

THE SINGLE TAX.

Devoted to the Cause of Taxing Land Values.

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Notes and News.

We heartily wish our readers and co-workers everywhere a happy and a prosperous New Year. With this issue the *Single Tax* becomes the organ of the movement in England and Scotland.

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We rejoice to know that the past year, 1901, has been a year of steady and continuous advance. Everywhere the more thoughtful and ethical-minded citizens are awakening to the fact that, to use Diderat's words, written over one hundred and fifty years ago: "It is far more important to work at the prevention of poverty than to multiply places of refuge for the poverty-stricken."

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Mr. W. P. Byles (late M.P. for Shipley Division), Oakfield, Bradford, is open to give addresses on the "Land Question" to societies in the Bradford district. Mr. Byles lectured for the Huddersfield Educational Committee on this subject on Saturday, December 7th.

All who are interested in land reform should read the *Single Tax*. It has hitherto been the organ of the Scottish Single Tax League, but will now become the organ of the movement for taxing land values for the United Kingdom, and will be in close touch with the movement in America and the Colonies. It can be had through the usual newsagents, or from the publishers, 376 Strand, London, W.C.; price 1d. monthly, or 1s. 6d., post free, per annum.—*Co-operative News*.

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Commenting on the Housing and Land Reform Conference held at York, the *Co-operative News*, after congratulating the York Educational Committee on their enterprise, asks: "Why does not every Educational Committee arrange a similar conference?" We sincerely trust most of them will do so; at all events, the *Co-operative News* is doing its best, by its reports, articles, and comments, to inspire them to such activity.

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The *Co-operative News*, of November 30th and December 7th, contained a specially lucid and simple article on the land question. We regret it is too long to reproduce in full, but the following extract will give our readers some idea of its value:

"Now while the community as a whole does not need the land, it does require revenue for local and imperial purposes; and since land values result from the collective efforts of the community, these values should be used to supply the needs of the nation. Such a system, the taxation of land values, would exactly conform to justice and the necessities of the case. For it would fall heavily on the monopolists, while the actual user would be relieved of the heavy burden he now bears. At the same time the owners of small plots, on which they have secured a home, would not be required to give up their land to the

nation, but would be as secure as ever. Nor would the land-value tax fall on these small owners until all other rates and taxes were abolished, for the reason that they pay in other ways far more than their fair share of taxation. Those who would be likely to give up land—or, at any rate, to offer it on much more reasonable terms—are the speculators, the dogs in the manger, who are holding on while the rest of the people add to the value of their property. As Thorold Rogers says, 'The landowner sleeps, but thrives. He alone among all the recipients in the distribution of products owes everything to the labour of others, contributes nothing of his own.'

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The thoughtful address of the Rev. J. Ruddle (reported in another column) deserves special mention. In the concluding passages of "The Condition of Labor" Henry George asks: "Where shall the dignitaries of the Church be in the struggle that is coming; nay, that is already here? On the side of justice and liberty, or on the side of wrong and slavery?" Mr. Ruddle seems to us to have declared the side on which he is to be found; and we trust some of his fellow-ministers will soon follow his example. Those who are not with us are against us. Of course, we do not for a moment believe that everyone who speaks on the land question is necessarily a Single-Taxer; but we know they will necessarily become so if they will but pursue their investigations in a thorough and impartial spirit.

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The sixty-fourth anniversary of the birth of Dr. M Glynn was celebrated in New York on September 27 by the Dr. M'Glynn Monument Association. Fifteen hundred friends of Dr. M'Glynn gathered in the Murray Hill Lyceum to do him honour. The President, Sylvester L. Malone, introduced Ernest H. Crosby, and he and John Sherwin Crosby made addresses. The meeting added quite a sum to the monument fund, which is rapidly nearing 3,000 dollars. Weekly public meetings are held every Friday evening at 128 East Twenty-eighth Street, to which all friends of Dr. M'Glynn are invited.

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"My reading of this great book ('Progress and Poverty') and my meeting with its author changed the whole trend of my reasoning, and I became mentally free. All of Mr. George's followers are at least mentally free; that is, they know just what they want, and they keep asking for it, intelligently, persistently."—James A. Herne, Actor and *Single Taxer*.

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The firm of Miller & Lux, in California, owns 14,530,000 acres of land, nearly all of which is unimproved. It is equal to the area of New Hampshire, Massachusetts, Rhode Island, and Connecticut together, and but little smaller than Ireland. While our present system of private ownership in land exists, putting a premium on the holding of land out of use, it is nothing to wonder at that millions of men and women seek in vain for a chance to earn a decent living.—J. F. Cowern in Concord (N. H.) "*Daily Patriot*."

A curious scene has been witnessed in Bow Street. One of the local tradesmen advertised for a porter at £1 a week. At 7.30 the shop was surrounded by men anxious to secure the appointment. At 8.30 the number had increased to about 100, and eventually several extra policemen had to be put on duty to range the candidates in single file, some of them in Bow Street, and the others in Martlett Court adjoining.

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The cheaper trams and workmen's trains have opened up the various suburbs near London, but what has been the result? Simply this: that the rents have gone up out of all proportion, and that the working man has been forced further and further away if he wishes to secure accommodation at a moderate cost.—*Echo, Dec. 5.*

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You can see already an electrical line to Richmond and Kew, and its effect upon congested population in London and upon the value of suburban land.—*Mr Westinghouse to the British Westinghouse Electric Company, November 26.*

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In London 300,000 men receive less than 18s. a week, and their rents are so high that they live in a state of chronic want. How can these men pay ready money for their goods, and thus become members of our Stores? And yet, the very value of the land is due to the pressure of our population, due to the numbers of the people, due to their energy, and due to their ability. But while these values are created by the community, they are collected by the landlords in the rent, for which they neither toil nor spin. Co-operation, therefore, can never reach its legitimate goal until the people gain once more access to the soil of their native land, and until the land values, which are the creation of the community, are used for the good of the entire nation.—*Rev. Alfred Hood in The Wheatshaf.*

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If we did not entertain a genuine belief in the goodness of the new President's (Roosevelt's) intentions, we should regard his diagnosis of the industrial situation as insincere. His account of the origin of "great corporate fortunes" as "not due to tariff, nor to other Governmental action, but to natural causes in the business of the world operating in other countries as they operate in ours," is notoriously false. The steel and sugar, to name two out of many of these "Trusts," were in their origin materially assisted by protective tariffs, and almost all the manufacturing Trusts have been similarly helped. The most formidable monopoly in the country, the railway power, under which competition is officially proved to have disappeared, is of Governmental origin, and the huge gifts of valuable lands assigned to railways were obtained by skilful use of politics. Very few, if any, of the successful Trusts and combinations rest exclusively upon what may provisionally be termed a "natural" basis, *i.e.*, to superior economic efficiency of able management and large capital; *nearly all repose upon a joint foundation, entirely "artificial," of land monopoly, tariff, bounty, illegal discrimination, or other privilege.* This is notoriously the case with the vast and protean business which the great Republican magnates, Rockefeller, Morgan, Schwab, &c., control.—*From The Speaker, 7th December, 1901.*

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Sir Henry Campbell-Bannerman threw out the suggestion in one of his recent speeches that if houses could be built on some other foundation than land the Tory party would not be long in solving the housing question. As it is, there are certainly no signs of the Government being in a hurry.—*From The Speaker, 7th December, 1901.*

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The usual cheers greeted Sir Edward Grey's reference to the Taxation of Land Values in his speech at Glasgow on 28th November.

Mayor Tom L. Johnson's Labor Day proclamation was an unusual document, and read as follows:—"In conformity to the custom of my predecessors, I call public attention to Monday, September 2, proximo, as Labor Day, ordained by the Government of the United States and State of Ohio in honor of labor and in celebration of its dignity and blessings. The people are admonished that labor is the corner stone of the republic and of individual character. It is this fact which makes our political institutions the last, best hope of earth. "Let the day be observed by relaxation from daily toil, by innocent pleasures, individual rejoicings, and by recognition of the human brotherhood."—*Single Tax Review, U.S.A.*

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In vetoing a measure to enforce licenses on hawkers, Mayor Johnson said:—"As a plan for raising revenue it is insignificant. The provisions of the ordinance will not prevent fraud, and its operation will in no wise bring itinerant merchants or hucksters under any police control or regulation, while its effect will be to license many street merchants and fake vendors that under present conditions we are able to control. This will be particularly harmful during the times of large gatherings, such as we are about to have in the city. It is in my judgment an attempt to prevent competition and interfere with small traders to an extent that will ultimately raise the price to the consumer of certain necessities of life. It is a plan for taxing consumption rather than property, for taxing poverty rather than privilege. It is one of the tricks, so often resorted to by the owners of valuable property and privileges, to avoid burdens which they themselves should bear."—*Single Tax Review, U.S.A.*

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"An international conference of single taxers is on *tapis*. I have consulted Louis F. Post, and received from him a letter favorable to such an undertaking, to be held here in St. Louis during the World's Fair in 1903, and having been empowered by our local League to act as provisional secretary pending formal organisation and call, I have prepared a letter inviting correspondence on the subject, which, together with a copy of Post's letter, I will soon send out to all single tax publications and friendly papers generally, in this and foreign countries. Our World's Fair promises to be the grandest ever projected, and the time will be ripe for another conference, and I believe it a good idea to start the agitation at once."—*The Single Tax Review.*

[We shall be pleased to receive further information on this subject, and shall certainly do all we can to promote such a gathering.]

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Speaking to his constituents at Gilmerton on 27th November, the Master of Elibank, M.P., said:—"If the Liberals could not unite on the war they would unite, he continued, in tapping that great fund of income, the taxation of ground values. (Applause.) The hope of the future, as far as this nation was concerned, was in making wealth which was acquired, not by the industry of those who possessed it, but by the sweat and toil of others, pay its proper proportion of the nation's burdens. (Applause.)

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At the Conference of the National Union of Conservative Associations held at Wolverhampton on November 27th, 1901, the following resolution was adopted:—"That for the better security of the nation Parliament should consider what measures can be taken for the preservation and continuing of our food supply in case of complications with other Powers."

There was some straight enough and strong enough statements against Protection, but not a word of real Free Trade by the Taxation of Land Values.

The West Edinburgh Liberal Association presented Mr. Edwin Adam last month with a handsome service of silver plate in acknowledgment of his services to the Liberal party in the constituency. Mr Adam's sister was also presented with a gold bracelet in recognition of the help she had given her brother in his public work.

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According to a return just issued the value of unoccupied property in Edinburgh is said to be £73,688. This does not include the market or economic value of the 2000 acres in and around the city "ripening" for building operations.

