields, pausing at times for a breathing spell. All Nature seemed glad, and man—? well, we shall hear.

"Good day! farmer, how are the crops. Has Providence been kind to you this season?" I asked.

"Indeed, sir, I am in doubt how to answer. 'Tis said Providence is kind, but I am inclined to say 'tis blind. A good harvest, somehow, makes little difference. Whether abundant or meagre, we always have a struggle to get a bare existence."

"Can you, in any way, account for this state of affairs?"

"No! it is beyond my comprehension, and I have no time to waste on inquiry."

"Don't you consider it would be true economy to inquire into the cause, and apply a remedy if such could be found?"

"No doubt it would, but I'll leave those to look for it having more leisure than I."

"Ah! Well, remember the Lord helps those who help themselves. Good day!" and I moved on.

Tired with my walk in the burning sun, I left the main road taking a path by the edge of a murmuring brook hurrying to swell some larger stream. Flowers craned their necks to catch a glimpse of their beautiful images reflected on the mirror surface of the miniature river. Long grass of luxuriant growth fed from the fountain of supply rippling near the roots shrouded the banks in a thick green mantle. 'Neath the shadow of a blossom-coloured hawthorn hedge the dainty bluebell and tiny forget-me-not shrunk with retiring modesty from the rude gaze of the curious, yet peered from their retreat to obtain a passing recognition from the sun. The queen of the meadow nodded a welcome in return for the slow and stately bow of the fox-glove. Fluttering flowers bent their beauteous heads in sympathy, or waved in lively rhythm to the invigorating breath of the warm wind from the south. What pleasures there are to be found in the open pages of nature's book. All the senses revel in its ever growing wealth, and man can but bow the head in reverence to the Deity whose kindness gave so much for which to render thanks and homage.

From one attraction to another, wandering on till weary and surfeited with the beauties and bounties so lavishly laid out, I sought shelter from the inquisitive searching eyes of King Sol, a shady nook and moss-covered bank, the wind to fan and cool the brow. What better could a king command. I sat me down, and from my point of vantage viewed the varied landscape, a panorama of homely hamlets, winding paths, and purple mountains, smiled on by the goddess Flora, and Pales, the patron saint of husbandry, yet over all hovered the deathly shadow of landlordism.

Musing on the scene lead to a consideration of my interview with the toilers. I stretched myself upon the verdant bed, and, with still active mind, wandered into the realms of speculative thought. What vistas are there to be found. What undiscovered joys and sorrows. I wondered what wealth lay beneath me, and if mortal could visit the earth's core, what would be found; theorised on the possibilities of human progress, and tried to find a reason why men believe that the Almighty had bestowed all the bounties of the earth's surface, and all the mineral riches in its bosom upon a section of His people.

I watched the fleeting clouds o'erhead, and drowsily noted the gauzy delicacy of the fleecy folds. One in particular attracted my attention. 'Twas shaped like a comet, and sailed onward apparently impelled by a force different from others. As it advanced it seemed to develop and expand in an altogether unusual way; at times it looked as if guided by an invisible power; nearer and nearer it came.

Ah, now I can account for its vagaries. Was ever mortal so lucky? A cloud? No! It is composed of thousands of little fairy forms fluttering and flitting hither and thither. Occasionally one of the tiny folk would dart from the main body in the direction of some collier's humble cottage, or again little groups would depart for some point unknown to us blind mortals.

The main body circled and gathered in a ring, forming a more compact mass, and finally alighted on the "fairy knowe"—an elevation but a short distance from where I lay so snugly hidden from sight. I waited developments, but disappointment was my lot, for upon landing they became invisible to mortal eyes.

A strange vision, you will say. I also thought so, and for a time I pondered over it. A dreamy indistinctness came over my mind. The curious hallucination would have faded from my memory, but for an incident which forced a connection.

As I lay building castles in the air a violent commotion among the leaves and shrubs aroused me to activity. I rubbed my eyes; was I awake or dreaming, for there, clearly visible was a little fairy defending herself from the furious attacks of an ugly water spider. Again and again it was repulsed and as often renewed its onslaughts. Afraid that my little visitor from Titania and Oberon's realms would suffer defeat and injury I stretched out my foot and ended the fight.

