

# THE SINGLE TAX.

Devoted to the Cause of Taxing Land Values.

Eighth Year—No. 93.

FEBRUARY, 1902.

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## Notes and News.

The Single Tax League of South Australia "gladly consents to be honoured among the patrons of the Bazaar."

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Professor Smart (Political Economy, Glasgow University) is presently engaged in cultivating individual and public excitement on the necessity for a Municipal Commission of inquiry into the housing question as it affects Glasgow.

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In the course of a letter on the subject to Mr. Smart, Sir Robert Giffen says: "If the Glasgow Corporation are to make a great impression on the housing of the poor they will have to accommodate in the end probably 100,000 families."

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Professor Marshall (Cambridge) writes a long letter to Mr. Smart favouring the appointment of the Commission, winding up with the following view: "I should not be sorry to see them (the rates and taxes) spent on guaranteeing the expenses of a railway, and perhaps a canal, from a great centre of trade to a new 'garden city.'"

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This is surely the latest, if not the most brilliant idea on the subject. How would the Forth and Clyde Canal do, or the Clyde itself? These two famous waterways, along with the city's railway services, to say nothing of the new tramway routes, should be brought before the Commission, and the Professor invited to appear and show how beyond peradventure they might be used to solve the problem.

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Meantime, it is our humble opinion that a great many of the Professors and so-called experts on the housing question, so very anxious about a proper and safe solution, are looking for something they don't want to find. The housing question will never be solved any more than the bread question, or the clothing question, until the problem of poverty is solved.

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"To trust to improved means of communication for the solution of the housing problem," writes a correspondent of the *Woolwich Herald*, "is as if a man with the smallpox upon him were to seek safety in flight. The malady he fears he carries with him, and it will develop wherever he goes; indeed, even the mere thought of flight on the part of the overcrowded tends to make that impossible by raising the speculative value of all building sites likely to be affected."

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"In beautiful Edinburgh" (said Professor Patterson at a recent meeting of the National Society for the Prevention of Cruelty to Children) "they found that last year complaint was made that some 3000 children were living in a state of destitution and semi-starvation, and that of these 700 were living under such deplorable conditions that it was necessary to withdraw them from their homes and to find for them temporary relief in a shelter."

## BAZAAR CATALOGUE.

The BAZAAR COMMITTEE are preparing a handsome Catalogue, 64 Pages, Art Paper, 6" x 7", with Stiff Paper Cover. Ten of the pages will be specially illustrated by J. W. Bengough, the well-known Single Tax Cartoonist, and author of the "Up-to-date Primer on Political Economy," as well as Portraits of Henry George, Dr. M'Glynn, Adam Smith, Richard Cobden, Tom L. Johnson, Sir George Grey, and others.

Half the space of the Catalogue will be used for Advertising purposes. A few of these pages remain to be filled up, and the Committee will be pleased to hear from any business friend who can take one of the spaces, or from anyone willing to try and secure an advertisement. Prices at the rate of £3 3s. per page.

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Mr. Bramwell Booth, in his report of the Salvation Army social operations at home for the year ending 30th September, 1901, gives the following statistics: Meals supplied at cheap food depots, 2,958,099; cheap lodgings for the homeless, 1,615,768; cash received for food and lodgings, £35,925; applications for work registered at labour bureaux, 11,246; persons received into factories, 3515; number for whom temporary or permanent employment has been found, 10,372.

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"It is recorded" (says the *Glasgow Evening News* of 27th November, 1901) "that of 11,000 men who volunteered in Manchester 8,000 were at once rejected, and eventually only 1,200 were able to meet the standard tests."

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Mr. J. T. Fisher, Sydney, writes: "The Sydney Single Tax League is now going ahead splendidly, the membership steadily increasing."

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In moving the adoption of the report, the President (Mr. P. J. Firth) stated that the Sydney Chamber of Manufactures at its last meeting unanimously passed a motion urging the Government to proceed with the new Municipalities Bill, in order that municipalities might be permitted to tax land values.

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The Chairman of the Glasgow Landlords' Association, Mr. Wm. C. M'Bain, assured his colleagues at one of their meetings last month, that the question of the taxation of land values had been politely bowed out.

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The following day at the Glasgow Town Council—

Mr. Bilsland proposed the following motion, which stood in the name of Mr. Ferguson, who was not present, viz.:—"That the Committee on the Taxation of Land Values be instructed to further, by every means possible, the bill which

has been introduced into Parliament, with the object of obtaining the means of lightening the increasing rates of the city."

Mr. Burt seconded.

Mr. Graham moved the previous question.

Treasurer Murray seconded.

On a division, the motion was carried by 38 votes against 15 for the previous question, two declining to vote.

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The rent of the Waverley Market at Edinburgh for a three weeks' carnival at New-Year's time has risen from £150 seventeen years ago to £1800 this year.—*Glasgow Weekly Herald, 18th January, 1902.*

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A correspondent ("J. T. H.") in the *East of Fife Record* of 17th January, 1902, agrees with the Dean of Durham that the pith and marrow of the whole housing problem is "the breaking through the fortifications of the landed interests," and further adds that "the true method of breaking through is by taxing land values."

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Mr. George D. Liddell, Providence, R.I., U.S., takes note of a statement by a correspondent in a recent issue of the *Single Tax*, claiming President Roosevelt as a Single Taxer, and writes: "Not only is the new President of the United States not a Single Taxer, you may search the wide world around and you will fail to find a single individual who is less liable to become a Single Taxer."

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In the course of a discussion on the housing question at the Glasgow Civic Society (reports the *Glasgow Herald*, Thursday, 9th January, 1902), Councillor Burt said there was just as much a problem in connection with the feeding and clothing of the people and other matters affecting human life as there was in connection with the housing of the people. The landlord put his hand on every department of production.

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At the annual meeting of the Darlington (New South Wales) Single Tax League it was unanimously agreed: "That the Darlington Single Tax League be a patron of the Grand Bazaar of the Scottish Single Tax League, to be held March, 1902, and that our members be invited to assist individually."

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The *Stratford Express* of 14th December, 1901, reports a lecture on Sunday evening at Mansfield Hall by Mr. Spencer Curwen on the newly-published life of "Henry George, the land reformer." There was a large audience. Mr. Curwen, by summaries and extracts, brought out the intensely spiritual nature of George, a man who lived and died in pursuit of an ideal that in his view would banish poverty. Socialists, said Mr. Curwen, might say he did not go far enough. Conservatives might call him a confiscator and robber, but none could deny the pure and holy passion of the man.

\* \* \*

Mr. Afals, the naturalist, calls attention in the *Morning Leader* to the fact that the Government of Odessa has offered a considerable sum as premium money on slaughtering rats, as a precaution against the plague. "The Governor's plan," he says, "recalls the similar method adopted by the Indian Government in dealing with venomous snakes, and it is to be hoped that his good intentions may not be frustrated by a cunning equal to that of the coloured gentlemen in the bazaars, who used to breed cobras to order and sell them to the authorities at so many annas apiece."

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"Yet human nature is, in its lower levels, so homogeneous that the risk seems great of a like fraud being played off upon the powers at Odessa." A like fraud, we may add, has been played off on authorities nearer home, who, under

Part I. of the Housing Act of 1890, offered a large reward out of the ratepayers' pockets to the owners of the most venomous slums in their areas. Breeding venomous slums for the municipal market is far more profitable than breeding poisonous snakes for "so many annas apiece."

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At a recent meeting of the Romford (Essex) Urban District Council a letter was read from Mr. H. H. Raphael, J.P., stating that for some time it had been his intention to offer the lake at Gidea Hall Park to the Council to form the nucleus of a public park. Having been informed that the Council had under consideration the making of an electric tramway, his views were somewhat enlarged. An electric tramway would, of course (he said), enhance the value of his property, and as he had always considered it a monstrous thing, when the value of property was largely increased by the expenditure of the community, that the whole of the increased value should go into the pocket of the landowner without any contribution made by him, he had decided, in the event of the scheme being carried into effect, to offer the Council, as a further gift for dedication to the public, not only the lake, but an extended area suitable for a public park.

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The *Natal Witness* of 17th December, 1901, contains an interview of Henry Ancketell, M.P. for Durban, in which he declares himself an out and-out Single Taxer.

\* \* \*

In sending a dollar subscription to the *Single Tax*, Howard T. Colvin, Alexandria, Pa., U.S., writes January 12th: "Your little paper is brighter than ever. I look forward to its coming every month. It ought to be in the hands of every follower of Henry George the world over."

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We are open to receive new subscribers; 1s. 6d. per annum, by post.

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Mr. C. P. Trevelyan, M.P., has introduced a bill this session "to empower urban authorities to levy site value rates." Second reading, 19th inst.

## THE TAXATION OF MINING ROYALTIES.

(QUESTION TIME IN THE HOUSE OF COMMONS, 21st January, 1902.)

Mr. Davies asked the Chancellor of the Exchequer whether, in view of increased taxation being required, he would consider the advisability of taxing all mining royalties.

Sir M. Hicks-Beach said mining royalties were already subject to the same taxation as other sources of revenue.

