

THE SINGLE TAX.

Devoted to the Cause of Taxing Land Values.

Eighth Year—No. 96.

MAY, 1902.

Price, 1d.; by Post, 1½d.

To Our Readers.

WE have decided to change the name of this journal from "The Single Tax" to that of "LAND VALUES." The change will take place next issue, which is the beginning of the New Volume, and the ninth year of the paper. "The Single Tax" has endeavoured during the eight years of its existence to bring the question of Taxing Land Values before the public mind of the country. It has done this directly and indirectly. There are hundreds of thousands to-day who do not know how the question of the Taxation of Land Values has come to them; but they know it is a question, and one that they are prepared to support heartily. "The Single Tax" and the Single Taxers have been behind all this work. We have pleaded and argued as politicians, not for 20s. in the pound, but for a beginning, for the Taxation of Land Values, and that is how the question is coming along—the thin end of the wedge. The name "Single Tax" does not quite convey to those who have a listening ear for this "expedient, necessary, and too-long-delayed measure of justice," that the paper is specially devoted to the Taxation of Land Values. Again, quite a number look askance at the name as standing for something they do not agree with, or think they do not; or, for something which, while very good in itself, is not likely to come up for settlement in the immediate future; while all the time the paper advocates the Taxation of Land Values. There is a strong and growing current now for this question, and the change in the name of the paper is to assist all who are going with it, or who can go with it to a successful issue. There will be no change in the stand or tone of the paper under the new name "LAND VALUES," except an endeavour to improve it as a missionary agent in the Single Tax faith.

Mr. T. O'Reilly, "Budget" Office, New South Wales, writes:—
"I must thank you very much for your splendid paper. I think from a literary, commercial, and typographical standpoint it stands in the front rank of journalism, and must continue to increase its friends and readers, and be a power for good wherever it circulates."

Scottish Notes and News.

All communications respecting this column should be sent to the Secretary, 13 Dundas Street, Glasgow.]

The third paragraph under this heading in last month's issue should have been credited to the *Edinburgh Evening News*. We cordially agree with the compliment paid in the paragraph to the movement for the Taxation of Land Values, but it would have looked all the better as coming from the *E.E.N.*

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The *News* also commented favourably on the "Sketch of the Movement" which appeared in the Bazaar Guide-Book, and quoted in full the part devoted to the "Practical Steps in Legislation." The sketch was written by Mr. Norman M'Lennan and Mr. Arthur Withy. Mr. Withy, who knows the case for New Zealand and Australia well, contributed the part given by the *News*.

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The Guide-Book has been well received, and compliments from all parts have reached the Committee. Sir Walter Foster, M.P., wrote:—"I have read it over with great pleasure, and congratulate you most heartily on a remarkable production in the cause of Taxation of Land Values."

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Mr. Fred. Skirrow wrote:—"Whoever arranged and selected the matter for the catalogue, did a good work; it is calculated to educate those who know little or nothing on the subject, and will certainly encourage and inspire our own friends to renewed efforts."

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In sending 5s., W. C. Wright says:—"I can't resist that catalogue; it is calculated to draw the last shilling out of any Single Taxer."

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Mr. H. S. Murray, Galashiels, who was on holiday in the South of France during the time the Bazaar was held, wrote:—"The object of the Bazaar is a worthy one. Bazaars are often got up in connection with churches or religious objects, but the Single Tax has perhaps a moral aim as great as any church or religion, in so far as it seeks the establishment of the principles of justice throughout the world. The great curse of every country is land monopoly, which divides men into hostile camps, and communities into contrasts of wealth and poverty. This curse of land monopoly the Single Tax will for ever destroy.

"I wish you much success, and as I cannot be with you, I enclose my cheque for £50 towards the great objects of the League.—Your sincerely,
"H. S. MURRAY."

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Mr. Fred. Haworth writes:—"The catalogue you sent me is a real prize, and I thank you for it. It is a work of art, and it is also a standing monument to the enterprise and industry of your Association. I shall keep it as a souvenir of your great effort."

T. L. writes:—"I cannot close without expressing my opinion that the ladies made the Bazaar a success. The lady convener, by her tact, amiability, and unobtrusiveness, was a host in herself."

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In sending a handsome pillow cover with the signatures of many prominent American Single Taxers sewn on, Miss Anna A. George, daughter of Henry George, writes:—"If it were a hundred times better, it would not be half what I would like it to be."

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Mr. Edwin Adam wrote:—"Your Bazaar catalogue I consider splendid, especially the illustrated summaries of the views from Adam Smith to the present."

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DUNDEE.—At a recent meeting of the Liberal Literary and Debating Society, Mr. P. Fleming, one of the originators of the Single Tax movement in Dundee, gave a paper on the land question. After discussion, Mr. Fleming was awarded a cordial vote of thanks.

In the Dundee Parliament the Chancellor of the Exchequer, Mr. J. Coultts, has included in his Budget a proposal to impose a tax of 1s. 6d. in the £ on the economic value of all lands, including minerals, in the United Kingdom. One of the Unionist members, a lawyer, objected on the ground that this was playing into the hands of the capitalists!

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The Cobden Prize of £20 and silver medal for an Essay on the Taxation of Land Values was won at the Glasgow University this year by Stanley Horsfall Turner, M.A., Idle, Bradford.

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The separate report for Scotland by the Royal Commission on Local Taxation has just been issued. It contains nothing new on Land Value Taxation. As in the case of the report for England, a minority report, signed by Lord Balfour of Burleigh, Lord Blair Balfour, Sir Edward Hamilton, Sir George Murray, and Professor Stuart has been presented, advocating the Taxation of Land Values. A report by Judge O'Connor is also issued advocating that Land Values should bear all the cost of local government.

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As we go to press, we regret to have to record the death of Mr. William Robertson, Kirkcaldy, which took place at his residence, peacefully, on the 22nd April, aged 73. Mr. Robertson was a warm supporter of the Taxation of Land Values. As a member of the Kirkcaldy Town Council he brought the question before that body in the form of a resolution, which was carried.

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The Executive of the Scottish Single Tax League entertained the ladies who assisted at the Bazaar and their friends at an "At Home," on Monday evening, 14th April. Some 260 ladies and gentlemen were present. It was quite a brilliant gathering. Dancing, song, and conversation, along with the excellent purvey supplied by Mr. James Allan, 22 Great Hamilton Street, Glasgow, all contributed to a thoroughly enjoyable evening.