The rescued fairy approached, and in the sweetest and most musical voice addressed me. "Many thanks kind mortal for your timely assistance, of which I stood in such urgent need, through carelessness in leaving my fairy wand in charge of my playmate Puck. Be assured, your goodness of heart will not be forgotten by the fairy Onetax at your service," and the little lady made me a graceful courtesy. "We fairies," she continued, "have long waged war against ignorance, and to gain our purpose weave thoughts and common sense into mortal minds by day and dreams by night. In doing so, we are constantly frustrated by the Imps of Evil, who have thus far succeeded in dispossessing the people of the earth's surface, and its contents, by keeping them in ignorance of their rights. But I must be going, so in return for my rescue I give you three wishes—use them as you will. Good bye!" And she disappeared.

Three fairy wishes and this the 19th century. I laughed derisively, and wished to visit the home of Vulcan, the iron king, in the earth's centre. Immediately the ground slipped from under me. I kept falling at an ever increasing rate of speed. All was dark. Down, down, dazed by the feeling of rushing walls as in a nightmare which noiselessly closed upon me as I descended. At length flashes of light occurred at intervals. A faint throb and an indistinct yet ever increasing hum caught my ears. Louder and louder it became until its clang and clamour assumed deafening intensity.

Surely we are in the vicinity of Vulcan's forge, I thought, and these sounds must proceed from the herculean labours of his giant assistants, Cyclops. Visions of mystic forces and unearthly powers contending for supremacy of thought, and in the conflict a paralysis

Our Natural Storehouse, the Land, is Locked.

crept into or over my mind. The nervous strain was too great, mental concentration was shaken, dethroned, and all was blank.

How long I remained insensible I know not, but as reason regained control I found myself lying in a pool, having been revived by the monotonous drip drip on my face of the icy water percolating through the roof of my stony tomb.

With returning consciousness I gathered my scattered senses, tried to think, and raising myself looked around. What a sight; innumerable tunnels and galleries branching in every direction dotted with moving bluish lights. A closer examination showed thousands of little elves and gnomes in gangs, working like ants. Some industriously plying their strange tools and implements on the walls, while others removed the ore, or directed streams of molten minerals along the stone channels in the floor. My curiosity was aroused, and forgetful of my peril I walked along the subterranean passage to view their labours.

For a time my presence was unnoticed though not for long. A shout of surprise. They dropped their tools and fled; to return with one who evidently had control and authority over the little men.

Without speaking he beckoned me to accompany him; and although I had no desire to follow I felt impelled by some unseen force to acquiesce. My guide was a curious little fellow, having an enormous head out of all proportion to his body, long strong arms and very bandy legs. He was dressed in a uniform of a material that seemed to glow in the dark, and emitted brilliant rays of light as he walked.

We trudged on past the group of workers. I stopped to look and tried to open a conversation with them and him, but unsuccessfully. He shook his head and with impatient gesture pointed in a certain direction so we continued on our way. At length we arrived in an immense open cave, in which were great furnaces and lakes or reservoirs of glowing stuff, bursting and bubbling like the lava in the crater of a volcano, which numerous gangs of tiny men were busy running off into seams, veins, loads, and channels leading in every direction.

Passing onward through the throng of workers we entered a passage, dark and gloomy as those of Erebus, along which the shades from earth pass to Hades, and by many devious and complicated tunnels, till we came to a cave of marvellous beauty and still greater dimensions than any hitherto passed. From the roof hung great stalactites, like glass pendants, of every conceivable tint, colour, size, and form. On the end of each scintillated and glistened an enormous diamond, which cast its rays around, illuminating all in a blaze of sparkling light.

Chamber after chamber, passage after passage opened from this magnificent hall. Throngs of little people, clad in glittering metal armour and mica uniforms, jostling and hurrying about, added life and interest to the scene.

Awestruck by the fascinating beauty and novelty of my surroundings, I paused, gazing with open-mouthed astonishment, till my cicerone, speaking for the first time, said, "You must hurry if you would obtain an audience with Vulcan, King of Fer, to whom I am taking you, and in whose dominions you now are. See, there is the entrance to his palace."

A few words of explanation from my guide to the guards who opposed my entrance and we were permitted to pass.

