

THE SINGLE TAX.

Devoted to the Cause of Taxing Land Values.

Eighth Year—No. 94.

MARCH, 1902.

Price, 1d.; by Post, 1½d.

THE BAZAAR.

To be held at Trades' Hall, 85 Glassford Street, Glasgow, on Thursday, Friday, and Saturday, 20th, 21st, and 22nd March, 1902.

Commence at 12.15 p.m. Doors open, 12 noon.

Will be opened—First day, by Mr. E. Robertson, K.C., M.P.
" Second day, Lord Provost Chisholm.
" Third day, J. H. Dalziel, M.P.

As most of our readers are aware, about a year ago the Executive of the Scottish Single Tax League, whose headquarters are at 13 Dundas Street, Glasgow, resolved to hold a Bazaar in Glasgow for the purpose of raising funds (£1000 was the sum aimed at), to better enable them to promote the taxation of land values in the public mind.

The effort has brought the League many new friends, especially through the untiring efforts of the ladies, who have worked steadily for the good of the bazaar, besides interesting friends and neighbours, both by circular and personal visitation. This has led to much discussion in many new places, and so helped, in an indirect way, to shed the light and illumine many minds hitherto dark on the coming of the brighter day when land values are no longer appropriated by private persons, and the land, the natural gateway to all true genuine progress, opened up to all on equal terms.

The committee have done everything possible to interest members of the League, and outside supporters of the taxation of land values, and they now make a final appeal to all to join in crowning their effort with success.

What can you do?

If you have not yet sent a contribution, send one now in goods, or by cheque, postal order, dollars, or stamps. If you reside in Glasgow or neighbourhood, visit the bazaar as a purchaser, and induce your friends to do likewise.

At much time, labour, and expense the committee have produced a handsome catalogue, which, because of its unique and valuable contents, will be retained as a souvenir long after the event by all fortunate enough to secure a copy. 5000 will be published; about 2000 will be posted and distributed to subscribers and to representative Single Taxers throughout the country and over the world. The committee do this feeling sure that all who obtain a copy will gladly contribute in support of this special effort.

The remainder will be circulated by the ladies as a guide book to the friends whom they desire to patronise the bazaar as purchasers. Besides this, complimentary admission tickets will be posted and supplied to all willing to aid in making the bazaar known.

So far, in the matter of propaganda, in reawakening interest of old friends and supporters, and in bringing the question before people who never heard of it before or only in a vague way, the bazaar has turned out as good as many conferences on the question.

Will it turn out as good a financial success? The committee feel at least that they deserve success, and they cordially appeal now, with confidence, to all supporters who know and appreciate the position of the movement in Scotland to avail themselves of this free and equal opportunity to strengthen the Scottish Single Tax League to carry forward its good work.

Notes and News.

The Mayor of Wellington, the capital of New Zealand, has received a letter from the National Single Tax League, Auckland, congratulating him and the citizens of Wellington on having adopted the Rating on Unimproved Value Act, 1896.

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The Glasgow *Daily Record and Mail* says:—Liberals are agreed that the taxation of land values is one question that could be written on a "clean slate."

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Commenting on Lord Rosebery's action in separating himself from the leader of the Liberal party, the *Glasgow Evening Citizen* says:—"That the extent to which the question of taxation of land values now bulks in Liberal opinion has had much to do with the attitude assumed by Lord Rosebery."

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It is passing strange that Lord Rosebery's warmest supporters in the Liberal party—Sir Edward Grey, Mr. Asquith, and Mr. Haldane—have made the clearest and boldest pronouncements of all Liberals on the question.

* * *
Sir John Stirling Maxwell, M.P. (Conservative member for the College Division of Glasgow), and Colonel Denny (Conservative member for the Kilmarnock Burghs) voted with the minority for the second reading of Mr. Trevelyan's Bill on the Taxation of Land Values. All the Liberals in the House but one (Sir Joseph Pease) voted in support of the bill.

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In his great speech at Leicester delivered under the auspices of the National Liberal Federation on Wednesday, 19th February, in which he refused to have anything to do with Lord Rosebery's "clean slate" policy, Sir Henry Campbell-Bannerman referred to the discussion in the Commons that same night on the taxation of land values as "a reform both necessary and urgent, and that the first Tory you meet in the street will say as much."

At a meeting of the Executive Committee of the Land Law Reform Association held in London on February 14—Sir Walter Foster, M.P., in the chair—it was carried unanimously—"That the committee is pleased to observe a promise in the King's Speech to introduce this session a measure for improving the law of valuation, and hopes the opportunity will be taken to include in the powers of the valuation authorities the separate assessment of site values."

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The Land Law Reform Association is easily pleased and decidedly hopeful!

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A gentleman bought a piece of land in 1879 when the Strand improvement first began to be talked about. He paid £5000, and he did not build, holding his property in the expectation of a rise in value. For twenty-one years the community has been deprived of the rates on this piece of land—the whole amount lost in this way being not less, in all probability, than £10,000. Now the County Council has had to pay £11,084 as compensation for taking this small plot.—*Newcastle Daily Leader*, December 31, 1901.

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"CURIOUS STATE OF AFFAIRS" ON TORY ISLAND.—The *Irish News* yesterday says that Tory Island is about to be cleared of its inhabitants, who, having neither paid rents nor taxes for years, have been served wholesale with ejection processes. The population of Tory Island is about 300. The island is nine miles from Donegal mainland. The people choose their own king, and live chiefly by fishing. The Government is placing a warship at the landlord's disposal. It was on Tory Island that the gunboat *Wasp* foundered 20 years ago.—*Glasgow Herald*, 25/1/02.

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To us the "curious state of affairs" is the state of mind of the British people who, plundered by landlordism themselves, are yet prepared to see their Government impose the tyranny and robbery upon the people of Tory Island, at the point of the bayonet if necessary. The British flag, as Cecil Rhodes says, is "a valuable asset"—to the men over whose land it proudly and defiantly waves.

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The *Reading Co-operative Record* advises its readers that the *Single Tax* is published in London, and now represents the organised movement for the taxation of land values.

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The *Manchester City News*, always one of the most interesting of English provincial newspapers, continues to devote a considerable amount of space to the discussion of the taxation of land values. The editorial policy of the paper is strongly in favour of the reform.

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At a meeting held last month in Salford to consider a local charity, Alderman Snape said that "in 1634 Humphrey Booth the elder left a sum of money of the value of about £20 per annum. That was afterwards added to by his grandson, Humphrey Booth the younger, and that small sum had grown until last year the income was £16,660. This was the effect of what was called the unearned increment. A good many of them wanted to get at these unearned increments in the shape of taxing ground values, but he thought it would be altogether wrong to begin with the poor. Heaven knew it was not much of the unearned increment the poor possessed!"

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Just so, Mr. Alderman Snape, and the taxation of ground values will bring the poor a right good share of the unearned increment along with a few other advantages not to be despised.

A land agent's advt. in a Perth paper reads as follows:—"This place should attract many residents, especially now that things are booming. Invest your money here, and gain the unearned increment." Our advice to the people is, "Take the unearned increment for the purpose of paying the country's expenses, instead of allowing it to go into the pockets of land gamblers and speculators at all."—*Taxation, W. A.*

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Does Mr. O'Sullivan wish to know why wages fall as countries progress and become absolutely and relatively more wealthy? He will find it in the constant growth of land values and the ever-increasing proportion taken out of the aggregate production in the form of economic rent.—*Evening Post, Goulburn, N.S.W.*

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Referring to the passing of the resolution, declaring in favour of the taxation of land values by the Bradford Town Council, the *Yorkshire Daily Observer* says:—"The justice of the proposal is too obvious to be attacked by weighty arguments, and it is quite natural, therefore, that it should be met, as was the case yesterday, with the cry of spoliation. The revenue produced by a tax on land values would be of immense assistance in relieving the ever-growing burden of the rates; but how long the ratepayers will have to wait for this relief is a matter in regard to which it would be rash to prophecy."

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Writing in the *Yorkshire Daily Observer*, January 31, Mr. James Firth says:—"We raise vast sums by rates, and other vast sums by borrowing. We spend them on parks, drains, street improvements, schools, &c., which expenditure creates enormous properties called site-values. These properties, which produce immense revenues, we give away. Meanwhile a Taxation of Land Values Association has been formed in Bradford, which is prepared to give fuller information on these important matters, and point a way out of our growing difficulties. The public will certainly consult their best interests in supporting this society, and in availing themselves of its valuable services, which are offered without regard to creed or party."