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"There was a famous traveller who went through France just before the great Revolution, Arthur Young. If you have not read his book, I recommend it to you. He goes through miles and leagues of land which should be bearing crops, but which, as it belonged to great princes and nobles, was not. At last he gets so exasperated that he bursts out in his journal and says—'Oh, if I were sole legislator of France for a single day, I would make these great landlords skip.' (Hear, hear.) And I must say, when we see statements like these . . . we feel inclined to echo the ejaculation, and say—'If we were sole legislator we would make these slum landlords skip.'" — *Lord Rosebery at Glasgow, 10th March, 1902.*

If you want to see how to *make* the slum and other landlords, including the princes and nobles, skip in our day, take a look into a book named "Progress and Poverty." By post, from Single Tax Office, 1s.

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During the past few weeks speakers of the League have addressed meetings at Glasgow, Newton, Pollokshaws, Ponfeigh, Springburn, and Stirling.

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The Glasgow Corporation are now engaged in promoting a Conference on the Taxation of Land Values of representatives from the leading municipalities and other rating bodies in Great Britain and Ireland, to consider how best to bring a general bill on the question before Parliament. The Conference will be held in London in due course.

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This is a piece of good "spade work," which we expect to see receiving the early commendation of the man who never said anything "publicly" against it!

BAZAAR PRIZE DRAWING.—WINNING NUMBERS—43,840, 56,454, 25,863, 1,598, 14,819, 15,289, 57,362, 4,113, 3,420, 8,828, 11,975, 23,372. The prizes have been won, with the exception of a Liverpool subscriber to the Single Tax, by people who had no direct connection, so far as we know, with the movement for the Taxation of Land Values. We congratulate them, and extend our sympathy to the unsuccessful.

LETTER FROM TOM L. JOHNSON.

IN a letter to the Secretary of the Scottish Single Tax, dated April 5th, the Mayor of Cleveland says:

"I often compare the movement for the single tax in Great Britain with what is going on here. In Ohio and Colorado we are making more headway than elsewhere, but we are not yet presenting the question so baldly and forcibly to our people as you are. This is due primarily to the fact that land values here bear a heavier charge than they do with you, and, therefore, the evil is not so great. Then, again, land values are not quite so much monopolised.

"I think our valuable franchise rights—which is land value in another form—has progressed beyond anything in Great Britain. That is to say, steam railroads, with their own privileges parcelled out to so many favourites in the way of unequal charges, telegraph companies, express companies, sleeping car companies, fast freight lines, etc., form relatively a larger percentage of our total monopoly value than in your case.

"We are hampered by constitutions that give to supreme courts, made up of retired railroad attorneys and other men trained on the monopoly side of questions, the opportunity to declare unconstitutional the measures intended for relief. In England your higher courts have no such power.

"The principal advantage that we have is the willingness to take hold of a new thought and a broader franchise to the voters. Your disfranchised class would, almost to a man, be in favour of taxation of land values.

"Weighing all these advantages and disadvantages, I cannot say who is leading in the race, but the interesting fact is that both sides are making progress.

"I congratulate you on the subject of the Bazaar, and was delighted to read the enclosures in your letter.

"If by any good fortune I should find myself a traveller this summer I intend to drop in on you if it is only for an hour, but have little hope of leaving the United States for some time to come. One political campaign here seems to crowd on the heels of the last, and we are hardly through speaking in the fall before we commence our preparations for the spring, having two distinctively political campaigns each year."

SIGNS OF THE TIMES.

THE ANTI-COBDEN CLUB.

SOME "SPADE WORK" ABOUT IT.

THE Committee of the Cobden Club recently issued a memorandum, "How to Increase the Public Revenue," which set forth: "It is desirable to broaden the basis of direct taxation by extending the income tax to all incomes over £100, or by extending the inhabited house duty to all houses above £10 in annual value, or by both these measures. Any further revenue required should be raised by increasing the rate of the income tax, by increasing the death duties upon the larger estates, or by adding to the taxation of tobacco and intoxicants."

A REPLY BY A COBDENITE.

To this a "Cobdenite" replied, in the *Newcastle Daily Leader*, pointing out how carefully the committee refrained "from any mention of the land tax of 4s. in the £."

THE LAND TAX AND THE COBDEN CLUB.

In reply to this Mr. Harold Cox, Secretary of the Cobden Club, 6 Raymond Buildings, Gray's Inn, London, W.C., replied:

"My attention has been called to a letter signed 'Cobdenite,' in a recent issue of the *Newcastle Leader*, attacking the Cobden Club for not advocating an increase of the land tax to four shillings in the pound on the present value of land. Your correspondent is perfectly within his right in advocating any method of taxation that he may think desirable, but he is not justified in supporting his arguments, as he does, by a misrepresentation of historical facts.

"The so-called land tax was originally a general income tax levied on all personal property, and also on professional incomes, as well as on land. Therefore, if it be true that the owners of land have corruptly shuffled off the greater part of the burden, it is also true that other income tax payers have shuffled off the whole of their burden under this tax.

"As a matter of fact, the enormous tax of four shillings in the pound was never intended to be permanent, and was frequently lowered. It was imposed, as anybody can see for himself by examining the original statute, for the sake of raising money to carry on a 'vigorous war with France.' Does 'Cobdenite' suggest that we should to-day impose a four-shilling income tax in order to carry on a vigorous war with the Boers?

"If this is not his object, he will do well to study the history of William the Third's land tax a little more closely before quoting it again as an example for the present generation to follow.

"May I add, in conclusion, that I feel most strongly that only mischief is done to any cause, however good, when it is supported by arguments which will not bear the test of truth.—I am, &c.,

"HAROLD COX, Secretary of the Cobden Club.

"6 Raymond Buildings, Gray's Inn, W.C."

"THE ANTI-COBDEN CLUB."

In reply, "Cobdenite" wrote the following letter:

"Mr. Harold Cox, secretary of the 'Cobden Club,' would seem to imagine that all that I know of the land tax is contained within the four corners of my recent letter. That is not so, however, for I have studied somewhat closely 'the history of William III.'s land tax,' having read, *inter alia*, Mr. Cox's 'Land Nationalisation' on this subject. But the perusal of that work simply confirmed my opinion that the land tax from beginning to end has been a colossal

swindle. It is a fraud from every point of view, but consideration for your valuable space precluded my dealing with any other point of view than that most material to the standpoint of my letter.

