

# THE SINGLE TAX.

Devoted to the Cause of Taxing Land Values.

Eighth Year—No. 95.

APRIL, 1902.

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## Notes and News.

[All communications respecting this column should be sent to the Secretary, Scottish Single Tax League, 13 Dundas Street, Glasgow.]

The Bazaar has been an unqualified success from every point of view, thanks to the generous enthusiastic co-operation of the ladies—to whom, in fact, the whole credit is due. A special measure of thanks and praise is due to Mrs. Hamilton, Convener of the Ladies' Committee; the various Conveners of the Stalls—Mrs. Allan, Mrs. Buchanan, Mrs. Burt, Mrs. Waddell, Mrs. Cassels, Mrs. Jamieson, Mrs. M'Lardy, Mrs. Menzies, Miss Orr, Mrs. Turnbull—and their numerous assistants, for the excellent management displayed during the three days of the Bazaar. As Receivers of Work, they, along with the others in Glasgow and neighbourhood, were most successful in securing goods, and inducing friends to visit the Bazaar as buyers. Most of the ladies who acted as Receivers of Work in places a distance from Glasgow sent good contributions, which were highly appreciated, and sold to the best advantage. Several of the ladies came from a distance to assist personally at the stalls. These included Mrs. Norman M'Lennan, Annan; Mrs. E. M'Hugh and Miss M'Hugh, Birkenhead; Miss Banks, Dunoon; Miss M'Gregor and Miss Pohlmann, Greenock; Mrs. Malcolm, Helensburgh; Miss Black, Millport; Mrs. Gray, Bothwell.

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The next thing to look forward to is the fulfilment of our engagement to hold another Conference on the question. We trust to hear from our Liverpool friends who undertook the responsibility for the arrangement of this urgent and now pressing work. What have the Conference Committee to report on the subject?

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Bazaars have been held for various objects, but the one held in Glasgow to promote the taxation of land values is a new departure. It is gratifying to know that it was a success. It must, however, be remembered that the worthiness of the object has generally very little to do with the success of a bazaar. Such success depends much more upon the influence, energy, and tact of the promoters. In the present case the object was good. The taxation of land values is a very complex subject, and one upon which the public are very much in need of enlightenment. If funds are obtained for the propagation even of discussion only, a great advance will have been made. The taxation of land values will at no distant date be a test question at elections, and it is well that the electors should be educated on the subject.

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A considerable amount of notes of work done is unavoidably held over owing to great pressure of work on account of the Bazaar. Meantime, the Committee extend their warmest thanks to all who assisted in making the Bazaar such a pronounced success. Special thanks are given Mr. E. Robertson, M.P., Lord Provost Chisholm, and Mr. J. D. Hope, M.P., for their good services in opening the proceedings each day.

Commenting on the vote in the House of Commons on Mr. Trevelyan's bill to tax land values, the *Highland News* says: "The British people have only themselves to thank for the way in which they are treated. As long as they elect landlords and other members of the present type they will get the present treatment."

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The Town Council of Salford, on March 5th, unanimously and without discussion adopted a resolution to present a petition to Parliament in favour of the taxation of land values.

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There is no such thing as honest capital value attaching to land. Next year's value will be produced by (*and therefore will belong to*) next year's people.—*The Liberator*, Auckland, N.Z.

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"Is there not something absurd in the spectacle of statesmen, clergymen, councillors, social reformers, and philanthropists busying themselves to provide houses for the 'working classes'? Who but the working classes have built the houses we have? and who else is to build the houses that are wanted? . . . but there is one thing essential to the building of a house that labour cannot supply . . . the site, the bottom side of the house, and, economically, the most important, has yet to be obtained."—*F. Verinder's Address to Co-operative Educational Association, London, October 26th, 1901.* Moral: Tax the "bottom-side" of the poor man's house, and allow no man to make "capital" out of that, but leave the walls and roof free, and then no poor man need be homeless or unemployed.—*The Liberator*, Auckland, N.Z.

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At the annual meeting of the Great Eastern Railway Company (28/1/02), the Chairman (Lord Claude Hamilton) said: "There is another reason why we should hold our hands in the matter" (the improvement of stations). "A local body, representing an important town, presses us, with all the wiles and arts which they know how to use, to build them a new station. After much deliberation we accede to their views, and a commodious edifice is erected. We receive a vote of thanks, the local paper has an article extolling us on account of our public spirit, and while we rest in happy consciousness that we have done our duty, we are hurriedly awakened one day to find that up like a rocket has gone our assessment on the very building we have put up to suit the wishes and convenience of the people who raise the assessment."

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We should be interested to know whether the noble lord desires the adoption of an equitable system of assessment, which is the true remedy for the great injustice of which he complains.

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CONFERENCE AT WARWICK CASTLE.—From a letter from Lady Warwick to the *Manchester Guardian* (March 17th), we learn that:—"It is proposed to hold a conference at Warwick Castle on May 1 next to provide an opportunity—(1) for those directly engaged in any other lighter branches

of agriculture or rural districts to make known their work; (2) for those who are interested in the things pertaining to the welfare of our country districts to learn what is being done to stay the rural depopulation; (3) for an interchange of ideas and sympathetic suggestions between those engaged in allied industries; (4) for those who need teachers or trained workers to meet those who are fully trained and capable of teaching others; (5) for the binding of all these in one strong organisation for co-operation and co-ordination.

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We need scarcely say that we trust this conference will be the means of giving those that attend some insight into the only means by which the depopulation of our rural districts may be permanently stayed.

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On a communication from an English Corporation being read at Musselburgh Town Council monthly meeting the other night, discussion of some length took place as to the advisability of supporting a petition in favour of the taxation of land values. Mr. Kelt moved that the Council support the petition. Mr. Young seconded. Bailie Henderson moved remit to a committee, but ultimately withdrew this. Treasurer Simpson moved the previous question. Bailie Bisset, Bailie Anderson, solicitor, and Mr. Marcus J. Brown, S.S.C., spoke in favour of petitioning. Provost Whitelaw seconded the previous question. By seven votes to five it was agreed to petition.

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A correspondent writes:—An excellent example of the manner in which the English rating laws are administered "by the landlords for the landlords" may be found in the *Estates Gazette* for January 11th. A Lancashire magnate appealed to the Preston Quarter Sessions against the assessment of his mansion and grounds of 10 acres. It appears that, ten years ago, the property was valued at £200 gross, £170 net. Recently a new wing has been added to the mansion at an estimated cost of £900. The Local Assessment Committee had not dared to *increase* these figures, as is usually done under such circumstances: but they plucked up courage to resist any reduction in assessment following upon a substantial addition to the property. The magistrates assembled at Quarter Sessions, however, made short work of their resistance, and actually *reduced* the figures to £150 gross, £127 10s. net! The excuse in this case was an alleged deterioration of value in the district, consequent upon the erection of 140 new cottages. But the erection of new buildings is a sign of growth in property values—not of diminution. So that this reason for the increase of assessment was actually used as an excuse for reduction; and the ratepayers of the district will thus have the satisfaction in future of paying a considerable share of the magnate's rates for him, in addition to the costs of his successful appeal.

*Moral.*—Appeals against the assessment of land values must not be left in the hands of Quarter Sessions!

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WHY THERE IS A HOUSE FAMINE.—A little haul of £11,084, secured by a Mr. Collingridge for some property in Wych-Street, compulsorily taken by the London County Council for the Strand Improvement scheme, should bear good fruit to the ratepayers if it directs their attention more actively to the necessity of taxing ground values. Mr. Collingridge bought the property in 1879 for £5,000. He did not build on it, but "held it pending the expected improvement in the Strand" for twenty-two years. As his reward for doing nothing, except complicating to the extent that in him lay the problems of London, he then claimed fourteen thousand pounds and secured eleven. This was only possible because the owner of unoccupied land is exempt from rates, which means that his share of the local burdens has to be borne by his neighbours, who are at the same time

providing the cost of the improvements by which the value of his property is being doubled. It is at the expense of the small shopkeeper and the small householder, who, as occupying ratepayers, have to find the whole cost of clearing away slums and opening new highways, that the anti-social profits of the ground landlord are gained.—*Morning Leader*, London, 31st December, 1901.

## DEDICATION

TO THE TENANTRY OF SCOTLAND, FARMERS OF THE DALES,  
AND STOREMASTERS OF THE HILLS.—By Allan Ramsay.

WORTHY FRIEND (extract).—It is you that are the storekeepers of Heaven's bountiths. Frae your barns and byres we enjoy the necessaries of life; ye not only nourish yourself, but a' the idle and insignificant; ye are the bees that mak' the honey, that mony a drone likes mair of than ye do. How nither'd and hungry wad the gentle board look without the product of your rigs and faulds? How toom wad the landlord's coffers be if he didna rug his rent frae the plough-gang and the gree sward? How naked wad we a' be obliged to skelp without your lintsheaf and woo pack? And alake! how sair wad it harden the braw lad and bonny lass's saft loofs were they obliged to labour for thier ain meat and claiths? Ye take the burden aff thier backs by laying ilka thing to thier hand *like a pecl'd egg*, while they, without toil, reap the benisons of your care.