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LANDOWNER'S UNHAPPY LOT.—Sir William Ffolkes, a former M.P. for King's Lynn, and who, it is thought, will be elected chairman of the Norfolk County Council in succession to Lord Cranworth, who has resigned, owns 8200 acres of land scattered over 35 parishes. Speaking at a meeting at Lynn, he declared the landlord's lot was decidedly undesirable. Land, he said, did not produce for the owner more than half what it used to yield, and it was tied like a millstone round his neck. Every one of the 35 parishes in which he owns land expected him to subscribe to some token of respect to the late Queen at the time of the Jubilee celebrations. He had to "run the whole show" in his own parish, he was always being bled in the interests of voluntary schools and the like, yet he was considered a very fortunate and much to be envied man!—*Morning Leader, Jan. 22.*

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The taxation of land values is a proposal to relieve the landlords as much as possible of these "bleeding" interests and to make the people independent of landlords or other parochial sops. Even the landlords might welcome the change.

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THE PEOPLE'S CLAIM ON THE LAND.—In the *Co-operative News*, February 15, R. J. E. of Padiham, writing on the above subject, after a concise presentation of the real question at issue, concludes as follows:—

"The only possible solution to the problem is, therefore, 'taxation of values,' and I venture to propose a scheme of my own, as follows:—A tax of 10 per cent. on the present value = £20,000,000 per year, to be increased the same amount every five years. At

the end of fifty years (private) rent and landlords would be non-existent. The present owners would thereby have sense to set their house in order for the new state of things, and we should be showing them far more consideration than many of them showed when their ancestors robbed our forefathers of their natural inheritance. Again, to admit the right of private ownership of land is to deny ourselves the right to live, save at the will and pleasure of the owner or holder."

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Most of which is very true; all of which is very interesting. But we would submit to R. J. E., and others of similar tendencies, that the cause we and they have at heart would be much better advanced by their courageous advocacy and exposition of our basic principles than by each formulating different schemes by which our end might be attained. For in all countries the detailed application of our principles will be determined by the intellectual and economic condition of the people and the practical necessities of the community. Let us stand for principles. When these are generally accepted their radical application will soon follow

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The *Westminster Gazette* is now a thorough-going supporter of the taxation of land values. It seldom misses an opportunity of driving home the question in all its essential points by powerful, lucid argument and clear pointed illustration. We regret exceedingly that want of space prevents our quoting the *W. G.* more frequently and at greater length.

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The Allotments and Small Holders Association do valuable work by their issue of "Fortnightly Notes." Anyone desirous of information on this phase of the land question should write to the committee, 35 Moor Street, Birmingham.

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BERLIN.—The growing display of the wealthy, and the increased pressure amongst the workers led to an extraordinary building activity, and, in consequence, of a great rise of and speculation in ground values, what the workers had gained through somewhat better wages was mostly taken from them in the shape of higher rents.—*From the Tenth Quarterly Report of the General Federation of Trade Unions.*

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The *Edinburgh Evening News*, in a leading article, asks:—"Why bother about the taxation of land values if the money so raised is to be squandered on aggressive militarism, on Imperial expansion, on senseless schemes of conquest?"

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We should like to ask the *Edinburgh Evening News* another. Does the editor imagine, or believe, that the present war would have been possible if the taxation of land values had been in operation in South Africa or here? When the taxation of land values take charge of the gold mines in ground values around Edinburgh, Glasgow, and other towns for the public exchequer, opens up the opportunities to employment so abundant everywhere at home, raises wages and distributes wealth equitably, where will the greedy landgrabbers who have engineered the war come in?

* * *

Territory, private property in land, is at the bottom of most wars: certainly it has much, if not all, to do with the present war in South Africa. A straight tax on land values will stagger this institution so that its best friends will not be able to recognise it. The mass of the people who have supported the war will then get a chance to live decent, healthy lives at home, and have the leisure and the means to go abroad in excursion steamers instead of transports, and discover *inter alia* how little there is left to fight about in other lands.

* It has been calculated that the value of the building ground of the suburbs of Berlin only has increased from 1897-98, 1000 million marks, or 50 millions sterling. Cp. "Grundrents und Wohnungstage," by Paul Voigt, late lecturer of the Berlin University.

Mr. G. Handyside Dick, the retiring president of Glasgow Chamber of Commerce, said in his valedictory address yesterday that he could not regard the South African war otherwise than as an unspeakable evil. The mineral resources of South Africa were vast and valuable, but they were in our hands prior to the war.—*Edinburgh Evening News, January 21.*

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This is to the point, and shows how absurd the war is from a commercial outlook. "Our hands" is just a little too previous. It would be all right if the Single Tax was in full working order.

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HOW THE LANDLORD PAYS THE TAXES.—The following intimation has just been received by many Glasgow tenants:

"Owing to the continued increase of taxation—Government and municipal—on property, I am at last reluctantly compelled to increase the rental of your premises, so that the great burden on the owners may be lessened to some extent."

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By means of the "twopenny tube" and the new electric tramways it is now possible to travel quickly, cheaply, and pleasantly from the very centre of the City of London to the distant suburb of Acton. The "cheap and easy transit" of the Housing Reformer is, in the case of Acton, realised. More than 500 new houses were put up in Acton last year. But the *Morning Leader* finds it "remarkable" that, "in spite of the increased accommodation, the rent of houses in Acton, since the tube came into existence, has increased by about 25 per cent."

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The landlord annexes the saving in railway fares in the shape of increased rent, and the tenant pays for the privilege of living a long way from his work in the time spent in tram and train. But this is not particularly "remarkable." So long as land values are untaxed it is simply inevitable.

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We are glad to be able to report that Mr. Verinder, who has been seriously ill, is making good headway towards recovery. During his enforced absence from the offices of the E.L.R.L. the work to be done there has been kept going well by Mr. Berens, Mr. C. L. Davies, and other London co-workers.

MR. LOUIS POST ON THE PROPOSED INTERNATIONAL SINGLE TAX CONFERENCE.

Mr. Louis F. Post, editor of the *Public*, in answer to a communication, writes as follows:—

"As to your inquiry about a single tax conference in St. Louis in 1903, I should think it would be a good thing, provided it is to be regarded as advisory only in any action it may take, and in no sense official or authoritative. It could be made very interesting and useful with a programme of reports (and I imagine that good reports could be got) from England, Scotland, Germany, New Zealand, Australia, Colorado, Ohio, and other States in the Union, Canada, and so on. All the better if actual representatives could attend from all points. But where they could not they might send written reports. A fund should be provided in advance for publishing the proceedings; advance subscriptions for copies would do.

"Besides the reports there should be special addresses from men like Tom L. Johnson, James G. Maguire, Max Hirsch (if possible), Henry George, jun., Senator Bucklin, Dean Williams, Father Cox, Herbert S. Bigelow; one or more of the distinguished Glasgow leaders; one or more from England and Germany, and so on—men who would draw audiences, yet are straight single taxers.

"This is the general trend which in my judgment the conference should take. It should not be legislative at all, nor American, but advisory and international. The call should be signed by representative single taxers, as many as possible, from everywhere."—*Single Tax Review.*

BRADFORD TOWN COUNCIL FOR THE TAXATION OF LAND VALUES.

ON Tuesday, February 11th, at a meeting of the Bradford Town Council, Mr. H. H. Spencer, so long and favourably known in Land Reform circles, moved the following resolution:

"That in the opinion of this Council the time has arrived when the intolerable burden on the shoulders of occupying ratepayers must be lightened by the taxation of land values, and therefore that a petition to Parliament under the common seal of the Council be drawn up and presented asking that an Act be passed giving powers to municipalities for this purpose; that a copy of such petition be sent from this Council to all city and borough councils in Great Britain, requesting their co-operation, and that copies of this resolution be sent to the Prime Minister, the First Lord of the Treasury, and to the President of the Local Government Board."

Mr. SPENCER, speaking in support of the resolution, first referred to a similar resolution standing in the name of Mr. Jowett, which, he said, had been placed on the agenda paper through a misunderstanding, and he was perfectly willing to incorporate with his own motion that part of Mr. Jowett's resolution which was not common to both. A similar resolution was passed by the Council two years ago, and was afterwards rescinded because the Council was informed that no local bill embodying a clause dealing with the taxation of land values would stand any chance of passing through Parliament. He learned, however, on inquiry that that was a mistaken opinion. The clause might be struck out, but the passing of the bill would not be imperilled. The question of the taxation of land values had been fully discussed on municipal and political platforms, and he did not intend to go into the arguments in that place, but if there was one thing more than another for which the Council had received a mandate at the elections in November it was for making the owners of land all round the city, who were growing rich without any exertion of their own, hand over a share of their unearned increment in the form of special taxes.

Mr. JOWETT seconded the resolution on the understanding that the following clauses from his own motion were incorporated with it:

"That it be an instruction to the Finance and General Purposes Committee to seek powers in the next bill promoted by the City Council in Parliament to levy rates on ground values; and that in the meantime any steps taken by other municipalities with the object of obtaining such powers be actively supported by this Council."