Mr. Davies: Are they subject to any other tax than income tax?

Sir M. Hicks-Beach: They bear income tax, and they are capital rather than income.

Mr. Davies: Do they bear any local taxation or any Imperial other than income tax?

The Speaker: Order, order. The hon. member is entering into a financial debate, and that cannot be permitted. (Laughter.)—*Daily Papers, 22nd January, 1902.*

At present we are obliged to spend a great deal of time and trouble in trying to establish this elementary need of social health; but how much pleasanter it will be when we can take the healthiness of society more for granted, when there will be no parasites and no oppressed, and when we shall have developed the capacity, and won the legitimate leisure, for joy and the creative arts and the activity of mind—in fact, for life itself.—*Mrs. Vaughan Nash, in "Some Notes on Tolstoy's Opinions."*

## PLAIN TALK IN PSALM AND PARABLE.

This book is now in its third edition, and is, we hope, already on the bookshelves of many of our readers. For its perusal must necessarily inspire them to renewed effort on behalf of the great cause of freedom and justice. Ernest Crosby is an ardent Single Taxer, a devout Tolstoyan, an Evolutionist, and an Optimist. He sees in the single tax a means towards social justice; in the Tolstoyan philosophy a guide toward a nobler life, and in the doctrines of Evolution infinite hope of the future of our race. To Crosby not only the Kingdom of Heaven but also the Kingdom of Hell is within us; and the former is only to be gained and the latter avoided by promoting social justice and merging our individual life in the life of our fellows. We hope from time to time to insert some of his shorter pieces in our columns; in the meanwhile, the following extracts will enable our readers to form some idea of his work. He concludes a spirited address of the workers to the landlords as follows:

A foothold here we now demand,  
The right to space we will not buy.  
Do you repeat, "We own the land"?  
Before Almighty God, you lie!

A comparison of the work of the State as it is and as it will be ends with the following beautiful and suggestive words—

And I asked the force within my soul,  
"Who art thou?"

And it answered and said, "I am Love, the Lord of Heaven, and I would be called Love, the Lord of Earth.  
I am the mightiest of all the heavenly hosts, and I am come to create the State that is to be."

In the following three lines Crosby summarises his whole philosophy:

No one could tell me where my soul might be;  
I searched for God, but God eluded me.  
I sought my Brother out, and found all three.

In conclusion, we may add that Mr. Crosby will shortly issue another volume of verse under the title "Broadcast," to which we are looking forward with much interest, and due notice of which will be placed before our readers as soon as it reaches us.

## THE FIRST TOWN TO RATE LAND VALUES.

Mr. J. H. Ralston, Washington, D.C., U.S. writes: In your issue of November last appears the statement "that Palmerston North, New Zealand, was the first town in the world to adopt the raising of municipal revenue by rating unimproved land values only and exempting all improvements from taxation." Though the matter of precedence may not be of great importance, is this statement correct? So far as the writer knows, the town of Hyattsville, Maryland, at a time when he was President of the Board of Commissioners, was the first fruit of the modern agitation which has come to be known as "the Single Tax." On the first day of July, 1892, the Board of Commissioners of that town put into effect an ordinance levying the town taxes upon the value of land only, personal property and improvements being entirely exempted from taxation, and no license tax being levied by the municipal authorities. While I believe I am right in saying that Hyattsville afforded the first illustration of the more modern progress of the idea, yet, strange to say, even it was not the first exemplar of this method of taxation, for more than sixty years ago Alton, Illinois, exempted personal property and improvements from taxation, and levied its taxes on land value only. In this case, as in that of Hyattsville, the highest Court of the State held the single tax method of taxation to be unconstitutional.

## CO-OPERATORS AND THE LAND QUESTION.

## AIREDALE (NORTH-WESTERN SECTION).

A conference of the above association was held at Shipley on Saturday, Jan. 11th, with Mr. F. J. Hart in the chair. There was a large attendance of delegates.

Mr. A. GILL (chairman of Educational Committee) read a paper on the "Taxation of Ground Values." He afterwards proposed the following resolution: "Seeing that our present unjust method of rating imposes grievous burdens upon occupiers, this meeting is strongly of opinion that rates should be gradually removed from buildings and placed upon site values—a property created entirely by the growth, development, and expenditure of the people. It further trusts that the local members of Parliament will exert themselves in the matter, and will introduce into Parliament a bill on similar lines to the bills promoted by the London County Council and the Glasgow Corporation."

Mr. G. SPENCER (Executive) seconded.

Mr. LUND (Allerton) gave numerous local instances of the injustice of the present land system.

Mr. S. WOOD (Co-operative Newspaper) said they could not grapple with the difficulty effectively till the land was nationalised.

The discussion was continued by Messrs. M. Hopwood (Executive), Mr. Firth (Bradford), and J. Rawlinson (Insurance).

Mr. GILL replied to the discussion, after which the delegates had tea at the invitation of the Windhill Society.

It was decided to hold the next conference at Bingley.—*Co-operative News*, January 18th, 1902.

## FOR THOSE WHO ADVOCATE THE BUYING OF LAND BY PUBLIC BODIES.

## LAND FOR CITY EXTENSION.

At a meeting of the Glasgow Town Council, held 16th January,

Mr. Campbell moved—"That, in view of the continued extension and development of the city, and the consequent public and municipal necessities for acquiring land, it be remitted to the Finance Committee to consider and report on the desirability of the Corporation acquiring, by means of the Common Good Fund, lands in or within a convenient distance of the city, to be held by the Corporation for, and thereafter applied to, municipal or other public purposes as the Corporation may from time to time determine."

Mr. Battersby seconded the motion.

Treasurer Murray said he quite appreciated the motives of Mr. Campbell, but he thought his motion would defeat the object he had in view. Since the notice of motion appeared in the newspapers he had had a call from two proprietors offering ground. They were under the impression that the Corporation were gasping for ground, and the effect was to give them an enhanced view of the value of their ground. There were committees of the Corporation who might wish to purchase ground, but to adopt this motion would be the worst way of going about it. He, therefore, moved the previous question.

Mr. Burt seconded, which was supported by Mr. Graham, Preceptor Gray, Mr. Dickson, and Mr. Steele.

Baillie Stevenson supported the motion.

On a division the previous question was carried by 30 to 13 votes.—*Glasgow Evening Times*, 16/1/02.

## THE HOUSING QUESTION IN PARLIAMENT.

On Friday, January 17, Dr. Macnamara (Camberwell, N.) resumed the debate on the Address, and moved as an amendment to add--

"And we humbly represent to your Majesty that the greatest hardships are inflicted upon many of your working-class subjects by reason of the lack of proper housing accommodation, and that immediate Parliamentary attention to this evil is one of the most pressing of the necessities of domestic policy."

In the course of his speech Dr. MACNAMARA said that he "agreed with the First Lord of the Treasury that to day there was no need to recite the evils they desired to ameliorate, or to submit long screeds of figures to show how relentlessly disease, immorality, drunkenness, and death followed in the train of overcrowding." He contended, however, that if the members of the House "were a little more personally familiar with the actual condition of things they would be on the eve of the biggest reform this country had ever seen." After referring to the overcrowding and insanitary condition abounding in the slums and back-to-back houses, as demonstrated, amongst others, by Mr. Rowntree, of York, in a recent book on the subject, and to the Prince of Wales' reference to "the conscious pride in the partnership in Empire which the people everywhere evinced," he pertinently asked, "What sort of 'conscious pride in the partnership in Empire' could animate people living under such conditions?" "At the bottom of this state of things was the question of the cost of urban land. . . . In the end the land question would have to be tackled, but he did not ask the Government to take up such a great question as that." After enumerating some minor reforms he thought might be useful, he concluded by expressing the opinion that "true Imperialism begins at home." "When addressing audiences of working men he had always endeavoured to pitch high the conception of the importance, authority, and dignity of this Empire, but he could not help thinking that it was a bitter mockery for him to talk of the authority and transcendental greatness of the Empire to people who lived under such conditions as these people did in the very heart of the Empire itself."

Captain NORTON (Newington, W.), in seconding the amendment, said that "the taxation of ground rents was at the disposal of any Ministry willing to deal with the question of overcrowding in London. There was an annual increase of at least £300,000 from that source in London, which was practically an unearned increment, and as such a large portion of it should go to the community."

Mr. CHAPLIN (Lincolnshire, Sleaford) made no reference to the suggested taxation of land values, but contended that what was really necessary was "not fresh legislation, but to urge on Local Authorities a more effective administration of the powers they already possessed."

Mr. CAINE (Cornwall, Camborne) drew attention to the fact that those who lived in good houses actually paid less per room than the sweated and rack-rented inhabitants of the slums. He trusted that the House would not be put off with a Royal Commission, but that something practical would be done. He, too, made no reference to the bearing of the taxation of land values on the housing problem.

Sir A. ROLLIT (Islington, S.) urged the extension of the time of repayment of loans incurred for housing schemes. He admitted that such a course would not solve the question, yet in some cases it might make some difference.