I am, Men and Brethren, your affectionate Friend and humble Servant,  
ALLAN RAMSAY.  
Edinburg, Oct. 15, 1736.

(American Edition, pub. 1813 by Ben. Chapman).—Poems and Scotch Proverbs.

## FROM "THE STATIST."

In a special article dealing with "Local Taxation," Mr. T. Lloyd, in *The Statist*, 18th January, ably supports the minority report of the Royal Commission in favour of taxing site values. We quote the following:—"In a country like this, where wealth and population are rapidly growing, the value of a building site is raised continually and unintermittently by the mere growth of the population and wealth. In such a city as London, for example, the value of land about the Bank of England is mainly determined by the magnitude of London in all its various aspects. And so with other sites all over the Metropolis, and, indeed, all over England and Lowland Scotland. It does not seem either a Socialist or a revolutionary proposition to lay down that where the value of land is raised not by any action, even remote, of its owner or occupier, or, indeed, of any individual connected with it, but by the mere activity, enterprise, energy, and public spirit of the general population, that there the result of the general population's energy should go to the benefit of the general population, and not to the benefit of the private owner, who has contributed in no way to bring it into existence. Looked at as a merely philosophic proposition, that clearly is not revolutionary nor calculated to do injury to the commonwealth."

BENEATH all political problems lies the social problem of the distribution of wealth.—*Henry George*.

No theory is too false, no fable too absurd, no superstition too degrading for acceptance when it has become embedded in common belief. . . In this tendency to accept what we find, to believe what we are told, is at once good and evil. It is this which makes social advance possible; it is this which makes it so slow and painful, Each generation thus obtains, without effort, the hard-worn knowledge bequeathed to it; it is thus, also, enslaved by errors and perversions, which it in the same way receives.—*Henry George*, "Social Problems."

# BAZAAR

To PROMOTE TAXATION of LAND VALUES.

FIRST DAY—*Thursday, 20th March, 1902.*

## From Report of "Glasgow Herald."

A BAZAAR, the object of which is to raise a sum of £1000 to enable the Scottish Single Tax League to promote the Taxation of Land Values, was opened yesterday in the Trades' Hall, Glasgow, by Mr. Edmund Robertson, K.C., M.P. Councillor Peter Burt, J.P., President of the League, occupied the chair. He was accompanied to the platform by the Rev. David Macrae, Mr. James Stewart, C.C., Mr. H. C. Fairlie, Mr. G. B. Waddell, Mr. P. M. Martin, C.C., and Mr. Thomas Robinson.

The CHAIRMAN, in introducing Mr. Robertson, said that the promoters of the bazaar appreciated very much the sympathy and support which the friends of the movement had given them in their efforts to raise a sum of money for the purposes of propaganda. The movement had made considerable progress. Their numbers had multiplied and interest in the question had increased.

Mr. ROBERTSON, K.C., M.P., in declaring the bazaar open, said he had come to the bazaar because he considered their enterprise had for its object the support of a great public principle, which was that the good of the whole community was the supreme law by which all personal rights and all personal titles ought to be tested. The movement which the bazaar was intended to further was for the taxation of land values, not merely feu-duties or ground rents. Much confusion had been caused by limiting it to that. However, a building might be owned—whether it was owned by one man, or whether one man had a feu and another man had a long lease and another a short lease—the principle was equally applicable and equally just. His definition of the principle which underlay the movement was that when land had a value due not to its own inherent properties, or to the structure of stone or lime or bricks and mortar that might be superimposed upon it, but to the existence of a local community of human beings, that value should yield to the public not merely a contribution equivalent to that paid by stone and lime, but a special and extra contribution, based on the fact that without the community the value would not exist at all. (Applause.) He did not profess to have determined how much that extra contribution ought to be, but once, in a spirit of compromise he suggested that they

### Might split the difference between all and nothing, and call it 50 per cent.

He was perfectly willing to put that forward still as a tentative proposition, but the amount of contribution was not so much a matter of importance as the principle of such a contribution. Then came the question as to what public authority ought this special contribution to be paid. Here, again, he was for a reasonable compromise. Some thought it should go to the State—to the Imperial Exchequer—and some thought it should go to the local community. If the point were left to him to decide, he would decide that the contribution should go entirely to the local community, and that the local community should give up those grants-in-aid which came from the Imperial Exchequer, and which were not for the good of the country. The result of such a policy as this would be an immense financial benefit to the

nation by the stopping of the grants-in-aid to local communities, and the Exchequer would gain by that. In the second place, the local community would gain largely in the relief of rates which now fell upon occupiers. But thirdly, and most important of all, a great social question would be placed within measurable distance of solution. The congestion which was the curse of towns would be relieved, and the way would be open to get rid of many of the difficulties which formed what they called the housing question. In all fairness he ought to ask what possible objection there could be to such a programme. The objection was certain to be that it was an attack on the rights of property, and that it was confiscation. If the claim was right, it was not confiscation to enforce it by Act of Parliament, no matter who might be the injured person.

### Confiscation was a word which spelt both ways,

and if it was wrong to take from the private owner and give to the State, it was equally wrong to take from the State and give to the private owner. Those who had done the latter were out of court when they presumed to challenge the former. Within the last seven years they had taken a hundred million sterling from the resources of the people and added it to the value, not of land only, but of agricultural land. In the second place, they had pilfered from the land tax, which was not a tax at all. Until these people meddled with it, it was a mere mortgage owned by the people of the country, and they had robbed the people of their last remnant of interest in the land. It produced something less than two millions a year. But that was not enough to protect it from those pilfering hands, and the land tax was reduced by a sum which amounted to more than £100,000, which reduction meant that that amount of interest had been taken away from the country and given to private landowners. Great and difficult as this question was, it was associated with many other great and difficult questions, and these would come home to the nation by and by through the pressure of taxation, which was already weighing heavily upon us, and which would weigh more heavily as the years went by.

### They must look round for something somewhere,

and he proposed that before anything more was laid on the shoulders of the people in the way of taxation, the national resources should be exhausted first. All monopolies should be looked into, and he would only mention one, the liquor traffic, which was the most mischievous of all. But they must make up their minds that they would never get such a reform as they desired until they faced the territorial influence, which was at this moment, he believed, more powerful than it had ever been. The territorial influence in towns was bad enough, but in the country districts it was an all-pervading, tyrannising evil, and the 42 millions of people of which this country consisted calmly acquiesced in the distribution of political power which gave to 450 landlords the right of saying what reforms they might have. What was the use of tinkering at small reforms, if they had not the courage to face a difficulty which must be overcome before any of these reforms would be achieved. There were many signs of an awakening of the public conscience on all questions of this kind. One of the most satisfactory signs was the movement which he was there to help. It was undertaken by men to whom it could bring no personal profit whatever, but only the satisfaction which would result in the addition to the public good and the resources of the United Kingdom if the movement should be successful. In the fervent hope that enterprise might realise the desires and deserts of those who had promoted it, he had great pleasure in declaring the Bazaar open. (Applause.)

On the motion of Rev. David Macrae, Mr. Robertson was thanked for his presence at the Bazaar, and the sales were then commenced.

The drawings for the day amounted to £621 8s. 6d.

SECOND DAY—*Friday, 21st March, 1902.*

### SPEECH BY THE LORD PROVOST.

The Bazaar which is being held in the Trades' Hall, Glasgow, to promote the Taxation of Land Values was open yesterday by the Hon. the Lord Provost (Samuel Chisholm, LL.D.). Bailie Ferguson, presided.

The CHAIRMAN said they were met upon an occasion which, whatever others might think, they of the particular cult thought was a very great occasion. They were there to aid in a struggle from which they thought the solution of some of the most pressing problems of our day would come. (Hear, hear.) Hence they had some pride at this time when Glasgow was moving forward to be able to support the Lord Provost's position by spreading their ideas, which, they considered, would be a complement to the position his Lordship took up. (Applause.)

The LORD PROVOST said the task of the man who was called upon to follow Bailie Ferguson upon the subject of the Taxation of Land Values was either a very difficult one or it was one of supererogation. But he was delighted to have an opportunity of associating himself with the friends who were interested in this Bazaar, and who were seeking to place themselves in funds in order to carry on a most important educational work. (Hear, hear.) He held that it was an educational work in which the friends interested in this great question had to give themselves, for there was an enormous amount of prejudice and ignorance, both of which required to be removed. So long as there remained in the minds of the people the idea, which was deeply rooted in the minds of those who had not directed their attention specifically to it, that the owner of the land was just as absolutely entitled to do with it as he liked, as the owner of a house, the owners of a machine, or the owners of anything else which was the result of human industry, so long as that fallacy remained so long would the present condition of this remain. (Applause.) And what they had got to do was to educate the people, to remove their prejudice and their ignorance, and to show them that land could never be regarded in the same category as a mere commodity.