Mr. Jowett said the Corporation of Bradford had spent a million and a-half of money in street improvements, drainage, and other things, and as the result of this vast expenditure it was computed that within the last thirty years land values in the city had increased by no less than £5,000,000. The only means whereby a return could be obtained for the money that had been spent was by the taxation of land values. Something would have to be done in that direction if for no other reason than to provide a new source of revenue for relieving the burden of the constantly-increasing rates.

Alderman WOOD asked whether the resolution was intended to cover the taxation of site values.

Mr. SPENCER said it was unnecessary to tax site values, since land that was built upon was already rated to its full value.

Mr. T. A. WILLIAMSON said the principle embodied in the resolution amounted to nothing less than confiscation and robbery. It was a step towards the nationalisation of land, which was the aim of the Socialist party.

Mr. E. R. HARTLEY said he had advocated the taxation of land values ten years ago. He was then as a voice crying in the wilderness, but he was glad the justice of the principle was recognised at last.

Mr. GADIE said he could not support the principle unless it was proposed at the same time to tax all other forms of unearned increment. In the case of tramway development he pointed out that it was only land near the termini that increased in value. Land on the route decreased in value.

Mr. T. WHITELEY observed that it must not be taken for granted that land always increased in value. Would the advocates of taxation of land values be prepared to take into consideration the cases where land had diminished in value?

Mr. W. RIDDIOUGH expressed the opinion that the declaration in the resolution concerning the intolerable burden on the shoulders of the ratepayers would damage the financial position of the city, and would lead to difficulty in borrowing.

Mr. JOHNSON admitted that the system of taxation needed overhauling, but he did not think any improvement would be effected by increasing the taxes on land alone.

Mr. SPENCER, replying to the debate, said he would compensate five times over everybody who had lost money by holding land if he could get possession of what had been made by keeping it. (Laughter.) If all the land in Bradford had increased in value by 1s. 6d. per square yard during the last twenty years, the total increase would be represented by a capital sum of £8,000,000. The time would soon come when the ratepayers would be crushed by municipal expenditure unless relief was found in the direction he had suggested.

The resolution, with the addition of the clauses from Mr. Jowett's motion, was adopted by 39 votes to 16. The ayes were:—Aldermen Crossland, H. Lister, Moorhouse, O'Flynn, Vint, Wade, W. Wood, Wright; Messrs. Sowden, Hayhurst, W. H. North, J. T. Riddiough, Robinson, Spencer, Peel, Whiteley, Hill, Rhodes, Jowett, Moser, Stringer, Dickinson, A. T. Priestman, P. Smith, A. Priestman, Minty, Godwin, Horsfall, B. North, Jennings, Pickles, Barraclough, Lister, T. Wilkinson, E. J. Smith, Burke, Cawley, Sewell, and G. Wilkinson. The noes were:—Aldermen Elsworth and W. Lister; Messrs. Williamson, Clark, Gadie, Trotter, Moorhouse, Watson, Triffitt, W. Riddiough, Slicer, Birkby, Childe, Johnson, Briggs, and Gray.

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Thirty-nine to sixteen! A most satisfactory division, which should encourage our active Bradford co-workers to renewed efforts on behalf of equitable taxation and all that this involves.

A number of eminent persons in order to have something to occupy their minds have been giving answers to the question: "What is the greatest present evil?" Andrew Carnegie writes: "The killing of men by men under the guise of war." Mr. Carnegie is mistaken. It is the killing of men, women and little children in the guise of peace.

Speaking of Tom Johnson's plan, Julian Hawthorne says: "The possibility of the spread of the doctrine of equal justice, so that it shall include in its grasp men of the Tom L. Johnson order, is one of the most appalling signs of the times for the moneyed minority of this country. Equal justice is death to all their hopes and devices. Revolutions used to begin from below. If now they are to begin from above, what is to be done about it? The holders of the plutocrat fort feel the same kind of dismay that would visit the garrison of a military stronghold were a flying machine loaded with dynamite to appear in midair over their heads. Their bastions do not protect them in that direction, and their guns were not constructed to fire upward."

THE RATING OF URBAN SITE VALUES.

DEBATE IN PARLIAMENT.

THE Urban Site Value Rating Bill gave rise to an interesting debate in the House of Commons on Wednesday, February 19th.

Mr. TREVELYAN, in moving the second reading of the bill, said that its proposals would establish a fundamental alteration in the sources of taxation by tapping a source of revenue which had hitherto been left untouched. The bill was founded upon the report presented by the Local Taxation Commission, and signed by men like Lord Balfour of Burleigh, Sir E. Hamilton, Sir George Murray, the Lord President of the Court of Quarter Sessions in Scotland, and Professor Stuart. There was, continued the hon. member, a crying necessity for some reform in local taxation, and that cry had in recent years been increasing in volume. The amount raised in taxation had increased from £16,500,000 in 1871 to £38,500,000 in 1891—equivalent to 135 per cent. In London the increase during the same period was from £4,000,000 to £10,000,000. Everything indicated that the pressure in the urban district was most severe. As a matter of fact, our rating system had remained unaltered since the time of Queen Elizabeth. (Opposition laughter.) The bill proposed to confer upon localities the power to levy up to 2s. in the pound, and that the revenue from the new assessment should go to the relief of the rates in so far as they were applicable to ordinary town affairs. He thought the operation of the new rate would bring into the market, for building purposes, a large quantity of land hitherto lying idle.

Mr. GRIFFITH BOSCAWEN moved the rejection of the bill. Apart from other considerations the proposals of the measure, he argued, should form part of a great reconstruction scheme of the system of rating. Both Lord Balfour of Burleigh and Sir George Murray admitted this. The new system of valuation proposed by the bill would be costly, difficult, and quite hypothetical. For the first time the principle of taxing sites of unoccupied houses was proposed. The hon. member (Mr. Trevelyan) seemed to think that he had discovered a great source of wealth to the community. Here they came upon the old fallacy which had been exploded with regard to the taxation of ground rents.

Mr. M. WHITE RIDELY seconded the motion for the rejection of the bill.

Mr. HALDANE said that the attitude of the Unionist party on this matter illustrated the very patent fact that, whatever differences there were upon other points on the Opposition side, yet on the treatment of social questions there was a great gulf placed between the two parties. (Opposition cheers.) There was a difference in the spirit in which these matters were approached which marked the distinction between the two sides of the House which could not be ignored or obliterated. (Opposition cheers.) It was a question of remedying a very great injustice which obtained in all our large towns. The principle of the bill was founded on the view that site value was not due to the owner of the land, but to the movement of the population, and it was sought to separate the site value from the building value and to put upon the site value a rate of moderate amount, which was to be paid by whoever was in occupation of the land. He pointed out that in the case of two properties situated respectively in Mayfair and Islington, each of the total value of £500 a year, deductions for repairs would be made in both cases alike, although in the case of Mayfair £300 of the £500 was due to site value alone, whilst in the case of Islington only £100 was due to site value. This was manifestly a great injustice, for deductions for repairs had obviously only been made in respect of the building. The House could not ignore this question. It had taken hold of the minds and imaginations of the people, and this bill would quiet the sense of unrest which had arisen.

Mr. CRIPPS complained of the form of the bill as utterly out of accord with the principles which would permit the taxation of ground rents and site values. It involved a new burden on occupiers which they ought not to be called on to bear. It was admitted that this bill was brought forward on political and sentimental grounds. But in these topics it was as well to put such considerations on one side. There was no logical basis for the measure.

Mr. M'CRAE remarked that while the importance of the question as a rating reform was undoubted, it was still more important with regard to its effect on the housing question. The report of the minority of the Royal Commission on Local Taxation had done more than anything else to bring this question within the sphere of practical politics. He quoted from the writings of Adam Smith and John Stuart Mill as confirming those who maintained that they were economically sound in supporting the proposal for the rating of land values. There was no doubt that land did not bear its fair share of local taxation. (Ministerial cries of "No.") In 1817 land paid a fraction over 66 per cent., and houses a fraction over 33. In 1868 the proportion differed greatly, being 33 from land and 66 from houses. In 1891 the proportion was—Land, 15·31 per cent.; houses, 84·69. They had heard much lately of "corners" in wheat. We really had at the present time a "corner" in land, and one of the main reasons that could be advanced in favour of the proposal of the bill was that the rating would force more land into the market and so cheapen its price. (Hear, hear.) The bill had, however, two defects. The first was that existing contracts were exempted from its operation. That would lead to assessment difficulties. It was impossible to deal justly with the question without dealing with existing contracts. This was undoubtedly a difficulty, but it was one they must face. (Hear, hear.) The other bad point was the equal division between owner and occupier of this proposed new site value rate. As the present law stood it was preposterous to say that the occupier should bear one-half the burden. Many of the purposes to which the rate would be applied were purposes to which the occupier already contributed. The principle of the bill, however, was sound, and he hoped it would receive the sanction of the House.