"I am well aware that the tax 'was originally a general (property and ?) income tax levied on all personal property, and also on professional incomes, as well as on land;' and that I regard as one of the gravest features of the swindle.

"The tax, imposed as Mr. Cox rightly states 'for the sake of raising money to carry on a vigorous war with France,' was in reality in some sort a survival of, or a reversion to, the old feudal dues and services, abolished at the Restoration of Charles II. of noble memory! For these dues and services was substituted an excise duty on beer; whereas, as Mr. Cox points out ('Land Nationalisation,' p. 44), 'The natural and honest way would have been ("to indemnify the King") by a rent charge levied on the properties which had been previously subject to feudal incidence. The gain to the landowning classes was enormous, and ought to have been paid for by the persons who profited. To make the general body of taxpayers provide relief for a limited body of landowners was a gross abuse of the Parliamentary power possessed by the latter"—an abuse the beginnings of which even then dated centuries back! On the same principle the tax of 4s. in the pound should have been levied on land values alone—not on general property and incomes. To make it a general property and income tax as well as a land tax was, therefore, simply a further 'gross abuse of the Parliamentary power possessed by the landlords;' and it was no doubt intended to create confusion in the minds of the people, just as the landed classes in New Zealand, when they abolished Sir George Grey's 1878 Land Tax of ½d. in the pound on the capital value, sought to confuse land with property by substituting for the land tax a general property tax.

"It is notoriously impossible to fairly assess and collect a general property tax and income tax, and the feeling that in justice the 4s. tax should fall on land values only doubtless strengthened the determination of property holders and income tax payers to evade it whenever possible, and hence the property tax and income tax features of the impost soon fell into desuetude.

"I can well believe that 'the enormous tax of 4s. in the pound was never intended to be permanent'—by the landlords who imposed it! I am well aware also that it has been frequently lowered—the present Government of Landlords lowered it; for instance, in 1896! And, lest Mr. Cox should assume that I am ignorant of the fact, I may add that I am aware that it has been in large part 'redeemed'—redeemed on terms as advantageous to the landlords as they have proved disadvantageous to the nation at large!

"But what of that? These redemptions, lowerings, confusions of land tax with general property and income tax, &c., what are they but the steps by which the landlords (not 'landowners,' please, Mr. Cox; there are no 'landowners' in this country) shuffled out of their hereditary feudal burdens and placed the burdens of State upon the shoulders of the people! They are 'gross abuses of the Parliamentary power possessed by the landlords.' They constitute the 'black record' of the landlords referred to by Richard Cobden. It was these things that he had in mind when he spoke of 'land tax fraud' and of 'the middle and industrial classes of England' having 'been cheated, robbed, and bamboozled upon the subject of taxation' by the landlords. And it was because of these things that he said, 'I hope to see societies formed calling upon the Legislature to revalue the land, and put a taxation upon it in proportion to the needs of the State.

"Such societies have been formed throughout the length and breadth of the kingdom, but the egregious 'Cobden Club,' so-called, is not of their number. That being the case, I may very safely leave your readers to judge between Mr. Cox and myself.—I am, &c.,

"COBDENITE."

18/4/02.

News of the Movement.

TAXATION OF LAND VALUES LEAGUE.—
Edinburgh. The second annual meeting of the Taxation of Land Values League was held in Dowell's Rooms, George Street, Edinburgh, on Friday evening, 21st March—Mr. T. F. Binnie presiding over a somewhat limited attendance. The annual report gave an account of the work done during the year, and stated that, apart from the operations of the League, the movement for the Taxation of Land Values had during the year received noteworthy impetus in different parts of the world. The chairman, in moving the adoption of the report, said that the year had been a notable one as far as the objects of the League were concerned, for the increase in the rates that was going on was not only drawing the attention of the ratepayers to the question of how money could be raised, but was turning the eyes of their City Fathers in the direction of the Taxation of Land Values. (Applause.) The report was adopted, and the following office-bearers were elected for the ensuing year:—President, Mr. Edwin Adam; vice-presidents, Bailie Gibson and Mr. A. L. Brown, Galashiels; secretary, Mr. F. A. Umpherston; treasurer, Mr. James Walker, C.A.; executive committee—Councillor Murray, Galashiels; Bailie Fairlie, Falkirk; Parish Councillor Nicolson, Leith; Councillor Lockhart, Kirkcaldy; Councillor Maxton, Edinburgh; Messrs. T. F. Binnie, J. G. Miller, J. W. Gulland, W. Robertson, Dunfermline; P. Maxton Cunningham, C. E. Price, and John Burton, sen., Musselburgh. At the conclusion of the ordinary business, Mr. J. Gardner Millar read an interesting paper on the "Economic Aspects of the War."
 —*Edinburgh Evening News.*

Inverness. At the Town Council meeting on 7th April, a letter was submitted from the Town-Clerk of Glasgow regarding the Taxation of Land Values. The Town Clerk enquired what was to be done with the letter. Mr. Young asked that the letter be read, which was done, and in it reference was made to the bill which is to be promoted by Glasgow Corporation in favour of Taxation of Land Values. The co-operation of Inverness Town Council was asked.

Councillor Young stated that the communication was one that ought to be treated with respect, coming as it did from a Corporation like Glasgow.

Councillor Gillanders seconded.

Treasurer Birnie thought they should allow the letter to lie on the table—at any rate until the question had been thrashed out in Parliament or elsewhere.

Dr. Moir seconded.

Bailie Melven supported the motion. Glasgow municipality had given the lead, and he supported the view that the letter be sent to a Committee for consideration.

Councillor Maclean supported the amendment, on the ground that the question was practically a political one.

A division, which was then taken, resulted as follows:—For the motion to remit for consideration—Provost Ross, Bailie Melven, Councillors Young, Gillanders, and Macgregor—5; for the amendment to allow the letter to lie on the table—Treasurer Birnie, Dean of Guild Fraser, Councillors Clark, Moir, R. L. Mackintosh, Guild, and Maclean—7.