### The ownership of anything to which a man might fairly lay claim

as his own rested on the fact that he made it, or that he bought it from somebody who had a right to sell it, or who had made it, that he grew it, or that it was the result of human industry, for which in one shape or another he had paid. But take the land—he cared not where it might be—it was the fact that this question had a special interest and a special importance in connection with great cities, but they did not know where the great cities of the next 50 years might be; therefore it was a question which concerned the land anywhere and everywhere—take land anywhere and on what basis did the ownership of it lie? It was not that it was the result of human industry. It was the clear gift of the Creator for the human beings who were to be resident in this world, for whom alone to live on was just as absolute a necessity as water was to drink, or the atmosphere to breathe, or the light to perceive. (Hear, hear.) It was as essentially and radically right and just that it should be possible for a man to monopolise the sunlight and dispense it, as was done with electricity, at so much per unit, at any price he chose, or to monopolise the atmosphere and sell it at a price he might fix, as it would be for a man to say—"This land is mine, and I let it to whom I will, and I will keep everybody off it if I choose and make myself the sole and undisputed resident on any extent of it I please." If they carried that idea into the cities they would see the importance of the question. It was there where, as the result of the growth of a great community, the value of land was yearly growing, and where the mere accretion or the mere accumulation of population

added yearly to the value of land, and made it therefore yearly necessary that the rent of the land and of the houses on it should grow and increase. And all that added value went simply into the possession of the fortunate possessor of the land. (Hear, hear.) Now, this society said that these values, which had been the result of no labour, and no thought, and no effort on the part of the present apparent and nominal possessor, really belonged to the community, which had, and had alone, created them. (Hear, hear.)

### It was therefore a moderate demand that the society made—

that those values should be taxed. Pure logic would carry them a great deal further, and say they were entitled to appropriate them. (Hear, hear.) But it was not always prudent to put forward their ultimate aims, and nobody would doubt that the solution of the land question would be a great contribution to the settlement of many other important questions. He might not be prepared to travel along with the chairman in every direction and in every word he said, and he was not prepared to say it would solve the entire question, for he recognised that the housing question, to which the chairman had specially referred, was a very complex one. It was not one of mere rental; it was not one of mere wages; it involved personal equation of character. And when he was left free he would introduce another question, which he regarded of as paramount importance as the taxation of land values—the dealing with the question of drink. He held that this was a question of personal character; but that was not the occasion to indulge in any trifling differences of opinion in regard to other matters, when they were at one in regard to the importance of this land question. His Lordship concluded by expressing the hope that the bazaar would be a conspicuous success, and that they would not only realise even the £1200, which would give them a clear £1000 to carry on the propaganda, but even a still larger sum. (Applause.) He declared the bazaar open.

On the motion of Mr. Burt, a hearty vote of thanks was awarded to the Lord Provost for his address.

THIRD DAY—*Saturday, 22nd March, 1902.*

The Bazaar held in the Trades' Hall, Glasgow, in order to promote the taxation of land values, was opened on Saturday by Mr. John D. Hope, M.P. for West Fife. Mr. David M'Lardy occupied the chair. He said that unfortunately Mr. J. H. Dalziel, M.P. for the Kirkcaldy Burghs, who was to have performed the opening ceremony, was laid up in London, and Mr. J. D. Hope, M.P. for West Fife, had kindly consented to fill his place. He remarked that during the 18 or 19 years since this movement was started it had made extraordinary progress.

Mr. John D. Hope, M.P., said that when he got the telegram on Friday night asking him to take the place of Mr. Dalziel, who was unfortunately prevented from discharging the duty he had undertaken, he gladly consented. He then remarked that it was nearly 20 years since this movement was started, and it was steadily gaining in popularity. It had survived the bitter shafts of newspaper criticism, it had survived ridicule and contempt, and it had even survived being cold shouldered by official Liberalism. (Applause.) And to-day all thinking men and women were beginning to realise that there was something wrong—some great primary wrong which enabled the present state of things to go on and accumulate. The daily struggle for existence was getting harder and keener, and it devolved on them to try and seek a remedy for that state of affairs. On the one hand they saw splendid churches being built, museums opened, and universities and colleges being extended, while on the other hand prisons were crowded and new wings added to asylums for the insane, and even the workhouses were unable to accommodate the people

applying for admission. Instead of being a sign of progress these things, to his mind, were signs of retrogression. The present tendency to overcrowd our towns and depopulate the rural districts could not be allowed to continue. And it behoved them to educate public opinion and stimulate greater interest in this question, seeing they believed that the cure for the present social evils lay in the taxation of land values. (Applause.) The fundamental wrong was in the appropriation by some people of what nature primarily intended for all. (Applause). He commended the bazaar to those present, and concluded by declaring it open.

On the motion of Bailie Ferguson, a vote of thanks was awarded to Mr. Hope. The drawings for the three days of the bazaar amounted to £1140.

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### SOME OBJECTIONS CONSIDERED.

The Single Taxer is, above all things, a propagandist. His principles takes hold on his mind; they fill his being, and force him, as by the power of an indwelling fire, to seek proselytes and converts on all hands and at all times. The adherents of some philosophies and systems are content that they themselves know and hold their principles, but the Single Taxer is not of these. He, having found and embraced a great truth, cannot rest content with an exclusive personal knowledge of this truth: he is compelled by the strength of his convictions to use his utmost endeavours to spread the light and to persuade all with whom he comes in contact to share his views and beliefs.

In the ordinary pursuit of his work in this direction, the Single Taxer meets with many objections, and all sorts of arguments and difficulties are raised against him. One of the most commonly met with of these arguments is that the value of the land cannot be separated from the value of the improvements on and in it. This is a very important point, but one presenting little difficulty now, for we have the experience of New Zealand to refer to, where they manage not only to distinguish between the two values, but in many parts to raise all their rates from land values alone. But this bogey of the inseparability of the values of land and improvement really received its deathblow in this country when certain expert valuers, in their evidence before the Royal Commission on Local Taxation, declared that this valuation was quite possible, and was, indeed, made by these gentlemen in the course of business every day.

It is also argued that if you raise the rates of the landlord he will raise the rent of the tenant. To state this, however, is simply to assume that the landlord has the fixing of the rent, and if he has one naturally wonders why he does not raise the rent now. Either he has not the power, or he is a bad business man, who is not making out of his property what is his just due. Or can it be that the landlord is waiting for the provocation of a tax before putting up his rent to a figure which he could get just now if he wished? The fact is, the landlord asks and receives now the highest possible sum for the use of the land, and no matter how high we raise the rates, provided we levy them on the real value of the land, whether in use or not, he will not be able to raise the rent by one farthing. Again, we can appeal to the experience of New Zealand and Australia, where the tax, instead of being instrumental in raising rents, has lowered them by overthrowing land monopoly and land speculation, and thus opening up to labour and capital as much as they required.

Another very common objection, and one raised chiefly by those who hear the Single Tax doctrine expounded for the first time, is that the proposal is Socialism. So long have land and land value been regarded as private property, that the proposal to take rent for the community savours of Communism, and at first sight looks like the asserting of rights on the part of the community to the property of individuals.

This idea is the very opposite of the fact, for the Single Tax is the purest of individualism, its aim being absolute private property in the things produced by individuals, and this will be seen by even a brief examination of its views regarding the root principle of property. When the individual produces anything it is his: a certain moral right attaches to it, by which he can claim it as against the whole world. No man, or any number of men, have a right to it or to any part of it, and if the people seize part of it in the name of rates and taxes they commit robbery and theft. To what individuals produce, and to the value that attaches to these articles, the community has no moral right. All buildings and improvements, being the product of labour and capital, are the rightful property of the producers, and for the community to lay claim to part of their value is a violation of the rights of property and an unjust act on the part of the community.

And just as truly as the value of articles of production should belong to the individual owners of these articles, so the value that attaches to land should belong to the whole people. No individual produced it, nor does it attach to anything of human production: it is due entirely to the presence of the community and their production of wealth, and ought to be the absolute property of the people. It has all the moral qualities of property for the community, and it has none of the moral qualities of property for the individual.

Now, to sum up, we have these three which it would be both profitable and interesting to compare:—Socialism, which claims for the community both land value and the products of labour and capital; the present system, a mixture of Socialism and individualism, which claims for the community part of the rightful property of individuals, and hands over to individuals that to which none save the whole people have any moral claim; and the Single Tax, which claims for the community that value attaching to the free gifts of nature, which value is caused by the people as a whole, and which claims for the individual all that is the produce of capital and labour.

The Single Taxer not only denies the right of the community to all the products of labour and capital which the Socialist asserts, but denies the small claim which the State makes to these things at present. The Single Taxers, the adherents of the doctrine of absolute Free Trade and equal rights to Nature's gifts, seek to cast out from our social structure what Socialism it contains, and in place of the system which we have now, a system whose principle seems to be that wealth is the property of the producer only after the State has claimed and obtained its share, in place of that system to establish a pure individualism and absolute private property.

JAMES T. HAXTON.

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### TESTIMONIAL TO FREDERICK VERINDER.

We are glad to learn that our co-workers of the English Land Restoration League, assisted by other friends, are taking steps to mark their appreciation of Frederick Verinder's life-long devotion to the cause of land reform. For upwards of twenty years Friend Verinder has acted as General Secretary of the English Land Restoration League, and, as the letter issued by the committee well and truly expresses it, during all that period "his energies have always been ungrudgingly spent in public work at a remuneration that has always been inadequate, and self has always been the last thought in his mind." We sincerely trust that the appeal of our friends will meet with a response worthy of the object. Contributions will be gladly received and acknowledged by the Hon. Treasurer, Mr. L. H. Berens, 8 Dawson Place, Bayswater, London, W.; and we doubt not but that he will hear from many of our readers, more especially from those personally acquainted with Verinder's self sacrificing efforts on behalf of our cause.