Mr. WHARTON described the bill as establishing for the first time in English history the principle of taxing the same thing twice over.

Mr. FLETCHER MOULTON was delighted at the enormous advance the question had made. When it was first raised its advocates were denounced as supporting a scheme of confiscation. The principle had now, however, been accepted by every member of the Royal Commission. The present bill—which had properly been brought in to test the opinion of the House—was to him an object of deep satisfaction. He laid down the general principle that this Parliament had the right to impose any just tax, and to decide on its incidence. So far as the tax was an additional tax, it was no interference with contract to say that it should be paid by the owner. Property by contract was no whit more sacred than property by possession, and it was every day evident that property by possession had to pay new taxes. In the case of existing rates, of course, other considerations arose. There was no possible justice in putting an extra burden on the occupier. The only way was to look upon it as an extra tax, intentionally placed by the Legislature as a drawback to the value of land because that land was not adequately paying for the services it received from the municipality. (Hear, hear.)

Mr. V. GIBBS admitted that the bill was a moderate one, but it was based on an economic fallacy. The bill did not get at the ground landlord, the owner whom everybody desired to attack, the bloated duke who owned half a town—(laughter)—and who would not effect any improvements. The wretched ratepayer was the man upon whom the burden would fall—(hear, hear)—and the man who would escape

was the man who made a bargain long ago, and who would get off scot free under the bill.

Sir E. GREY cordially concurred in the tone and temper with which the debate had been conducted, but when they were told that the bill differed in many respects from those which had previously been presented to the House he wished to know whether it was against the extreme moderation of the measure that hon. members opposite protested. Did their opposition rest more on what the bill proposed to do than on what it did not do? One objection raised was that it did not propose to break existing contracts. He never expected to hear that from the other side. He could not agree that it would have no effect on overcrowding. Even if it touched housing ever so slightly—and it must be gradual—it would be effectual in the absence of any other suggestion, and, if on that ground alone, it deserved the favourable consideration of the House.

Mr. GRANT LAWSON considered the promoters of the bill had gained tactical advantage by having on the report of the Committee the name of the Secretary for Scotland as well as that of the member for Battersea. (Opposition cheers.) The names on the bill itself led him to inquire whether it really was founded, as was said, on unionist principles or on socialistic doctrines, repudiation of contracts, and general chaos. (Opposition laughter.) There were features in it which, he was sure, the Secretary for Scotland (Lord Balfour) would repudiate. The bill, he contended, went far beyond the scope of the Committee's report. The report suggested that a bill for special taxation should be richly sugared with general relief from rates; but this bill proposed to give a special pill for lessors of land in all its nastiness without any sugar at all. When he came to analyse the bill he found its principles in a very pulverised condition. Could anyone say what the value of land would be if a house was not there which was there? (Laughter.) Was it possible for a valuer to arrive at a satisfactory conclusion on that point? The valuer could not solve an insoluble proposition; he would have nothing to guide him, and the question of valuation would become a very serious one indeed. It would lead to endless litigation by producing more litigators. To levy a rate on a vacant site would be to obstruct building, no matter whether it was called "a site value rate" or not. (Hear, hear.) The bill, he submitted in conclusion, was so drawn that it would be quite impossible to put it into operation, and it could only serve to give employment to lawyers. It did not go near touching the problem of local taxation.

Sir W. HARCOURT said the Government had declared against the principle of the measure; but this Government or some other Government would have to deal with the question. It would be difficult to persuade the country that socialistic principles were represented by Lord Balfour of Burleigh and by three of the most experienced members of the Treasury. (Hear, hear.) In his opinion the bill contained a just principle for the reform of local taxation, and one which he felt confident would prevail. (Opposition cheers.)

The House divided—

For the rejection of the bill.....	229
Against.....	158
Majority.....	71

* * *

On the whole, a satisfactory division and a satisfactory debate. We may express our agreement with Mr. Griffith-Boscawen that "the proposals of the measure should form part of a great reconstruction scheme of the system of rating" **in both town and country.** However, the debate can only stimulate us to greater exertion in this direction. In the meanwhile, we can but re-echo Sir William Harcourt's expression of opinion that—"The bill contained a just principle for the reform of local taxation, and one which will prevail."

LAND *versus* LACE.

IN the Women's Corner of the *Co-operative News* of December 28th, there is an instructive little dialogue which we regret that pressure on our space prevents us from reproducing in full. Its purport is to appeal to women to become more companionable to their husbands, and more worthy of the opportunities they now enjoy, by taking some interest in affairs outside their own individual and family lives. The persons represented are John Tims, a Lancashire workman, Alice, his wife, and Lucy, his sister. Alice fills up her time with fancy work, her room with useless ornaments, and her mind with vain regrets that her husband cares little or nothing for such things. Lucy calls in to ask her to join the local Women's Guild, and then occurs the following suggestive conversation:—

Alice: What do you learn about?

Lucy: All sorts. We've had co-operative lessons, and nursing, and dangerous trades, and how co-operators are getting more houses, and now we've got three lectures on the land.

Alice: *The Land!* Whatever do we want to learn about that?

Lucy: No one can live without a bit of land to live on. Don't your house stand on land?

Alice: Of course it does. But what is there to understand about that?

Lucy: Plenty. More than I can tell you. You see, we haven't had the lectures yet. I shall know more about it later on.

John: Why, didn't I tell you that the co-operators can't build that row of houses we want because the land is too dear.

Alice: Yes. You mean the row where our George said he'd take one.

John: Yes. The landlord wants nearly *three* times as much for that piece of ground as he did for the corner lot we bought ten years ago. . . . Three times t' money. He has put t' price on. My word! that he has.

Alice: Well, and how's that?

John: Well, I reckon it's like this. We come out here to live when it was all country. Then t' store was built, and then those twenty cottages near t' new mill were put up, and then other people came out too because of t' mill, and now it's a *growing village*. We've made it a village, and just because *we've* made a nice place of it, the man who owns the land is going to make his fortune out of it. Raised t' price three times has the landlord!

Alice: I suppose it is worth more, isn't it?

John: Of course it is, lass. But what has increased t' value? Is it *our* doing, or *his*? We've made his land so valuable that now rents have gone up, and t' stores can't afford to give the price for the bit o' land they want for members' cottages.

Alice: What can we do?

Lucy: We can learn all about it, Alice, and find out how, all over the country, the people are all suffering because the value of the land all goes into the hands of a few. Come to the guild, will you?

Alice goes to the Guild Lecture, and returns keenly interested in the land question, much to the delight of her husband; and we sincerely hope that this bright little dialogue will induce many other Alices to attend such useful gatherings.

PROPERTY in land differs in its origin from property in any commodity produced by human labour. The produce of labour naturally belongs to the labourers who produce it. . . . But the same argument does not apply to land, which is not the produce of labour, but is the gift of the Creator of the world to mankind. Every argument used to give an ethical foundation for the exclusive right of property in land has a latent fallacy.—*Mr. Justice Longfield, "Cobden Club Essays."*

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.]

Our worthy General Secretary is still away from the office ; his many friends will, however, be pleased to learn that he is progressing favourably, though slowly. He hopes, and we all hope, that he will be back again at work ere long ; we can ill spare him, but he will have to have more consideration for himself in the future than he has ever had in the past. We fear that overwork has had much to do with his present illness. Mr. Verinder has never spared himself ; but it will be the duty of his committee to see that he does so a little more for the future.

* * *

During the past month speakers from our League have addressed meetings at Woolwich, Penge, Dalston, Bethnal Green, North Camberwell, West Bromwich, and Rushton. Future meetings have been arranged at Reading, Acton, Tottenham, and Central London.

* * *

Our worthy co-worker, Mr. T. B. Lund, of Bradford, paid us a welcome visit when in London last month. Unfortunately his time was very limited ; but he was able to give us most encouraging news of the progress of the movement in Bradford. Amongst others, Messrs. H. H. Spencer, Byles, and James Firth are almost continuously active on behalf of the cause of equitable taxation and industrial freedom.

* * *

We note with pleasure that the new taxes on the necessities of life are stirring men, otherwise politically apathetic, to devote a little consideration to the general question of taxation. During the month we have received a bright little leaflet, entitled "Six Reasons against the Sugar Tax," in which the iniquitous incidents of such taxation is well emphasised. The pamphlet is, we believe, being well circulated ; and it is certainly a pity that the writer does not seem to have any real knowledge of the general question of taxation. The pamphlet may, however, do some good in arousing thought on this question. Copies can be had from Mr. R. Just Boyd, 27 Mincing Lane, London, E.C.

* * *

Our old friend and co-worker, Henry Ancketill, M.L.A., Durban, Natal, sends us a long letter of good tidings of the steady progress of our movement in South Africa. He sent us a large order for books, leaflets, &c., so is evidently providing himself with ammunition for a renewed campaign. Mr. Ancketill is doing a giant's work in Natal ; and has, we have good reason to know, gathered round him a splendid band of earnest, thoughtful co-workers.