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Birkenhead Town Council has joined the local bodies in Great Britain who have declared for the taxation. We heartily congratulate Councillor Moon, who brought the question before the Council. His clear and bold statement of the case helped largely to carry the vote. The Council has at present a Conservative majority of 17.

UNPUBLISHED LETTER OF COUNT TOLSTOY TO HENRY GEORGE.

Dear Sir,—The reception of your letter gave me a great joy, for I have known and loved you a long time. Though the paths we go by are different I do not think that we differ in the foundation of our thoughts.

I was very glad to see you mention twice in your letter the life to come. There is nothing that widens the horizon so much, that gives so firm a support or so clear a view of things as the consciousness that although it is but in this life that we have the possibility and the duty to act, nevertheless this is not the whole of life, but only that bit of it which is open to our understanding.

I shall wait with great impatience the appearance of your new book, which will contain the so much needed criticism of the orthodox political economy. The reading of every one of your books makes clear to me things which were not so before, and confirms me more and more in the truth and practicability of your system. Still more do I rejoice at the thought that I may possibly see you.

With sincere affection,

I am truly your friend,

LEO TOLSTOY.

AN APPRECIATION OF TOM L. JOHNSON.

The *Metropolitan Magazine* for October contains an article from the pen of the editor of the *Review* which appears under a convenient pen name on Tom L. Johnson. We quote the concluding paragraph:—

"What are Johnson's hopes? I violate no confidence when I say they are the destruction of private monopoly in land; that the three-cent car fare and ultimate ownership of street railroads are but a small part of social reform which it is the object of Johnson's life to make the law of the land. The conservative classes will do well to reckon with this man and his ultimate aim, for it deals with no matters of such small importance as street car lines. Society may rudely awaken to the fact that while it is helping Johnson to snatch such minor privileges from private monopoly he has reached with his disintegrating purposes the very foundations of the House of Have. Right or wrong, sound or unsound in his economics, society may just as well begin to regard this 'reformed monopolist' as a dangerous man, for he is its sworn enemy and is pledged to its destruction. Were he a dreamer he might be dismissed from our thoughts, or even tolerated; but he is practical, determined, and behind his careless exterior is a settled purpose and an iron will."—*From The Single Tax Review.*

CO-OPERATORS AND THE LAND QUESTION.

It is most encouraging to note the enthusiasm with which the Co operators in England are taking up the study of the Land Question. We have before us many reports of meetings they have recently organised for the discussion of the question, and sincerely regret that pressure on our space prevents us referring to each in detail.

The most important was, perhaps, the one held at the Co-operative Hall, York, under the auspices of the Educational Committee of the York Equitable Industrial Society. Alderman Edwin Grey, Chairman of the York Health and Housing Reform Association, occupied the chair. In his opening remarks he admitted that the housing problem was one that "required more special knowledge and more attention and time than he had hitherto been able to give it." And after emphasising the urgent necessity for some improvement in the housing accommodation of the city, he concluded his remarks by asking his audience to consider where the money necessary for any proposed housing scheme was to come from.

Mr. Fred. Morley (York Health and Housing Reform Association) then read an admirable and exhaustive paper, which, we are sure, must have enlightened both his chairman and his audience as to the direction in which alone the remedy for the present distressing, demoralising, insanitary, and insufficient housing accommodation is to be found.

"The Housing Question," he argued, "was primarily a Land Question; and, secondly, a Taxation Question. Our arrangements as to land made it difficult and practically impossible to obtain sites where houses were most wanted on such terms as would enable the workers to live in the houses at a rent they could afford to pay. Moreover, even before one could start building a house, they required access to land in order to obtain materials. They were constantly told that there was a house famine. Yet the men who were helping to perpetuate that famine, by holding building land out of use, were treated with a special and peculiar tenderness.

"The man who cornered building land was encouraged. However much the expenditure of the rates might be increasing the value of his land, his contribution to the rates in respect to his land was an exceptionally light one. He was assessed, if assessed at all, on an agricultural value, and even then had half of his rates paid for him by other people under the Agricultural Rating Act of 1896 and 1901. But let a more enlightened and patriotic citizen build houses for his fellows, then the full burden of the rates was imposed, not only on the building value of the land but on the value of his houses also. This," he contended, "must necessarily tend to discourage building, and to make houses fewer, dearer, and worse."

He then pointed out that under present conditions municipal building could not solve the housing problem, that the housing difficulty was due to poverty, and one of the greatest causes of poverty was private ownership of land. "The true remedy," he contended, "was the Taxation of Land Values; this would be the beginning of the end of land monopoly, the first step towards the opening up of land to labour, which itself was the necessary condition of social justice and industrial freedom."

An interesting and animated discussion followed, and amongst the more prominent speakers were:—Mr. F. D. Wood, who advocated the Taxation of Land Values as the best and easiest means of land nationalisation; Mr. W. Addinall; Councillor Andrew Moody, who strongly urged that the land was the inheritance of the whole people, and that its control and use must be secured to them; and Mr. B. Seeböhm Rowntree, author of a book on "Poverty: a Study of Town Life," which we hope shortly to review in these columns. The usual votes of thanks brought the meeting to a close.

BIRKENHEAD TOWN COUNCIL FOR THE TAXATION OF LAND VALUES.

The usual monthly meeting of the Town Council was held at the Town Hall on Wednesday, 4th December—the Mayor (Mr. G. S. Hazlehurst) in the chair.

Councillor JAMES MOON proposed the following resolution:—

“That the Council petition Parliament to introduce a Bill as early as possible dealing with the rating of Land Values.”

Speaking in support of the motion Mr Moon said—

Mr. Mayor—In bringing this resolution before the Council at this moment I may as well confess that I have been to some extent influenced by the very important speech you made on accepting the honourable position you now hold.

I believe it is usual for gentlemen when elected to the position of Mayor to give some lead to municipal thought and action for the coming year; and you were not alone, because the Lord Mayor of Manchester spoke equally emphatically on the subject of Land Values, and in bringing this resolution forward now I am acting on the suggestion you threw out.

Another reason for bringing it forward is that I feel under an obligation to do so, because on more than one occasion I have publicly stated my firm belief in the principle of rating vacant lands, and it is not for members of this Council to advocate principles outside and shirk them when elected to this Council.

Moreover, this is not a party question, and I hope no one will approach the subject in any spirit of narrow partisan stupidity, but deal with the subject on its merits; and, if we all do this, I believe we shall send up a unanimous petition.

As a proof it is no party question let me say that many Councils and public bodies where the majority is Conservative have already petitioned Parliament. Hastings, where the Conservative majority is very great, have not been content with one resolution, but have passed resolutions on three occasions. The same thing has been done where the majority is Liberal, so that evidently the principle is one that appeals to both parties alike; and, in addition, a Royal Commission on the Housing of the Poor—of which His Majesty the King was a member—has endorsed the principle, and has actually recommended the taxation of vacant land, whilst quite recently one of His Majesty's Judges presented a special report on the question of Land Taxation, recommending the same thing; so that whatever decision the Council may come to you may depend upon it the question is coming to the front, and will have to be dealt with before long.

The development of the Housing Question depends upon it. Glasgow, which has distinguished itself for its municipal energy and enterprise, has framed a Bill on its own account to levy rates on land values. The London County Council is also moving in the matter year after year, but what is wanted is the ventilation of the question in every public body in England, so that any Government will be obliged to deal with the question.

The real object of this motion, to put it shortly, is to compel those who reap a rich harvest from the increase in value of vacant land, owing largely to the expenditure of public money, to contribute something towards that expenditure; to discourage men keeping land idle for the sake of holding it for a “rise”—in short, to discourage “corners” in land, and to promote a freer trade in land.

To deal as briefly as possible with the principle let me ask your attention to two statements which I know you will agree with, because they do not admit of contradiction.

First—Every public improvement paid for by the ratepayers enhances the value of the property of private landowners.

Birkenhead at this moment is a very good example of this. We have bought land for parks at a good price, and the surrounding land immediately jumps up in value. We are making good roads and keeping them in repair, lighting them with incandescent lamps, policing them, and the vacant land on each side is surely and constantly increasing in value.

We are making tramways, and the vacant land on the outskirts is being brought nearer to the centre of the town, and the land on the line of the tramway is increasing in value.

The cheaper you make your fares the more you increase the value of the land. If you take passengers for nothing it would simply send up the rents on the outskirts.

If some land decreases in value the far greater quantity increases, and no injustice is done, because the rating would be on the value, and the land of the private property owner is in the meantime increasing in value by leaps and bounds.

These landowners may be, and often are, people who do not contribute to the rates. In many cases they are large landed proprietors, absentees who never contribute to the rates, and, alas! sometimes do not contribute to local charities or local appeals, but who always reap the benefit of public expenditure.

Slums may increase, the rates may grow, but these men are like the gods of old who sit aloft, far above the troubles of poor mortals like ratepayers.

The rating of vacant land will bring these landowners into touch with our Town Council, it will perhaps make them take an interest in such questions as rates; and it will, at all events, give them a practical interest in the administration of our affairs.

But the second statement of fact—which I know you will agree to because it is equally indisputable—is that the increase in the value of land is largely the reason for congested districts, for the overcrowding in our towns, and for all the terrible and ghastly consequences which ensue from the improper housing of the poor.

Now the rating of land is, I believe, the best logical solution of both these questions. The increment—the unearned increment as some people call it—but, Mr. Mayor, the increment is not unearned. It has been earned, nay, it has been created, by the expenditure of public monies drawn from the ratepayers. It has been earned by the public, and it is the people who should reap some return for the increased value created, and the rating of land values will secure this.

It affects the housing question in this way. At present it is the land difficulty which causes congested districts. There is really plenty of land, but it cannot be got for use because of the price. By taxing land values you will encourage the sale of land which is now being kept vacant by the land speculator for a higher price.

These vacant lands, which are being benefited by the town, will then contribute something towards the rates, and the result will be—building will be encouraged, our rateable value will increase, and we shall be in a better position to deal effectively with the housing question.

In Birkenhead there are 3850 acres of land. Some of this land is worth £5 and £6 a yard, but taking the whole it will probably average £1,250 an acre of land, which gives a total land value of five million pounds. The annual value of this at four per cent. would be £200,000, or nearly half as much as the total rateable value of Birkenhead.

Now the Birkenhead rates are at present low, but if Birkenhead is to keep up to date, if it is to provide the residents with good roads, the farmers with a covered market, the people with better library facilities, the parks with a few flowers to brighten them up, and possibly a palm house in the centre of Birkenhead Park; if it is to provide music for the people, and last, but not least, if it is to tackle with enterprise and spirit the housing question, the rates will increase, the financial resources of the borough will be taxed to the utmost, and new sources of revenue will have

to be found and an equitable division of local burdens will have to be secured.