Kirkcaldy. At the monthly meeting of the Town Council, held in the Council Chambers, on Monday evening, 14th April, Councillor Lockhart called attention to that part of the minute of the Parliamentary Bills Committee recommending that no action be taken on the question of sending a representative to Glasgow Corporation Conference, to be held in London, on the Taxation of Land Values. He submitted that it was not a party question, but an important practical question concerning all at the present day. A Royal Commission was appointed last year,

and included Lord Balfour of Burleigh, Sir Edward Hamilton, Sir George Murray, and Mr. James Stewart, who in their report stated—

"A careful consideration of the question of urban local taxation has led us to the conclusion that a moderate rate proportionate to site value ought to be imposed."

The larger English towns, Councillor Lockhart said, had resolved to petition in favour of the bill for Taxation of Land Values, and he considered it the duty of Kirkcaldy also to petition in favour of this bill. The Corporation of Manchester had been considering the question, and the Lord Mayor of Manchester had stated last November—"We are looking to the tramways to give substantial assistance in the reduction of the rates, which, while it will be of great benefit, will unquestionably enhance the value of the land on the confines of the city which is exempt from taxation. The question of the Taxation of Land Values is fast becoming a question of practical politics, and is of vital importance." Now, the case of Kirkcaldy was an exactly parallel case to that of Manchester. At present Kirkcaldy was going in for great improvements, including a system of tramways, and should they extend their lines to Dysart, as it was proposed, they enhanced the value of land between Kirkcaldy and Dysart. He thought it only right that if the Burgh of Kirkcaldy enhanced the value of that land they were entitled to get some compensation to the rates from that enhanced value. He proposed that the Clerk reply that they were in favour of an inquiry being held, and should be pleased to send a representative to the Conference.

Councillor Ferguson said he had much pleasure in seconding the motion. As Councillor Lockhart had well said, this was no party question, but had been taken up by members of both sides of politics in the country. It was a question calling for urgent inquiry.

Councillor Lockhart's motion was carried unanimously.

Burnley. The Council unanimously adopted a resolution at their Council meeting held in March last, that "the time has arrived when the intolerable burden on the shoulders of occupying ratepayers should be lightened by the Taxation of Land Values." It was also decided to request Parliament to pass an Act giving Municipalities the necessary powers to put it into effect.

Chicago, U.S.A. The Single Taxers of Chicago (U.S.A.) are making strenuous efforts to capture some of the seats on the City Council.

"The franchise platform of these followers of Henry George," says the *Chicago Daily News* of March 28th, "is in line with their principles of land taxation, which amounts to a statement that the annual rental value of land and public privileges should be taken in taxation by the community. These principles are being enunciated in open-air meetings this week, and if the Single Taxers pull a few thousand votes throughout the city, they will feel that their educational campaign has borne results." Needless to add that we wish their efforts every success.

Sydney, New South Wales. Recent events in New South Wales seemed to have spurred our Sydney co-workers to renewed efforts on behalf of equitable taxation and industrial freedom. This month we have received copies of two vigorous leaflets they have recently issued, the one on Municipal Reform, the other on the Tariff Question.

MUNICIPAL REFORM.—In the former, which is from the pen of B. Stevens, they first summarise the present method of assessment for rating purposes, and then proceed to show that under it the burden of taxation falls on those who use and improve their land, thus encouraging owners to keep land out of use, and penalising enterprise and industry. They then formulate the only just system—the Taxation of Land Values in incisive and convincing words, and declare their belief that every day men and women are coming

to see that the remedy for most of our social and economic ills is to remove the burden of taxation from the goods we eat and wear, the things we use, and the houses we dwell in, and take for our revenue the value which the people at large give to the land we live in.

THE SINGLE TAX VERSUS THE BARTON TARIFF.—In the second leaflet the Barton Tariff recently imposed upon Federated Australia comes in for some severe criticism, and its effects compared with the freedom both of production and of exchange, which could have been secured if the necessary revenue had been raised by the Taxation of Land Values.

Thus everywhere the good work goes on. Such pamphlets are necessarily of great educational value, and we sincerely congratulate our Sydney co-workers on their enterprise.

New Zealand. The Southland County for the Taxation of Land Values affirmed by a large majority.

A poll on the question of Rating Land Values was demanded by 800 persons in the Southland County of New Zealand. The polling took place on 1st March, when there voted for the adoption of the Act 919, against 574.

The New Zealand Rating Authorities who have adopted the Act now number 37. They are as follows—10 counties, 8 road boards, 19 boroughs.

On the Wednesday preceding the poll for the Southland County Mr. George Laurenson, member for Lyttelton, delivered an able address in favour of the proposal in the Oddfellows' Hall, Wyndham. On February 28th, the *Wyndham Farmer* gave a three column report, with a column of very favourable editorial comment from the *News*, a New Zealand contemporary.

New Zealand Times (5/2/02) reports that:—At a well-attended meeting of the Single Tax Society, held at Wellington last evening, it was resolved to endeavour to arrange a conference with other organisations with a view to securing united action in procuring the removal of anomalies in the land tax. A presentation was made by the president, Mr. I. Singer, to Mr. T. Lynch, in recognition of his services in connection with the poll in Wellington. Several speakers heartily commended Mr. Lynch's efforts, which had so materially contributed to the success of the poll.

The *New Zealand Times* also contains a special article on "Labour and Capital," by Mr. George Fowlds, M.P.

Johannesburg. MUNICIPAL COUNCIL (NOMINATED) DECLARE FOR THE TAXATION OF LAND VALUES.—The Finance Committee appointed by the Johannesburg Municipality, in a special introduction to the Rating Bill they recommend to the Council, write as follows:—

"Briefly the proposals are based on the principle of rating every ownership interest in the land of the Municipality, excluding mineral rights. . . Buildings, the Council will note, are not rated. The Committee are of the opinion that there is not sufficient reason for going to the expense of assessing and rating buildings. To assess the land only of the Municipality will make the rate cheaper to levy and collect than if buildings are included. But economy in this respect would not in itself justify the elimination of buildings from the assessment rate. There are, however, stronger reasons. **A tax on buildings is equivalent to a fine, or disability imposed on the builder.** It discourages builders from spending money on architectural adornment, and may even check building. It thus becomes a deterrent to enterprise, and operates adversely to the general interest. On the other hand, to relieve buildings of taxation, and to impose it on land alone is an inducement to owners to turn their land to its fullest use, and is a check on the withholding of the soil from beneficial occupation.