* * *

Last week we sent sample copies of *The Single Tax* to every Public Library in England, with a notice that we would place on our Free List those who would find space for it on their tables. A large number of favourable answers have already been received, including the Public Libraries of Penzance, Wolverhampton, Grimsby, Longton (Staf.), West Ham (London), Worcester, Nottingham, Lambeth, West Norwood, Lewisham, and Whitechapel. The offer is still open to any Public Library or reading room in England. We hope to have a much longer list for the next number.

* * *

The Horbury Literary Society issued invitations to its members and friends "to view the Cat" on Wednesday evening the 19th February. An enterprising local enthusiast of the fair sex had mounted the pictures illustrating Bengough's well-known "Primer of Political Economy" as

lantern slides, and accompanied the showing of these pictures by a simple, instructive, and yet interesting and amusing lecture on the Single Tax Cat. Such a lantern lecture has long been wanted, and this one certainly leaves nothing to be desired. We hope some of our friends of the Liberal and Radical Clubs in and around London will take this hint, and induce their political or amusement committees to avail themselves of this opportunity to provide their members with a politically stimulating and instructive evening's amusement. Applications to our General Secretary for the lantern lecture on "The Cat" will receive prompt attention.

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

THE TRUSTS AND THE SINGLE TAX.

Under the above heading *The Arena*, a leading American review, publishes in its October issue three able articles by Louis F. Post (editor *Chicago Public*), Jackson H. Ralston, and Bolton Hall on the effect which the application of the Single Tax would have on the huge monopolistic "trusts" which are growing with alarming rapidity in the United States. We give a few extracts.

* * *

A monopoly of iron mines, for instance, confers control over the iron industry in all its ramifications. That control may be limited by a monopoly of right-of-way, and especially of necessary terminal points for the shipment or delivery of products of the iron industry. But this makes no difference to the argument, for both monopolies are monopolies of land, and if these two monopolies be united in one trust, that trust is unconquerable, except by a trust that monopolises still more important sources of supply or still more commanding terminal sites.—POST.

* * *

Analysis of the situation will show that the successful trust, the trust that is dangerous to the public welfare, is one not confined to business in its nature competitive, but one representing business plus some sort of monopoly ; and the incidental monopoly we will discover to relate to land simply transportation (one form of land monopoly), but coupled with a franchise or patents. . . . We mean by the term "Single Tax" a tax on the value of land, exclusive of improvements, and the abolition of all forms of personal tax, including the tariff ; the necessary effect being, as contended by Single Taxers, to destroy monopoly on land and wipe out all the evils incident thereto.—RALSTON.

* * *

All that is needed for the support of all the people is that they should be allowed to get at the earth ; then the divine law of competition would prevent men from taking advantage of one another. But, now tyranny and slavery have gone, monopoly has taken their places, strangling competition ; and men have to struggle, not to produce the most wealth for the benefit of themselves and others, but to get a chance to produce at all. . . . The remedy is as clear as the evil. It is to destroy all monopolies, and especially the mother of monopoly—monopoly of the sources of supply, and so give men equal opportunity for profitable employment. . . . If we were to tax Mr. Rockefeller up to the full value of the oil wells, iron mines, and rights of way that his company holds, the prices of oil and the value of Standard Oil stock would fall as fast as wages of Standard oil makers would rise, and the fangs of the trust would be drawn.—BOLTON HALL.—From "Taxation," *Western Australia.*

GOD has made the earth free to all, like the air and the sunshine, and you are cut out from off it. The earth is yours for you to till it. Without you it would be a desert. Go and demand your share of that corn, the fruit of your own industry.—*Charles Kingsley* (Speech of Alton Locke).

THE SINGLE TAX.

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"OUR POLICY."

"We would simply take for the community what belongs to the community—the value that attaches to land by the growth of the community; leave sacred to the individual all that belongs to the individual."—*Henry George*.

STEADY PROGRESS.

The Taxation of Land Values in Practical Politics.

THERE is a saying that the dreams of one generation are the realities of the next. It depends on the dreams, no doubt. The baseless fabric of some visions has melted into air—into thin air—and left not a rack behind. Henry George's dream of equal rights for all men, and the removal of the chronic cause of poverty by the extinction of private monopoly, was the vision of a seer, proclaimed with the ardour of a prophet. But it has made more rapid and steady progress towards fulfilment than any other dream of social regeneration. And for the reason that it was no mere dream of a new world out of all relation to the world of to-day, but a practical proposal for remedying the wrongs which exist in society as we know it.

We all of us have friends who love to fix their mind's eye upon an imaginary state of society, and by comparison with that to bemoan the present condition of things, and to pour cold water on practical reform which would introduce justice and prosperity into the world here and now. Such fluffy friends give little help. We also have our fussy friends who think themselves practical, and introduce Bills into Parlia-

ment to establish Fair Rent Courts in overcrowded cities, and write to the newspapers advocating the taxation of top-hats. It is not to such people that we look for effective support. The record of our progress has been the winning over of thoughtful people whose zeal is of the genuinely practical kind—people who strive to understand the causes of poverty and of tyranny, and to promote measures which there is reason to believe will go to the root of the evil.

Beyond the widening circle of our immediate fellow-workers, we see our principles permeating the various forces fighting in the war of the liberation of humanity. The achievements of Trade Unionism and the Co-Operative movement have been the wonder of Europe. But it is obvious that the social ideal which inspires these movements cannot be attained until the land question is dealt with—until public funds are made available for the public benefit, and all men are secured in the full right to work and to enjoy the fruits of their work. As instances of the trend of thought in these movements, we may mention the re-printing in last October's number of the *Amalgamated Engineers' Journal* of Henry George's article on strikes, called "The Great Battle of Labour," with an editorial note that it was "of special interest just now to Trade Unionists"; and the selection of the Land Question by the Co-Operators as the special subject for study at their educational conferences this winter. Among the papers printed and published by the Co-Operators for this purpose is the pamphlet on "The Land Question, chiefly in its relation to Labour and Taxation," by Mr. Verinder, of the English Land Restoration League, which drew from Mr. Tom L. Johnson, the Mayor of Cleveland, Ohio, the letter of praise printed in our February number.

On the representative bodies which are most closely in touch with the life of the people—County, Town, and District Councils, Boards of Guardians, &c.—the cause of the Taxation of Land Values has already been won, and the principle is readily embraced so soon as it is understood by all who feel themselves directly responsible for good government. London and Glasgow, Manchester, Liverpool, and Bradford, are only the more conspicuous of the hundreds of local authorities who have declared themselves in favour of the reform, and in several cases have gone to the trouble and expense of promoting Bills in Parliament to enable them to tax land values. At that point hitherto the cause has stuck. In Parliament powerful organised interests make their influence felt steadily. The land monopolists, the drink monopolists, the railway monopolists, the water monopolists, are present in strength personally or by proxy. But the cause of the general public, the cause of justice and equal rights for all men, has few who care to voice it at Westminster. Within the walls of St.

Stephen's some of the members are busily engaged grinding their axes at the public grindstone.

But even in the House of Commons the Taxation of Land Values is coming to the front. The London County Council has re-introduced its Bill, and there will no doubt be other local Bills. Meanwhile the House had before it on the 19th of February a Bill to empower *all* urban rating authorities to levy rates on site (*i.e.*, land) values. We record elsewhere the debate and division on the second reading of this Bill. Here we are concerned with the general situation which it indicates.

The Bill was introduced by Mr. Trevelyan, backed by Mr. John Burns, Mr. Douglas, and other Radicals. But it was framed so as to give effect exactly to the recommendations contained in the separate Report of the Royal Commission on Local Taxation, to which we called attention in July last. That report, signed by (among others) Lord Balfour of Burleigh, a member of the present Cabinet; Lord Blair Balfour, the Lord Justice General of Scotland; and Sir Edward Hamilton, the chief financial expert of the Treasury, recommended that site value rates should be levied in towns, and the proceeds used to defray expenditure on public improvements. The report marked a great step forward in parliamentary and official quarters. The gain lay not so much in the actual recommendation made as in the strong sound arguments by which the principle was supported in the Report. As to dictating to Local Authorities the particular public services on which the rate may be spent, this restriction would soon be got over. The restriction of the reform to urban areas is more serious.

But there the beauty of the Report is that the Commissioners' arguments prove more than their recommendations, and carry straight to the conclusion of a general taxation of land values. They argue that site value is the true criterion of ability to pay taxation. But what is true of urban land is equally true of suburban, rural, mineral, and all other kinds of land. They argue that putting the rates on site values would smooth the way for the building trade to go ahead and give us more, better, and cheaper houses. But it is desirable not only that the building trade, but that all industries should go ahead; not only that houses, but that all commodities should be cheaper, better, and more plentiful. What applies to building sites applies to land everywhere, and to all the natural stores which it contains and the natural advantages which it affords. By taxing land values everywhere—the unimproved value of land in town or country, of land with minerals under it or water upon it—we should be stimulating industry in all its branches, and thereby raising wages and lowering prices.