Mr. PRICE (Norfolk, E.) spoke principally on the housing problem in rural districts. "The condition of the housing accommodation was," he contended, "one of the principal reasons which prevented the agricultural labourer remaining on the land." He denounced the present method of holding inquiries, and urged that District Councils desirous of erecting house accommodation should not have to apply to

County Councils, but should be empowered to go straight to the Local Government Board.

Sir J. DICKSON-POYNDR (Wilts, Chippenham) urged that "there must be something fundamentally wrong with a law under which the owner of insanitary property, upon the intervention of the sanitary authority, received compensation upon the improved value of the land. The time," he contended, "had come for an alteration in this respect; but before legislation had a far-reaching effect on land tenure in London a Committee should be given ample opportunity to collect evidence."

Mr. FIELD (Dublin, St. Patrick's) said that "the housing difficulty was by no means confined to London. In Dublin and other parts of Ireland, although generally the population was declining, there was overcrowding to a lamentable extent.

Mr. LONG (Bristol, S.), President of the Local Government Board, in reply, made no reference to the taxation of land values, but, referring to Dr. Macnamara's allusion to the necessity for some radical land reform, said that "he certainly did not think that any Government of which he was likely to be a member would ever propose a scheme in that direction which would meet with the approval of the hon. gentleman and his friends." For the rest, he claimed for the Conservatives the credit of almost everything that had been done to solve the as yet unsolved housing problem. The Government, he said, intended to re-appoint a Committee to consider the question of the extension of the time of repayment of loans. As regards cheap transit, he thought that "they must look to science to help them to fresh discoveries"—[Mr. Long did not mean economic science.—Ed.] And for relief he looked to more vigorous administration by Local Authorities than to new legislation. Of course, Mr. Long did not allude to the fact that whenever the Local Authorities had been active the necessity for some radical alteration in the present system of rating, in the direction of making land values the basis of assessment, had been forced upon their attention.

Sir WALTER FOSTER (Derby, Ilkeston) also spoke as if the taxation and rating of land values as a means of solving the housing difficulty had never been suggested. He urged the importance of a simpler procedure in regard to the acquisition of slum property, and of a more effective provision against the demands for excessive compensation on the part of owners. In the rural districts, he contended, the question was quite as urgent as in the towns. What the Local Authorities wanted was encouragement, and to this end he desired that the interest on loans should be lowered and the time of repayment extended.

Mr. DUKE (Plymouth) thought that the Local Government Board would give Local Authorities more effective assistance by allowing them to build under the provisions of their own bye-laws, already sanctioned, without undue interference.

Mr. NANNETTI (Dublin, College Green) contended that so far as Dublin was concerned—he might have omitted this limitation—"it would be idle to attempt to deal with the housing problem unless the question of the taxation of ground rents was taken into consideration."

Division :

For the amendment,	...	...	123
Against,	...	...	153
			30
Majority,	...	...	30

The result was received with Opposition cheers.

NEARLY all civil institutions were made for the benefit of the rich. If we peruse our books of law, we are startled at finding everywhere the confirmation of the fact. It could almost be said that a few people, after dividing the earth among themselves, ordained laws to fortify themselves against the multitude.—*Necker (1775) Essay on the Corn Laws.*

## TIT BITS FROM THE ECONOMISTS.

I.—PROFESSOR MARSHALL.

Professor Marshall, in his "Principles of Economics," Vol. i., p. 192, speaks of

**"The distinction which all writers on economics are compelled to make between land and other things."**

"While man has no power of creating matter, he creates utilities by putting things into a useful form; and the utilities made by him can be increased in supply if there is an increased demand for them: they have a supply price. But there are other utilities over the supply of which he has no control, they are given as a fixed quantity by nature and have therefore no supply price. The term 'land' has been extended by economists so as to include the permanent sources of these utilities; whether they are found in land, as the term is commonly used, or in seas and rivers, in sunshine and rain, in winds and waterfalls." "The use of a certain area of the earth's surface is a primary condition of anything that man can do."

Hence "the distinction between land and other things" which "all writers on economics are compelled to make"—in order that there may be clearness and accuracy in their science. Our object is to compel all politicians to make this distinction with regard to taxation—in order that there may be justice and prosperity in society. Let us see how Professor Marshall applies his scientific distinction in dealing with the practical question of taxation. We quote from the Answers of the Professor to the Questions submitted to him by the Royal Commission on Local Taxation, and published as part of the evidence taken by the Commission.

With regard to the question whether a tax on land values could be shifted, Professor Marshall says:—

"Any tax which is so levied as to discourage the cultivation of land or the erection of buildings on it tends to be shifted forward on to the consumers of the produce of land or the users of the buildings, and, if the buildings are used for the purposes of any trade, then further forward still on to the consumers of the products of that trade. But a tax on that part of the (annual) value of land which arises from its position, its extension, its yearly income of sunlight and heat and rain and air cannot settle anywhere except on the landlord; a lessee being, of course, landlord for the time. This (annual) value of the land is sometimes called its 'inherent value'; but much of it is the result of the action of men, though not of its individual holders, and therefore it is perhaps more correct to call this part of the annual value of land its 'public value,' while that part of its value which can be traced to the work and outlay of its individual holders may be called its 'private value.' Speaking generally, a tax on the 'public value' of lands does not diminish the inducements of cultivators to cultivate it highly, nor of builders to erect expensive buildings on it. Such a tax therefore does not, in general, diminish the supply of agricultural produce or of houses offered on the market, any more than a tax on the net profits of a monopoly does. **It therefore is not shifted away from the owners of land.**"

Applying these principles to local taxation, Professor Marshall says:—

**"A distinction must be made between rates on site and on building values.** It is true that the tenant does not distinguish between them. But anyone, whether ultimate owner or not, who is thinking of erecting buildings on the land, will reflect that expensive buildings would be subject to heavy rates. If in doubt between putting expensive and inexpensive buildings on any site he has chosen, he will be turned towards the inexpensive by the expectation of a rise in rates, in so far as they were assessed on building values. But his decision will not be affected by that part of the rates which is assessed on site values, though, of course, before deciding whether to erect any buildings at all, he will

have had to consider whether the site value would escape rates if kept vacant. Thus the site value and the building value parts of exceptionally heavy onerous rates press temporarily with almost equal weight on the owners, but **the building value parts alone press upon the tenant, and tend to drive away population and trade.**"

As a result of this analysis, Professor Marshall makes the following recommendation to the Commissioners:—

"I now propose that a preliminary assessment to the poor rate be made of the public value of agricultural land, that is, of its value as it stands after deducting for any buildings on it, and any distinct improvement made in it at private expense during, say, the preceding 20 years. This assessment may be large or small. I should prefer it to be considerable, say a penny in the pound on the capital value of the land *per se*. As regards land which has a special site value, of which the test might generally be that it was worth more than (say) £300 per acre, my opinions are more decided. I think that its site value should be assessed to a rather heavier preliminary poor rate than I have suggested for rural land, and in addition to a 'fresh air rate' to be spent by local authorities under full central control."

We may doubt whether it is worth while to dictate to local authorities the specific uses to which they shall put the proceeds of a rate or tax on land values. When we have once got an assessment of land values and power to levy local revenue in respect thereof, it will soon be found that there are few or no public services which it will not be just or expedient to defray from such a source.

C. L. D.

## WHAT DID HE WANT?

THE slave had been loaded up for a trip to the city. His master had piled on about all the produce he could tie on and then he got up on the poor fellow's back. The slave was very strong, his muscles were hardened by toil and exposure and he got along fairly well. But after a time his steps began to lag. They reached the city. The streets were thronged. He stumbled, fell headlong and flat on the ground with his burden and his owner on top of him. He struck his head against a boulder and lay unconscious, moaning with pain and struggling to rise. A college professor came along and saw the slave lying prone on his face with the burden and the owner on his back; heard him moan and saw his efforts. He looked on with a very intelligent, owl-like look and softly asked, "why, what does the man want? Education I suspect, a more intimate acquaintance with the higher learning," and he passed on. A preacher of the gospel passed by and he too saw the slave and he paused, folded his hands and looked heavenward and asked, "why, what does the man want? A harp and crown in the great hereafter. I will pray for him." A politician also came down the street and he beheld the sad plight of the slave and he too asked in great interest, "why, what does the poor man want? He needs more taxation and less to pay it with, and I will give it to him." Then there came along a brawny son of toil and the multitude said to him, "what do you think the poor man wants?" He replied, "he wants that burden off his shoulders and then let him up." And the people all cried, "Thou Demagogue!"—*Clinton, Ind., Argus.*

Economic knowledge alone can open the door that leads to industrial freedom. Recognition of this fact is far from being as general as it ought to be, but it is coming surely though all too slowly. Henry George taught us that "what enslaves the masses is their own ignorance." Some day an enfranchised world will wonder how the generation to which he was given could have been so slow to accept this momentous truth.—*Joseph Leggett.*

## 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.]

Owing to the sudden and severe illness of our General Secretary, Mr. Frederick Verinder, our report of the English movement during the past month will have to be considerably curtailed. Over three thousand copies of the *January Single Tax* were posted to members and friends of the League. To date, the response has not been so satisfactory as we expected, and we would urge all our supporters to become subscribers, and to gain subscribers amongst their friends and acquaintances. As we emphasised last month, no better propagandist work can be done at the present time than to increase the circulation of our paper.