## ENGLISH NEWS AND NOTES.

[All communications respecting this column should be sent to the General Secretary, English Land Restoration League, 376 and 377 Strand, London, W.C.]

It is with much regret that we have to report the death of Mrs. Verinder, the much loved wife of our worthy General Secretary. After devotedly nursing him through his long and painful illness, she was herself taken ill, and died within a few days. Mr. Verinder is bearing his great loss with manly fortitude; and after another week or so necessary change and rest, he hopes to be back at work within a few days of the issue of this number.

\* \* \*

The members of our Executive, assisted also by many outside friends, have determined to mark their appreciation of Verinder's long and arduous service to the cause in a suitable manner. To this end, the following letter has been sent to nearly all our known friends:—

DEAR SIR,—Frederick Verinder's life-long devotion to progressive politics, more especially to the cause of Land Reform, is doubtless known to you. His energies have always been ungrudgingly spent in public work at a remuneration which has always been inadequate, and self has always been the last thought in his mind. Now, however, there is urgent need, on account of prolonged illness and family bereavement, that his many friends and admirers should testify their appreciation of his life's work in a substantial manner. It has, therefore, been decided to raise a fund, to be handed to him at a subsequent date, to which substantial contributions have already been received. Believing that you would wish to contribute, we place the matter before you, and should be glad to add your name to the Committee now being formed for this purpose.—Yours, &c."

\* \* \*

So far, the response has been most gratifying, and the tone of the letters received makes it a privilege to be associated with such a testimonial. For example, the Very Rev. Dean of Durham, in sending a guinea to the funds, writes—

"I am very grateful to you for giving me the opportunity of expressing my respect for the valuable work done by Mr. Verinder. It seems to me that the best work is always being done by men who do it at the cost of their own personal interests. If you like to add my name to the Committee, I should be very glad to be on it. If at future time more is wanted than the subscription brings in, I will gladly send another contribution.—Yours sincerely, G. W. KITCHIN."

\* \* \*

Again, seeing a notice of the fund in one of the papers, a working man writes:—

"I beg to forward postal order for one shilling in aid of the Verinder Testimonial Fund, wishing it every success, and trusting many working men will forward their mite.—I remain, sir, respectfully yours,  
J. DRURY (working man)."

\* \* \*

Such letters, as it seems to us, reflect credit both on the writers and the object of the testimonial. We may add that contributions will be gladly received and duly acknowledged by Mr. L. H. Berens, 8 Dawson Place, Bayswater, London, W., who has been appointed honorary secretary of the testimonial fund.

\* \* \*

During the past month our offices have been renovated, and the Executive will be pleased if any active land reformer who may be in town will avail himself of them. There is a fine Committee Room, but seldom in use during the day,

where they could meet a friend or write a letter. They will find copies of the latest progressive papers and pamphlets, and will be gladly supplied with any available information. Paper, envelopes, pen, and ink will be at their disposal, and the Executive only regret that the state of our finances prevents us offering to supply postage stamps.

\* \* \*

Our offer to supply the paper free for one year to any public library is being freely accepted. Amongst the latest applicants are the Public Libraries of High Wycombe, Abingdon, Leeds, Manchester, Macclesfield, Lavender Hill, Kensington, Oldham, Bootle, Hampstead, Reading, Halifax, Swansea, Chester, Hartlepool, Dudley, Chelsea, Eastbourne, Blackpool, Putney, Loughborough, Richmond, and Burton-on-Trent. We have decided to keep the offer open for one month longer. It is available to any public library and reading room in England, Ireland, or Wales.

\* \* \*

During the past month speakers from the League have addressed meetings at Reading, Acton, Chiswick, and Tottenham. Many meetings have been arranged for April, including lectures at Shoreditch, New Southgate, Peckham, and Mile End. The last named is under the auspices of the local Social Democratic Federation, who are straining every nerve to awaken East London to some knowledge of the trend of Progressive politics.

\* \* \*

We need hardly add that our Executive are hoping that the Bazaar, promoted by the Scottish Single Tax League, which will have been held before these notes appear in print, will be a great success. Glasgow is to-day the only town in the world where such an undertaking could be held with any chance of success, which reflects credit on Scotland, Glasgow, and those who have laboured there so long and so ably in the cause of equitable taxation and economic freedom. To-day Scotland leads the way. We shall strain every nerve to oust her from that proud position; or at least to bring the South into line with the North.

On behalf of the Executive,

L. H. BERENS, Hon. Assistant Treasurer.

THERE are two problems—viz., to produce wealth and to distribute it. . . England solves the first of these two problems. She creates wealth wonderfully; she distributes it badly. This solution, which is complete only on one side, leads her inevitably to these two extremes—Monstrous opulence, monstrous misery. All the enjoyment to a few, all the privation to the rest, that is to say, to the people; privilege, exception, monopoly, feudality springing from labour itself; a false and dangerous situation which founds public power upon private misery, which plants the grandeur of the State in the suffering of the individual. A grandeur ill constituted, in which all the material elements are combined, and into which no moral element enters.—*Victor Hugo*.

THE man who steals my watch, or robs my house, does me only as much wrong as I may repair at the cost of earning the price of another watch or of the goods stolen from my house. But they who rob a people of their territory rob them of a priceless possession, for which all the labour and labour's worth in the world would be no adequate compensation. It is not only a robbery of the existing generation, but a robbery of all generations to come; for it is depriving the whole posterity of the disinherited of their fair legitimate share of the *raw materials* of wealth, which God made equally for the use of all, in order that the descendants of the wrong-doers, so far as human law can determine it, may be able to grow richer and richer in every succeeding age by letting out for rents that raw material which is by natural right the inheritance of all.—*James Bronterre O'Brien*, "Of Human Slavery."

## THE LAND QUESTION IN RHODESIA.

Blood, treasure, indirect taxation, the mortgaging of the earnings of future generations, the shelving of necessary social reforms, often, alas! loss of national honour and prestige—such is the price the inhabitants of these islands are called upon to pay for the continuous expansion of the empire. Though it may flatter their national pride, the benefits they derive from it are not so self-evident.

The following extract from an article on Rhodesia, by Tracey Chambers, in the *Reformer* for May, 1901, throws a flood of light on the aims, aspirations, and methods of those who find the Union Jack such a valuable commercial asset, and to whose patriotic and unselfish activities the most recent expansion of the empire is due. Speaking of the present condition of Rhodesia, he says:—

"The fact is that Rhodesia owes its present 'coil' to a course of personal as well as financial manœuvres, such as were deemed most advantageous to those men who stand at the helm. The company took up the country as a speculation: it has worked it as such. It will be said that it has been generous in grants of land; the best land, however, it must be borne in mind, has, since the first occupation almost, been locked up in huge holdings. For example:—

"The Bulawayo State and Trust Company own a quarter of a million acres of farm land.

"The Bulawayo Syndicate own half a million.

"Clark's Consolidated have a hundred and seventy five square miles near the Zambesi, to say nothing of fifty square miles in Northern Rhodesia, and something like a quarter of a million in another locality.

"The Mashona Land Agency has six hundred thousand acres and four hundred square miles of coal area.

"The Rhodesian Mining and Finance own a hundred and ten square miles of timber land, besides a hundred square miles carrying all rights in Northern Rhodesia, and various petroleum coal areas in the Tuli district.

"The late comer and small capitalist has therefore to put up with those leavings which were not considered worth having by the big companies, or rent his farm at a ridiculous rental. Such 'grants of farms' as are still going a-begging were—as we have only lately heard—offered by Mr. Rhodes in the munificence of his soul to members of the Australian contingent, who, in their rejection of this one-eyed gift horse, administered something like the snub direct to this maker of empires."

Are the patriotic promoters of such accessions to the Empire animated by the public-spirited desire to provide an outlet under the Union Jack for our "surplus population," to enable them to settle down under the Old Flag as free, independent settlers, manifesting to the world the advantages and blessings of British civilisation, and the superior colonising abilities of our race?

Or are they only animated by the selfish desire to carry on in these new countries the same old game as they and their prototypes have so successfully carried on for centuries in the Old Country—viz., by appropriating the natural sources and opportunities to labour, to exploit those who may desire or be compelled to live and work there, by preventing them from working for themselves, or, indeed, from living and working at all, save with the consent and on the terms of these monopolisers, forestallers, and engrossers of the primary means of life and industry?

In other words—Have the titled and untitled promoters and shareholders in such companies acquired this land in order to go to live and work in Rhodesia, or in order to develop its natural resources for the common benefit both of Rhodesia and of the Mother Country? Or is their sole desire to exploit, to hamper, and to appropriate the fruits of the enterprise and industry of those who may desire to do so?

If the former, the unsophisticated may well ask themselves whether it is really necessary, in order to go in for farming, or to develop the farming industry, to own half or

a quarter of a million acres of agricultural land? Or, in order to develop the coal industry, to own 256,000 acres of coal land? Or, in order to develop the timber industry, to own 70,400 acres of timber land?