Of course, we are very grateful to the Commissioners for subscribing their influential names to a convincing statement of the economics of the land question. It is pleasant to find, after all, that these arguments are orthodox and respectable. Some of our politicians, it is true, while finding the Report useful as a text and storehouse of arguments for their speeches, at the same time have taken the opportunity to wrap their "fly-blown phylacteries" round their foreheads and mumble denunciations of the Single

Tax as a wild and wicked idea. So long as they adopt our arguments, we do not mind if they abuse us. But we feel some regret that the Radical M.P.'s who introduced the Bill should have followed the Report so closely, not to say slavishly. It would have looked a little better if they had shown that they could swim without the Commission corks. We sympathise with the desire to exploit the authority of influential names.

We also sympathise with the wish to put the case before Parliament as a reform which will not cause too much of an upset all at once. The solution of the land question by the taxation of land values must be carried out gradually, but there is no reason why the first step should not be general, on a uniform plan for the whole kingdom. The land question is a national one, and should be dealt with as such. It is not simply a question of local government. The great cities and towns are, no doubt, much ahead of Parliament in understanding the question, and the reform is perhaps more urgent as regards local than as regards national taxation. It is probable that the first proceeds of the taxation of land values will go in relief of the present local rates. But there are many reasons why the matter should be treated as a national rather than a purely local one. What we want as a first step is an assessment of the land values of the whole country, carried out by expert valuers, under the supervision of people who understand what is meant by land values, and have sufficient independence to see that the valuation is made fairly and uniformly. This could be done best by a National Valuation Office. Our present valuation authorities—parish overseers, voluntary Assessment Committees, and Justices in Quarter Sessions—would be quite unequal to the task. And the valuation once made, the tax should be general.

We do not want patchwork in this matter. The beneficial effects of the tax depend largely on its being universal. We have to consider the suburban and rural districts as well as the urban. The relief which is due to the districts where land values are comparatively low can only be secured by allowing them to come into one general scheme of taxation with the great towns. The remedy for agricultural distress, as well as the solution of the housing problem, depends largely on there being a re-adjustment of the burden of taxation as between the country and the outlying suburbs on the one hand and the great centres of population on the other. If we once got a national assessment of land values all Local Authorities might be empowered to raise revenue on that assessment; and with such a tempting possibility before him, it probably would not be long before the Chancellor of the Exchequer took advantage of the opportunity to levy a national tax.

If men lack bread it is not that God has not done His part in providing it. If men willing to labour are cursed with poverty, it is not that the storehouse that God owes men has failed; that the daily supply He has promised for the daily wants of His children is not here in abundance. It is that impiously violating the benevolent intentions of their Creator, men have made land private property, and thus given into the exclusive ownership of the few the provision that a bountiful Father has made for all.—*Henry George.*

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.

To be opened by Mr. EDMUND ROBERTSON, K.C., M.P., (Dundee); Lord-PROVOST CHISHOLM (Glasgow); and Mr. J. H. DALZIEL, M.P.

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News of the Movement.

Cambuslang and Motherwell. Mr. James Busby and Mr. John Paul addressed the Cambuslang and Motherwell Branches of the United Irish League on last month on "The Taxation of Land Values."

Camelon. Mr. John Paul addressed a meeting under the auspices of the Co-operative Society on the subject of "The Single Tax and the Social Problem." Discussion followed.

Falkirk. Mr. John Paul addressed the Falkirk Branch of the Young Scots Society on 6th February on the Taxation of Land Values. Bailie Fairlie presided. There was a good attendance and a good discussion.

Galashiels. Mr. H. S. Murray gave a lecture to the Galashiels Branch of the Young Scots Society last month on "The Land Question." *The Border Advertiser* of 4th February had a lengthy report. We hope to find room for a similar one next month.

Glasgow. Mr. John Cassels addressed the members of the Montrose Street Congregational Church Literary Association on Monday, 5th February. Subject—"The Land Question." The secretary's minute of the meeting says Mr. Cassels advocated the taxation of land values, and showed commendable good taste both in his lecture and reply to an interesting discussion.

Mr. David M'Lardy addressed the Glasgow Branch of the Young Scots Society on Tuesday, 18th February, on the subject of "Why Tax Land Values?" The lecturer, in his opening remarks, stated that it was exactly 18 years to-night since Henry George delivered in Glasgow his famous lecture on "Scotland and Scotsmen." The pen could be drawn through many statements made or written 18 years ago in science, theology, philosophy, because of greater enlightenment since, but not a single statement in Mr. George's lecture could be dropped. What he stated on that memorable evening could be said to-night, nor was there a single new argument in opposition to his views. An interesting discussion followed the lecture.

Greenock. Mr. John Paul addressed the members of the Greenock Liberal Club on the 10th February—ex Provost Steel in the chair—on "The Housing Question and the Taxation of Land Values." An interesting discussion followed.

Hallside. Councillor Burt addressed a meeting at the Victoria Hall, Hallside, on Thursday, 16th January, under the auspices of the Hallside and District Liberal Association, on "The Taxation of Land Values"—Mr. McNeilage in the chair. There was a good attendance, and a desire expressed for more addresses on social problems. Mr. Burt was warmly thanked at the close.

Musselburgh. BRIDGE STREET LITERARY SOCIETY.—Mr. Wm. Kirsopp, vice-president, presided at the weekly meeting of the society on Wednesday evening, 12th February, when a paper was given on "Free land, free trade, and free men," by Mr. John Brunton, who dealt chiefly with the rise and development of the landlord system. There was a large attendance, the night being an open one. A good discussion followed.

Pollokshaws. Mr. James Busby and Mr. John Paul addressed the Pollokshaws Branch of the U.I.L. on 9th February on "The Housing Question and the Taxation of Land Values."

St. Andrews. Councillor Peter Burt, J.P., addressed a public meeting in the Council Chambers on Thursday evening, 13th February. A correspondent writes:—"We had a most magnificent address. The attention of the audience was closely held for over an hour, and every one was delighted. The address was highly interesting all through, straight Single Tax, and quite acceptable by those who had heard an address on the question for the first time."

Portsmouth. Mr. Lewis H. Berens addressed the Portsea Co-operative Society on the subject of "Work, Wages, and Rent," January 23rd; and on the 24th the Portsmouth Single Tax Union on "The Land Question and the Housing Problem." Reports appeared in the local papers.

Natal (South Africa). The fourth annual report of the Natal Progressive League affords most encouraging reading to all interested in the Land Reform Movement. The motto of this society is—"The Land for the People." Its objects—

- (a) To secure an equitable and rational system of land tenure, in harmony with the natural law that the use of land is the essential birthright of man.
- (b) The abolition of all taxes upon labour, the products of labour, and the earnings of labour.
- (c) The gradual increase of taxation upon land values until the whole value of land is taken in taxation for public purposes.

During the fourth year of its existence the League seems to have been very active, and with most satisfactory results. A large amount of literature has been sold, as well as gratuitously distributed; and, thanks mainly to their generous co-operation, our paper is now widely circulated throughout South Africa. In March last the League issued an appeal, already noticed in our columns, to the Land Commissioners, advocating the taxation of land values, which later was printed in pamphlet form, and freely distributed throughout the colony. It was certainly a very satisfactory piece of work, and we are glad, but not surprised, to hear that "it has arrested the attention of a very large number of thoughtful colonists."

Soon after the publication of this pamphlet the attention of the League was directed to the visit to Johannesburg of Sir David Barbour, the financial advisor to the Imperial Government. In connection with his visit an invitation appeared in the public press stating that he would be glad to receive communications from any persons having suggestions to make on the questions regarding the finances of the Transvaal and Orange River colonies or the mining laws and regulations in force therein. The Executive therefore drafted a letter on the subject, embodying the views of the League, which was forwarded and duly acknowledged.

At the meeting of the Executive on March 7th, the Chairman—Mr. A. L. Clark—called attention to the award in the case known as "The Bay Foreshore Arbitration Case," between Mr. W. R. Poynton and the Durban Corporation. He moved that it was the duty of the League to take cognisance of this matter, and after a long discussion the following important resolution was drawn up and embodied in the minutes, copies of which were sent to the Corporation, the borough members, the colonial press, and duly acknowledged.