We halted for a moment, and then entered the audience chamber, which, although not very large, was richly decorated, the walls and ceilings being encrusted with precious stones of great size. At one end of the chamber, resting on a couch of molten metal, lay Vulcan, King of Fer, or the Iron King, supported on either side by his faithful one-eyed giants, Cyclops. A group to strike terror into the heart of a mortal.

On the king's head rested a crown of some metal not yet known on earth; and by his right hand lay an ordinary forge hammer of great weight. Over his throne hung a canopy of heavy smoke.

As his eyes rested upon me, a smile overspread his face; a good natured face it was though a trifle hard. He inclined his head and whispered in a voice that rumbled through the hall to the satellites who stood by him. They shook up his burning bed, and hurried off to stir up the demons of fire who attended to the heating arrangements.

I advanced with a bow and reaching the foot of his throne awaited his royal pleasure. Turning to my conductor he addressed him in a not unpleasing voice of great strength and volume.

"Whom have we here, Spirit of Inquiry?"

"A wandering mortal from the earth's surface, your majesty," he replied, "whom I found, amid your subjects, in an almost abandoned portion of the ore-dom section of your dominions."

"Ah! and his business in our land what is it, and the cause of the honour?" He looked inquiringly at me.

"If it so please your majesty," replied the Spirit of Inquiry, "I questioned him not, nor exchanged words that no immortal thought of mine should mix with mortal ideas; deeming it advisable that you alone should interrogate and extract the pure ore of his knowledge. He has not been permitted to communicate with any of your subjects, therefore his answers can be relied upon as truly reflecting those of the inhabitants of the outer world, uninfluenced by contact with your people."

"Right, good Spirit; our Treasurer will reward you. Ho, my Lord Chamberlain, see to it that the Spirit of Inquiry gets a week's pleasure in our royal red-hot sanatorium." Then turning his attention to me he said—"What seek ye, rash mortal, in the heart of our mineral kingdom, and by what means didst thou obtain an entrance? Knowest thou not that mortals forfeit life ere they gain admittance?"

"Full well do I know it, most mighty ruler; nor would I have dared to enter your dominions but for

the safe conduct granted by the fairy Onetax in the form of three wishes, given as a recompense for saving her from the attack of an enemy; and what greater pleasure could man desire than to see the glory and greatness of your majesty's mineral kingdom."

"Good! I like well your reply, and would know something of the inhabitants of the upper world, with whom unfortunately our communication is but rare. Do they enjoy plenty, and do they appreciate our underground efforts for their benefit?"

"The inhabitants of the world are making great advancement."

"Ha! that is satisfactory."

"And fully appreciate all that you are doing for them, but—"

"But, eh? well, continue."

"There is great suffering among those who toil to change your products into useful articles, by reason of insufficiency of raw material."

"What? suffering among those who toil?—you surely mean those who do not toil; and insufficiency of raw material? that cannot be. Ho, there; bid the Home Secretary come here. By my halidom, he shall suffer for his neglect."

"Hold, your majesty; my statement requires explanation."

"Eh, well, go on. Your words strangely conflict with the report which I have just received from my Master of Works—viz., that he cannot find an opening for our products on account of the small quantity consumed by you mortals upon earth's surface."

"And the report is true."

"Then how can you say that you are short of raw material? There is an inconsistency somewhere."

"It is necessary to explain the details, your majesty."

"Well, let me hear them, for if you use not the store already at your disposal, we are wasting effort in producing more."

"The supply of raw material is not short, but the opportunities to use them are."

"How? I fail to comprehend your meaning."

"You see, some men claim absolute ownership of all products found in the earth, by reason of an alleged ownership to the surface."

"W—h—a—t! How can that be?"

"Their ancestors were on it first, or they paid money for it, and will not allow the others to use these raw materials, unless on conditions that hamper and restrict their use to those who desire to employ themselves."

"Absurd, a few men claim my product as theirs and theirs alone, to the exclusion of their fellows. What impudence. I make for all, not for a few." And King Vulcan nearly boiled with rage; kicking the molten metal couch so savagely that the drops flew in all directions like sparks from a forge hammer. For a time the king was silent, though 'twas evident his choler was up, for his face was at a fiery heat and a steely glare was in his eyes. Suddenly he resumed.

And what say the defrauded men who allow these rascals to rob them of the fruits of my labour intended for the benefit of all. Have they not objected?"