"We do not consider that there is force in the argument which may be urged that the services performed by the

Municipality are required, not by the land, but by the presence of the buildings thereon, as for instance fire brigade service, street making &c. Our view of the matter is that buildings as such make no demands on the Council, but that it is to the population of this community that all municipal services are rendered, and neither to buildings nor land. The congregation of this population on the limited area of the Municipality is the cause which has enhanced the value of the land beyond that of similar land, say 100 miles distant, and it appears to us to be only reasonable that such enhanced values should contribute towards the needs of the population which has created them.

"The exclusion of buildings will, it is true, considerably reduce the assessable value of the Municipality, and it will proportionately increase the rate per £. But the Municipality will take no more money out of the pockets of the community under the one method than under the other; the difference is in the incidence alone. An additional incentive is given to the bringing of unoccupied land into fuller use, and thereby satisfying the needs of the community."

The bill as recommended was accepted by the Council by a majority of one. We trust that the interested and biassed opposition of land monopolists and land speculators will not be powerful enough to prevent its adoption by the Government. We await further news with interest and curiosity.

LORD ROSEBERY'S "GOLD MINE."

"If there were in this country a deep, deep gold mine, from which to pay all the rates and taxes, I for one would be very glad."—LORD ROSEBERY.

* * *

An Amazing Increase of Land Values.

The formation of the great military camps at Tidworth, and Bulford, on Salisbury Plain, is enhancing the value of adjacent land and house property in a remarkable degree. The mass of the down land surrounding the Bulford Camp was a few years ago practically valueless, much of it not being worth more than £5 per acre. The village of Durrington, like Bulford, its neighbour, is in the heart of the new military area; the whole of Bulford virtually is in the possession of the War Office. About two years ago a small piece of ordinary agricultural land in Durrington was offered for sale, for £80, and declined. Some time after it was sold for £100, the seller almost immediately re-selling it for £200, and not long after it again changed hands for £350, while at the present time it could not be purchased for even a considerable increase on the last-named price.—*Morning Leader.*

"For these things tend still upward, progress is
The law of life. Man is not man as yet;
Nor shall I deem his object served, his end
Attained, his genuine strength put fairly forth.
While only here and there a star dispels
The darkness, here and there a towering mind
O'erlooks its prostrate fellows: when the host
Is out at once to the despair of night,
When all mankind alike is perfected,
Equal in full-blown powers—then, not till then,
I say, begins man's general infancy.
But when, full-roused, each giant limb awake,
Each sinew strong, the great heart pulsing fast,
He shall start up and stand on his own earth,
Then shall his long, triumphant march begin,
Thence shall his being date—thus, wholly round,
What he achieves shall be set down to him."

AN INTERESTING CORRESPONDENCE.

Deventer, Holland,
22nd February, 1902.

FRED. VERINDER, ESQ.,

Dear Sir,—You are advocating the Taxation of Land Values; in theory it is quite right, but in practice I am seeing great difficulties in a country as mine, where a great part of the land is mortgaged property of farmers. Take a farmer, who owns a farm with a renting value of £40 a year. The working capital of the farmer is £100. The farm has a value in purchase of £25 × £40 = £1000. The mortgage amounts to £800. Interest on mortgage, to be paid by the farmer, is at 4 per cent.—£32 a year. The Single Tax at 4s. in the £ is imposed. The farmer has to pay for it £8 a year without any compensation. By this tax the renting value of the farm has diminished from £40 to £32 a year.

The holder of the mortgage esteems that under these circumstances his security is lessened. The contract expires next year, and the farm is sold, of course under difficult circumstances, as there is no confidence in land buying, for £700. The working capital of the farmer brings £100—total, £800. The holder of the mortgage gets his money—£800. The farmer has lost all, and is made a bankrupt by the imposition of the Single Tax.

No, you say, we are not doing like that. We are laying the Single Tax on the amount of the mortgage likewise. Let us see the consequences. The farmer will have to pay 20 per cent. of £8 = £1 12s. The holder of the mortgage, 20 per cent. of £32 = £6 8s. Next year the tax will be imposed. The holder of the mortgage considers that mortgage on land is now a dangerous investment; he prefers consols. The mortgage contract expires this year. The land is sold with the knowledge for all intending purchasers that the land will be taxed with £8 a year, which, of course, decreases the selling value. The selling price of the land is £700. The working capital of the farmer brings £100—total, £800. The holder of the mortgage gets his money, £800. The farmer has lost all, and is made a bankrupt by the imposition of the Single Tax. This is the only possible result of the imposition of the Single Tax for the farmers in Holland.

Now, you can say, let the farmer be a bankrupt, that is not my business. My real purpose is attained—the diminishing of the value in purchase of the land. The man with a small purse can get it cheaper; the area of the field of investment for the capitalist is restricted.

True, indeed, but then you can never hope to bring through the Single Tax in a legal way. Every farmer will oppose it with all his voting power.

Hoping to get information on this dark point, and that you will correct my bad English.

Yours truly,
JAN STOFFEL.

8 Dawson Place, Bayswater, London, W.,
February 25th, 1902.

MR. JAN STOFFEL, Deventer, Holland.

Dear Sir,—Mr. Verinder is away from the office, hence your letter has been handed on to me to answer. In the first place, I would say that if you will but continue your study of the question, you will I am sure soon convince yourself that the Taxation of Land Values is not only right in theory, but also in practice, and that in your country, as elsewhere, it would benefit, not injure, the farmers as farmers.

To remove some of the misapprehensions on which, apparently, the opposite conclusion you have arrived at is based, I would point out that the Taxation of Land Values would be levied and assessed upon the *unimproved* or site value of land, not upon the total rental value of a farm. The rental value of a farm is made up of two factors, site value and improvement value; and it is upon the former alone that the Taxation of Land Values would be levied. Of all farms it is probable that the value of the improvements in and on the land is greater than the mere unimproved or site value of the land; and the poorer and worse situated the farm the higher the improvement value in proportion to the site value. And it is upon this site value alone that the farmer in the country, as the mine-owner in mineral districts and the land-owner in the towns, would be called upon to pay under the Taxation of Land Values. Moreover, it is well always to bear in mind that the Taxation of Land Values is proposed not as an addition to but in the place of some of the already imposed taxation; hence it cannot be said that anybody would have to pay it "without any compensation."