The rating of land values is just in principle, because it will make those people who reap a rich harvest by the expenditure of the public contribute something to it, and it will simply be transferring the burdens to those who are well able to bear them, and in doing this it will also encourage building operations and add generally to the prosperity of the town.

The small owners of land in the town would, I believe, be recompensed by a reduction in their rates. The large landowners who pay no rates at all would be contributing a very small portion of their income towards the still further development of the locality.

Mr. Mayor, I really cannot understand the objection to do this. I do not believe the objection is as great as some imagine.

I am not in the habit of talking about patriotism, but I am patriotic enough to be willing to share the burden of local administration by contributing to the rates for land which I hold, and is constantly increasing in value owing to the expenditure of public money and the constant growth of the community, and for the life of me I cannot believe in the patriotism of any landowner wishing to avoid this proposed and reasonable rating of his land for local expenditure.

A large landowner in Birkenhead (Mr. T. H. Jackson) publicly stated that he believed he would have been better off to-day had his land been rated thirty years ago in consequence of the development which it would have brought about.

I have already said a great many towns have petitioned Parliament. I have in my hand a long letter from the Clerk of the London County Council, in which he informs me that the Council have passed repeated resolutions on this subject since 1892, and in the last session of Parliament a Bill was promoted, a copy of which I have in my hand.

I have communicated by letter with the Town Clerks of the largest towns in England and Wales, and I have replies from them showing that a large number of Corporations have already passed resolutions in favour of land values, amongst them being:—Liverpool, Sheffield, Salford, Swansea, Newport, Manchester, Sunderland, Portsmouth, Bootle, Hastings, Cardiff, Huddersfield, Bradford, Bury, West Ham, Kingston-upon-Hull.

Liverpool has also joined the ranks, and leading Conservatives like Austin Taylor, Salvidge and Rutherford have voted with Liberals like Crossfield and Irish Home Rulers like Taggart in favour of this rate, so that for once it may be said even of Liverpool—

“None were for the Party, but all were for the rate,

And Tories joined Home Rulers this tax to promulgate.”

Manchester and Salford are other towns which have petitioned Parliament, also Bootle; and I now ask the members of this Council to join in the movement, which only seeks to enforce a just principle, and it will show the ratepayers of Birkenhead that we are not behind Liverpool in seeking to further every cause which has for its object the interests of the ratepayers and the prosperity of the community.

Alderman SHAW seconded, and said that it only needed a little reflection to prove that the arguments adduced by Mr. Moon had a perfectly solid foundation.

Alderman RAWCLIFFE said the subject was one which bristled with difficulties. Mr. Moon spoke of the increase in value which accrued to land in the outskirts of the town by reason of the opening of the tramways. Would they expect owners of land at New Ferry to contribute to the rates because their land was improved? Obviously the reply of the New Ferry landowners would be, “It is true our land has been improved by your electric tramways, but you only brought them out here for a profit, and you are making that profit.”

Alderman JONES warned the Council against the practice of passing abstract resolutions in favour of proposed legislation. There was a danger in this kind of thing of making the Corporation a political body, and it was not the function of the Council to support a Liberal or Conservative Government.

Mr. MOON—May I remark that Alderman Jones did himself that some time ago when he proposed a resolution on the subject of education.

Alderman JONES—That does not make the slightest difference. I might have done so; I don't remember. If I did, I did it under pressure. (Loud laughter.) He contended against the principle of passing abstract resolutions, and he warned the Council that the resolution, if they supported it, might be quoted against them in support of any wild cat scheme of land value taxation ever proposed in Parliament.

Mr. A. M. ROBINSON said that although he intended to vote against Mr. Moon's motion, his action did not necessarily imply that he was adverse to the principle of taxing land values.

Mr. DODDS reminded the Council that it was already committed to the principle. Alderman Jones and himself had been elected to represent the Council at the Glasgow conference on the subject of land values, and by the vote of the deputation of the Council was committed to the principle.

Alderman JONES—I did not go. I was appointed against my will, and said I would not go.

Mr. DODDS—Birkenhead has, in fact, been quoted as in favour of taxing land values.

Alderman JONES—That's exactly what I suggested.

Mr. DODDS—That is the result of your neglect of duty.

The motion was then put. For it voted: Aldermen Cook, Gamlin, Mason, Rawcliffe, Shaw; Councillors Atkin, Byrne, Dodds, Goodwin, Grice, Griffiths, Miller, Moon, Dr. R. O. Morris, Oldam, Rees, Russell, Snape, Tooth, Wall, Willmer, and the Mayor (22). Against were: Aldermen Bloor, Clarke, Deakin, Getley, Jones, Singleton, and Stott; Councillors Curphey, Evans, Fiddes, Laird, Lilwall, M'Gaul, W. L. Morris, Crosbie Oates, A. M. Robinson, Simm, Selly, and Venables (19).

The motion was, therefore, declared to be carried.

HOW SHALL LABOUR AND CAPITAL BE RECONCILED?

The *New York Journal* has been publishing a series of papers on the above question. Our earnest co-worker, Mr. Ernest Howard Crosby (author of “Plain Talk in Psalm and Parable,” and compiler of “The Earth for all Calendar”) concludes his contribution to the symposium as follows:—“But even to those who turn a deaf ear to the plea of religion and democracy we can appeal with equal force in the name of fair play. Every man worthy the name must respond to that appeal. You would not cheat at cards or sell out a horse race or refuse equal chance to a rival in an athletic contest. Can you then consent to play the game of life with loaded dice, or insist on every handicap that wealth and chance have given you? Is it fair to match your steam yacht against my leaky scow—your thoroughbred against my broken-down nag? A fair field and no favour, this is all that men need for the present, at any rate. The field is not fair, and the favours are sold over the counter at Washington and Albany. Until there is a general willingness to accord fair play in the relations of life, the war between capital and labour will continue. Its evils may be mitigated and its excesses limited, but it will still be waged. When fair play becomes the watchword of trust as well as of trades union, then, at last, we may expect an enduring industrial peace.”

SLAVERY AND FREEDOM.

An American poet has written of "the glory that was Greece, and the grandeur that was Rome." In ancient Greece—and, above all, in the city of Athens—everything that makes life valuable seems to have blossomed and borne fruit and died out, leaving its memorial in fragments of art and a priceless literature of poetry, history, and philosophy—the sanest and at the same time the most inspired that the world has ever seen. And the same free energy—at once passionate and reasonable—that worked in the hearts of the Greek sculptors and poets moulded also and inspired their city life, bringing forth in the citizens the zeal and versatility which only freedom can teach; and, while glorying in freedom, the individual was before all things a citizen, serving his State with pride as a religious duty, and looking on the State (as Aristotle defined it) as "an association of similar persons for the attainment of the best life possible."

But the glory is gone. Why? The splendid superstructure was reared on rotten foundations. There was, indeed, equality among the citizens, and the grandest opportunities for living the best life; but in Athens there were some 100,000 citizens living on the labour of some 400,000 slaves. The citizens who could pass all their time devoted to gymnastics, art, and philosophy—the training of body and mind to the most perfect efficiency and beauty—were dependent on the forced toil of their fellow-men, whom they regarded as living machines for supplying their wants. And in most of the Greek States, though not in Athens, that part of the population who, though not slaves, took part in work, producing or trading, were regarded as inferior beings, and not admitted to full citizen rights. The history of the Greek States is a story of internal revolutions and internecine wars between the different States according as they were democracies or oligarchies. A house divided against itself cannot stand, and the Greek city-states went down before the half-barbarian, despotic kingdom of Macedon, with its phalanx of spearmen. Macedon and the phalanx went down in its turn before Rome and the Roman legion—Rome with its military genius combined with the genius for incorporating and ruling the races which it conquered. The military problem seemed to have been solved by the Roman Empire when the *Pax Romana* reigned over the whole civilised world.

But the industrial, or social, problem had *not* been solved, and the Roman Empire was rotten at the core. Work was still carried on by gangs of slaves, sickening in mines or herded like beasts on the huge estates of the rich, to the demoralisation of the master as well as of the slave.

"In his cool hall, with haggard eyes,
The Roman noble lay;
He drove abroad, in furious guise,
Along the Appian way.
He made a feast, drank fierce and fast,
And crowned his hair with flowers—
No easier nor no quicker passed
The impracticable hours."

And although the organisation of the Empire was a marvel, with its adaptation to the requirements of different peoples, there was no real free local self government. The whole structure caved in before the assault of the "barbarians."

In the modern world, with labour-saving inventions and the economies effected through the division of labour and world-wide trade, coupled with the political enfranchisement of the workers, there is now, for the first time in the world's history, the possibility of a just solution of the industrial problem, and consequently of real and permanent prosperity. In the old days in Greece if everybody had had to do his fair share of work there would not have been enough energy or leisure left for any one to pursue the higher interests of life. It is now no longer necessary for one class to be devoted solely to the end of ministering to the classes above them. Nowadays it would be possible

for all our reasonable wants to be supplied and yet for everyone in the nation to have time and energy and opportunity to enjoy the pleasures of companionship and society, of thought and knowledge, of beauty in nature and in art. There is at least the possibility now. If we can get rid of outstanding privileges and abuses, we can make what was reserved for the few in Greece the common heritage of the masses of our countrymen.

We must, of course, have bread and boots. Let us all take our fair share in producing them. But let no man's whole soul and energy be exhausted in baking loaves or soleing boots. It need not be. Our labour, if justly remunerated, is now valuable enough to earn us reasonable leisure. No doubt there is still much to be done in order to bring to all the opportunities for the fuller, freer life. Ruskin has warned us that the process of getting rich is still sometimes only the accumulation in the hands of individuals of claim upon or power over the labour of others. "That which seems to be wealth may in verity be only the gilded index of far-reaching ruin; a wrecker's handful gleaned from the beach to which he has beguiled an argosy."

We know of various ways in which it is possible to grow rich without rendering any service to society, without doing anything to increase the real wealth of the country. We hear of fortunes being amassed in America by cornering wheat or the raw materials of manufacture, or monopolising the railway services. The object of those who conduct such operations is to place their fellow-men in such a position that they can levy blackmail upon them and suck advantage out of their necessities. But the great and fundamental monopoly on which all minor monopolies depend is that of the land, on which we must all live, and from which all the materials for production must be derived. The land monopolist exacts, under the name of rent, a toll for the use of the free gifts of Nature—the land and the stores which it contains. This is unjust, because the receiver of land values renders no service in return for the payment made to him. Instead of performing any service he tends constantly to use his power in such a way as to do actual harm and to impair our prosperity by restricting the opportunities for work.