If the latter, they may well ask themselves whether it is desirable that the British flag and the good name of Great Britain should be allowed to be utilised to promote enterprises which only tend to still further place the natural resources of the world under the control of those who only desire to use them as a means of perpetuating and extending the enslavement, exploitation, and impoverishment of the workers of the world; and that the earnings of the present generation of British workers shall be diminished, and the earnings of future generations of British workers shall be mortgaged, in order to find the means of protecting and promoting such enterprises? Every such "expansion" necessarily increases both the responsibilities and the expense of Empire; and both the responsibility and the expense falls most crushingly on the industry and labour of the country.

For ourselves, we find consolation, and comfort, and hope of the future in the knowledge that should Rhodesia become settled and prosperous, a very moderate instalment of the taxation of land values will speedily and effectively upset the calculations of these monopolisers, engrossers, and forestallers of the primary means of life and industry.

L. H. B.

## THE SINGLE TAX ORACLE.

What does that oracle say? Simply this, and nothing more nor less than this:—Make your taxation equal, impartial, "reasonable" to the poor man, "proportionate" to the rich man, and the distribution of wealth will then be as equal as justice can make it, for it will be in proportion to the skill and industry of the hands and brains producing that wealth. The oracle says—"Equal opportunities (*i.e.*, equal natural opportunities) for all, and special privileges to none." Why? Because, while a comparatively equitable distribution of a portion of wealth is going on through the one universal channel of wages, nearly all the inequitable congestion of wealth complained of is made through the second and only remaining channel, the channel of special privilege, which is invariably a privilege of the private appropriation of ground rent, always and wholly a public product.

The single tax aim is to widen the channel of wages by the opening of natural opportunities, and by the increased purchasing power of wages resulting from reduced prices, and to narrow the channel of special privilege by making the man who has this privilege pay a tax in proportion to that of the man who hasn't it.—C. B. Fillebrown's *Speech at the Massachusetts Single Tax League Banquet*.

\* \* \*

We give below the answer of the Worshipful Grand Master of Masons in Louisiana, written as a "Thanksgiving Hope" for the New Orleans *Ficayune*, in response to a personal invitation which was sent to him, among other prominent men of New Orleans. As published, it is as follows:—

## A SINGLE TAX HOPE.

"It is my earnest desire to have our country to be the first among the nations of the earth to adopt the single tax as outlined by the late Henry George, do away with special privileges which create monopoly, give every man an equal opportunity to earn a living by having free access to the bounties of nature, and recognising man's inalienable right to the use (not ownership) of the earth, the free gift of the Creator to all mankind.

"Sincerely yours,

"R. H. CAGE."

—*The Single Tax Review*.

# THE SINGLE TAX.

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 13 DUNDAS STREET, GLASGOW.

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 an invitation to become a Subscriber.

### "OUR POLICY."

"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 sacred to the individual  
 all that belongs to the individual."—*Henry George.*

### A REVIEW OF THE INDUSTRIAL SITUATION.

SIR CHRISTOPHER FURNESS, M.P., has a most inter-  
 esting and suggestive article on "The Old World and  
 the American Invasion," in the March number of the  
*Pall Mall Magazine*. Accepting the production and  
 consumption of pig-iron, "that indispensable requisite  
 of the world," as an index of "the progress, prosperity,  
 and civilisation" of a nation, he gives the following  
 telling figures:—

The production of American pig-iron in tons is as  
 follows:—In

1860.	1870.	1880.	1890.	1900.
121,223	1,665,179	3,835,191	9,202,703	13,789,242
		1901 (approximate).		
		16,000,000		

The production of pig-iron in England is:—In

1898.	1899.	1900.	1901.
8,631,151	9,305,519	8,908,690	8,200,000

These figures speak for themselves, and, as he well  
 says, indicate a striking state of affairs, which certainly  
 "calls for an examination of the circumstances which  
 cause it." After drawing attention to the great natural  
 advantages enjoyed by America, he continues—

"But our own resources are so great that were  
 we not handicapped by excessive mineral rents and  
 royalties, and also by excessive railway rates arbitrar-  
 ily levied by monopolist railway companies, we could,  
 I am convinced, hold our own against all comers.'  
 He then summarises the disadvantages under which  
 the most important of our national industries are now  
 suffering, in the following most telling and convincing  
 paragraphs:—

"As indicating how great a handicap these mineral  
 rents and royalties are to our steel and iron trades, I  
 may say that Mr. C. M. Percy, M.I.M.E., F.G.S.,  
 Lecturer at the Wigan School of Mines, in a pamphlet  
 published in 1890 (and the position is much the same  
 to-day), analysed the evidence given before the Royal  
 Commission on Mineral Rents and Royalties; and, as  
 the result of that analysis, he came to the conclusion  
 that the royalties, &c., on coal throughout the United  
 Kingdom averaged 8d. per ton.

"Including the royalties on iron stone, &c., it would  
 to day, I believe, be a conservative estimate to put the  
 mineral rents and royalties of this country at £6,000,000  
 per annum. Sir Charles Mark Palmer, M.P., one of  
 the Royal Commissioners, said that he knew one  
 colliery in Northumberland which, on an output of  
 650,000 tons a year, paid a royalty of 10d. per ton, or  
 upwards of £27,000 per annum.

"One of the greatest evils is that of overpaid rents—  
 that is to say, rents paid for minerals which, by reason  
 of causes beyond their control, the owners cannot work  
 during the term of their lease. 'One exceptionally  
 well-managed colliery firm in Lancashire,' says Mr.  
 Percy, 'has alone paid over £300,000. Another  
 Lancashire firm went into liquidation which had paid  
 £80,000 in overpaid mine rent.' And he gave it as  
 his opinion that the actual amount now standing (1890)  
 as overpaid mine rents is certainly hundreds of thou-  
 sands, and it may be even millions of pounds. As  
 regards iron-stone royalties, Mr. Percy puts them at  
 from 2s. 6d. down to 6d. per ton.

"Summarising a statement sent to him by Mr. John  
 Dennington, Secretary of the Cleveland Mine Owners'  
 Association, Mr. Percy shows that in the thirty-seven  
 years ending 1886, the total output of ironstone for the  
 Cleveland district was 130,909,946 tons, on which  
 £3,000,000 had been paid in royalties. 'From this,'  
 he adds, '40,000,000 tons of Cleveland pig-iron was  
 made, on which the total amount of royalty paid on  
 the ironstone and the coal (and the limestone, reckoned  
 at three halfpence per ton), has been £6,000,000.'  
 Again he says—'The mining industry has been  
 depressed . . . for ten years up to 1888, and  
 during that period wages have been quite low enough;  
 colliery proprietors' and mine workers' profits, taking  
 them all round, have scarcely been visible; and royalty  
 owners have received upon coal and ironstone and  
 limestone certainly not less and probably more than  
 £60,000,000, out of a very considerable portion of  
 which nothing has gone for local rates, while the two  
 other parties, colliery proprietors and colliery workmen,



have had to pay all local calls. It appears, he adds, 'that under a special Act of Parliament, ironstone workers are empowered to deduct one half of all local rates from mine royalties, but this Act does not apply to coal mines.' Why not?

"The working of the royalty necessitates the presence of some thousands of miners. The presence of these miners necessitates public expenditure on such local services as roads, paving, street-lighting, sanitation, police, schools, and water supply. The miners cannot live in the district, and therefore the royalty cannot be worked unless such services be provided. Surely, then, it is not asking too much to require that in this respect the receivers of coal royalties shall be put on the same footing as the receivers of ironstone royalties."

Why not apply to coal mines? Simply because for centuries this country has been governed by and for the so-called "propertied classes"; *i.e.*, by those who have appropriated to themselves certain special privileges, which they have ruthlessly employed to exploit, degrade, and impoverish their disinherited fellow-citizens.

Sir Christopher Furness then dwells at some length on Mr. Percy's instructive comparison, showing "on the authority of the Royal Commission on the Depression of Trade how mineral royalties oppress English iron and steel makers, and do not oppress those with whom we have an ever-increasing competition."

"In Germany, Mr. Percy says, the ownership of coal is vested in the State, and also the iron ore. The royalty on coal is fixed at 2% on the profits of the undertaking, and on iron ore there is no royalty at all. No objection on the part of the owner of the soil is allowed to prevent the mineral on his property being worked, such prohibition being considered as inconsistent with the interests of the nation. In France. . . all coal and ironstone belong to the State. The fixed rents are indeed nominal, amounting to ½d. per acre, and the royalty is based upon 5% of the profits. . . We may summarise, as under, his statement of the burdens borne by our three leading industries as compared with the charges upon the same industries on the Continent:—

	France.	Germany.	England.
	s. D.	s. D.	s. D.
Pig-iron (per ton) -	0 8	0 6	4 6
Ship plates " -	1 1½	1 0	5 9
Steel rails " -	0 11	0 8½	5 6

Sir Christopher Furness concludes this part of his subject with the following solemn warning to the privileged classes and their parasites:—

"I am not the man," he says, "to support any wild and revolutionary theories of confiscation, but the mineral rents and royalties of this country are undoubtedly excessive, and I would warn the 'Gentlemen of England' that property has duties as well as rights, and that if, while shirking these duties, as in the matter of local rates, they impose on trade and

industry burdens grievous to be borne, which they themselves touch not with one of their little fingers, they will only have themselves to thank should such theories become more and more popular."