From what I have already written, you will, I hope, see the illustration you advanced and considered is not an applicable or a possible one. If we "take a farmer, who owns a farm with a renting value of £40 a year," before we can know how he would be affected by the Taxation of Land Values, we must ascertain how much of this £40 is site or land value and how much of it is improvement value. It is upon the sum

total of both that the renting and the selling value, as well as the mortgage value, of the farm is based; but it is upon the value of the latter alone that the Taxation of Land Values would be levied. A farm, such as you illustrate, having a selling value of £1,000, a mortgage value of £800, and an annual renting value of £40, could not possibly have a site value of £40; that is, of course, if occupied and worked by a bona-fide farmer; to have such a taxable value the total value of the farm would necessarily have to be much higher.

Let us now re-examine your illustration in the light of these facts—Take a farmer who owns a farm with a renting value of £40 a year; of this £40 let us assume that £20 is site value and £20 is due to improvements in and on the land; as a matter of fact, as you can easily convince yourself by making inquiries, the proportion of improved to unimproved value would, in most cases, be much higher.

The working capital of the farm, seeds, tools, sheep, cattle, &c., you assume to be £100, a rather low estimate, I think, you would find, but there is no need to emphasise this point, though it makes your assumed case less reliable.

The farm has a selling value of £25 × £40 = £1000.

The mortgage amounts to £800.

Interest on mortgage, £32 per annum.

A tax on Land Values of 4s. in the £ of site value is imposed. (This is rather a stiff beginning; Single Taxers are quite willing to accept 1s. or even less in the £ to commence with, to be increased as necessity demands and the people may deem desirable; but this by the way.)

The farmer has to pay on £20 site value £4 per annum. At the same time the farmer is relieved of existing taxation on improvements or on the articles he consumes to at least a similar amount.

Moreover, the same tax falling upon urban land, town land, or mineral land, whether in use or withheld from use, forces these into increased use, thus increasing production, the demand for labour, consequently also wages or earnings of the workers, as also the demand (local) for the products of the farmer's industry, all of which benefits him and those dependent on him, his children. He becomes more prosperous; his products command a readier sale, if not also a better price, and under such conditions he is certainly much better security for the amount he owes than when working on such a narrow margin as you pictured.

But in any case it is difficult to see how taking off taxation from improvements, or commodities, and placing it on the value of the land would in any way lessen the value of the farmer's security for money owing. But if it did, the hardship would be due to the necessity that forced him to borrow, and cannot be attributed to the inauguration of a system of equitable taxation, which will necessarily have the effect of making it easier for him and his children to obtain the use of a living and a home in their native land.

It is to the indirect effects of the Taxation of Land Values that I would draw your special attention. When you once appreciate these you will understand why this simple proposal arouses such enthusiasm in the minds of reformers, who have learnt to realise what it means, and also why it meets everywhere with such strenuous opposition from those who desire the maintenance of the present system of so-called "capitalistic exploitation," based as it is on the control by the few of what is necessary to the life and industry of all.

Into your second illustration there is no necessity for me to enter. We do not propose to tax mortgages, as we know that any such taxation would simply be an increased burden on those whose necessities force them to borrow.

In conclusion, I may add that if the people take steps, such as the Taxation of Land Values and the cessation of national borrowing, to restrict the investment of "capital," or accumulated wealth, to its legitimate field, then it can only be made remunerative or reproductive by rendering services to the community, in facilitating either production or distribution. Under such conditions "capital" would fulfil its proper function as the servant and helpmate of labour, and would lose its present power to enslave and exploit the workers. This power, in truth, is the power of monopoly, and not of anything that can correctly be called "capital."

If there be anything in this letter, or in connection with the Taxation of Land Values, not quite clear to you, I should be pleased to hear from you again. Of course, as your letter was addressed to the Editor of the *Single Tax*, I shall forward it and a copy of my answer to him for insertion in his columns.—Yours truly,

L. H. BERENS.

SCOTTISH TRADES' UNION CONGRESS.

On the motion of Mr. John C. Milne (Hamilton Branch Railway Servants) at the Scottish Trades' Union Congress, held at Falkirk last month, the following resolution was unanimously adopted:—"That, whereas the land question lies at the root of the labour problem; that land monopoly forces labour into involuntary idleness, and thus creates an unemployed class; and whereas, land values are created by the presence, industry, and growth of the people, this Congress is of opinion that the Taxation of Land Values merits the support of all who stand for industrial emancipation."

SIGNS OF PROGRESS.

Glasgow Corporation decide to call a Conference of Representatives from the principal Rating Authorities in England, Ireland, and Scotland to consider the promotion of a General Bill for the Taxation of Land Values for local purposes.

At the regular monthly meeting of the Glasgow Corporation, held on Thursday, 3rd April—Lord Provost Chisholm presiding.

The Special Committee on the Taxation of Land Values reported that they had instructed the Town-Clerk to send copies of the draft bill for the valuation and Taxation of Land Values, which has been approved of by the Corporation, to English boroughs having a population of 75,000, to Scottish burghs having a population of 10,000, and to a number of Irish towns, and to inquire whether they would be prepared to appoint one of their number to attend a conference of municipal representatives to consider the advisability of promoting a general bill for the Taxation of Land Values for local purposes.

Bailie Ferguson, in moving the approval of the minute, stated that some half-dozen English cities had followed the example of Glasgow and had copied their bill; and the committee had thought it advisable to open correspondence to consult as to what course would be the best means to adopt to further the interests of their bill.

Mr. Bilsland seconded the motion.

Mr. Cleland said that the remit to this committee was to further the promotion of the bill which had been approved by the Corporation. What they sought to do now was to send copies of their private bill to various towns, and they also asked that these towns should send a representative to a conference of municipal representatives to consider not their own bill, but to consider the advisability of promoting a general bill for the Taxation of Land Values. He asked the Town Clerk whether this fell within the remit that the Town Council made to the committee.

Sir James Marwick said the opinion he had upon this question all through was that an organic change such as this could only be effected by public legislation. The Corporation having decided upon the promotion of a bill, he saw nothing unreasonable in sending to various Town Councils in order to elicit their views on the subject with a view to a conference taking place between them. They might go so far, for example, as to organise an association such as was done in the connection with the repeal of the Corn Laws. If that was to be done, it was perfectly clear that it must be done under an arrangement in which all municipal Corporations taking part should bear the expense.