If we are to have justice and prosperity, privilege and monopoly must go. The slave-driver, the dog-in-the-manger and even the comparatively harmless parasite must have final notice to quit. We must be free to work and to enjoy the full fruits of our work—in fraternal co-operation, or at any rate in a healthy, harmless competition with one another, instead of the desperate mortal struggle which goes on now, while we leave the monopolist with power so to regulate the conditions of employment that wages tend to remain at the bare subsistence level.

What we want is justice for all, free and equal exchange of service for service, a fair field for work, and a fair return for work. Then the wealth produced will come to the hands where it is wanted, and will produce prosperity among free men and not corruption among slave-owners and monopolists. For as Ruskin has reminded us, it is not the mere accumulation of useful things which can rightly be called wealth. The things must be in the hands of those who can use them with advantage. He tells us truly that "in considering the prosperity of a nation the vital question is not, How much do they make? but To what purpose do they spend? The question for the nation is not how much labour it employs, but how much life it produces. For as consumption is the end and aim of production, so life is the end and aim of consumption. There is no wealth but life—life including all its powers of love, of joy, and of admiration. That country is the richest which nourishes the greatest number of noble and happy human beings; that man is the richest who, having perfected the functions of his own life to the utmost, has also the widest helpful influence, both personal and by means of his possessions, over the lives of others." C. I. I. D.

LETTER FROM HENRY GEORGE, JR., TO
ADOLF DAMASCHKE.

THE SITUATION IN THE UNITED STATES.

101 WEST 84TH STREET,
NEW YORK, NOV. 28, 1901.

Herr Adolf Damaschke,
Berlin, N., Arconaplatz 81.

My dear Mr. Damaschke,

I have just received the note of salutation signed by you, Miss Colbron, and other Single Taxers. Please accept for yourself and present to the others my sentiments of warm appreciation of this attention. In accordance with your general request, I hasten to send for reading at your political meeting on December 8 the greetings of American Single Taxers and a brief account of the political and economic situation in the United States.

This country is now in the throes of great speculation. The march of concentration has within the last few years been amazingly quickened, as shown in the merging of railroads, of illuminating plants, of means of communication, and such industrial processes, as we have at their foundation some important principle of monopoly like the possession of mines, of oil wells, of forests, of special agreements with railroads, or of the so-called "protection" of the customs tariff, which, preventing competition from without, confines the supply of domestic needs to domestic producers. To the formation of combinations around some kind of monopoly we have come to give the name of "trust," and these "trust" organisations have grown to dimensions, perhaps, never before heard of in the world—the steel trust having a capitalisation of \$1,400,000,000, which is founded upon the practical monopoly of the best steel-making ore in the United States, and the exclusive possession of all the best steel-making coal in the country, and having besides these many other very important and valuable law-made privileges.

In the present era of general business prosperity these great trust combinations have been and are making large profits. On the basis of those large profits they have reorganised and inflated their capitalisations, selling stock to the public on the presumption of a continuance of present prosperity.

But such prosperity cannot long continue. This kind of stock speculation would alone check it. What will hasten that process is the speculative rise of land values, speculation beginning to be quite active in and about most of the large cities of the country, and also in many of the farming regions, particularly in the States immediately west of the Mississippi River, the wheat and corn country. Land values have already gone up very high in these vast areas, and the time cannot be far off when there must come a reaction, superseding the present season of prosperity with a heavy depression and perhaps a panic.

Mr. McKinley, when running for the Presidency, was called the "advance agent of prosperity." His successor, Mr. Roosevelt, elected by the same party—the Republican party—represents practically the same elements in the community—the great vested interests and monopolies. If there should be any cessation of prosperity, then the party of the ins—that is, Mr. Roosevelt and his party—would, as is always the case in American politics, be held responsible, and would be voted down at the next Presidential contest, which will be in 1904.

What makes the Republican defeat more probable in the next national election is that there is a widely growing and intense feeling against monopolies of all kinds. The Single Tax agitation has, of course, helped the growth of this feeling, and while the Single Tax idea itself is steadily making great numbers of converts, the direction that popular thought is taking just now is not so much toward the Single Tax *per se* as toward the anti-monopoly idea. In New

York State a law was recently passed to classify the franchises of all public service corporations, such as railroads, illumination, telegraph and telephone companies, as land, so that they may be taxed. The Supreme Court of the State of Illinois has just delivered a decision compelling the State Board of Assessors to tax the public service corporations; and in Ohio the Mayor of the city of Cleveland, Hon. Tom L. Johnson, has carried a case up to the State Supreme Court asking that tribunal to compel the State Board of Assessors to make the tax on railroads equal to the taxes on the other forms of property. This is precisely what Mayor Johnson did in his own city, and he is preparing to equalise taxation there—the owners of the poorer land being made to pay far out of proportion to the tax borne by the owners of the more valuable land. To carry on his fight Mayor Johnson has had to go through two election campaigns in Cleveland; but in both of these he was overwhelmingly successful, although he belongs to the Democratic party, while the city of Cleveland is usually strongly carried by the Republicans.

As I have explained, the taxation question is in warm discussion in all parts of the United States, and Mayor Johnson's successful campaigns against formidable opposition in behalf of the taxation of monopolies has attracted attention to him all over the country—so much attention, indeed, that he is talked of by many prominent Democrats as the man who seems best qualified to be the Democratic candidate for the Presidency in 1904. If he is thinking anything about this, Mayor Johnson is saying nothing to the public. His chief concern is to preach and press forward his faith, the Single Tax, and all his efforts are practical steps towards that end. His first aim is to tax the great public service corporations, which are in private hands in this country. By taxing them he purposes to break their power, and thereby make the task of public absorption more easy. Being a millionaire himself, and having made his wealth as a railroad magnate and steel rail manufacturer, though all the while proclaiming his determination to use his money to promote the Single Tax and all that it involves, he knows the weak places in the armour of the opposition, and therefore makes a remarkable leader for the masses of the people in their war upon privilege.

This is a brief survey of the situation here. The Single Tax propaganda itself is flourishing, and beyond this is the great anti-monopoly discussion which is engaging the whole people and entering politics in a variety of ways, and all tending irresistibly to the end we have at heart—the Single Tax. We have but to live to see the Single Tax realised. If we should go, then those who follow us will surely see it.

Yours in the faith,

HENRY GEORGE, JR.

ASSOCIATION OF POOR LAW UNIONS.

At the third annual meeting of the Association of Poor Law Unions in England and Wales, held on Thursday, 14th of November, 1901, in the Crown Room of the Holborn Restaurant, London, the following resolution was carried after a lengthy and interesting discussion:—"That the Council be instructed to introduce a bill for the taxation of site values if no bill is introduced by another authority next session." It was further agreed:—"That no action be taken by the Council on any bill proposing the rate of land values until this Association has been able to consider the matter."

THE difference between serfdom as in Russia and land ownership as in England is more in form than in fact. Whether I own the peasant, or the land from which he must obtain his nourishment, the bird or its food, the fruit or the tree, is practically a matter of small importance.—*Shopenhauer.*

THE SINGLE TAX.

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THE HOUSING PROBLEM IN LONDON. Another Sham Conference.

WHEN Henry George described a certain school of reformers as "looking for what they did not want to find," he must have had in his mind just such folk as those who convened and managed the "National" Conference on Housing, held in London on December 3rd. The Conference, over which Sir Walter Foster presided, was held under the auspices of the Land Law Reform Association. The morning sitting was devoted to the Rural Housing question, and was chiefly notable for the dexterity with which an amendment in favour of the taxation of land values was prevented from being discussed. In the afternoon the following resolution on Urban Housing was moved on behalf of the convening association:

That this Conference, with a view to removing the grave and admitted evils in connection with housing in urban centres, urges—

- (1) That every facility should be given to Local Authorities to obtain land and build houses, and particularly
 - (a) That no compensation should be paid to the owners of house property which is condemned as insanitary, and which has to be cleared at the public expense;
 - (b) That money borrowed for the purpose of buying land should be repayable by instalments, spread over a period of 100 years, and money borrowed for building should be repayable in a period of not less than 75 years;
 - (c) That the procedure for acquiring land compulsorily for building should be greatly simplified and cheapened in matters of detail.
- (2) That all practicable means should be taken, by Parliament and Local Authorities to improve the means of communication between the centres of the towns and the suburbs.
- (3) That in order to bring more building land into the market, in order to prevent the benefit of public improvements falling to a few private individuals, and in order to secure that all sections of the community shall contribute to the expenses of the community, a large measure for the rating of land values in towns is urgently necessary.

To this resolution, with its underlying assumption that the housing question is mainly a building question to be solved by some tinkering of the Tory legislation of 1890 and 1900, representatives of the English Land Restoration League submitted the following amendment:

Recognising that the present system of land tenure and taxation is the direct cause of the scarcity and insufficiency of the housing accommodation of the working classes, as of many other kindred remediable social ills, this Conference is of opinion that the most simple and most effective means to enable private enterprise and Local Authorities to acquire land on reasonable terms, to prevent the benefit of public improvements falling to a few private individuals, and to encourage the building and improvement of houses, is to exempt all houses and improvements from taxation, and to concentrate taxation upon the unimproved or site value of land, irrespective of the use to which it is being put, or of the value of the improvements in or on it.

As anyone who is familiar with the housing question can easily see, this amendment raised a clear and fundamental issue. While embodying as much as possible of the wording of the official resolution, it had, both on account of what it proposed to add and on account of what it proposed to omit, a claim on the consideration of the Conference. But, although amendments had been invited, it had evidently been determined that none of any importance should be carried, or even discussed. This amendment, handed to the Hon. Secretary just before the sitting opened, was held back till within a few minutes of the close. After an unsuccessful attempt to persuade the mover to withdraw it, it was declared by the Chairman to be out of order (1) because it was covered by the official resolution, (2) because it was beyond the scope of the Conference, (3) *because it was a single tax amendment*, and (4) because, anyhow, he had decided not to put it to the Conference. The L.L.R. Association, which had just put up Sir John Dickson Poynder, L.C.C., to plead with Trade Unionists not to hinder the provision of houses by limiting their output, declared, by its chairman, that a resolution which called for the removal of taxation from houses was beyond the scope of a "Housing" Conference! Yet Royal Commissioners have declared, quite recently, that "our present rates indisputably hamper building," and that their "tendency must be generally to discourage building—to make houses fewer, worse, and dearer."