Our author, after a brief comparison of the methods of education in America and England, and also of the different spirit and methods of English and American business men, proceeds most earnestly to warn his countrymen against "the poison of Protection, which is insiduously being instilled into our veins." After attacking it as opposed to the spirit of fair play between citizen and citizen, which it should be the highest duty of all Governments to foster, he continues:—

"Moreover, I contend that Protection in England would not pay commercially. To illustrate. We still hold the fort in shipbuilding. What is shipbuilding? It is the bringing together and working up in Great Britain of raw material obtained at the lowest price from different parts of the world, which operation involves a very large expenditure of wages. The steel in steamers is made from ore produced in Spain, Algiers, and Sweden; the brass from Spanish and American copper; spelter is produced in Germany, and tin obtained from Asia; the woodwork is made from lumber imported from Sweden, Russia, Canada, America, and our Colonies; the paint from Spanish, Australian, and American lead; the rope from Russian and Manilla hemp.

"Now, to build a steamer at a satisfactory price, and to pay the immense wage bill, these articles must be bought at the lowest possible price. If Parliament, with the object of protecting English lead, iron, copper, and tin mines, British forests, &c., were to impose import duties, the cost of the steamers would be increased, the demand would fall off, and the amount distributed in wages would be materially reduced, whereby the whole community would suffer."

Moreover, as Sir Christopher might have added, though the wage-earners would undoubtedly suffer, the main result would be that the privileged owners of the natural sources, whence all these things are derived, would be able to command increased rents, royalties, and so on, for the permission to make use of them. This is, in truth, the secret of the cry for Protection. It adds to the burden of industry, tends to reduce the standard of living of the wage earners, but it will increase the unearned revenues of those who prey upon both 'capital' and labour, the politically all-powerful privileged owners of our country.

Then follows the crux of the whole article. For our author continues—

"Again, many talk glibly on the iniquity of allowing the foreigner to send in cheap sugar, fruit, meat, and other necessaries of life. Is Parliament," he pertinently asks, "to be induced to advance the price of these in order to increase the means of a limited class of the community?"

"If it is desirable that the five million Londoners should have cheaper coal, it is obviously also desirable

that they should not have the price of the necessities of life increased. *Taxation of these necessities is a curtailment of the income of the consumer.* It seems to me ridiculous to assert that small import duties are not felt. Can five to twenty million pounds be raised out of our pockets without being felt?

"If, then, no tax is to be levied on our exports, and no tax is to be levied on our imports, in the interest of the nation at large, how is the country to pay for the exceptional increased national expenditure? I see **nothing for it but to take up the question of taxation of land values**—a question too large for me to go into on the present occasion."

Sir Christopher here hits the nail right on the head. A great many more of our representative men, we are convinced, see clearly the taxation of land values as the alternative to increased taxation on industry. The country is more than ripe for an energetic lead in this direction. Where are the leaders? They seem to be hiding themselves behind the South African war and other twopenny-halfpenny foreign affairs, when they are not engaged in the congenial task of defending the old well-worn party platitudes in the most approved phraseology. A Cobden, a man with a head and a heart, is needed to-day to voice the sentiment and support in the country for the taxation of land values.

### News of the Movement.

#### Reading.

TRADE UNIONISTS AND CO-OPERATORS IN CONFERENCE.—Recognising that the "Land Question" is one of greater magnitude and of wider interest rather than a purely co-operative matter just now, the Reading Society wisely invited the local trade union branches to share the deliberations of the co-operative societies in the Oxford district, on Saturday last, when Mr. F. Verinder's paper, "The Land Question in Relation to Labour and Taxation," was taken as the basis for discussion. There was a large attendance, and Mr. J. E. Johns (president of the Reading Society) occupied the chair. Mr. W. H. Berry (Central Board), who opened the discussion, said there were several points in the paper which he wished to emphasise. The first was the fact that at one time all taxation was upon land. The Crown was the sole "landlord," and military and all expenses of government were levied direct upon the holders of land. The burden of this taxation had gradually been shifted by the landlording class, on to other shoulders, and claim was made to absolute ownership by those who originally obtained possession as tenants of the Crown. English law admitted no such claim to absolute ownership. The land monopoly was responsible for most of the misery and poverty that the people were suffering from. Anyone who studied the "Housing Question" found themselves, as it were, in a blind alley, with the "Land Question" at the end blocking all progress. An animated discussion followed—*The Co-operative News* (8/3/1902).

#### PROPOSAL TO EXCLUDE BUILDINGS.—

**Johannesburg.** The following telegram, dated Johannesburg, Feb. 27, appeared in the *London Daily Chronicle* of 3rd March: The Municipal Council will consider next week the draft of a Rating Bill, embodying proposals of importance, and defining the principles

upon which rates are to be assessed in the future. The proposals recommend the rating of every ownership interest in land, excluding mineral rights. The interests affected are those of the freehold or quit-rent owner, the township company as first lessee, the stand owner as second lessee, and land held under mining titles. Importance attaches to the proposal for rating the interests of township companies, which consist of stand licenses and reversions. The assessment of the mining area is limited to the surface occupied by the residences of mining employees and native compounds, or to ground leased for commercial or residential purposes. In view of the extension of the municipal area to a radius of six miles, many mining companies will be affected. Lord Milner therefore proposes to appoint a Commission of five members, two being representatives of the Council, with a chairman nominated by the Government, to report upon the application of the proposal to mining areas. Another important feature of the plan is that buildings are not to be rated, but only land, the intention being to check the locking-up of land for speculative purposes, to encourage building upon vacant areas, and to appropriate some proportion of the unearned increment for the benefit of the municipality. The Council recognises that the exclusion of buildings will reduce the assessable area of the municipality, and increase the rate per pound, but the important consequences of a difference in incidence, combined with the large extension of the municipal area, are held to justify radical measures. There is a strong belief that the Council will assent to the draft, and will submit it to the Government with a request for its promulgation as a proclamation. Active measures are being taken for the development of a large scheme of electric tramways, opening up the enlarged municipal area in all directions.

**China.** Mr. W. E. Macklin, who just now is translating Patrick Edward Dore's "Theory of Human Progression" into Chinese, writes to the Editor of the *Single Tax Review*, U.S.A., as follows:—"Mr. Pohlman, in his article in the summer number of the *Review*, is wrong about the origin of the single tax in Kiaochou. A friend of mine who read 'Progress and Poverty' at my place, suggested it to Governor Schrameur and Admiral von Diederichs, so it was started locally. Kiaochou is not the only place in China where the single tax is applied. We have a health resort in the hills a few miles from Kuthang, which is on the Yangtse. These hills are 4000 to 5000 feet high, and the resort is quite flourishing. There are now over 100 houses, ranging in value from 800 dol. to 10,000 dol. In establishing a constitution a very rich Scotchman, a charity giver, like Mr. Carnegie, led. It was evidently modelled after George III.'s methods. I very strongly opposed it, and suggested equal voting power, but was hooted down. Kings of society have great power, and many pay court and toady. Several of my single tax missionary friends and myself got up political meetings next year, broke up the property vote, and applied the "one man, one vote" system. We had, in the old regulation, to pay 10 dol. a lot, and 24 dol. house tax. We then adopted a 20 dol. lot tax, and 14 dol. house tax. This is equal to 2 per cent. on the land values. Lots have come down from 1200 dol. to 500 dol. and 600 dol. as a result, and many vacant lot holders have sold out. It is now understood that it does not pay to hold vacant lots at 2 per cent. tax. A Captain Flagg, on one of the river steamers, told a friend of mine that I had hurt the place by the heavy tax on lots, and that he had sold out, as he would not pay such taxes. My friend told him that that was the purpose of the tax. Our Shanghai evening paper publishes all I can write on single tax. Two hundred or more landlords rule Shanghai, keep rents up to 25 per cent. and 50 per cent., and makes the tenants pay 10 per cent. and 12 per cent. taxes in their huts and houses.

There is no more landlord-cursed city than Shanghai in the world, but the heaven is working.

## WATERING "CAPITAL."

By JAMES LOVE, Author of "Japanese Notions of Political Economy."

In the highest questions there is some point of view within the reach of everybody, and it is this point of view I wish to seize and present.—*Madam de Staël.*

In order to win and not repel readers, it is mighty hard to select the opening words of an essay. For one wishes his effort to be readable, and it is mortifying to find that he lacks the tact to make it so. However, here goes. The facts anyway will be found interesting, let their presentation be as it may.

Custom is slow to be established. But, when once established, it evidently is about as slow to change. And no matter how monstrous accompanying evils may be, as they cannot readily be related to the custom, remedies will persistently be sought for elsewhere. A truism clearly to be noted at this time when reformers, while justifying, even eulogizing, a land system that permits the private appropriation of "Rent," so perseveringly search in all other directions—temperance, charities, trades unions, immigration restraints, education, thrift, profit-sharing, rapid transit—for social panaceas. Especially, so far as cities are concerned, how common is the belief that cheap and quick carriage by itself will solve the housing problem at least, if it does not remedy all other social ills.