Resolved—That the law in the Bay Foreshore Arbitration Case, as defined for the arbitrators by Mr. Morcom, K.C., viz.:—"That any disadvantages which Mr. Poynton suffered by reason of the construction of the embankment were to be considered; but if there were any advantages resulting from that construction they were to Mr. Poynton's profit, and not to that of the public. The arbitrators were not to set off the advantages to Mr. Poynton against the disadvantages"—

"affords an admirable concrete illustration of the iniquity of the present landlord-made law in relation to land tenure; that such law is indefensible, legal arguments and precedents notwithstanding. Granting that the present owner purchased from his father, who bought from Goodricke, and that the latter through intermediaries bought from Touhey, who in his turn acquired his land from Governor West, as a gift in 1846 on behalf of Queen Victoria; still, neither the Queen nor anyone else had the right to bestow the land, the title to which rests alone in the Maker of the Universe. But under any circumstances, the enhanced value of the land—the unearned increment—or that value which has accrued since 1846 (when, presumably, the land had no rental value) irrespective of any improvements, cannot, and does not belong to Mr. Poynton but to the people of the colony, being due to their presence and corporate industry, and mediate and directly to the money paid out of public funds for the Bay Embankment construction. Consequently, this value should be taken by direct taxation into the treasury of the people."

"The League therefore invites the strenuous assistance of the burgesses of Durban, and others interested, to aid them in promoting such alteration in the laws of taxation as will effect this result."

Truly, the report is a most satisfactory record of work done and success achieved by a society in its fourth year of existence, and with a revenue under fifty pounds sterling per annum. We wish our energetic co-workers in far-off Natal continued success, and again congratulate them most sincerely on the great victory achieved by their energetic and able hon. secretary, Henry Ancketill, M.P., whose strenuous endeavours on behalf of our movement in Great Britain are still fresh in the memories of many British land reformers.

Montreal (Canada). The Single Tax Association of Montreal (Canada) has just issued a six page manifesto to the municipal ratepayers, headed—"Scotland Leads the Way." The manifesto deals with the present inequalities of local taxation, explains the proposal to tax land values, and shows how it would benefit the whole community.

COMMON SENSE.

When Henry George, in "Progress and Poverty," wrote, "What I therefore propose as the simple yet sovereign remedy which will raise wages, increase the earnings of capital, extirpate pauperism, abolish poverty, give remunerative employment to whoever wishes it, afford free scope to human powers, lessen crime, elevate morals and taste and intelligence, purify government, and carry civilisation to yet nobler heights, is—to appropriate rent by taxation," to most people his claim seemed wild and extravagant, and his remedy wholly inadequate for the attainment of the ends enumerated. In the confused and uninformed state of the public mind at that time it was hard for the average man to comprehend how a mere change in the incidence of taxation could effect such important and far-reaching results.

But it is entirely safe to say that in the twenty-two years that have elapsed since the publication of "Progress and Poverty" more earnest thought has been given to the subject of taxation than in all the previous history of the human race. And this is peculiarly true as to the question of the taxation of land values. This question has been, during that period, so fully and thoroughly discussed among the more advanced peoples within the pale of our western civilisation that even the pronounced opponents of the taxation of land values cannot help show-

ing that they comprehend the far-reaching effects of such taxation.

The city of Paris, France, has recently surprised single taxers everywhere by taking two important steps in the direction of the single tax. It has abolished the mediæval octroi tax on wine, beer, and cider brought into the city, and has imposed a tax on the vacant lots of the city to make up in part the deficit caused by the abolition of the octroi charges. This is the longest practical step toward the single tax yet taken by any city in the world. The *New York Evening Post*, one of the most bitter opponents of the single tax, says that this new tax is likely to "appeal to the American single tax advocate." It expresses the opinion that the general policy of the tax is unwise, and gives as a reason for such opinion the fact that the vacant land upon which the tax is to be laid "is already so valuable that many persons are almost ready to sacrifice it; and the burden of the tax, in addition to the income lost by keeping the ground idle, will in many cases be sufficient to carry the day with a hesitating owner."

The "New York Daily News," which does not profess to advocate the single tax, says that this tax will be "a hard blow to these vampire landlords who are retarding the building up and development of the city by holding their land unimproved, and are reaping the benefits of the improvements that their neighbours are making in the steadily increasing value of their unimproved town lots." It also adds: "Paris has awakened, and New York's turn will come some day. Owners will not always be allowed to hold land idle and unimproved at practical exemption from taxation while the land that is used for business purposes and homes is made to bear enormous burdens of taxation, which increase rents and so bear heavily upon industry and upon the people, especially the rent-payer. That which most retards the development of New York City and causes crowding and congestion is the holding of unimproved property for increases in market value." And, of the holders of such property, it further says: "The only way to force them to build or to sell is to tax them for the unearned increment—the increase in value which the development of the city is giving the property."

These quotations indicate that the vital and far-reaching effects of the taxation of land values upon social conditions are beginning to be realised in this country. The report of the Royal Commission on the Housing of the Working Classes in England, made several years ago, and that of the Royal Commission on Local Taxation, made last June, and that of the Royal Commission on the Depression in the British West Indies, of recent date, show that the same is true in that country.

We still have among us a class of confused and superficial thinkers who will continue to pooh-poo the idea that a mere change in the incidence of taxation can have any important influence upon social conditions. But the course of events is never affected by what such people think, or think they think.—JOSEPH LEGGETT, in the *San Francisco Star*.

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NEWEST ENGLAND.

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—De Tocqueville.

GIVEN a country the natural resources and opportunities, the land, of which are treated as "property," and have been allowed to pass under the control of a few, and all the social evils of the present civilisation are but the necessary consequences; an ever-increasing portion of the wealth produced will necessarily gravitate into their hands, even though they may have done nothing to assist in its production or to render service to those so engaged. Over the industries, which their action tends to convert into monopolies, the distribution of credit, the development, and eventually over the government of the country, they will necessarily gain a predominating and dangerous influence. They need toil not, neither need they spin, but their privileged position will secure to them the lion's share of every permanent improvement made, of every increase in the productive powers of the people. Leisure and enjoyment, wealth, power, and influence will be their lot; incessant and unrequited toil, poverty, helplessness, and degradation the lot of their disinterested fellow-citizens. Society will thus be divided into two distinct and antagonistic classes, with interests diametrically opposed one to the other: there will be millionaires and paupers, palaces and slums, churches and workhouses, idle acres and idle hands, high rents and low wages, undeserved poverty amidst abundant wealth, lack of employment amidst unsatisfied desires.

Such was the condition of New Zealand prior to 1891, when necessity forced its citizens to grapple with the social problem, which not to solve was to doom themselves to destruction—to enter the lists against the social hydra which was draining their life's blood, robbing them of all enjoyment of the present, of all hope for the future. The interesting volume now before us contains a concise account of the condition to which unjust class legislation and iniquitous social laws had reduced its people, of the means they adopted to enfranchise themselves, and of the success which has attended their well-directed efforts.

NEW ZEALAND PRIOR TO 1890.

Prior to 1890, the government of New Zealand, like that of most of the other colonies, had been one of land monopolists, land speculators, land grabbers, and land agents, by themselves, and for themselves. Hence we need not be surprised that, as our author tells us,

"New Zealand, though so young, had tasted of land monopoly to the dregs, and had not liked it. 'Earth hunger' became ravenous early in that beautiful and fertile country. It would be idle to tell the old story, told in all countries, of the various and devious ways in which the heritage of the people was legislated away and stolen away in New Zealand. Enough to say that when the people came to themselves in 1890 they found this chief among the evils demanding remedy. Large areas were held by the few, and they would not sell and would not cultivate. Population surged up against stretches of fertile plain and valley, only to find these kept out of the market to exact a suffocation price when the population became more crowded. They were used meanwhile only for sheep. New Zealand is fond of sheep, and one of their greatest staples is frozen mutton; but they finally made up their minds to give men the preference."

In another part of his work he points out that in New Zealand, as to-day in Great Britain, owing to iniquitous class legislation, made by monopolists for the benefit of monopolists,

"The little farmer, forced by unjust and deliberately contrived laws to pay his own and his rich neighbour's taxes, had to sell out his little homestead to that rich neighbour for what he could get. The working man, able to get neither land nor work, had to become a tramp. The tradesman had to follow his customers, these farmers and workmen. The blood of the people was the vintage of the rich. There was 'a bitter cry of outcast New Zealand.' The roads were marched by sturdy men crowding in from the country to the cities. There were problems of strikes, unemployed in town and country, overcrowding, dear money, idle factories, stagnant markets, and unjust taxation."

NEWEST ENGLAND: Notes of a Democratic Traveller in New Zealand, with some Australian Comparisons. By Henry Demarest Lloyd. Publishers, Gay & Bird, London, 1901.

The Hon. Mr. Sheddon, now for many years Premier of New Zealand, thus describes the condition to which the country had been brought by politicians of the class still supreme in the councils of Great Britain—

"We had soup-kitchens, shelter-sheds, empty houses, men out of work, women and children wanting bread. This was how we found New Zealand in 1890. It was to be a country where the few were to be wealthy, and the many to be degraded and poverty stricken."