Mr. Berens being thus prevented from moving his amendment, Councillor the Rev. W. A. Morris immediately moved to omit all the sections of the official resolution except Section 3. This amendment, which would have enabled the question at issue to be discussed, could not well be ruled out of order; but, on Mr. Verinder rising to second it, the Chairman suddenly discovered that the closing hour had arrived and forbade him to speak. The discussion was guillotined, and the official resolution was carried.

It is clear, therefore, that no effort to get at the root-cause of the housing difficulty will meet with any sympathy

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Mr. WM. D. HAMILTON.

Mr. WM. HARRISON.

Mr. ROBERT ORR.

Mr. WM. REID.

—❧— RECEIVERS OF WORK. ❧—

- ABERDEEN**—
Mrs. A. M. CRAIG, 210 George Street, Aberdeen.
- ALEXANDRIA**—
Mrs. J. B. PURDON, Rowantree Bank, Alexandria.
- ANNAN**—
Mrs. NORMAN M'LENNAN, Newbie, Annan.
- BEARSDEN**—
Mrs. WM. BUCHANAN, Enderley, Bearsden.
Mrs. R. L. GREIG, Glenburn Road, Bearsden.
Mrs. WM. D. HAMILTON, Campsie View, Bearsden.
Mrs. WM. C. MENZIES, Kirkholm, Bearsden.
- BELFAST**—
Mrs. WM. DICK, 9 Lothair Avenue, Belfast.
Miss E. LINDSAY, Rosebery, Marlboro Park, Belfast.
- BIRKENHEAD**—
Mrs. E. M'HUGH, Single Tax Cottage, Birkenhead.
- BISHOPBRIGGS**—
Mrs. AND. HAY, Freeland, Bishopbriggs.
Mrs. DAVID M'LARDY, Vista, Bishopbriggs.
- BOLTON**—
Mrs. D. WHITEHEAD, 293 Wigan Road, Bolton.
- BONHILL**—
Mrs. ALEX. CAMPBELL, 18 Raglan Street, Bonhill.
Mrs. JOHN EWART, Post Office, Bonhill.
- BOTHWELL**—
Mrs. PETER BURT, Holly Bank, Bothwell.
Mrs. G. B. WADDELL, Braeside, Bothwell.
- BRADFORD**—
Mrs. W. P. BYLES, Oakfield, Bradford.
- DARLINGTON**—
Mrs. D. BUSBY, 2 South Street, Hopetown, Darlington.
- DUBLIN**—
Mrs. GEORGE GREEN, 22 Dolphin's Barn, Dublin.
- DUNDEE**—
Mrs. HOWARD, 4 Nairn Place, Seafield Road, Dundee.
- DUNOON**—
Miss BANKS, Redhurst, Dunoon.
- EDINBURGH**—
Mrs. GRIERSON, 72 Northumberland Street, near Howe Street, Edinburgh.
Miss LIMONT, 6 Minto Street, Edinburgh.
- FALKIRK**—
Mrs. CHRISTIE, Fernielea, Falkirk.
Mrs. JAMES FAIRLIE, Kinneil, Camelon, Falkirk.
Mrs. M'NICOL, West Bridge Street, Falkirk.
- GALASHIELS**—
Mrs. H. S. MURRAY, Glenmayne, Galashiels.
- GIRVAN**—
Mrs. J. BLAIR, Dalrymple Street, Girvan.
- GLASGOW**—
Miss MAY ADAM, 5 Allan Street, Bridgeton, Glasgow.
Miss CHRISTINA ALLAN, 87 Ardgowan St., S.S., Glasgow.
Mrs. BARROWMAN, 767 Springburn Road, Glasgow.
Miss BARTON, 230 Holm Street, Glasgow.
Mrs. BARTON, Helenslea House, Tollcross, Glasgow.
Mrs. D. E. BELL, 62B George Street, Glasgow.
Mrs. JAMES BELL, 123 Claythorn Street, Glasgow.
Miss BLACK, 262 Bath Street, Glasgow.
Mrs. BUSBY, 13 Great George Street, Glasgow.
Miss GEORGIE CAMPBELL, 21 Blythswood Dr., W., Glasgow.
Miss JESSIE CAMPBELL, 21 Blythswood Dr., W., Glasgow.
Mrs. DAVID CASSELS, Dunimarie, Springburn, Glasgow.
Mrs. JOHN CASSELS, 690 Alexandra Parade, Glasgow.
Mrs. ROBT. CASSELS, 11 Bannatyne Av., Dennistoun, G'gow.
Mrs. WM. CASSELS, 111 Campsie St., Springburn, Glasgow.
Miss CONOLLY, Lilybank House, Pollokshaws, Glasgow.
Miss MAGGIE CORSON, 6 Gibson St., Hillhead, Glasgow.
Mrs. G. M. COUPER, 26 George Street, Glasgow.
Miss C. DERRICK, 221 Stirling Road, Glasgow.
Miss MARY DERRICK, 221 Stirling Road, Glasgow.
Miss MARY S. DUGUID, 16 Albert Rd., Crosshill, Glasgow.
Mrs. H. C. FAIRLIE, 2 University Gardens, Glasgow.
Misses GILCHRIST, Queen Mary Aven., Crosshill, Glasgow.
Mrs. WM. HARRISON, 5 Burnside Buildings, Burnside St., " "
Miss HOY, 403 New City Road, Glasgow.
Mrs. C. M. MILLIGAN, 2 South Portland Street, Glasgow.
Miss MEIN, 117 Stockwell Street, Glasgow.
Mrs. GEO. MUIR, 70 Armadale St., Dennistoun, Glasgow.
Mrs. J. MUIR, 210 Duke Street, Glasgow.
Mrs. A. M'LENNAN, 69 Albert Drive, Crosshill, Glasgow.
Miss REID, 306 Crown Street, Glasgow.
Mrs. WM. TONER, 199 Meadowpark Street, Glasgow.
Mrs. WM. TURNBULL, 48 London Street, Glasgow.
Mrs. WM. WEBSTER, 130 Cambridge Drive, Glasgow.
Mrs. D. WILLOX, 48 Burgher Street, Glasgow.
Mrs. PETER WRIGHT, 163 Petershill Road, Glasgow.
- GOVAN**—
Mrs. J. COATES, 3 Catherine Drive, Govan.
- GREENOCK**—
Miss M'GREGOR, 11 Caddlehill Street, Greenock.
- HALIFAX**—
Mrs. C. H. SMITHSON, 8 Heath Avenue, Halifax.
- HAMILTON**—
Mrs. FERGUSON, Quarry Hall Terrace, Hamilton.
- HASTINGS**—
Mrs. RANSOM, 13 Githa Road, Hastings.
- HELENSBURGH**—
Mrs. W. H. MALCOLM, Madgefield, Helensburgh.
- INVERNESS**—
Mrs. JAS. SIMPSON, Falcon Villa, Fairfield Rd., Inverness.
- JEDBURGH**—
Miss EASTON, Springvale, Jedburgh.
- KEIGHLEY**—
Mrs. FRED. SKIRROW, 59 Fell Lane, Keighley.
- KILBOWIE**—
Mrs. J. THOMSON FINDLAY, Findlayston, Kilbowie.
- KIRKCALDY**—
Mrs. G. HALLEY, 82 Links Street, Kirkcaldy.
Mrs. DAVID ROBERTSON, 127 Dunniker Rd., Kirkcaldy.
- KIRKINTILLOCH**—
Miss CONNELL, 21 Kerr Street, Kirkintilloch.
- LENNOXTOWN**—
Miss LINDSAY, Main Street, Lennoxton.
- LIVERPOOL**—
Mrs. T. BURKE, St. John's Market, Liverpool.
- LONDON**—
Mrs. L. H. BERENS, 8 Dawson Place, Pembridge Square, London, W.
Mrs. ROBERT CAMERON, 26 Queen's Mansions, Westminster, London, S.W.
Miss VERINDER, 376-377 Strand, London, W.C.
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Mrs. THOS. CAMERON, Attadale, Milton of Campsie.
Mrs. GILBERT M'ALLAN, Milton of Campsie.
- MANCHESTER**—
Mrs. A. H. SCOTT, Park House, Swinton Grove, Manchester, S.E.
- MOTHERWELL**—
Mrs. J. GILLESPIE, Margaretville, Orchard St., Motherwell.
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Miss BROUGH, Cottage, Inveresk Mills, Musselburgh.
Mrs. HUME, Lilybank, 37 Eskside, West, Musselburgh.
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Miss OSBORNE, Broomhill Terrace, Partick.
Mrs. J. S. JAMIESON, 7 Hamilton Terr., W. Partick.
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Mrs. ROBERT WILSON, 21 Pollok Street, Pollokshaws.
- PEEBLES**—
Mrs. H. BALLANTYNE, Jun., Minden, Peebles.
- RUTHERGLEN**—
Mrs. JAS. ALLAN, Oakbank, Buchanan Drive, Rutherglen.
- SCOTSTOWN**—
Mrs. D. CALDER, 16 Lennox Place, Scotstoun.
- SCOTSTOUNHILL**—
Miss ORR, Dunoswald, Scotstounhill.
- SHETTLESTON**—
Mrs. WM. G. AIRD, 6 Albany Gardens, Shettleston.
Mrs. SAM. GRAHAM, 2 York Terrace, Shettleston.
Miss KAY, 5 Miriam Terrace, Shettleston.
Mrs. WM. REID, 1 Greenfield Place, Shettleston.
- ST. ANDREWS**—
Miss HAXTON, 133 South Street, St. Andrews.
- ST. LEONARDS-ON-SEA**—
Mrs. GEARY, 94 Alexandra Road, St. Leonards-on-Sea.
- SUNDERLAND**—
Mrs. E. POTTS, 18 Tavistock Place, Sunderland.

in towns is urgently necessary.

cause of the housing difficulty will meet with any sympathy

from those who have charged themselves with the manipulation of the housing agitation. They seem incapable of being taught even by experience. Their blind faith in the Housing Act of 1890, with or without tinkering amendments, would be pathetic if it were not so costly, and so dangerous to the interests of those they profess a desire to benefit.

Writing to apologise for their unavoidable absence from the Conference held under the auspices of the Land Law Reform Association to discuss the housing problem, held in London on Tuesday, December 3rd, the Dean of Durham wrote: "I am convinced that you are on the right track, but whether you will ever succeed in breaking through the fortifications of the landed interests is another matter."