Thus the Rev. Samuel Barnett, of Toynbee Hall, writes (in the *Nineteenth Century*) that the congestion can be removed by lower railway fares, quoting Mr. Charles Booth, another man devoted to the relief of pauperism. "That improved locomotion is the first, if not the only, thing needful." And in *The Journal of Political Economy* a professor says:—"The most effective way to break up slums is to provide cheap means of transit. Reduce the car fares, and the slum population will grow smaller." Adding that street cars ought to carry passengers "for what it costs to carry them and no more." And that to tax the corporations and let the rates remain high "is to go about the solution of an important problem in the wrong way." But the good ale that makes folks speak as they think is not drunk in colleges. So, though he thinks that a tax on street car franchises is really "Rent" collected for public use, he says that such a tax "is to the highest degree unjust and impolitic." Yet is *rent* a mere matter of human arrangement to be avoided by a reduction of fares? Surely what the street franchisers—or the public through taxation—might fail to collect, the lot franchisers (lot owners) along the streets and at the termini would. Surely the accompaniment of a reduction of car fares should be the public appropriation, by taxation, of the consequent increase of lot rents.

Since the beginning of railways and tramways, and while the "means of transit" have been constantly cheapened and extended, has not the congestion been intensified? Have not land values ever grown? Are not business buildings more towering, the streets more crowded, the tenements more pitiful?

To the grief of reformers nothing works out a hoped-for result. There is a screw loose in the social loom. Instead of a fair and even texture there comes out but a tangled mass of threads. Instead of solving the housing problem as was fondly hoped, street railway companies make it more intricate. For not only do they fail to relieve congestion, but necessarily, *being monopolies*, they become extortionate, levying upon the people profits far beyond the legitimate interest of what capital they use. Although the extortions when analysed, I incline to believe, are really nothing more than "Rent." Rent of the land of the streets collected by individuals, and apparently no more extortious than is the rent of the land between the streets collected by other individuals. If to grant to individuals the land of the streets, for a limited time and limited

purpose, results in evils, how about the grants to individuals, for unlimited time and unlimited purpose, of the land between the streets?

It seems to me that by following this out we may find the loose screw. And surely we need to find it. For as things are now—poverty prevailing not among the idle classes as it should, but among the working classes as it does, all ills let loose and hope shut up—it is hard to believe that God is just and Pandora a myth.

But in looking for this screw we must expect little aid from the professional men paid expressly to seek it—the "Economists" of our schools. For where they figure to advantage is in pandering to popular error, whereby to sell their books, and to secure to themselves places of profit and titles of honour. Like the negro schoolmaster of Boker Washington's book, they are ever ready to teach that the world is round or is flat according to the preference of a majority of their patrons.

The exorbitant gains of railway monopolies are often, but not always, concealed by what is called "Watering Capital." A good example of one not watered is the F. and S. Company of Philadelphia. Incorporated as a horse car line in 1854, for 999 years the par of its shares was fixed at \$50, though but \$18 was called for. In 1893 it was leased for 999 years to a combination—the Electric Traction Company—which is bound to pay to each shareholder of the F. and S. Company \$12 the first year, and thereafter a growing annual sum, to culminate in the tenth year at \$18, after which \$18 is to be the annual payment to end of lease. Its dividend in consequence is this year nearly ninety per cent., and next year and thereafter will be *one hundred per cent.* upon the amount paid in. The stock is now quoted per share at 460. But above this is the Electric Traction Company, which in turn has been leased, at a guaranteed dividend of over six per cent. on the par of its stock, to the great operating Company, the "Union Traction" (combination of smaller combinations, and now operating all the lines of the city), whose profits are growing, and whose stock—\$17<sup>00</sup> paid in—is quoted at \$32. The F. and S. stock, therefore, represents nothing but a franchise. The Company's real capital—stables, horses, tracks, cars—all long ago having worn out or become useless for an electric road. The Pennsylvania Railroad Company, on the other hand, has "Watered its Capital" by more than once making stock dividends. Yet its profits are so great, so certain, and *so likely to increase*, that making five per cent. dividends, its stock (par \$50) is quoted at \$75. And apart from this hiding process—this watering—the profits, instead of five per cent. annually, would probably show as twenty per cent. or more.

As to the exactions of English railway companies, an Oxford professor—Thorold Rogers—remarks that "a half-penny a mile would have produced great dividends had not the nominal capitals, because of the blindness, rapine, and recklessness of their managers, "been increased threefold," &c. Admitting the exactions, though attributing them seemingly to this watering of capital. But do the companies really water their *capital*? Take the Pennsylvania Railroad. This company possesses *capital*—its tracks, bridges, locomotives, coaches, cars, round houses, machine shops, machinery, freight and passenger depot buildings, &c. It also possesses *land* to wit. That occupied by its tracks—long strips right through cities and across rivers—2700 miles in length in Pennsylvania, and over 6300 in other States. Also the sites of the round houses, shops, depots, besides great tracts used for yards and for harbour fronts. Now, surely the stock dividends made by this Company did not represent any increase in the value of its *capital*. For capital is constantly wearing out, and must be replaced, while its legitimate returns—current interest—had been paid right along in cash dividends to stockholders. Its stock dividends—its watering of "capital"—represented simply the increased value of its land.

But while we are distressed by the watering of "capital" and monopoly profits made by the railroad companies, does there not go on all about us all the time, though in far more extensive way, the same evil in an unrecognized form? So unrecognized that the fact that some land has sold for several millions an acre is cited as a matter of civic pride? While we denounce the great profits of the franchisers of *the land of the streets*, are we not apt to admire the judgment or luck of the franchisers of *the land between the streets*?

Let me illustrate. At the north-west corner of Fifteenth and Chestnut Streets, in Philadelphia, there is a lot, about 140 feet by 180 feet in size, that was lately passed to a syndicate for one million dollars. Now, as if providentially intended to arouse later generations, this lot was first sold by the giftee of James II., William Penn, for five dollars (one pound sterling) to five of his co-religionists, organized as a company, and possessing a perpetual charter, whose only proviso was that there never should be more than five shares, and never less than five shareholders. (As being non-essential, the recorded explanation of this curious freak of the time I omit). Wise in its generation, and looking to the future for big returns, the company promptly leased the lot for fifteen years at two shillings—50 cents—a year. The lessee, as in all subsequent leases, to pay the taxes. In 1700 it was leased to a market gardener for ten years at one dollar a year. In 1710 re-leased to same tenant for ten years at \$3 a year. In 1720 it was leased for twenty years at \$12 a year to a tenant, who built a large dwelling upon it. In 1740 the same lessee took it for ten more years at \$25 a year. In 1750 it was again leased for ten years at same rent. In 1760 it was leased for twenty-five years at \$35 a year to a builder, who put three frame dwellings on it. In 1785 it was leased to same tenant for fifteen years at same rent. In 1800 again leased to same for ten years at \$40 a year. In 1808 these buildings were destroyed by fire. The lot was again leased in 1810 for thirty years at \$70 a year. The lessee building thereon seven two storey brick buildings. In 1838 the congregation of the Church of the Epiphany, desiring a site for a new building, bought remainder of lease, and the dwellings (which they razed), and securing a new lease for fifty years at an average rent of \$1200 a year, erected a large church with a Doric portico, which was used by the congregation until about 1890. When the company, not finding a ready lessee, and as the lot's value was growing rapidly, it was allowed to remain practically unused until in 1900 (John Wannamaker in the meantime having offered six hundred thousand dollars for it), the lot was sold (the courts permitting) for one million dollars to a syndicate, which will erect a tall office building on it.

The foregoing, from the records of the Company, may be tabulated thus:—

#### Statement of the Pioneer Land Company. A.D. 1900.

Capital none. The original five dollars having been exchanged for Land.

Year.	Annual Rent.	Dividend Per Cent.	Estimated Value of Lot.	Estimated Value Per Share.
1685	\$ .50	10	\$ 8.	\$1.60
1700	1.	20	17.	3.40
1710	3.	60	50.	10.
1720	12.	240	200.	40.
1740	25.	500	400.	80.
1760	35.	700	600.	120.
1800	40.	800	700.	140.
1810	70.	1,400	1,200.	240.
1838	1,200.	24,000	25,000.	5,000.
1892	24,000.	480,000	600,000.	120,000.
1900	40,000.	800,000	1,000,000.	200,000.

The capital from time to time used on this lot has gone the way of all capital. Fences have rotted away. Orchards,

sheds, machines worn out. Houses pulled down, in one case burned down. And lastly, the church—capital surely, but capital used not to produce more capital, or "wealth" in any shape, but used for rendering the direct services of religious instruction and consolation—has quite lost its value, as the material is worth less than the cost of removal.

It is in confusing *Interest* with the profits of monopoly—*Capital* with *Land*—that caused Aristotle to treat interest as a wrong, Dante to place users in hell among those who do violence to God and man, modern Socialists to denounce "Capitalism," and many well meaning but bewildered men to suggest plans for harmonizing what never ought to be, and never can be harmonized—Labour and *Monopoly*.