Treasurer Murray said that if Sir James Marwick advised the committee that that was the proper course to pursue, surely the committee ought to have reported to the Corporation and got their authority. But they had, he understood, sent out documents to different towns asking them whether they would attend a conference of municipal representatives to consider the promotion of a general bill.

Mr. Graham said that, according to the practice of Parliament, when a bill was introduced, if it was not carried in that year, it had to be begun again *de novo*.

The Lord Provost said whatever might be the case in the House of Commons, the rule to which Mr. Graham had referred did not apply so far as the Council was concerned.

Mr. Burt said that if the minute was not approved nothing would be done.

The Lord Provost said the position of the matter was this. A committee was appointed for the purpose of pro-

secuting a bill for the Corporation. It had occurred to them that the matter intimately concerned all the municipalities of the kingdom, and that it would be desirable that a conference should be held to consider the propriety of promoting a general bill.

Mr. Bruce Murray moved that the minute be not approved. What was proposed was to create an agitation in favour of the Taxation of Land Values. A circular had been sent broadcast to all the towns in the kingdom and to the people of Ireland, who were so much distracted by their own land question, to come and help them. He was convinced that this agitation had not the approval of many of the members of the Council or the citizens of Glasgow. He wished to call attention to the origin of the agitation.

Bailie Ferguson, rising to a point of order, maintained that it was not fair to discuss the character of the bill on a question of procedure.

Mr. Bruce Murray was proceeding to refer to the composition of the committee when

Mr. W. F. Anderson also rose to a point of order.

The Lord Provost ruled that there could be no discussion on the merits at this stage. It might be moved that the committee be discharged, or that the resolution be rescinded.

Mr. Bruce Murray said he was placed at a disadvantage. He did not think the committee were justified in taking the step, and he moved that it be disapproved.

Treasurer Murray seconded. He thought that the committee might have waited until the Royal Commission had reported on the subject. He was in favour of land bearing its full share of taxation, and he maintained that it was taxed to the utmost penny in Glasgow. This question was being pushed forward by Single Tax people. Members of the Town Council who had again and again voted in support of the Taxation of Land Values were not Single Tax people. Some members of this sub-committee were not in favour of the Single Tax, and yet they were put down as supporting Bailie Ferguson's extraordinary proposal for appropriating or confiscating £2,000,000 for the benefit of the people of Glasgow.

The Lord Provost ruled that the Treasurer was out of order.

Treasurer Murray admitted he was, but no wonder. (Laughter.) Continuing, he said that there would be expense incurred in carrying out what was proposed, and he wanted to know who would be responsible for it. (A Voice—"The Single Tax bazaar.")

Mr. Battersby said no one had spoken of the Single Tax except Treasurer Murray.

Mr. Cleland held that the committee were going beyond the remit made to them. He moved the deletion of the last clause of the motion from the words "and to inquire."

Mr. Graham seconded.

On a division the minutes were passed by 26 votes against 3 for Mr. Bruce Murray's amendment, and 11 for the amendment of Mr. Cleland.

The following members voted for the minutes, viz.:—The Lord Provost, Bailies King, William Maclay, Ferguson, D. M. Stevenson, Depute River Bailie Stewart; Councillors Hugh Alexander, W. F. Anderson, Battersby, Bilsland, Blair, Brechin, Burt, Campbell, John Carswell, Forsyth, Gray, Hamilton, Johnstone, William Martin, George Mitchell, M'Cutcheon, O'Hare, Scott, Steven, Willox—26.

The following members voted for the amendment by Councillor Bruce Murray, viz.:—Treasurer Murray, Councillors Bruce Murray, and Carrick Webster—3.

The following members voted for the amendment by Councillor Cleland, viz.:—Councillors Robert Anderson, R. S. Brown, Cleland, Thomas Dunlop, Graham, Guest, James Hunter, Kennedy, J. H. Martin, R. Mitchell, and Warden—11.

The Council adjourned.

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.*

LAND MONOPOLY AND NATIONAL EFFICIENCY.

A FRESH incident has occurred in the protracted struggle between Lord Penrhyn and the Bethesda quarrymen. Lord Penrhyn recently appealed to the Guardians' Assessment Committee for a reduction in the valuation of his quarries for poor rate, on the ground that the valuation had decreased from £22,000 to £8,000. He succeeded in this appeal, and he is now trying to get a similar reduction in his assessment for the county rate. The Carnarvonshire County Council held a special meeting last month to consider the matter, and it was unanimously resolved to oppose Lord Penrhyn's appeal at Quarter Sessions. It was stated that when the present assessment was made the Penrhyn quarry output was 96,000 tons per annum. The present output is only 36,000 tons.

Whether or not Lord Penrhyn is entitled to the reduction under the law of rating now in force we do not know, and while the matter is before the Courts perhaps no opinion on that point should be expressed. But *if* Lord Penrhyn is entitled to be let off paying poor rate and county rate because he will not allow his quarries to be worked it would be a striking instance of the injustice of our present rating system.

The immediate consequence would be that the burden of making up the deficiency would be thrown on all the other ratepayers in the district. It is reported, and we can well believe it, that if Lord Penrhyn's appeal succeeds there will be wholesale appeals by other ratepayers affected. There is indeed something peculiarly unfair in a grant-in-aid being made to Lord Penrhyn at the expense of the rest of the population so as to strengthen him in the war he is waging against them.

But the most serious aspect of the matter is seen when it is looked at from a general point of view and not merely as an incident in the present struggle. The really serious thing is that those who control the national resources and means of livelihood should be encouraged to withhold them from use. It is now generally recognised that one of the chief causes of overcrowding and high rents is the immunity from rates granted in respect of building land which is not put to use, and that the sound policy would be to rate land everywhere on its true unimproved or site value whether or not it happened to be fully utilised at the moment. The result would be that much more land would be utilised. The same reasoning applies to mines and quarries, which are of course "land" in the scientific sense just as much as building sites are. If mineral and stone-bearing land were rated everywhere on its true unimproved value whether or not it was actually being worked at the moment, then much of it that is now held idle would become available. There would be more regular employment and better wages for those engaged in mining industry, and the increase of output would mean cheaper prices and more business in all trades dependent on mining products. It will not be Lord Penrhyn's fault if workmen fail to see the effect which the Taxation of Land Values would have on the condition of labour.