Mr. Asquith, M.P., wrote: "I am very glad to see that you have selected as the special subject of the present Conference the housing question in both its rural and its urban aspects. To facilitate the acquisition of land for building, to amend the law both as to borrowing and as to compensation, and, last but not least, to place our rating system both in town and country upon a just and rational basis appear to me to be the immediate objects which practical reformers ought to keep steadily in view."

* * *

Had the Dean of Durham been present, he would have learned that the Land Law Reform Association should be added to any complete list of "the fortifications of the landed interests." And Mr. Asquith would have learned that, though every reference to it was warmly welcomed by the majority of delegates present, the urgent necessity "to place our rating system both in town and country upon a just and rational basis," which is the only way the housing problem can be solved, was just the point the conveners and chosen speakers of this Conference studiously avoided discussing. They were, in fact, like men avowedly seeking for something, but studiously averting their gaze when it was presented to their view. Verily, those who are not for us are against us; and our worst and most dangerous enemies are to be found in the ranks of those who avow to be assisting our endeavours.

THE self complacency with which some persons—owners of land to a great extent in London, for the temporary use of which the severest terms which the law allows and the market gives are extorted, to say nothing of taxes on renewal equivalent to the appropriation of the tenant's good-will—advocate the housing of the London poor at the cost of the London occupiers, and, of course, to the enormous benefit of those who hold this induced monopoly, and will be vendors under forced sales, would be absolutely amazing in any other country besides England. But this kind of complacency is dangerous.—*Thorold Rogers.*

SIGNS OF THE TIMES.

THE CASE FOR GLASGOW.

THE QUESTION OF LAND VALUES

and their **Taxation** is one which merits the special attention of the Electors, and in view of the fact that taxation is steadily increasing, and will more than likely continue to do so, it becomes of still greater importance that it should be forced upon the attention of the Town Council and by them upon Parliament, as therein lies the solution not only of our **ever-increasing Rates**, but also of other difficult questions. If public improvements in the interests of the people—and more particularly the working classes, who need them most—are to go on, then some other means of meeting the additional expenditure than that of increasing the rates will require to be found. That this can be met by taxing land values there is not the shadow of a doubt.

Just consider for a moment the present condition of affairs in Glasgow in connection with this question. The land upon which the city is built is owned by a very small number of persons as compared with the whole population. These persons take in the shape of income from the land of the city the enormous sum of about Two Millions sterling every year. They have never, so far as is known, done anything to create these incomes, which are entirely due to the energies and needs of the citizens. This enormous sum of money, taken from the pockets of the citizens, **does not pay one fraction towards local taxation.** Had these unearned incomes been charged with their proportion of local taxation, **the Rates would have been less by at least one-third** than they are at present. There can be no injustice in taxing these unearned incomes for local purposes at least, and this small, just, and reasonable proposal can be obtained if the right men are sent to the Council. Of course, while I advocate their immediate taxation for local purposes, I also stand on this question for the full measure of our rights, as the land is the common heritage of the whole people, and ought to be their property.

(From the published Address to the Electors of Mr. George Carson, candidate for representation to the Glasgow Town Council, November, 1901. Mr. Carson is a well-known member of the Glasgow Trades Council, and Chairman of the Housing Reform Council.)

Bradford.

Owing to the election of Councillors to the bench of Aldermen, nine vacancies occurred in eight wards, the election taking place on 23rd November. Mr. H. H. Spencer, well known in the Single Tax movement as a capable and enthusiastic advocate of the taxation of land values, contested the East Ward, and was returned by a majority of 141 votes. The *Yorkshire Daily Observer* (formerly the *Bradford Observer*) of 27th November, 1901, says: "The great surprise of the election was the victory of Mr. Spencer in the East Ward, to which that gentleman had been almost an entire stranger ten days before the polling. Mr. Spencer's position was that he was either going to win that ward on taxation of ground values or to do without winning it. And there was such advocacy of this proposed rating reform as no other Bradford Ward has yet experienced. It is claimed that this notable victory on such an advanced platform may be taken to settle the adherence of Bradford to this new principle." Another local newspaper notice says: "Mr. Spencer made the taxation of ground values his chief battle cry, and the Progressive members of the Council will do well to take note of the enthusiasm with which that question was taken up by the electorate."

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.

OFFICE-BEARERS.

President—Councillor Peter Burt, J.P.

Vice-Presidents—Edwin Adam, M.A.; Lewis H. Berens; Thomas Cameron, P.C.; David Cassels; H. Ll. Davies; J. C. Geddes; George Green, C.C.; Wm. D. Hamilton; Thomas Lindsay, P.C.; David M'Lardy, P.C.; Norman M'Lennan; Wm. M'Lennan; F. S. Mein; H. S. Murray; James Stewart, C.C.

Members of Executive—J. K. Adam; James Busby; David E. Bell; John Cameron; Alex. Campbell; David Cassels Jun.; John Cassels; Robert Cassels; Wm. Cassels; John Ewart; Bailie James Fairlie; Wm. Harrison; A. D. Haxton; George Kay; W. R. Lester, M.A.; John Muir; Gilbert M'Callan; John S. Neil; Robert Orr; And. Reid; Wm. Reid; James Whyte; Richard Whyte.

Hon. Treasurer—G. B. Waddell, C.C.,

Secretary—John Paul.

Convener Ladies' Committee—Mrs. Wm. D. Hamilton, Campsie View, Bearsden.

PATRONS.

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| <p>LORD CARRINGTON. The Hon. LORD PROVOST CHISHOLM (Glasgow). Hon. TOM L. JOHNSON, Mayor of Cleveland, Ohio, U.S.A. Mr. ALEX. W. BLACK, M.P. " H. BROADHURST, M.P. " T. BURT, M.P. " ROBERT CAMERON, M.P. " J. H. DALZIEL, M.P. Sir W. B. FOSTER, M.P. Mr. GEORGE HARWOOD, M.P. " W. H. HOLLAND, M.P. " J. D. HOPE, M.P. " WILLIAM MCKILLOP, M.P. " D. V. PIRIE, M.P. " EDMUND ROBERTSON, M.P. " THOMAS SHAW, M.P. " ARTHUR W. SOAMES, M.P. Capt. F. F. THOMAS, M.P. Mr. WHITELEY THOMSON, M.P. Mr. JAS. TOMKINSON, M.P. " CHARLES TREVELYAN, M.P. " ALEX. URE, M.P. " J. H. WHITLEY, M.P. " J. WILSON, M.P. (Durham). Provost BALLANTYNE (Peebles). Mr. A. BILLSON, ex-M.P. (Liverpool). Bailie BILSLAND (Glasgow). Coun. THOS. BURKE (Liverpool). Mr. W. P. BYLES, ex-M.P. (Bradford). Bailie BROWN (Whiteinch). Coun. ARCH. CAMPBELL (Glasgow). Mr. ARTHUR DEWAR, ex-M.P. (Edinburgh). Coun. Dr. ERSKINE (Glasgow). Mr. H. C. FAIRLIE (Glasgow). Bailie FERGUSON (Glasgow). " FIFE (Glasgow).</p> | <p>Mr. J. THOMSON FINDLAY (Clydebank). Coun. GALBRAITH (Paisley). " Dr. GAREY (Glasgow). Mr. WM. LLOYD GARRISON (Boston, U.S.) Mr. HENRY GEORGE, Jr. (New York, U.S.) Bailie A. J. HUNTER, (Glasgow). Coun. GEO. LAMB, ex-Mayor (Bootle). " WM. MARTIN (Glasgow). Mr. WM. MAXWELL (Chairman Scottish Wholesale Co-operative Society). " J. A. MURRAY MACDONALD (London). " RICHARD MCGHEE, ex-M.P. (Lurgan). Ex-Bailie J. D. M'GREGOR (Greenock). Mr. A. MACKIE NIVEN (Johannesburg). Coun. J. NORTH (Leicester). " H. H. PAIN (London). Provost PATON (Largs). Mr. P. S. PEAT (Glasgow). " LOUIS F. POST (Chicago, U.S.) " A. D. PROVAND, ex-M.P. (London). Coun. A. H. SCOTT (Manchester). Provost SPITE (Clydebank). Bailie D. M. STEVENSON (Glasgow). Coun. H. W. STEWART (Edinburgh). TRADES COUNCIL (Burton and District United). TRADES COUNCIL (Glasgow). TRADES COUNCIL (West Bromwich). TRADES AND LABOUR COUNCIL (Wolverhampton). UNDERWOOD CO-OPERATIVE COAL SOCIETY (Paisley). Coun. THOS. UTLEY (Liverpool). Ex-Provost WATSON (Falkirk). Coun. J. C. WHITELEY (Sheffield). " D. WILLOX (Glasgow). Bailie ROBT. WILSON (Pollokshaws).</p> |
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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—Meerschau 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.

Port-Glasgow. Mr. John Cassels gave the Young Scots Society an address on "The Housing Question and the Taxation of Land Values." There was a good attendance. The secretary, Mr. Alex. Gemmel, writes—"That nearly everyone present was pleased. Ex-Bailie McGregor, Greenock, was present, and addressed some thoughtful words to the meeting."

St. Andrews. THE St. Andrews Literary Society debated the question on the 18th December, "Should Land Values be taxed?" The opening speeches were by Mr. J. Haxton, aff., and Mr. Laing, neg.

At an earlier part of the session Mr. Andrew D. Haxton read a paper on "The Law of Human Progress." The Single Tax came in for a good and favourable review.

* * Owing to pressure on our space a number of Scotch meetings are unavoidably left over until our next issue.

BRADFORD.

TAXATION OF LAND VALUES.
A few Students desire to FORM a SOCIETY for the Study and Promotion of the above question, provided a sufficient number of Adherents is forthcoming.

Persons willing to co-operate are requested to communicate with THOMAS B. LUND, Fern Dene, Girlington, Bradford.

Our Bradford and district co-workers have done splendid work these past few years in the press and on the platform in urging the question to the front. Encouraged by recent events and the steady progress the movement has made a Bradford Society for the Taxation of Land Values is to be formed early in the New Year. We cordially wish the new society all success, and hope to hear of its activity in the good cause.

HINTS FROM HENRY GEORGE.—At a recent meeting of the Chorlton-cum-Hardy Literary Association a lecture was given under the above title by the Rev. Y. Ruddle. In the course of his address the reverend gentleman said: "Henry George always remembered that wealth, in the form of capital or in any other form, was to serve the purpose of man. Hence, notwithstanding the complication of modern industry, he rightly insisted that the proper function of capital was to be used as a servant of labour. If, in actual arrangements, we found that the labourers were often the slaves of capital, of the owners of capital, it was the work of political economy, by the investigation of the principles of things, to find a way out of this unnatural system. Henry George's greatest work, in his own view, was his treatment of the land question. He showed that as land—meaning the natural agent in the broadest sense of the term—was one of the two factors without which wealth could not be produced, labour being the other factor, whoever had absolute ownership of the land had practical ownership of the men that live upon it. If, again, certain portions of land were held unused and needlessly unproductive, the living of those remaining portions of land which were kept in use. It was as sure of manufacturing industry as of agriculture that land was the mother and labour the father of all wealth. He proposed, therefore, to tax land in proportion to its ground value, according, that was, to its potential productivity, so that more land might be forced into use for the benefit of the community, and that the people might be freed from the unjust burden of indirect taxes.