"Well, yes, but very faintly. They are afraid—"

"They are slaves, and deserve punishment for their cowardice, laxity, and want of spirit. Here have I furnished them with an inexhaustible supply of raw material, awaiting only the stroke of labour to bring it forth; and they have handed over the key of control—the surface of the earth—to a few tyrannical rogues who, I suppose, consider that all of our Royal Kingdom of Fer is under their sway, and myself their humble subject. Ha! ha!" and he laughed derisively.

"Our Royalty is insulted—mortals governing immortals; a new arrangement truly. I have a mind to teach these cunning usurpers a lesson, by swallowing up the entire lot. How I regret that my earthquake works are out of order in this section of the country; and I have allowed all my volcanoes to die out, or I would give them a 'blowing up' with a vengeance."

Seeing that he had partially regained his good humour I ventured a smile, but straightened out again as he continued.

"This is indeed a very serious matter, I must have a consultation with my friend and fellow-monarch, King Kole, the merry old soul. Yet no, that would be useless for he, unfortunately, calls so frequently for his pipe and his bowl and his infernal fiddlers three that half the time he is—eh, well, unfitted to attend to state affairs. I expect these exponents of annexation have also absorbed his products, eh?"

"Yes, that is what they have done, as also the fish in the rivers, the birds in the air, and the beasts that inhabit the earth."

"Monstrous. Well, I shall see that King Kole fills all future contracts with his Satanic Majesty, on condition that when a land or mine owner arrives, he won't miss any of the advantages in monopoly of a hot corner, and private ownership of a front seat."

"Not only have they taken all the coal, but hold that which is mined at such a price during the winter months, that hardship and suffering is the lot of the very poor through scarcity, many undertakings are seriously affected in their output, and shipping is depressed."

"Well, I declare it is too bad; but what are you folks doing about it?"

"For some time now, a few men headed by Henry George, of the United States of America, have been explaining the real cause, trying to rouse the people to a knowledge of their wrongs, and advancing the only mode of relieving them of the incubus. These enthusiasts hope, with the aid of the fairy Onetax, to succeed in enlightening the people as to the fundamental cause of want of employment and—"

"Do you really mean to say that the people are such dunderheads as to be idle and in want, when they have so much undeveloped wealth and unworked material at their hands?"

"That is just what I mean. Sometimes they even starve to death, and at all times they are compelled to exist on a mere pittance."

"Well that is astounding, and among a people who have chained steam, harnessed the water, bound the lightning with bands of iron, girdled the earth, and beat time in the race, yet starve for want of food which is within their grasp. Alack-a-day, how can we reconcile such a mixture of vast knowledge with blighting ignorance. But surely you are wrong about starvation. They may suffer through scarcity of coal, or be in want of iron for use, but they can always count on dame nature for food supplies—she rarely fails—and these oppressors cannot chain her."

"They can, and do chain her, by denying the right to cultivate her bounties. They withhold the land from those who desire to use it, by demanding a rent or portion of its product so excessive, that the people are unable to pay the demand and live, and the owner lets them starve."

"Have these so-called owners no pity, when they see the suffering they cause?"

"Oh yes, they give in charity a small part of what they take, and support the churches, whose people distribute the conscience money, and preach contentment."

"Their preachers ought to preach the doctrine of discontent."

"'Tis their duty to do so, but not their interest, therefore they administer 'spiritual narcotics to deaden the gnawing of hunger.'"

"Do not the people see the cause from which arises their misery?"

"No, not clearly, some not at all. And 'tis not surprising, for the burdens are so distributed, the real root so hidden, and so much care taken to cover and obscure it, that it is with difficulty that even clear-headed men can detect the basic trouble."

"Strange, very strange, yet I understand you have good educational courses and an intelligent people?"

"We have, sire, but the people are easily fooled by men glib of tongue."

"Aye, I understand, we had one such some few decades ago, but our court magician had a funnel led from his mouth to his ears and he talked himself to death. However, to continue, do your statesmen all belong to this domineering class?"

"Most of them, your majesty."

"Curious infatuation, that the people should put in power over them those who defraud and ill use them."