The franchise to a street is usually for a limited time, and always for a limited purpose. But the franchise to a lot is for all time (as long as rivers run and birds sing, by Penn's deeds), and for any purpose. And under such grants to Land Companies, or to individuals I do not see how their dividends can be forced down—except by the institution of the Single Tax—whether their mis-named "Capital" is watered or not watered.

The lot that James gave to Penn, and that Penn sold to the Pioneer Land Company for five dollars—in no way changed *except in its relations to population*—now has a rental value of \$40,000 a year. And the stock of the Company, the share value of which is one dollar mind you, has, because of annual dividends of \$8000, risen to \$200,000 a share.

We complain bitterly of monopolistic railway companies that are making annual dividends of 15, 20, 30, or even 100 per cent. on their unwatered "Capital," and part of which is usually returns to real capital used in conveying passengers and freight, but overlook the spoliations of Pioneer Land Companies *using no capital at all*, yet making dividends of **eight hundred thousand per cent!**

In the same way, practically, Penn conveyed all other land, including agricultural and mining land, though ordinarily bought and sold not as stock, but as land at current prices, the absorbing effect, as in "Watering," is less easily seen. But the same results follow—that while *Interest* the returns to capital-owners, and *Wages* the returns to labour-owners do not tend to rise, *Rent* the return to Land-owners—as population grows and invention goes on—does rise, and with a force that tends to sweep up the entire gains. And even so when capitalist, labourer, and landlord are united in one person. Though owing to the steam-made accessibility of unoccupied land in the Far West, Canada, and across the seas, wages and interest may not have fallen as a *quantity*—may, indeed, in some places have gained—they have fallen as a *proportion* of the produce. For notwithstanding that during the nineteenth century the general power of producing wealth has increased probably fifty fold, it would be difficult to show that wages (meaning returns to all labour) of mechanics, clerks, teachers, merchants, farmers, have anywhere as a *quantity* more than doubled. While in much of the world, as in the south and east of Europe and in Asia, they have not gained at all. Following the same law *Interest*, the returns to capital, is lower than ever in Europe, and is always lower in old countries where land is dear than in new countries where land is more accessible.

It could only have been little by little, through a course of centuries, that such palpable truths became obscured. And though by their rejection men have long been hampered in the daily supply of their daily wants, and in the matters of ethics, political economy, and politics, made to grope in the dark, their recognition will be hard. For there is now to be overcome, not argument, but the belief not resting upon evidence, that what has long been customary must necessarily be just. There is to be overcome the stifling effect of *custom* upon thought. And thus it is, as Seneca long ago observed, that "Men seeming to prefer belief to the exercise of judgment persist upon going on in the same ruts."

Another matter to note in the affairs of the Land Company. The value of its land rose much more slowly before the age of steam than since. A share at the end of the first century worth but \$140—because of the vast additions made to man's productive power—sells, at the end of the second, for \$200,000. Not representing any service that the Company has rendered, the lot's growing value is merely the value of a legal power to appropriate a fund manifestly belonging to the public—the rent of its land.

Again we do not properly estimate *land*. In 1871 a large part of Chicago was swept away by fire. A loss estimated at two hundred millions. But really it was not Chicago that was swept away. It was only much wealth there, including much capital. The real Chicago—the Land and the People—remained. So that in less than three years' time the labour of that people on that land had far more than restored the burned-up wealth. Though, as ever, mostly appropriated by land owners, as is shown by the enormously increased rental value of the land.

In the company of a philosophic friend one evening, in passing a pond, we stopped to listen to the melody of innumerable frogs. Said the philosopher they are love notes that we hear. And, mark you, how joyous are these creatures guided by instinct compared with our kind left to the guidance of mind. Under similar circumstances you and I, for instance, would be miserable in an incessant mental struggle to outwit our neighbours, and in ever speculating upon the possibility of the pond drying up.

Yet, though we may not find joy in such a happy-go-lucky way as the batrachians do, a state of social well-being is possibly attainable even beyond that of spring frogs in a pond. But to creatures endowed with reason as a guide it is attainable in no other way than by a right use of reason. And Pandora will surely be more than a myth so long as we outrage that reason by tolerating the private appropriation of rent.

JAMES LOVE.

Camden, N.J.

### THE COMING STRUGGLE.

Near nineteen hundred years ago, when another civilization was developing monstrous inequalities, when the masses everywhere were being ground into hopeless slavery, there arose in a Jewish village an unlearned carpenter who, scorning the orthodoxies and ritualism of the time, preached to labourers and fishermen the gospel of the fatherhood of God, of the equality and brotherhood of men, who taught His disciples to pray for the coming of the kingdom of heaven on earth. The college professors sneered at Him, the orthodox preachers denounced Him. He was reviled as a dreamer, as a disturber, as a Communist, and, finally, organised society took the alarm, and He was crucified between two thieves. But the word went forth, and, spread by fugitives and slaves, made its way against power and against persecution till it revolutionised the world, and out of the rotten old civilisation brought the germ of the new. Then the privileged classes rallied again, carved the effigy of the man of the people in the courts and on the tombs of kings, in his name consecrated inequality, and wrested his gospel to the defence of social injustice. But again the same great idea of a common fatherhood, of a common brotherhood, of a social State in which none shall be overworked and none shall want, begin to quicken in common thought.

When a mighty wind meet a strong current, it does not portend a smooth sea. And whoever will think of the opposing tendencies beginning to develop will appreciate the gravity of the social problems the civilised world will soon meet. He will also understand the meaning of Christ's words when He said:—

**"Think not I am come to send peace on earth.  
I came not to send peace, but a sword."**

HENRY GEORGE, *Social Problems*.

## SIGNS OF THE TIMES.

### SOCIAL JUSTICE.

Under the above heading, the *London Daily News* of March 3rd had a stirring and impressive leading article, which has attracted much attention, and certainly promises well for the future of that paper under its new editor. The following extracts will give our readers some idea of its tone and purport:—

"A phrase is needed clearly to describe the moral aspect of those changes required both in legislation and in ordinary usage, commonly designated 'Social Reform.' For this purpose we know of no better phrase than that of social justice. It is certainly high time it were recognised that the call for social reform is a request for justice pure and simple. . . . Whatever is right is always practicable, or can be made so by the removal of those evils, the abolition of iniquitous interests, which are the prison walls within which rectitude, strong as she is pure, as sound in policy, as faultless in principle, is a captive. For it is possible for communities as well as for individuals to hold down the truth in unrighteousness. . . . When the country shall once clearly recognise the cruel wrongs inflicted upon large sections of the population by the present legalised state of things, a practical and practicable remedy will be soon thought out. Let us but obtain moral indignation at the existence of an evil, and the faculties of the country, with fervid lucidity, will work out methods of redress."

### LAND REFORM AND HOUSING.

At the quarterly meeting of the Rational Reform League, held in the Club Rooms, Great Marylebone Street, London, the delegates of the League to the Housing Deputation, which met at the House of Commons, handed in their report, which concluded thus: "In the opinion of your delegates no adequate relief to the cramped and health-destroying housing conditions is possible until a more just and humane system of government brings into being a complete change in the system of land tenure. We, therefore, recommend that our comrades of the Rational Reform League increase their endeavours to unite all parties upon the question of land reform, so that a united front may be presented on the part of progress against the forces of aggression, which in the government of mankind places life and its protection upon a basis of secondary importance to the defence of vested interests and property. The growing needs of an ever-increasing population demand the instant cessation of communal exploitation by the holders of land, which is being continually improved by public expenditure, and it is our opinion that land reform must necessarily precede lasting improvements in the housing of the poor." The report of the deputation was received with applause.

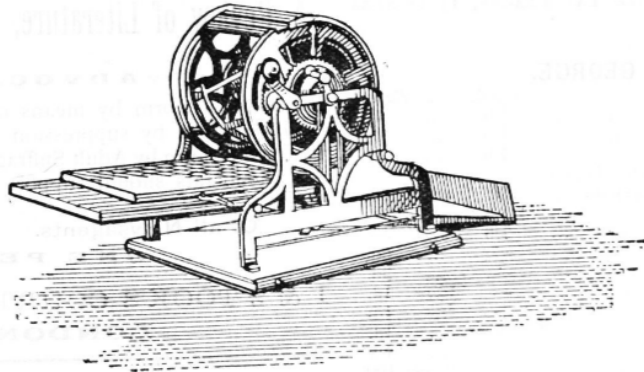
Mr. Jarratt, of Leicester, moved "That, under the auspices of the Rational Reform League, a Land Reform Demonstration be held in Hyde Park upon the same date as the Coronation festivities, to be known as 'The Restoration of the day of Jubilee Demonstration.'" and that all workmen and Radical clubs, trades unions, and advanced political bodies be invited to participate." The motion was seconded by Mr. Beeton, of Putney, and, after some discussion, unanimously passed.—*Daily News*, 8/3/02.

THE intelligence required for the solving of social problems is not a thing of the mere intellect. It must be animated by the religious sentiment, and warm with sympathy for human suffering. It must stretch out beyond self-interest, whether it be the self-interest of the few or of the many. It must seek justice. For at the bottom of every social problem we will find a social wrong.—*Henry George*, "Social Problems."



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