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At the last meeting of our Executive it was unanimously decided to send a copy of this paper, post free, for twelve months to all who subscribe 2s. 6d. and upwards to the funds of our League. We trust this notice will not only secure us a large number of new members, but also induce some of our old friends to increase their subscriptions. Unfortunately, our activities are still greatly hampered by want of funds.

\* \* \*

During January our League lecturers have spoken at Brixton, Islington, Portsmouth, and Bethnal Green. Arrangements have been made for lectures at Camberwell, Rushden, West Bromwich, Brighton, Plymouth, and at several central and suburban London clubs.

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Our Portsmouth co-workers have been able to send us a most satisfactory and encouraging report of their activities during the past twelve months. We note with special pleasure their action in forming a Book Club, "with the object of circulating Single Tax literature in general, and Henry George's works in particular." The value of such work cannot be over-estimated, and we trust to hear of similar Book Clubs being established in every centre of Single Tax activity.

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We have been much gratified at receiving the following letter from our valiant co-worker in America, Tom L. Johnson:—

"The City of Cleveland,  
Mayor's Office, December 23rd, 1901.

"My Dear Mr. Verinder,

"In my more than busy life I find but little time to read. However, now and then I do get hold of a gem, such as your little pamphlet on the land question. I cannot refrain from telling you how much of real enjoyment I got out of it. It is a clear presentation of the question of land values from the standpoint of your people. I hope Englishmen will find time to read and be benefited by what you have written.

"Your proposition 'to tax land values' is a very much happier phrase than our aim to establish a 'single tax,' and causes less confusion.

"Wishing you every success, and assuring you that we are making some progress along the same lines here,—I am, yours very truly,

"TOM L. JOHNSON."

\* \* \*

The pamphlet to which Mr. Johnson refers is "The Land Question, chiefly in its relation to Labour and Taxation," written by our General Secretary, and read by him before a Conference of Co-operators in December last. We are glad to learn that it is having quite a phenomenal sale among co-operators, and have some proof that it is

doing good work wherever it goes. With other publications, it was sent to a member of our League in Bombay, India, who, acknowledging same, writes:

"Please send me any more pamphlets on the same subject that you may have. We want to get our Bombay Municipality to reduce the taxation on the houses and put a larger taxation on the vacant land all round the city."

\* \* \*

Owing to Mr. Verinder's illness, Mr. L. H. Berens had to visit Portsmouth in his place. On Thursday, January 23rd, Mr. Berens addressed a meeting convened by the Portsea Island Mutual Co-Operative Society, on "Work, Wages, and Rent"; and on Friday evening he lectured for the Portsmouth Single Tax Union on "The Housing Problem and the Land Question." There were most satisfactory audiences on both occasions, and good supplies of literature were distributed and sold. The local League hope to be able to arrange further lectures during the coming spring.

\* \* \*

On Friday evening, January 17th, at the Royal College of Science Debating Society, South Kensington, Mr. A. J. Lovell, member of our Executive, moved a resolution to the effect that Land Values should be rated and taxed. An amendment was moved to the effect that only any increased value of land due to public expenditure should be rated and taxed. After an animated and interesting debate, the original resolution was carried by a majority of two votes.

FOR THE EXECUTIVE E.L.R.L.  
L. H. BERENS, *Hon. Assistant Treasurer.*

## THE CHOICEST INVESTMENT—PERHAPS.

In their recently issued report the Commissioners of Woods and Forests explain that they have invested a good deal of their spare cash in urban real property. On this the *Estates Gazette*, the excellent organ of the professional surveyors, comments as follows:

"The great bulk of this money . . . has been sunk in ground rents. These details give the Commissioners an opportunity of presenting investments in real property with one of the finest testimonials we have seen for a long time. They point out that 'the investment has produced an average return of nearly 4 per cent., and, in addition to this, the capital value of the properties acquired has now very largely increased.' The Commissioners' eulogy suggests something like an investor's paradise. Practically 4 per cent. for your money, absolute safety, and a very substantial increase in the capital value—what more than this can any prudent man desire? Better than most people our readers know that there is nothing overdrawn or highly coloured in this picture. For safety and gradual improvement ground rents are the choicest investment in this country."

We would not for a moment deny that the readers of the *Estates Gazette* and their clients have, "better than most people," laid to heart these comforting and illuminating truths. But we fear we should not carry our worthy, if somewhat ingenious, contemporary with us if we were to break in on this idyllic "paradise" with any harsh suggestion about the rating of land values. Anyhow, it is all to the good if some tiny fraction of the "unearned increment" is accruing to the public through the medium of the Commissioners of Woods.—*From the "Westminster Gazette," 15th January, 1902.*

THE gospel of the land for the people is a universal gospel; and in its triumph is involved the social regeneration of England as clearly and as fully as the social regeneration of Ireland. In the heart of whoever receives it, race bitterness and ancient hatreds die away.—*Michael Davitt.*

## SIGNS OF PROGRESS.

**The Taxation of Land Values before the United Irish League.**

A Conference of Delegates to consider the case of tenants in towns was held under the auspices of the United Irish League at the Mansion House, Dublin, 9th January, 1902. There was, reports *The Freeman*, a large attendance—The Right Hon. The Lord Mayor presiding.

Mr. RICHARD M'GHEE, ex-M.P., said it was to the taxation of land values that they should look to bring the landlords to their senses. He suggested that the Committee formed to-day should make some enquiries about what was going on among the tenants of British towns, and if they did they would very soon put themselves in line with the working-men on the other side, and soon bring about results that would be revolutionary in the system of town tenants.

Bailie JOHN FERGUSON (Glasgow) said they should differentiate between the land value and the house value. A house might deteriorate in value, but the land upon which it was built increased. The City of Glasgow every year increased in ground value £50,000. What created that value? The people who increased the productive power of the city. And the fellow sitting in his chair doing nothing, whether he owned a half an acre or a hundred acres, got at the rate of £1,000 per acre per annum. This increase belonged to the community that created it, and not to the individual. Let them wipe out the rates of Dublin by their increased increment, and then they would be popular with the people. Let them tax the landlords, but in a civilized way, and take every penny of the land value back to the nation to which it belonged. (Applause.)

Several other speeches were delivered, chiefly devoted to the grievances of town tenants, which are of the same kind that afflict the working classes in the towns of England and Scotland, as well as most other industrial centres.

A committee was appointed to consider the question and report to the Irish Parliamentary Party. Mr. John Redmond and Mr. John Dillon pledged themselves that the report of the Committee would receive the best attention of the Parliamentary Party.

**LIST OF NEWS-AGENTS SELLING "SINGLE TAX."**

Acton : Mrs. Rands, 54 High Street, Acton, London, W.  
 Bradford (Yorks) : W. H. Clough, Foster Square.  
 Brighton : Wm. Junor, 72 Queen's Road.  
 " Halliwell, 18 and 19 North Road.  
 London : Batty & Eckert, Estate Agents, 20 Grand Parade, Highgate, N.  
 " C. E. Bryant, 51 Archway Road, Highgate, N.  
 " Gravatt, 11 King Street, Cheapside, E.C.  
 " Wm. Reeves (Wholesale), 83 Charing Cross Road, W.C.  
 " S. Parlett, 4 Richmond Road, Bayswater, W.  
 " E. Born, Copthall Avenue, E.C.  
 " Archibald Ryder, Ltd., 5 Barbican, E.C.  
 " " 92 Bishop's Road, Bayswater, W.  
 " " 10 Hill Street, Richmond.  
 " " 52 North End, Croydon.  
 " Bridge, 133 Praed Street, Paddington, W.  
 " Bennett & Cummins, 6 Park Road, Crouch End, N.  
 " Hilton Brothers, 34 Portland Road, S. Norwood, S.E.  
 " Varley, High Street, Bloomsbury, W.C.  
 Sidcup (Kent) : Sidcup Book Stall (Railway Station).  
 Woolwich : Harrison, 28 New Road.  
 Glasgow : John Menzies & Co. (Wholesale), 20 West Nile Street.  
 " William Love (Wholesale), 221 Argyle Street.  
 " Robert Graham (Wholesale), 110 Eglinton Street.

## LORDS OF THE SEA ALSO!

We should hear a good deal less of the demand for "Fair Rent Courts" to solve the Urban Housing Question, if some of our friends would study the working of a similar device in Ireland. Mr. Wm. O'Malley, M.P., writing in the *Daily Chronicle*, Dec. 19, asks:—"Why do the Land Sub-Commissioners impose such preposterous rents on holdings that are absolutely not worth any rent whatever, except a nominal rent of 6d. an acre? In fixing judicial rents along the coast of Connemara the value of the seaweed driven by the winds and waves on to the shore is taken account of, but when the tenants of Mweenish Island (the 'submarine estate' of Colonel Nolan, M.P.) applied some months ago to have fair rents fixed, a claim was made by the landlord that the seaweed lying on the bottom of the surrounding sea, which could be used for the manufacture of kelp, should be also taken account of, and would it be credited that the Commissioners allowed the claim! It was not necessary that the tenant should drag that seaweed from the bottom of the deep sea at fearful risk of life and labour, and convert it into kelp, which might bring him some £2 or £3 a ton, but the very fact that the seaweed was there, although never used, was considered quite sufficient for the landlord to make the claim for increased rent, and for the Judicial Commissioners to have the claim allowed! This is no exaggeration; it is the literal truth."