Seeing that my audience was about closed, and being terribly inconvenienced by the heat, I ventured to say:—

"I trust your majesty will pardon my apparently rude remark, but you keep the temperature of your apartments so high that it creates thirst, might I—"

"Certainly, pardon me, my mistake. Bring the gentleman some mineral water with a cinder in it."

I waited for a little, what was my horror to see a procession approaching, and in advance came a gnome bearing on high a goblet, from which issued a blue flame. A cold shiver ran through me, and as the beverage was offered I hastily declined.

"But you must taste of our hospitality. We would not for the world that you should say on your return to the upper crust that Vulcan, King of Fer, was niggardly. So drink hearty; no refusal; I must really insist."

Seeing that I could not graciously decline, I wished that the burning contents of the goblet be turned to water—my second wish was gratified. I quaffed the crystal liquid to the welfare of the mineral world and its king.

Somehow the next part of my experience is hazy. The whole scene seemed to fade from sight, and I felt a heavy hand laid on my shoulder. Turning round, I saw an ugly imp whose very expression sent a shiver through me.

"I attend to the fire-damp explosion department, and hearing your story I want to ask you to use your influence to get some of the royalty collectors and land owners to visit the underground workings. I should like them to visit 'Apollon,' in the region where ice drinks are unknown, and palm fans are at a premium. If you would care to sample the place yourself I am at your service."

"Thank you, but I have an engagement," and in case he might insist on my signifying the same, I used my third and last wish to be on earth.

"Here, get up you lazy dog, do you know you are trespassing on my property?"

"Eh, what," I exclaimed rubbing my eyes and looking around astonished and surprised, for all my caves and little people had dissolved in air—the fairy fabric of a mind disturbed.

"Skip, or I'll have the law on you."

"What's the matter. Have I, while I slept, done anything wrong?"

"Yes, you have broken the law of trespass, so out of this, or I shall have you prosecuted."

I rose, made my way to the main road, and still musing on my strange dream, arrived at my own fireside.

OUR FREE COUNTRY.—What a grand thing it is to be a working man in a "free country!" A free and independent sovereign in a "republic!" A wage-slave in a land of "liberty," where, if you can't live on the wages a gluttonous corporation chooses to offer you, you can "go to the devil," the soup-house, or the grave! Hurrah for humbug, cant, and hypocrisy! It's a glorious thing to be a slave, with the liberty to steal or starve.—*Coming Nation.*

Lord Rosebery's "Gold Mine" to pay everybody's rates—The values of land.

The Single Tax is the Key to Open it.

Progress in New Zealand.

"The present New Zealand Parliament," says *The National Single Taxer*, "expires this year, and the election of a new one is expected to take place in November or December. Before Parliament dissolves, it is believed that a bill will be passed providing for a higher rating of unimproved land values and for local option in taxation. As an evidence of the strong current towards the Single Tax it is pointed out that such a bill has already passed the lower house three times, but was each time thrown out by the Lords. The House of Lords, in 1894, rejected the bill by a vote of but 14 to 12. Last year the lower chamber passed it by a vote of 41 to 7, but the Lords had the cheek to throw it out by a vote of 15 to 14.

"The premier promises to re-introduce the bill this year, and, as a few Liberals have been made Lords, the Single Tax Bill will probably become law. Its advocates declare that when in operation this law will be the best object lesson on the Single Tax thus far established. In the event of success this fall, an attempt will at once be made to carry the city of Auckland for the reform. Auckland has a population of 50,000, and a large proportion of its voters are ready to vote for the Single Tax. Mr. Arthur Withy, of the New Zealand Single Tax Association, estimates that at least £40,000 could be saved to the people of that city by the change in taxation. George Fowlds will be the Single Tax candidate in Auckland this fall, and his prospect of election is bright.

"As already generally known, New Zealand, some years ago, took a step toward the Single Tax by increasing the rate on land values, and exempting improvements below a certain amount. The good effect of so small an application of the principle has been pronounced enough to make the Single Tax cause stronger than ever, and to give it an impetus in Parliament."

Only Fish, Not Men.

The fish were getting packed closer and closer, and the struggle to obtain even a bare existence was daily growing harder. To an onlooker the reason was plain. The fish had granted the best of their waters to the Pike family, leaving themselves but impoverished shallows and crowded pools in which to search for their daily food.