"In a country where everything above the foundations was still to be built," continues our author, "skilled mechanics could get no work; where millions of acres of the best land on earth lay idle year after year, farmers, though they had money, could get no land. There was the incredible spectacle of an exodus of men and women with wealth and youth and health leaving this rich and virgin country to find in other lands the opportunities denied them there."

THE GREAT REFORM YEAR, 1891.

Under such conditions, we need not be surprised that in 1891, when the Liberals, or Progressives, went to the country with a well defined policy, on every point diametrically opposite to that which had hitherto prevailed, the Conservatives of the English school were swept from office, never to return, and a Progressive Ministry was installed, with full power to enter upon that series of social changes which in the short space of ten years have lifted New Zealand out of the slough of poverty and despair into a sphere of unexampled general prosperity. "The first plank in the Liberal platform," said Premier Ballance in 1891, "must be the Land Question," and, as our author expresses it, the means of attacking it "was that ancient, constitutional, and inalienable weapon—the tax."

New Zealand, it should be remembered, under the leadership of Sir George Grey, had passed a Land Tax in 1878. But it came too soon; only one collection was made. The landocracy rallied their forces, Sir George Grey was driven from office, and that favourite, apparently democratic, and seemingly equitable weapon of reactionary statesmen, the General Property Tax, was adopted in its stead. "Years of suffering," as Sir George Grey said in 1890, "have taught the people how great a boon they then lost, and they are now determined once more to get and to keep for ever that tax for which almost all mankind from one end of the earth to the other are now longing."

THE GENERAL PROPERTY TAX.

The obvious effects of the General Property Tax had been so disastrous as to unite the whole people, in both town and country, against it, and to give them a stern but much needed object lesson in the elementary principles of taxation. As we have good reasons for believing that it will be proposed for this country before another decade has passed away, we cannot resist from placing before our readers some account of its results as summarised by our author—

"The farmers specially were against this Property Tax. They grew infuriated at seeing that, as they acquired more land, built more barns, added to their stock, and, through the taxes they paid, opened roads and improved the country, their taxes were increased, while the owners of unimproved great estates next to them, rising rapidly in value, paid no more, and sometimes less, and year by year bought out their overburdened neighbours. . . . The Property Tax taxed men who were losing money as much as those who were making a profit, and so taxed misfortune. Enterprise and energy were dampened by a system which made a man pay as much when he was running behind as when he was going ahead. It taxed not only industry, but the materials of industry. . . . In taxing unprofitable property and unsold goods, it preyed with special severity on the small traders and the small farmers, and made the owner pay, over and over again, on that which paid him nothing. . . . It discouraged improvements. It took out of circulation the money that was needed in business. It was a direct tax on labour. It was unjust, inquisitorial, and uncertain. It crippled the mining industry in many districts by its annual demand for tribute from capital that was unproductive. It discouraged enterprise by putting a tax on new industries before they had begun to yield a return. . . . But it was the poor settler who was the heaviest sufferer. There was an outcry from small people from end to end of the country. They toiled and struggled to improve their small properties, and the moment the improvements were made, down came the Property Tax commissioner. . . . Land previously liable to a tax of one pound in its unimproved state, now became liable to an amount of four pounds and over. At the same time, some one alongside, who had merely bought his land for speculative purposes, and allowed it to become a rabbit warren and a nuisance to his neighbours, finds his taxation lower simply because they had improved their land."

PROGRESSIVE LAND AND INCOME TAX.

In New Zealand, as elsewhere, the ideal tax is admitted to be a tax on the unimproved value of land, irrespective of improvements in or on it, and of the use to which it is being put. In 1890, however, the country was not yet ripe for the introduction of such an ideal system of taxation, and the pressing necessities, political and economic, of the case called for immediate action. Hence the Progressives imposed a progressive system of taxation on both land and incomes. The special features of the new taxation are summarised by our author as follows:—

"Land and incomes, especially those of corporations, are taxed for national purposes. This taxation is progressive, and heaviest for the rich [on the principle, doubtless, of their greater ability to pay]. Improvements are exempt. Small estates and small incomes are not to be taxed. Mortgages are deducted from the property of the small tax-payers. Absentees are penalised."

The avowed purpose—fiscal and social—to be achieved by the new taxes were—first, revenue; second, to make the land-owners pay their share of the cost of government and of the public works, which had made them rich; and third, to break up the monopoly of land, the enormous estates in which were generally regarded as the worst social pest of New Zealand. Pressure on our space prevents us laying before the reader the immediate successful results of the new system of taxation, which competent observers, such as Senator Bucknill, of Colorado, whose report on the question we reviewed in a previous issue, attribute exclusively to the direct taxation of land values. It is also encouraging to find that the most prominent advocates of the new system of taxation relied almost entirely on the well-known arguments in support of the taxation of land values. To give but one illustration. "By taxing land," Premier Seddon says, "owners are compelled to take out of the land what there is in it—its fertility, power to support population. There it is, we say, take it out. They have to build houses and fences, and to cultivate: to employ smiths, masons, carpenters, and circulate their money."

THE NEW SPIRIT.

Of course, as our author well remarks, "the most important thing about the land and income taxation of New Zealand is its spirit—its purpose—to work to redress the social balance between the too rich and the too poor." But little more, however, has been achieved than to point the way and take the first step. In the simple statement that New Zealand still raises seventy-five per cent. of her revenue from the tariff, that much the larger part of this custom's revenue is derived from the necessities of life, is made manifest the unpleasant truth that even in New Zealand the people are taxed, not according to their opportunities, but according to their necessities. However, as our readers are well aware, our co-workers are not idle in New Zealand, and there is a steadily growing demand for still further progress on the only lines that can lead to social justice, freedom, and universal prosperity. "Special protest is being made," says our author, "against the policy of spending on public works money raised by the tariff. An average of £500,000 a year of the general revenue is appropriated to the railroads and the like. 'These amounts,' Mr. Henry George Ell (a significant name), a young working man of Christchurch, leader of the Progressive Liberals, and just elected to Parliament, says, 'are taken from the masses of the people to be spent on railroads and other works to enhance the wealth of the land-owner.' Moreover, he and other leaders of thought are "going about among the farmers showing them that they would be much better off if they could exchange the favours of the land tax for justice in the tariff." While such a spirit is abroad, we need have no fear that New Zealand will continue to progress along the safe line of justice on which her necessities compelled her to enter.

CONCLUSION.

In conclusion, we would take this opportunity of thanking the author for this and his other contributions to democratic thought, on the diffusion of which the future of our

race so largely depends. We trust he will excuse us for asking him to be a little more guarded in his phraseology. Whatever his personal opinions, it is somewhat illogical, after devoting the greater part of his book to demonstrating that the social ills and injustice of the present civilisation are due directly to legalised monopoly, that he should still talk of the victims of "the present system of cut-throat competition." Such a statement tends to show that he has yet to learn that it is to the unjust conditions under which competition now has play that the social ills attributed by swift logicians to competition must, in truth, be attributed. However, this is as nothing compared with the debt of gratitude the publication of his book has imposed on all active in reform work. In conclusion, we would borrow from his book another extract of a most pertinent question put by Sir George Grey, and which is as pertinent to this country as to New Zealand. Speaking of the large estates, Sir George Grey said—

"I doubt that all these properties have been 'legally' acquired, as we have been told. If trustees make laws, possibly for their own benefit, can it be said that when their wards are left in such a state of poverty and distress the distribution that has been made of the common property has been 'lawfully' made?"

A question of which we are likely to hear much more in the stirring times which, if we mistake not, are not far ahead, and which may force the people of Great Britain also on to the narrow road that leads to freedom, prosperity, and social justice.

L. H. B.

A plough trust has been formed, intended to take in the whole earth. The remedy is to plough deeper until we get to where the whole people own the earth, instead of a few magnates. The iron or steel of ploughs is produced from the raw material below the earth by labour; and the wood grows above the earth and is made available for use by labour. Marry labour to the earth, and the offspring cannot be trusts. Marry the earth to monopoly, and trusts are absolutely inevitable as offspring.—*San Francisco Star.*

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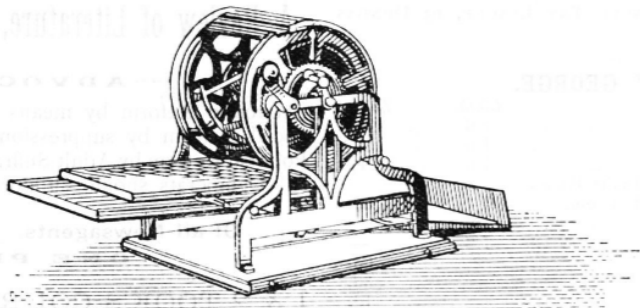
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