**TOM L. JOHNSON'S RECENT VICTORY.****Democratic Success in Cuyahoga County Elections.  
Taxation Issue.**

Cuyahoga is the Cleveland County. The situation there has been unique since Tom L. Johnson's election as Mayor, on the Democratic ticket, by 6,000 plurality, where the usual majority is well up in the thousands the other way. Mayor Johnson confined the campaign to questions of equitable taxation; and the Democratic candidates for the Legislature were pledged to devote themselves to this reform. The campaign was more exciting here than anywhere else in the State, though a campaign on economic issues.

The County is normally strongly Republican. In 1897 the Republican candidates carried it by over 5,000 plurality.

In 1899 they ran ahead of the Democrats by 14,000.

M'Kinley carried the County in 1900 by nearly 3,000 plurality.

The normal Republican plurality on County tickets has been about 7,000. But at the election on the 5th the entire Democratic County ticket, with the exception of one judiciary candidate, was elected. The Democrats also carried the entire legislative delegation from the County. On County and Legislative tickets the Democratic plurality varied from 3,000 to 6,000.—*The Public*.

No parallel can be found to exactly illustrate the effect of an artificial stint of marketable land. It is a perpetual corner, to use an Americanism, created or permitted by the law to the injury of the multitude and for the advantage of the few.—*Thorold Rogers*.

# THE SINGLE TAX.

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13 DUNDAS STREET, GLASGOW.

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### "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.*

### AN EXTRAORDINARY STORY.

The Nairn correspondent of the *Glasgow Herald* writes (18th December, 1901):

"An extraordinary case of failing to provide sufficient clothing for children has just been reported to the Nairnshire Police. The case is that of a farm servant employed on Delnies Farm, and residing at Fishertown, Delnies, Nairnshire. Investigation being made, a boy of 14 months was found nude of clothing, and it is understood that the said child had never known what it was to wear clothing of any description. The child's skin appeared never to have been washed, and, from exposure, the dirt had got engrained in the skin. When clothing was put on the child he was not comfortable, and was not satisfied until it was again removed. Another boy of three years was found with only a worsted covering which came half-way down the child's back, the rest of the body being uncovered. Another of six years was somewhat better clothed. All the children were found rosy-checked, plump, and healthy. Other two children were employed outside. The house is one room, and the poor inmates—five children and father and mother—only possessed one bed, upon which was only one old blanket. Questioned how they all slept, the mother stated that bags of chaff were laid on the floor, which was only earth, and there some of them passed the night. It is also learned that the people were temperate, which makes the case all the more pitiful. Through the kindness of Chief Constable Stirling, a subscription list has been opened, to which several gentlemen have liberally given, others providing clothing. As a result of the Chief Constable's energies, a large supply of clothing and blankets, as well as boots, were sent out."

Why the *Glasgow Herald* should characterise the Nairnshire case that has come to light as "An Extraordinary Story" is a little puzzling. To those who are qualified by experience to judge in a case like this, there is only one fact that can be called extraordinary, namely, that help had never been solicited—and probably for that reason had never been extended to these poor poverty-stricken people; but, apart from that circumstance, there is no element in the case that can be deemed exceptional. To those who know what grinding poverty is, and to those who care to look around, this Nairnshire case simply opens a vista of sadness and misery that is rampant over all the land. Evidences of wide-spread poverty and destitution are to be met with everywhere. The case which the *Herald* cites can be multiplied in some shape or form by every newspaper in the country. Here are some extracts, taken at random, from a letter sent to the *Times* of December 14th by Baroness Burdett-Coutts, seeking assistance for the "Destitute Children's Dinners Society, in which she says:

"The number of dinners given last season was 158,855, and the children's little contributions towards the cost of them amounted to £309 13s. 4d. The work was carried out by those in charge of it with careful supervision, sympathy, and thoughtful kindness."

What does this mean? Nobody doubts the sympathy and thoughtful kindness. It is pathetic in its earnestness; but, after all, it is but thought, effort, wealth, and time devoted to an effect, while the cause is ignored and passed over. It is like throwing ropes of sand into the pit of social and moral destruction, where the poverty stricken masses are sinking body and soul. Baroness Coutts continues:

"The importance of continuing those dinners long enough to produce some lasting effects upon the children's physical, moral, and mental health has received special attention. The report, from which I have already quoted, says: 'There are no starving children in London outside the Poor Law. They are underfed. They are weakly, rickety, sickly children whose constitutions and frames want a tonic. It is vital, therefore, that the hearty vitalising meals should be of sufficiently long continuance for each child to act as a tonic to the constitution. To give a dinner ticket here and there, now and then, is no use in this direction. It is simply throwing away the money of the charitable.'"

It is quite evident that charity is of no avail in dealing with such a state of poverty as this extract shows. That so many children are hungry and destitute through the inability of their natural protectors to provide them with sufficient food ought to make all earnest people pause and ask themselves where is all this going to end.

The efforts of the Destitute Children's Dinners Society, it must be remembered, only deals with London, and is only one of perhaps many hundreds of kindred societies in that colossal village. When the vision of the sympathetic observer is extended over the whole country—even to the



wilds of Nairnshire—how hopeless the task of the charitable becomes.

This is only one phase of the problem such people are facing. There is alongside the equally lamentable condition of the aged and deserving poor, so much talked about in connection with old-age pensions, and for whom so little is done, and there is the Poor Law system, an indication of extreme poverty so appalling that so long as it lasts is a monument of national shame.

Here is one other extract in the letter which is worthy of notice at this time of national crisis :

“Many of the men fighting for their country in South Africa were lads who in their childhood found their share of food and comfort in our dining rooms, where the foundation of their manhood was laid.”

This is a fact that certain types of patriots—those who prate so loudly about Imperialism—ought to face. Is it any wonder that the reservoirs of physically capable men “necessary to the pursuit of Empire in South Africa” ran dry so rapidly? What kind of manhood can it be that receives its foundations through soup kitchens and Destitute Children's Dinners Societies? The answers to these questions are clear enough to those who have a horror of Imperialism and militarism and all they involve. It ought to be made equally clear to those who brag about “our Empire,” while they ignore the humiliation of the Boer war and the lessons to be derived from it. Their optimism is boundless; they never even dream that the Empire they love so much, yet do so little to render great, may at any time have to be fought for. If such a pinch should come, what help will those who are indebted to charity for the “foundation of their manhood” render “our Empire”? What has Empire done for them; what can Empire do for them? Nothing; it can only crush them deeper into the pit of destruction. Feed them as you may, apply the balm of charity to its utmost limit, it will not succeed. Men and women who live by charity will not breed good citizens; they will rear instead “the more hideous Huns and fiercer Vandals of whom Macaulay prophesied.”

Inequality in the distribution of wealth will do for Imperial England what it has done for ancient empires and democracies alike. Already the Empire consists of two nations—the rich and the poor—and who will assert that they have anything in common? Extreme inequality in the distribution of wealth sets class against class, and when carried to a certain point despotism will arise. Despotism always has and always will seek to stifle liberty; when liberty has been banished the end is approaching. The man who, looking beneath the surface of events that are taking place amongst ourselves in this liberty-loving country, would assert that despotism in Britain is impossible would be bold indeed.

No man can reach the full condition of personal dignity essential to good citizenship who, because of social mal-adjustments, cannot maintain by his own labour himself and those dependent upon him. When men are denied access to the natural forces necessary to the production of wealth they are degraded, and society must take the consequences of that degradation in whatever form it may come.

It has been said that the possession of property is the full condition of personal dignity. This is only partially true, and will largely depend on how the property has been acquired. Natural law sanctions the right of private property, and when rightfully acquired must add dignity to the possessor. The full condition of personal dignity in the individual can only be achieved when he has liberty. Henry George on one occasion was asked if the single tax would solve every social problem. His reply was characteristic of the man. “Perhaps not, but freedom will.” A full, unstinted measure of liberty no man ever will have until he is accorded free and unfettered access to natural forces. There is only one certain cure for poverty—make land common property. The single tax will accomplish this.