A meeting was called to devise means of relief, and to endeavour to solve the intricate problem of how to provide the opportunity for all to obtain a better and easier living.

The first speaker stated that to his mind the cause of the trouble was that there were too many fish. (Cheers.) Until the superfluous fish were got rid of the trouble would go on, aye, would increase. (Renewed cheers.) Would any of the fish who cheered so uproariously admit that they personally were superfluous? He paused for a reply. It was just as he expected. Fish were willing to cry out about over-population, but he never yet knew a fish admit that he personally was superfluous. It was always the fish next door. As for himself, speaking conscientiously, he knew and felt he was greatly needed—(hisses)—but there were fish he could name who, if he had his way. (Cries of "Sit down," "You are superfluous," and uproar.)

The next speaker had travelled about a great deal lately, and plainly saw that they were suffering from over-production. (Hear, hear.) There were too many good things, and the Pikes had assured him they had absolutely more than they could consume. (A voice: "We don't get any.") He denounced the interruption, and despised the interrupter. He had not learnt the first lesson of his class, to be content. To proceed. He maintained there was too much food—for the Pikes. And here let him say they owed much to the Pikes. (Hear, hear.) If it were not for the Pikes water would be abundant, and that would be disastrous. (Cheers.) It would go down in value, and ruin would overtake—(A Voice: "The Pikes," and sensation.) He called on the constable to turn that fish out. (Vociferous cheers.) As he was saying, they would not value the water so highly unless their supply was kept strictly limited. (Applause.) He

congratulated them on the endurance with which they faced their troubles. They were worthy sons of noble sires. Let them be brave during this present crisis, and, above all, content, for they were never so well off in their lives. (Immense cheering.)

The third speaker said he was tired of this eternal talk about water. Some of the fish seemed to have water on the brain. They could not all live in the water. (Laughter.) He appealed to his friend the shrimp. (Roars of laughter.) Anyway, the water question was of minor importance, and should occupy a subordinate place in their political platform. (Applause.) He despised fads and faddists. They had too many philosophers in their midst. What was wanted was something practical—(cheers)—and, therefore, he believed in passing resolutions. (Great cheering.) The resolution he had to propose was: "That a deputation should wait upon the Pikes, and plead for aid in the form of charitable relief. (Cheers.) That was his way out of the difficulty, and the problem could be solved in no other manner. (Cheers.)

The last speaker rose to second the resolution proposed. He regretted to see that they had agitators in their midst—wily, unscrupulous, self-seeking agitators—mean, insolent, and contemptible—who, with revolting mendacity, poured forth inflammatory utterances calculated to sow discontent and stir up strife where all should be peace and harmony. Personally, he was, perhaps, in a far better position than any of his friends present, and he was a personal friend of the Pikes. He was content. Let them follow his example. The clouds would pass over. He could assure them times were on the mend. (Cheers.) They had turned the corner. (Great cheering.) One thing he might suggest was that they should practice self-denial. In this way their ills could be cured—at least, for a time. In conclusion, he would urge them not to pry irreverently into the inscrutable designs of an all-seeing Providence. No doubt all was designed for a wise end. (Interruption and confusion, caused by a small fish protesting against the remarks of the speaker.) He congratulated them on the praiseworthy manner in which they had crushed the miserable malcontent who had dared to interrupt at that solemn moment. He called on them, one and all, to arise in their fishhood and carry the resolution with acclamation. Thus would their loyalty and patriotism be broadly proclaimed, and a listening world would once again be inspired with confidence. Yes, confidence! The one and only thing now needed was confidence!

The resolution was then put and carried amidst tremendous cheering, and the vast assemblage, after singing with enthusiasm "God Save the Pikes," dispersed—to starve.

Ninety and Nine.

There are ninety and nine who till the soil
In storm and hottest ray,
But one reclines in a hammock and shade
Through the heat of the warmest day.
He lives on the toil of the ninety and nine,
And he drinks to their health as he quaffs his wine.

There are ninety and nine who delve in the mine
To bring buried sunbeams to man;
But one is a member of the stock-exchange,
And margins he'll closely scan.
He lives in a palace rich and rare;
No starving miner can enter there.

There are ninety and nine pale of widows in weeds
Who stitch to the "Song of the Shirt;"
But a landlord stands at the open door,
And he waves an eviction writ.
He lives on the toil of a hope forlorn,
On the last sad echo the waves have borne.