ST. ROLLOX WOMEN'S LIBERAL ASSOCIATION.

MRS. M'CRÆ, of the College Division Women's Liberal Association, addressed the members of the above association last month on the "Taxation of Land Values." Speaking of the "housing question," the lecturer reminded her audience that Sir Henry Campbell-Bannerman had said quite recently at a large meeting that "the housing question is at bottom a land question." The huge incubus of land monopoly must first be got rid of before we can hope to make any real or permanent progress in the housing of our people. This is exactly the view which Single Taxers take of the housing question. For this reason, she thought, all women should be specially interested in the taxation of land values, because the present monopoly price of land affects the building and rent of houses. Good houses at moderate rents are necessary if those who bear the burden and heat of the world's work are to enjoy decent, healthy home life. This scheme for the taxation of land values is, the lecturer thought, often misunderstood. It is not a scheme to take away any man's property, or to divide up land, but rather a scheme to encourage the right use and occupation of land. It was for this reason that, in 1885, the Royal Commission on the Housing of the Working Classes recommended the taxation of land values as one of the most important means for securing better homes for the poor. They stated the case as follows: "At present land available for building in the neighbourhood of our populous centres, though its capital value is very great, is probably producing a small yearly return until it is let for building. They can thus afford to keep their land out of the market, and to part with only small quantities, so as to raise the price beyond the natural monopoly price which the land would command by its position. Meantime the general expenditure of the town on improvements is increasing the value of their property. If this land were rated at, say, 4 per cent. on its selling value, the owners would have a more direct incentive to part with it to those who are desirous of building, and a two-fold advantage would result to the community. First, all the valuable property would contribute to the rates, and thus the burden on the occupiers could be diminished by the increase in the rateable property. Secondly, the owners of the building land would be forced to offer their land for sale, and thus their competition with one another would bring down the price of building land, and so diminish the tax in the shape of ground rent, or price paid for land, which is now levied on urban enterprise by the adjacent land owners, a tax, be it remembered, which is no recompense for any industry or expenditure on their part, but is the natural result of the industry and activity of the townspeople themselves." That is to say, the chief cause of the housing difficulty is that under our present rating laws individuals can with perfect impunity hold absolutely idle, or only partly used, vast areas of land around all our big centres of population. And the remedy is to tax all land, whether put to use or not, upon the value that it would have if put to the best use of which it is capable. Mrs. M'Cræ criticised in a trenchant manner at considerable length our present absurd rating system, and showed how our paternal rulers had succeeded in shifting the burdens which were justly their own on to the backs of the industrial classes. In conclusion, she hoped that every Liberal woman would study the question and do her very best to help such a worthy and honourable cause.

A good discussion followed. We heartily congratulate Mrs. M'Cræ on her splendid effort, and hope that her good example may be largely followed by many of our lady friends.

WHAT has God given to one that He has not given to another? Has the common Father of all cast out some of His children? You who claim the exclusive enjoyment of His gifts, show the testament which disinherits your brother.
—Abbe Lamennais.

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.]

With the heartiest of New-Year greetings the Executive of the English Land Restoration League is sending to each of its members, and to many of its known friends, a copy of the *Single Tax*, which this month becomes the organ of the English as well as of the Scottish movement. To those who have long felt the need for a paper which should urge the claims and record the progress of our great reform, it is unnecessary to appeal for help in bringing this venture of the Executive to a successful issue. For nearly eight years the paper, established and maintained at much sacrifice by our Scottish friends, has rendered great service to the movement north of the Border, and has been known and welcomed wherever earnest men are striving after Land Reform. It is the hope of the Executive that its adoption as a regular means of keeping English Land Restorers in touch with each other and with their fellow-workers all over the world, may serve to quicken their interest in the work of the League, and to stimulate their activity on its behalf. Moreover, no better propagandist work can be done at the present time than to circulate, as widely as possible, the only paper in Great Britain exclusively devoted to the cause of the Taxation of Land Values.

* * *

As regards the general work of the League, there are many signs just now that special efforts are needed. Public attention is no longer wholly absorbed in the South African War. Increased and increasing taxation, and the expectation of a period of trade depression, are causing men's minds to return to matters of domestic reform. The discussion of the Housing Question is, naturally enough, bringing the Land Question into greater prominence. It is therefore rather encouraging than surprising that the demand for the League's literature, and the invitations to the League's lectures, have largely increased during the last months of 1901.

* * *

During September, October, and November meetings were addressed by the League's speakers at Camberwell, Chelsea, Clerkenwell, Fulham, Glasgow, Halifax, Islington (4), Keighley, Lambeth, Manchester, Newington, Plumstead, St. Pancras (2), Shoreditch, Stoke Newington, Walthamstow, Wood Green (2), and Woolwich.

* * *

In addition to these lectures, the adoption by the Co-operative Union of the "Land Question" as the special subject for its members' studies during the present winter has opened up many new opportunities. The General Secretary of the League, by special invitation, read a paper on "The Land Question, chiefly in its Relation to Labour and Taxation," at two Co-operative Conferences, in London and Erith. This paper has been printed as a pamphlet by the Co-operative Union, Manchester, has already reached a very large circulation, and has been read and discussed by a number of Co-operative Societies. Mr Berens opened a Co-operative Conference at Woolwich, and several of the League's speakers have addressed the very successful P.S.A. meetings organised by the Enfield Society. The Secretary has also lectured at Walford for the local Co-operators.

* * *

The following lectures were delivered in December:—

- Dec. 1...Battersea—The General Sec. (lantern lecture).
 ,, 1...Enfield (Co-op. Soc.)—Crompton Ll. Davies.
 ,, 7...Huddersfield (Co-op. Society)—W. P. Byles.
 ,, 8...Kingston on Thames—Lewis H. Berens.
 ,, 11...Bayswater—Lewis H. Berens.
 ,, 15...Croydon (Labour Church)—The General Sec.

- Dec. 16...Northfleet—Crompton Ll. Davies.
 ,, 17...West Southwark ,,
 ,, 19...Acton ,,
 ,, 22...Camberwell ,, (debate).
 ,, 22...Belfast—H. Ll. Davies.
 ,, 23... ,, ,,

Delegates from the Executive also took part in a conference of London Working Men's Clubs (Dec. 7), and in the Conference on the Housing Question, which is dealt with in another column.

* * *

Arrangements have been made for the following meetings in the New Year:—

- Jan. 12...Bright Sunday Teaching Association, Central Rooms, 314 Caledonian Road, London, N.—F. Verinder, 7 p.m.
 ,, 15...Liverpool (for Society for Taxation of Land Values)—F. Verinder: "London Housing Question."
 ,, 17...Royal College of Science Debating Society, South Kensington—A. J. Lovell.
 ,, 19...Streatham Ethical Society—L. H. Berens
 ,, 23...Portsmouth (Co-op. Society)—F. Verinder.
 ,, 26...Bethnal Green Democratic League, Baptist Chapel, Bethnal Green Road—F. Verinder, 3.30 p.m.

The General Secretary will also speak at Rushden on Feb. 11th, and at Plymouth on March 12th.

* * *

At the request of the Battersea Borough Council, Mr John Burns, M.P., L.C.C., has undertaken to introduce the Council's Bill for the Rating of Land Values.

* * *

Members of the League are reminded that the work of the League is limited only by the amount of the funds at its disposal, and that the Executive will be relieved of much anxiety if members will subscribe "early," and, if not "often," at least as generously as they can.

* * *

The appointment by the President of the Board of Trade of a strong Departmental Committee to consider the amendment of the Light Railways Bill, 1901, is evidence of the good work done by the League last August, when, by a vigorous effort extending over five days, it secured the withdrawal of a Bill for giving monopolists increased power over the public roads, and a pledge that the League's suggestions should be considered before the Government reintroduce the Bill.

FREDK. VERINDER, Gen. Sec., E.L.R.L.

THE INSTITUTION OF PROPERTY.

"The right of every human being to himself is the foundation of the right of property. That which a man produces is rightfully his own, to keep, to sell, to give, or to bequeath, and on this sure title alone can ownership of anything rightfully rest. But man has also another right, declared by the fact of his existence—the right to the use of as much of the free gifts of Nature as may be necessary to supply all the wants of that existence, and which he may use without interfering with the equal rights of anyone else; and to this he has a title against all the world. To permit one man to monopolise the land from which the support of others is to be drawn is to permit him to appropriate their labour."—*Henry George*.

I SET out on this ground, which I suppose to be self-evident, that the earth belongs in usufruct to the living; that the dead have neither power nor rights over it.—*Thomas Jefferson*.

SIGNS OF PROGRESS.

THE LORD MAYOR OF MANCHESTER ON THE TAXATION OF LAND VALUES.

MR. HOY has not been a frequent speaker, but he has always been a weighty one, never talking unless he had something worth hearing, the result of long and studious experience. There were not many topics in his speech of Saturday, and yet there were at least ten or a dozen texts in the course of it, each of which would furnish matter for a column or two of comment. Here are a few of them:—

I.

The growth of municipal responsibilities illustrates the drift, and, as I believe, the irresistible drift, of public affairs. Parliament must of necessity devolve more and more of its work, and upon what authority can it be devolved other than upon the recognised existing local authority?

II.

We cannot legislate much in advance of public opinion. Our object must be to help to form that opinion, and to strive wisely to interpret it. To some of these texts we hope to say something on a future occasion. For the present we will quote one more utterance:—

The question of the rating of ground values is assuming a practical shape. The Corporation of Glasgow, which is in many directions in advance of other cities in its municipal enterprises, has already prepared and had under consideration a Bill for the taxation of land values, in which it is suggested that a land-value assessment shall be imposed and levied at a rate not exceeding two shillings in the pound. The vital importance of this movement may be measured by the fact that the annual ground value of the area administered by the London County Council is so enormous that a rate of only one shilling in the pound would realise an annual revenue of upwards of £750,000.