#### “THE SINGLE TAX REVIEW.”\*

Last month we received the second number (“Fall Number”) of “The Single Tax Review,” an illustrated quarterly magazine of Single Tax progress, edited and published by John Danes Miller, 62-64 Trinity Place, New York, U.S.A.—Mr. George P. Hampton, Associate. It is certainly a very good number, a marked improvement on the first, and contains many suggestive and instructive articles, written especially for the review, and many most interesting items of news. We note with satisfaction that the place of honour is given to a slightly abridged reprint from our columns of “Judge O’Conner’s Report on Local Taxation.” James Love, of “Japanese Nations” fame, has a characteristic article on “Social Economics,” as also a somewhat critical notice of Max Hirsch’s recent work on “Democracy *versus* Socialism.” Senator James W. Bucklin, of Colorado, Chairman of the Revenue Commission of Colorado, whose report we noticed at some length in our August number, contributes an able article on “The Australasian Tax System.” Besides other articles, there is a most inspiring account of many meetings held throughout the United States to commemorate the birthday of our great leader, Henry George. The “Review” is sent post free for one dollar. We can recommend it to all interested in our movement, and shall be pleased to receive and forward subscriptions for same.

ENGLISHMEN can well afford to reserve for a class of their own countrymen some of their occasional indignation against the colossal “rings” of American speculators who, by “bulling” or “bearing,” realise a few million dollars. These syndicates are Lilliputians compared with the leviathan British “ring”—the great English land octopus, whose prodigious coils embrace the three kingdoms, which has lived for centuries on the blood and sweat of its victims, and counts its ill-gotten gains by thousands of millions of pounds.—*England through Chinese Spectacles.*

\* “The Single Tax Review.” An Illustrated Quarterly Magazine of Single Tax Progress. 62-64 Trinity Place, New York, U.S.A. Subscription price, one dollar per year, payable in advance.

## BAZAAR TO PROMOTE TAXATION OF LAND VALUES.

To be held under the auspices of The Scottish Single Tax League in the Trades House, 85 Glassford Street, Glasgow, on Thursday, Friday, and Saturday, 20th, 21st, and 22nd March, 1902

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### GRAND PRIZE DRAWING.

A few friends have given several articles to the value of £105, to be devoted to a **Prize Drawing** in connection with the Bazaar. They are as follows:—

12 Prizes, - - - value	£105.
1. Upright Grand Piano, - - - value	£45 0 0
2. Bedroom Suite, - - - "	21 0 0
3. Bicycle—Lady's or Gent.'s, "	15 0 0
4. Watch " " " "	6 6 0
5. Sewing Machine, - - - "	6 0 0
6. Edison Phonograph, - - - "	2 10 0
7. Mangle, - - - - - "	2 5 0
8. Camera, - - - - - "	2 2 0
9. Pair of Field Glasses, - - - "	1 10 0

10. "Acme" Wringer, - - - "	£1 5 6
11. Life of Henry George and his works, - - - - - "	1 1 6
12. Case of Pipes—Meerscham and Briar, - - - - - "	1 0 0
Total Value, - - - - -	£105 0 0

Books containing 21 tickets at Sixpence each (United States and Canada, 12½ cents) now ready. The Bazaar Committee hope to have the assistance of all concerned, both at home and abroad, in promoting their sale.

10/- per book of 21 tickets.

**Send for at least one Subscription Book now, to the Secretary, 13 Dundas Street, Glasgow.**

## News of the Movement.

**Bearsden.** A correspondent writes:—Ex-Bailie Burt (Glasgow) addressed a meeting on the 13th December under the auspices of the New Kilpatrick Liberal Association, Mr. John Davidson, President, in the chair. Mr. Burt delivered an able and convincing address on the Taxation of Land Values, in which he showed the widespread evil effects of land monopoly. An animated discussion followed, in which the lecturer, with unerring logic and sound economic principle, handled the various difficulties of his audience, until doubt and opposition gave way to confidence and respect. The usual vote of thanks to lecturer and chairman terminated a most enjoyable and edifying evening.

On 21st January Mr. Wm. C. Menzies occupied the same platform with a lecture on the Housing Question, illustrated by lime-light views—Mr. A. H. Pettigrew in the chair. Mr. Menzies dealt principally with the work of the Glasgow Corporation in the matter of housing, and claimed that the question of rating lay at the bottom of the true solution. In support of this view, the lecturer quoted from the Minority Report of the Royal Commission on Local Taxation favouring the taxation of land values and the corresponding relief of houses from the present burden of rates. An interesting discussion followed, at the close of which Mr. Menzies was warmly thanked for his lecture.

At the Bearsden Literary Society on 16th December an interesting debate on Protection *versus* Free Trade was held in U.F. Church Hall. Mr. Wm. D. Hamilton defended Free Trade and Mr. W. F. Smillie Protection. There was a good attendance of members of the society and friends, who at the close were mostly convinced of the soundness of Free Trade. Mr. Hamilton went beyond the well-worn path of the ordinary free trader, and carried the question into the freer economic atmosphere of the Single Tax principle, which is the only *real* free trade—free trade in production as well as free trade in exchange.

**Carluke.** Mr. William Reid addressed the Carluke Liberal Association, 17th December, on "The Housing Question." The lecturer reviewed the various proposals for solving the question, and advocated the taxation of land values as the real radical remedy. Discussion and the usual votes of thanks closed the proceedings.

**Glasgow.** NOTICE—Mr. Eben. Howard, of London, will deliver a lecture to the Glasgow Philosophical Society, 207 Bath St., on the evening of 5th Feb., on "Garden Cities," illustrated by lime-light views. Single Taxers are specially invited. On Thursday, 6th February, in the same hall, at 8 P.M., Mr. Howard will deliver an address under the auspices of the Glasgow Fabian Society (Mr. B. H. Shaw, secretary, 32 Waverley Gardens, Crossmyloof). The Fabians have invited representatives from various kindred societies.

"The Housing Question and the Taxation of Land Values" was discussed at the Glasgow Catholic Literary Society at the usual weekly meeting held on 20th January. The Single Taxers' view of the question, and their general work in promoting the cause of reform, was warmly approved and supported by several interesting speeches.

Mr. John Cassels delivered an address to the Spoutmouth Literary Society on "The Single Tax" on 24th January.

**Maryhill.** Mr. Wm. D. Hamilton addressed the Maryhill Liberal Association on 10th December in the Burgh Hall on the subject of "Free Trade." The lecturer ably dealt with Cobden's great work and showed how the taxation of land values would open up the natural opportunities to trade and commerce, and free industry of the burden of taxation. At the close Mr. Hamilton was warmly thanked for his address.

**Partick.** Mr. John Cassels addressed the members of the Partick Liberal Club on 19th December on "The Taxation of Land Values." The lecturer explained the subject in most of its important bearings on social questions in the course of an hour's close argument and illustration. A discussion followed, with a hearty vote of thanks to Mr. Cassels.

**Pollokshaws.** Mr. John Cassels addressed the members of the Progressive Union on 16th December on "Social Problems and the Single Tax." Mr. Cassels ably reviewed the various aspects of the social problem, and showed how the Single Tax, by establishing just social relationships between individuals in society, would make it easy to effect reform in every direction. Discussion followed, with usual vote of thanks to the lecturer.

**Scotstoun.** Mr. Wm. D. Hamilton read a paper on "Free Trade" to the Scotstoun Co-operative Society on 18th December. There was a good discussion and a general desire expressed to see the paper published in pamphlet form.

**Springburn.** Mr. Robert Cassels read a paper on "The Housing Question" to the members of the St. Rollox U.F. Church Literary Society, 27th December. The essayist quoted facts and figures relating to the question as affecting the city of Glasgow and other large towns, and dealt at length with the urgency of taxing land values as the most effective remedy to open up the building sites free from the grip of the land speculator. An interesting discussion followed, with a vote of thanks to Mr. Cassels.

**Temple.** Mr. John Cassels addressed a meeting under the auspices of the East Kilpatrick Liberal Association, on 20th Dec., on the subject of "The Taxation of Land Values"—Mr. W. D. Hamilton, Bearsden, in the chair. Mr. Cassels showed how population, improvements, and public services created and enhanced the value of land, and, further, how this engendered land speculation, causing involuntary idleness, low wages, and consequent poverty. The cure, he well argued, was to take these values in taxation for public purposes, and thus effectively destroy landlordism, the great curse and bottom wrong in our individual and social life. The lecturer was awarded a hearty vote of thanks.

**Bradford.** A meeting was held, 22/1/02, at 64 Godwin Street, Bradford, for the formation of a Taxation of Land Values Association. Mr. F. H. Bentham presided. Short addresses on the subject were delivered by the chairman, Councillor H. H. Spencer, and Mr. James Firth. Thereafter the constitution of the Association was adopted, and it was provided that special classes should be held and that public lectures should be organised. The following office-bearers were appointed:—President, Mr. F. H. Bentham; treasurer, Mr. James Firth; hon. secretary, Mr. T. B. Lund. A committee was also elected. Mr. Lund reported he had received 60 names as members of the Association.

The Association now takes 50 copies of the *Single Tax* each month.

*The Yorkshire Daily Observer*, 10/1/02, in a report of the Town Council proceedings, says: Mr. H. H. Spencer at next meeting will move a resolution in favour of the taxation of land values, and to the effect that a petition be presented to Parliament asking that an act be passed giving powers to municipalities for this purpose; and that a copy of the petition be sent to all city and borough councils in Great Britain requesting their co-operation.