There are ninety and nine foul wrongs in the scales,
Decide ye men of to-day;
But one great truth will outweigh them all—
If justice but have her sway.
Assured those who toil have bread and to share,
Secure of their home, contentment dwells there.

There are ninety and nine false gods to dethrone—
Ere justice 'mong men will dwell;
But one brotherhood will suffice for all,
When freedom leaves none to rebel.
Then arouse ye, my brothers, arise, while ye may,
And assert ye your God-given freedom to-day.

There are ninety and nine goodly plans proposed,
The ninety and nine to assist;
But there's one Tolstoi of Russian fame—
Proposes the best in the list.
'Tis "Get off the backs" of the ninety and nine,
This is God's truth—on the Single Tax line.

F. M. M.

Question and Answer.

Can the taking of economic rent by taxation be justly termed "confiscation" in any sense of the term whatever? L. G.

Literally the word "confiscation" means the bringing of property into the treasury. In that sense all taxation is confiscation. But in the usual sense of the word, the taxation of economic rent is not confiscation. To confiscate is, according to common usage, to take private property for public purposes without compensation; and in this sense, taxes upon economic rent are almost the only ones that do not confiscate. For the taxation of economic rent appropriates public property only, whereas most other taxes appropriate private property. To tax a man according to the value of his house is, in effect, to take away from him part of his house. That is confiscation; it is a taking of private property for public use without compensation. But to tax a man according to the value of his land takes nothing from him that he has either produced himself or bought from its producer. It is a mode of collecting from him the value of the service which the public renders to him—a *quid pro quo*.—Louis F. Post.

Reviews, Publications, &c.

"ESSAYS IN TAXATION." By Professor Seligman, Columbia College. (Macmillan & Co., Price, nett 12s. 6d.)

Chapter III is devoted to the Single Tax, and from the Single Taxers' point of view is amusing, if not instructive. The Professor's adverse criticism is of the most harmless description, and can only result in winning converts to the side of the Single Tax.

He says:—(1) "The Single Tax theory of property is the labour theory—the theory that individual human labour constitutes the only clear title to property."

(2) "The other fundamental doctrine of the advocates of the Single Tax is the theory of benefit—the doctrine that a man ought to contribute to public burdens in proportion to the benefits that he receives."

The Professor has four objections to raise to the Single Tax:—

(1) FISCAL DEFECTS.—*e.g.* (a) Lack of elasticity; such as you have in the Income Tax, and certain taxes on commodities. (b) It inevitably intensifies the inequalities resulting from unjust assessments.

(2) POLITICAL DEFECTS.—(a) Single Tax means the total abolition of all custom house and import duties; it means that there can be no such thing as a system of protection to home industry. (b) Single Tax would render it impossible for Governments to utilize the taxing power as a political or social engine. He (the professor) instances the tax on the circulation of State bank notes by the United States Government. (c) There would be no need of a budget; and the sense of responsibility in the citizens would be perceptibly diminished.

(3) ETHICAL DEFECTS.—The Professor refers to the Physiocrats in France, and quotes Voltaire's essay on "The man of forty crowns," and asks on what grounds of morals or justice shall the landowner be singled out for taxation.

(4) ECONOMIC DEFECTS.—These are discussed from three points of view.—(a) Economic effect of Single Tax on poor and new communities. (b) Economic effects on farmers and the agricultural interests in general. (c) Economic effects on rich communities.

We hope to deal with the Professor's objections in a future issue.

The *Single Tax* is the only journal in Britain devoted to the cause. The annual subscription by post is one shilling and sixpence.

Liberals everywhere admit that the land question must be solved. Let them subscribe to the *Single Tax* and learn our method.

The economic conditions in the United States are fast approaching those of England. The homes of the poor are more marked by destitution and squalor; the light of heaven is being closed out from miserable tenement rooms and attics. Flesh and blood are becoming more cheap and bread more dear. The well-being of the car horse is more solicitously watched than that of the driver. Small wonder that strong men, maddened by the tears of a wife and the cries of starving children, sometimes band themselves together and resort to deeds of violence.—Cardinal Gibbons in *North American Review*.

LONDON AGENT—

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

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

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