This, we may safely assume, is going to be the crucial municipal question of the near future—the one thing upon which many important improvements and other issues depend. To begin with, it is at the root of the housing question—at that which affects the civilised housing of the majority of the people. Speaking broadly, fourpence in every shilling that the people pay in rent goes for rates. In Manchester and Salford the proportion would be greater. It seems impossible to squeeze much more out of the ratepayers. All public works—which enhance the value of the property of private landowners—have been paid for by the ratepayers. But there is a mine of wealth that has not yet been tapped, namely, ground values. The solution of the problem of housing the people will be found in the taxation of land, whether it is covered by buildings or is vacant.

The Lord Mayor reminded the Manchester Council of the action of the Corporation of Glasgow. That energetic municipality is promoting a Bill in Parliament to obtain power to levy rates on land values, and will be satisfied to be limited to two shillings in the pound. Probably this modest request was made with a view to appease opponents in both Houses of Parliament, whose members are almost entirely landowners. But why should not ground rents be assessed at the same rate as other property? In the case of vacant land in towns, such as we have in many parts of Manchester, for which prohibitive prices are demanded, a good way of assessment would be to take the landowner's valuation and levy upon that the full rates of the city or district. If a landowner, for instance, asks three thousand pounds an acre for land because of its proximity to the city, the assessment ought to be fixed at four per cent. on the valuation, which should be considered as much the rateable value as the rent of a shop or dwelling-house.

There would be no injustice in the proceeding. The landowner could get out of paying heavy rates by the simple process of selling his land at such reasonable prices as would induce Corporations or private individuals to embark on building working-class dwellings, to be let at rentals which the people could afford to pay, and leave no loss on the business. The first effect of taxing ground values would be that land would come into the market which is now being held, whilst it yearly increases in value.

Increment in the value of land has created the congested districts in all our towns. The only way to get at that increment, which the owners did nothing to earn, is by taxation for local purposes. The London County Council is trying to move in the matter, but progress will not be made without a combined effort on the part of municipalities throughout the country. The rental of the land under the administration of the London County Council is put at fifteen millions a year. This mine of wealth does not contribute a penny to the rates of the Metropolis, yet it has been built up by the people. We do not know what the total ground values of Manchester and Salford would amount to—probably not less than £2,500,000. This money is drawn out of the district, and for the most part spent outside. Our landowners are absentees, and contribute nothing to the local expenditure. It is a condition of affairs only possible in a country where land is a sacred property not to be touched. The Lord Mayor has it in his power to encourage the calm but determined discussion of this vital subject, and his peculiar experience and ability, gained in the course of a long training in local administrative government, are just of the kind needed to direct such a movement to a wise and successful end. He is one of those winners in the pursuit of the public good who realised John Bright's ideal of being "irresistible in their moderation."—*Manchester City News, November 16th, 1901.*

I felt then, as I know now, that the infidel is not the man who can not believe just as other people do; nor yet the man who refuses to do what all the rest are content to do. But he is the man who fails to align himself with that movement in his own time which is aimed most squarely and directly at the overthrow of injustice. In my judgment that is the infidel.—*Rev. William Thurston Brown.*

"A PRAYER FOR THEM THAT BE IN POVERTY, from *Queen Elizabeth's Private Prayer Book (1578)*.—Thou, O Lord, provideth enough for all men with Thy most liberal and bountiful hand, but whereas Thy gifts are, in respect of Thy goodness and free favour, made common to all men, we, through our naughtiness, niggardship, and distrust, do make them private and peculiar. Correct Thou the thing which our iniquity hath put out of order, and let Thy goodness supply that which our niggardliness hath plucked away." I will feel obliged if you or any of your readers will verify or correct the above quotation, or give any information regarding it.—A WORKING MAN, in *Scottish Guardian*, 25th October, 1901.

Let us keep before the public the general truth that under modern economic conditions no substantial or permanent relief can be secured until we begin to tax land values. As things are at present, the more we struggle the tighter do our bonds become. We crowd together because of the high price of land; and the more we overcrowd the higher becomes the price of land, and it grows more and more difficult to obtain further room. We buy up slums and the price of land rises still higher, and more slums are formed. We make railways and tramways to the suburbs and rents rise all along the route, and at the furthest terminus the conditions of the centre are reproduced. We work and work and pile up wealth, and when we stretch out our hands to take what we have earned we cannot touch it—it has turned into land values. It is a case of "Water, water everywhere, and not a drop to drink."

PROPORTIONAL REPRESENTATION.

To the Editor, "The Single Tax."

51 Polmadie Street, Polmadie, Glasgow.

Dear Sir,—Man, as Carlyle says, is "emphatically a proselytising creature," who when he gets a new idea seeks to give it circulation by imparting it to others. So an unknown friend, with a new idea and of a proselytising disposition, sent me across the Atlantic, from the supposed Republic of the United States of America, some literature advocating what is called the proportional preferential system of voting as a means of having all, or nearly all, voters represented in Parliament. I think I understand the theory of this system of voting, as I studied it before now. Its advocates contend that by the present system of voting the majority of voters are disfranchised. From their point of view I believe this is true.

But being a proselytising creature myself, I would like to impress them with the idea that it would be much better not to be represented at all in Parliament. To be represented in Parliament, at best, is only doing by proxy what men could do much better themselves. Parliaments by proxy favour injustice, class, and privilege. And the electing of representatives for the purpose of legislating is a proceeding by which the people disfranchise themselves, and put themselves under the rule of despotism. It is a proceeding by which the people disclaim their own right to themselves. In writing against the French Revolution Burke said: "The people of England disclaim such a right, and that they will resist the practical assertion of it with their lives and fortunes." For people to resist the practical assertion of their own right to themselves seems to me an insane proceeding, yet it is what actually takes place at the present day, not only in England but also in America and throughout the world generally.

But Nature will not exempt men from responsibility, and where there is responsibility there must be right. Natural laws act unerringly in accordance with the design and decree of the omniscient power we call God. It does not recognise proxy in Parliaments or anything else, or exempt men collectively, as nations, from being subject to its power. If a man puts his hand in fire he cannot vote a representative to feel the pain for him, or if a whole nation would do the same thing fire would not cease to cause its natural effect.

Men do not require to be represented in Parliament to enable them to know they are hungry, or when they need clothing, or when they need shelter. Nature enables them to know. Men do not require to be represented in Parliament to enable them to know their local needs nor yet their national ones. Nature enables them to know. Men do not require to be represented in Parliament to enable them to grow food, or to manufacture clothing, or to build houses or ships or make railways or any other necessary production. The study of natural laws enables them to produce all these things. Men do not require to be represented in Parliament to know the value of what they produce. It is human desires, by means of competition, that alone can determine value. What men really need is an equitable access to the land, the "storehouse" which Pope Leo XIII. says "Nature owes to man." And the only possible means of securing this is for the people to appropriate the rent of land according to the method of the *Single Tax*, the only system by which men can become truly enfranchised.

To agitate for a sham enfranchisement can only be but a waste of time, and delay the education of the people, for the public mind shows itself incapable of giving thought to more than one leading question at a time. And to believe that men are enfranchised by being represented in Parliament is grossly absurd.

The real necessity for voting is not for the making of laws, but to give expression to men's natural needs and desires.

When men are sufficiently educated to understand the truths of social and economic science it will not matter whether the proportional preferential system of voting is better than the present system or not. When men are truly enfranchised, and know that they are so, they will not be content with systems devised by men who do not know that they are slaves. The systems of enfranchised men must be in harmony with the principles of freedom.

Nations must have executives. But the executives of the people should only be the servants of the people. No employer, or company of employers, would deem their interests safe by putting themselves under the absolute power of their employees as the people put themselves under the power of their representatives in Parliament. And surely there is not a greater natural necessity in the one case more than the other. If the Creator had found His own laws so imperfect that He deemed it necessary that some men should make laws for the rest of mankind, surely He would have put an indelible mark upon them so that they might be recognised as having His authority.

It is not enough to have individual freedom. We must have collective freedom, locally as well as nationally. The rights of local collectivism are as distinguishable from national collectivism as the rights of the individual are from both. The freedom of the one is not complete without the freedom of the other.

If men were both individually and collectively enfranchised by means of the single tax there would be no need for being represented in Parliament, and means could be devised by which every man could do his own voting with more reliance and less trouble and expense than by the present mode by proxy.

It is only injustice that needs so much law-making. For a social system based on just principles God's laws are sufficient. They are not revealed through Parliaments, but through honesty and a desire to be as just to others as we would have others be to ourselves. And they are as applicable to nations as they are to individuals. Unlike man-made laws, they do not require to be altered, and will last for all time.

God is no blunderer. And His power is not so limited that He was only able to make laws to do the greatest good to the greatest number. They were made to do justice to the whole number. The idea of doing the greatest good to the greatest number seems to me to rest on the fallacy that men individually have no natural rights, and that collectively, as nations, they are not subject to natural or moral law, which means that though individually they may profess a belief in God, that collectively they must act as atheists.

Nations may call themselves Christian and build their temples on the groans and suffering of those they plunder, but until they put faith in the providence of God, and recognise Him by their social arrangements, they are but infidels and anarchists who refuse the enjoyments of true civilisation.—Yours truly,
ARCH. M'DONALD.

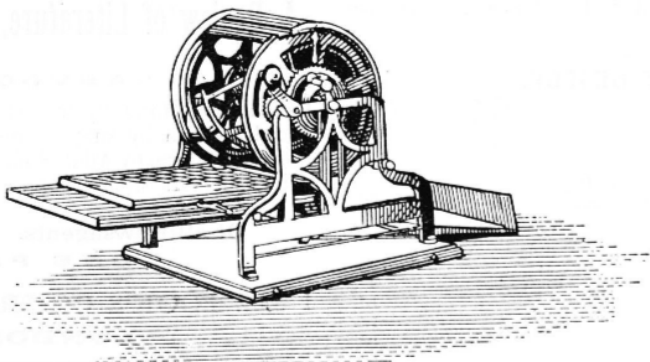
If the new Czar were to ask me what I should advise him to do, I would say to him, "Use your autocratic power to abolish landed property in Russia, and to introduce the Single Tax System, and then give up your power and give the people a liberal constitution.—*Count Leo Tolstoi*."

HOWEVER diverse their views on philosophical and religious matters, most men are agreed that the proportion of good and evil in life may be very sensibly affected by human action. I never heard anybody doubt that the evil may be thus increased or diminished; and it would seem to follow that good must be similarly susceptible of addition or subtraction. Finally, to my knowledge, nobody professes to doubt that, so far as we possess a power of bettering things, it is our paramount duty to use it and to train all our intellect and energy to this supreme service of our kind.—*Professor Huxley*.

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