Mr. F. W. Jowett will move that the Finance and General Purposes Committee seek powers in the next Bradford Corporation Bill to levy rates on ground values; and that in the meantime any steps taken by other municipalities with the object of obtaining such powers be actively supported by the Bradford City Council.

Mr. Firth and Mr. Lund attended as delegates to the Airedale Co-operative Conference held at Shipley on 11th January, when Mr. A. Gill read a very able paper on the Taxation of Land Values.

**Portsmouth.** The annual general meeting of the Portsmouth Single Tax Union was held at the Wesley Mission Hall, Panhale Road, on Thursday, January 9th. Mr. Trodd occupied the chair, and there was a satisfactory attendance of members and friends. The Secretary, Mr. S. G. Seal, submitted his report of the year's work, in which he referred with much approval to the fact that "The Single Tax" had become the official organ of the English Land Restoration League. The report, as read, was adopted. Mr. S. R. Cole was elected President; Messrs. Stevens and Erving, Vice-Presidents; Mr. S. G. Seal, Secretary; Mr. Turpie, Financial Secretary; and Mr. Littlewood, Treasurer. Messrs. Udall, Lee, and F. Seal were elected as Committee men. In future the monthly meetings of the League will be held at the Unitarian School-room, High Street, the second Wednesday in each month. A book club, with the object of promoting the circulation of economic literature, has recently been formed by the members of the Union, and so far with most satisfactory results. "The Life of Henry George" and "The Science of Political Economy," by Henry George, are already in circulation among the members; and it is hoped that Max Hirsch's "Democracy *versus* Socialism" will shortly be acquired.

**South London.** On Monday, 6th January, Mr. Albert Powell introduced into the South London Parliamentary Debating Society a Bill for the Taxation of Land Values. Clause 5 provides—"On and after the 1st day of January, 1903, the District Land Revenue Commissioners shall collect a Land Value Tax as follows:—viz., at 2/- in the £1 for the year 1903; at 2/6 in the £1 for the year 1904; at 3/- in the £1 for the year 1905; adding 6d. in the £1 for each succeeding year in like manner until the Land Value Tax reaches the sum of 20/- in the £1, at which rate such Tax will thereafter remain for ever."

A correspondent writes:—The Bill evoked a very lively debate.

The principal objection to it was, of course, the usual one—viz., that it was gross robbery. One gentleman was astonished that Mr. Powell had the audacity to concoct such a scheme of palpable robbery!

Another objected to the Bill on the ground that it would produce too much money for public purposes! An objection which I consider distinctly original.

Of course there were all the old objections brought up—the Conservatives being utterly opposed to it, the Liberals thinking it went too far, and the Socialists thinking that it did not go far enough.

The Town Clerk of Camberwell considered it a shocking example of advocating robbery. He said the nation had sold the land, and therefore if anything like nationalization was attempted, the land-owners should be compensated. Parliament had tried for centuries to settle the land question without success, and yet Mr. Powell was foolish enough to

attempt to settle it on one sheet of paper! He was of opinion that ground rents should be arrested at a certain point, and the remainder taken for public purposes, but did not enlighten us as to where this process should commence.

This was giving his case away, as I cannot see that any argument supporting the right of the public to take part of the ground rent does not also equally support the nation's right to all of the ground value, as laid down in the Bill.

The debate was resumed on Monday, 13th January.

One Conservative speaker made the alarming discovery that Mr. Powell was a follower of Henry George, and that the Bill must be an attempt to establish the Single Tax.

Another asserted that the Taxation Bill of 1798 (I think he called it) instituted the same tax upon land and personal property, and that the commercial classes had wriggled out of their liability completely, and had thrown all taxation on to owners of real property!

A prominent member of the Socialist party said that the Bill would do harm—it was a Bill for nationalising rent, not for nationalising land, and therefore the Socialists would have nothing to do with it. **They did not believe in rent at all.** Further, he considered the Bill would tend to the further exploitation of the workers, and would enable large capitalists to take up land and work it by machinery, employing few hands at low wages. In view of these **extraordinary bad** features in the Bill, the whole of the Socialists voted against it!

In the division the Bill was badly defeated—11 voting for, and 34 against. This result was caused by several members who would probably have supported the Bill being away at the meeting in St. James' Hall addressed by Sir H. Campbell Bannerman.

The 11 were Liberals; 34 were Socialists, Conservatives, and Liberals.

**Belfast.** On Sunday, 22nd December, Mr. Norman M'Lennan, Vice-President of the Scottish Single Tax League, delivered an address on the "Ethics of Monopoly" to the members of the Ethical Society of Belfast—Mr. Alex. Bowman in the chair. In the course of his interesting address, Mr. M'Lennan said it was the highest duty of man to perfect his ethical nature. Yet man did not begin by being an ethical being; he began by being a physical being—an animal. Man could not educate or perfect his intellectual, sympathetic, or—highest of all—his ethical nature until he had first attended to the wants of his physical nature. If the animal wants were not satisfied he died, and with him died all the other higher faculties—so far, at least, as this world was concerned. But in a world where man was evidently intended to develop all these higher faculties, it was found that abundant provision had been made for his physical wants. There was the rich earth—the land, as they called it in political economy—from which could be drawn all the things that ministered to these wants. But if this earth—this land—on which and from which all must live, were monopolised by some to the exclusion of others, there was a bar to these others supplying their wants from this great storehouse, a bar which necessarily constituted a crime against not only the physical nature of man, but also against his higher natures, which rested on his physical nature. In conclusion, Mr. M'Lennan briefly explained how the Single Tax on land values would abolish land monopoly; and he held that to abolish that which at the very outset formed such a barrier to the individual development and the social progress of men was the first duty which lay in the path of all. After the lecture an interesting discussion took place, at the close of which the lecturer was accorded a hearty vote of thanks.

#### TAXATION OF LAND VALUES.

(From "The Northern Whig" and "Belfast Newsletter.")

On the evening of Tuesday, 23rd December, a lecture on "The Taxation of Land Values" was given in the Assembly's Hall by Mr. Norman M'Lennan, of Annan, in the unavoidable absence of Mr. H. Llewelyn Davies, of Annan, N.B.

Mr. J. H. Gilliland, who presided, said Belfast had been going ahead by leaps and bounds, and until there had been what was termed a "slump" in the building trade it was scarcely possible for a decent house to be had for anything like a cheap rent.

Mr. Norman M'Lennan, proceeding with his lecture, apologised for the absence of Mr. Davies, who had met with an accident, which had laid him in bed for two or three weeks. He had some temerity as a Scotchman in coming to Ireland to speak, as his countrymen did not perhaps excel in oratory to so high a degree as Irishmen, but he need not apologise for treating on the taxation of land values in the city of Belfast. He remembered about two years ago seeing a notice in some print that the City Council of Belfast had passed a resolution accepting the taxation of land values. The motion was to this effect:

"That, in the opinion of this Council, it is desirable that powers should be obtained for the relief of occupying ratepayers by the taxation of land values for local purposes, and that it be an instruction to the Law Committee to seek such powers."

How was it that land had a value? Whatever required human labour to produce it had a value based on the labour required to produce it. Improvements made on land did have a value, but when he spoke of land values he meant site value, the value of the actual surface itself. It could be seen in their own country, Ireland, by comparing the price of land an acre in the western parts to Belfast. He had not been able to get any estimate of the land value of Belfast, and he did not wish to be taken as stating any figure expressly, but, taking the land values of Belfast proportionately to an estimate which had been made in respect of Glasgow, in the twelve thousand acres which constituted Belfast they could see what an enormous yearly value their ground really was—that was to say, the average was something like £70 or £80 per acre yearly value. The reason of those huge values in Belfast was plainly and absolutely due to the presence, growth, and industry of the population. (Applause.) There was a value created not by any one or two men but by the co-operation of the population. He believed that an individual had individual rights to himself, and so had a community. They would find that communities just as they grew also required common expenses, and there was that fund required with the growth of the population with the needs of the population to pay the expenses of those necessities. His point was that land values were the best subject for taxation to be taken for the benefit of the community, because they were due to the presence of the community. (Applause.) Taxes on land values tended to decrease the price of land, and the larger they made the taxes so much the greater tendency would there be to throw land into the market.

A vote of thanks was passed to Mr. M'Lennan, who suitably replied, and in answer to the query by a member of the audience, said, even if the House of Lords could stop taxation, the House had many a time to give in to political reform during the past century. The only thing was to get the people convinced, and the House of Lords could not stand against the country so united.

The proceedings terminated.

**Boston, Mass., U.S.A.** The Massachusetts Single Tax League invited 668 economists and other college professors to a dinner at the Hotel Brunswick on Friday, January 10, 1902. Reception at 5.30. Dinner at 6.30. Seats at 6s. each were reserved for Single Taxers. Professor Seligman, of Columbia University, opened a discussion upon "Agreements in Political Economy in their Relation to Reform in Taxation."

### Darlington, N.S.W.

From the secretary's report to the annual meeting of the Darlington Single Tax League, held on 18th Nov., 1901:—  
Another year having now closed we submit the annual report for your consideration and edification. We have made a total increase of 11 members during the year, bringing our number up to 42, and have held over 200 outdoor and inside meetings, with unabated attention on the part of our audiences, and, of late, increasing interest, possibly due to the tariff trouble. We have had printed and distributed during the year 47,000 leaflets in seven different issues, making a total of 111,000 during the three years of the League's existence, and from the reception of both speakers and leaflets, we can confidently assert our cause has steadily grown. During the year, in response to increasing demands, we have had twice to make permanent increases in our regular leaflets' issue, first to 6,000, and afterwards to 7,000 each issue, at which figure it stands at present. Increased funds have enabled us to meet the increased demand.

We have also started a library for our members, who obtain the books free on payment of postage both ways. This, though small at present, could be largely increased by gifts of Single Tax literature.

We have also arranged with Cole's Book Arcade, 333 George Street, Sydney, to stock all Single Tax literature as required, so that members can know for certain where to obtain same either immediately or on order.

### Wellington, New Zealand.

By a majority of more than two to one the ratepayers of the "Empire City" have carried the rating in land values. Though the new system of rating will only commence next year, we are assured on most reliable authority that this has already brought land into the market; many estate agents have received orders to sell, and are busy seeking purchasers. This is a glorious victory, and will help our movement in other towns; its main credit is due to the untiring, enthusiastic and methodical efforts of Mr. Lynch, a wharf labourer. At a loss of time and earnings, he canvassed the town, obtained data from the land office, to show waverers how they would be affected, distributed pamphlets, and, more than all this, his zeal inspired others with a like enthusiasm, and the result is a glorious victory. It is a significant fact that the Wellington Trades and Labour Council not only endorsed the proposal, but took a prominent part in the canvass for the poll. This, too, was mainly due to the influence and effort of Mr. Lynch, who represents his Society on the Council. Great assistance was also rendered by Mr. Henry George Ell, M.P. for Christchurch, who compiled a valuable table showing the effect of the new system of rating as applied to Wellington. We heartily congratulate Messrs. Lynch and Ell and their co-workers on their success, which we trust will stimulate them and others to renewed efforts on behalf of the cause of equitable taxation and industrial freedom.

Our Wellington correspondent writes:—"Our society (the Wellington Single Tax League) is now negotiating with the Socialist and Trades organisations to bring about a Political Federation with a common platform on which we can all agree, and of which the Taxation of Land Values is to be the main plank. There is to be no attempt at compromise or mutual conversion. We simply unite on points we are agreed upon, and retain our own convictions on other matters. This, I think, will prove successful, and should result in an increase of the Land Tax next session."

Again an example worthy of imitation. Union is strength; and amongst earnest men, animated by similar desires, discussion removes rather than accentuates difference. Common privileges unite our adversaries; our common cause should unite the opponents of privileges, monopolies, and oppression, all, in fact, who are working for equal rights for all, favours and privileges to none. The field is wide, the harvest plentiful, the labourers still but few: so let us unite where union is possible.

**Queensland.** VALUATION RATING ACT.—In compliance with a request from the Secretary of the Single Tax League of W.A., Mr. Hardacre, M.L.A., of Queensland, has been kind enough to send a copy of The Valuation Rating Act, 1900. We quote the following from Mr. Hardacre's letter:—

"In all cities of Queensland (outside mining properties, etc.) the rating on unimproved values is in force, and is not optional. So far it has worked well, and there is not the slightest chance of the old system of rating on land and improvements ever being returned to. One of the results has been to reduce the rates on the poor man's allotments, and increase them on the more wealthy owners, for the following reason. Land in the suburbs, etc., with improvements on it is generally of less value than the improvements, while land in the city is generally of *more* value than the improvements, and therefore to alter the rating from the land and improvements to the unimproved value of land alone is to make—and in our case did make—the owner of land which is of more value than the improvements pay more than previously, and the owner of land which is of less value than the improvements pay less. This was the observed effect here, and was commented on by the *Brisbane Courier*, the leading paper of the State. It also decreased the rates on owners who improved their land, by throwing the incidence to a greater degree on those who held land for speculation without improving it." These few remarks are worthy of serious consideration, as they are the observations of a practical man on the actual results of the reform we are advocating.—"*Taxation*," *Western Australia*, December, 1901.

#### South Australia.

Mr. Crawford Vaughan writes, 27th Nov., 1901:—The Tariff has stirred up Australia from end to end, and we have taken advantage of the awakening to thrust our views forward. We held a great meeting at the Adelaide Town Hall, and land values taxation sentiments were cheered heartily. At Port Pirie another meeting was organised by a prominent Single Taxer, and the meeting insisted upon land values taxation being embodied in the resolution denouncing the Tariff, as did the people of Broken Hill. There can be no question about the popularity of our cause, and though we don't expect to see immediate legislative results, we know that they cannot long be delayed. There is no doubt that reform is coming the whole world over along the lines of just taxation, and, I believe after all, we will get ahead of Great Britain in this direction.

LET the fields and all the soil, and, if possible, even the houses, belong to the State—that is, to him who is the depository of the right of the State—so that he may let them out for an annual rent to the inhabitants of the cities and the cultivators.—*Spinoza*.

WE demand, yea or nay, whether the earth, with her fruits, was made to be bought and sold from one to another? and whether one part of mankind was made a lord of the land and another part a servant, by the law of creation before the fall?—*Jerrard Winstanley*.

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## SIGNS OF THE TIMES.

### POVERTY AND DEGENERATION, AND THE REMEDY.

ON the 30th ult., in a symposium, in the *London Daily News*, on the steps necessary to enable our country to maintain its position among the nations of the world, Mr. George Cadbury wrote as follows:—

"If our country is to maintain its position among the nations of the world, more attention must be devoted to maintaining the physique of the workers. It is said that the agricultural population of our country diminished 10 per cent. during the last ten years, and the best and most energetic men from the villages are steadily drifting into the towns, and their descendants are of inferior physique. The researches of Mr. Booth in London, and Mr. Rowntree in York, prove that 30 per cent. of the workers in our towns are on the verge of poverty, and receiving wages too small to provide sufficient food. I fear that strong remedies are needed, and that the most efficient of these would be to tax land values and give public bodies power compulsorily to purchase land at the price at which it was taxed. This would soon throw large quantities of land upon the market upon which factories might be erected, and cottages with gardens built around them. In my own business we have no monopoly, and our Colonies, such as Australia, give us no advantage in competing with other countries such as Germany, America, and France; and yet we are well able to more than hold our own, largely, I believe, through having this advantage. Nothing pays a manufacturer better than to do all he can to promote the health, mental and physical, of his workpeople."

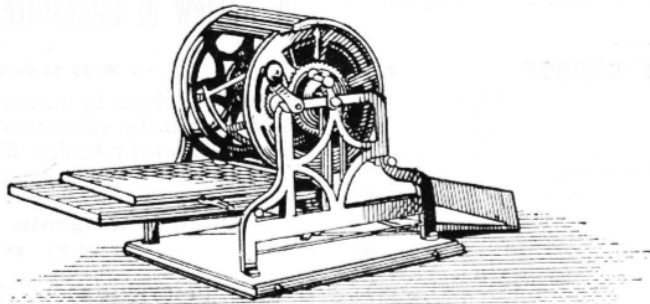
Our agriculture decaying; our agricultural population diminishing; thirty per cent. of the workers in our towns on the verge of poverty, receiving wages too small to provide sufficient food; their descendants degenerating physically, mentally, and morally: yes, in truth, effective remedies are necessary. Degeneration, physical, mental, and moral, is the inevitable fruit of poverty; poverty is the inevitable fruit of privilege and monopoly; land monopoly, the control by some of that which is necessary to the life and industry of all, is the parent source and foundation of all other monopolies and privileges. The land is the source of all wealth, the field of all labour; land-values are the first-fruits of the presence and industry of the whole people, consequently in equity belong to all, and should be appropriated for the common benefit of all. The appropriation of these values, or, in other words, the taxation of land values would break down land monopoly, and ensure the use of our land to land users at its lowest natural or economic value. It would tend to reduce rents, to increase earnings, to raise wages, and to secure to the toilers an increased share of the fruits of their own industry. Taxation of commodities, on the other hand, has the opposite effect; such taxation tends to increase the power of the rich, to still further lower the standard of living of the poor, to reduce wages, and to impoverish the workers. And yet, such is the power and influence of the spoilers, such the apathy and ignorance of the toilers, that though to-day the Chancellor of the Exchequer is at his wits' end for new sources of revenue, though tea, sugar, beer, tobacco, preserved fruits, jams, condensed milk, are already taxed as much as they will bear without a falling off in the revenue they yield, still is there more probability of corn, of bread, almost the only untaxed article of food, being taxed, rather than the fortress of monopoly should be imperilled by the taxation of land values.

THE social problem of the future we consider to be how to unite the greatest individual liberty of action with a common ownership in the raw material of the globe, and an equal participation of all in the benefits of combined labour.—*John Stuart Mill, Autobiography*.

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