We have heard a great deal lately about the need of increasing "the national efficiency." This phrase blazed out in the bewildering display of rhetorical fireworks with which Lord Rosebery recently dazzled our political eyesight. Mr. Asquith in January wrote of "the later developments of Liberalism in the direction of education, temperance, better dwellings, an improved social and industrial environment; everything, in short, that tends to national, communal, and personal efficiency." But from these apostles of efficiency we hear no straightforward pronouncement for a general measure of Taxation of Land Values, the political reform which of all others would liberate the fettered energies of the country and arouse its dormant capacities; which would secure full opportunities to labour and capital, and a fair return for work and expenditure, and establish on a basis of freedom and justice the only kind of national efficiency which deserves the name. The toiling masses who have neither the time nor the training to think out economic problems are gradually by force of

circumstances groping towards this truth. Meanwhile the educated exponents of Liberalism, the professed champions of freedom and progress, are blind because they will not see, and devote their talents to throwing the people off the scent.

An independent witness has lately given an unprejudiced view of the present situation. A writer in the *Fortnightly Review* for April, who signs himself "A Student of Public Affairs," and states that he belongs to no political party, discusses the position of the Liberal Party and says:—

"The policy that would command the loyal adhesion of the democracy of the whole of the United Kingdom is a drastic and far-reaching reform of the Land Laws. This would not only attract the support of the democracy of Ireland, England, Scotland, and Wales; it would be welcomed also by a not inconsiderable section of the urban aristocracy. Such a policy is, of course, impossible to Lord Rosebery, and would, in any case, be scouted by the "Official Liberal Party."

Speaking of Liberal Imperialism, he says:—

"In home affairs the real heart purpose of its whole policy is to burk, and shirk, and obviate all suggested reforms that have any worth or reality in them.

"The theory which finds favour with the new aristocracy, and with their political representatives, the Liberal Imperialists, is that the toilers who make up the urban democracy should be fed and washed and carefully housed in order that they may do more and better work. The practice of this theory keeps tram-horses and dray-horses in good condition; and on the assumption that the wage-earning toilers are beasts of burden it is a very excellent theory. And that is the tacit assumption which gives rise to the carefully-concealed root idea of the social-reform policy of the Liberal Imperialists. To social reform that will make urban democracy more independent, more self-reliant, more free, your Liberal Imperialist is not friendly—is not even indifferent;—he is actively, bitterly, and determinedly, though not overtly, opposed.

"Take one question as an example: the housing of the poorer section of urban populations. It is peculiarly an urban problem, and is not, as some dull persons imagine, confined to London. It is as serious, though not to the same extent, in ever considerable provincial town. The cause of overcrowding, and the remedy for it, are plain to every reflecting and candid mind of average intelligence. Land monopolists have laid their acquisitive hands on all the suitable building land in the vicinity of every town of any importance. To the city dwellers it is forbidden ground on any terms save those which the owner chooses to dictate. But the population increases and must overflow—must, therefore, acquiesce in the demands of the landholder. The fly which strays into the web of the spider may curse its own folly; the population which overflows on to the land of the monopolist has no choice. This is the system which makes the slums; this is the system which keeps up the slum rents. Break down the system, and the results of the system will disappear.

But the slum owners and other owners of house property in the great towns are urban aristocrats, and neither political party in the State will touch their vested interests except to enhance the value of them. From the Conservative Party no one expects a reform of this kind; from the Liberal Party they do expect it, and they are always disappointed. Their disappointment has found expression in the long reign of the Conservative Party.

"Until a party capable of opposing them arises the Conservatives will bear sway in the State. Such a party has yet to be created. An immense province lies open inviting its reforming zeal. **Such a party has but to appear and give pledges of a sincere determination to carry through a drastic and really effective reform of the Land Laws of the United Kingdom, and not merely of Ireland, in order to find itself the victorious leader of an overwhelming majority of the electorate, alike rural and urban, of the whole of Great Britain and Ireland.** Will such a party arise? I can only answer that I have no hope that it will. An election campaign costs money, and I am unable to discover in what manner such a party could find money for such a campaign."

The last sentence shows the assumed cynicism of an arm-chair observer whose heart and head are right, but who has little experience of the people, and does not know the response which seldom fails to come when an appeal is made to the better side of mankind, their sense of justice and desire for progress and better conditions of life for their fellow-men. It is to such instincts that we appeal, confident that, when they are aroused, the genuine party of reform will arise and gather strength to overthrow monopoly and privilege, and to ensure equally to all the fullest opportunities to live and prosper. Then we shall be able to speak about "national efficiency."

THE progress of civilisation requires that more and more intelligence be devoted to social affairs, and this not the intelligence of the few, but that of the many. We cannot safely leave politics to politicians, or political economy to college professors. The people themselves must think, because the people alone can act.—*Henry George*, "Social Problems."

I AM not denouncing the rich, nor seeking, by speaking of these things, to excite envy and hatred; but if we would get a clear understanding of social problems, we must recognise the fact that it is due to monopolies which we permit and create, to advantages which we give one man over another, to methods of extortion sanctioned by law and by public opinion, that some men are enabled to get so enormously rich, while others remain so miserably poor. If we look round us and note the elements of monopoly, extortion, and spoliation which go to the building-up of all, or nearly all, fortunes, we see on the one hand how disingenuous are those who preach to us that there is nothing wrong in social relations, and that the inequalities of the distribution of wealth spring from the inequalities of human nature; and on the other hand we see how wild are those who talk as though capital were a public enemy, and propose plans for arbitrarily restricting the acquisition of wealth. Capital is a good; the capitalist is a helper, if he is not also a monopolist.—*Henry George*.

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.]

On Saturday, April 19th, the Metropolitan Radical Federation—consisting of representatives of the active Radical and Progressive Clubs in London—unanimously passed the following resolution:—"That this Federation emphatically protests against the proposed additional taxation on food, industry and earnings, and reiterates its demand for a Free Breakfast Table and the Taxation of Land Values." It was decided to organise a demonstration in Hyde Park to protest against the Budget.

We are pleased to report that our General Secretary, Mr. Verinder, is now convalescent, and has resumed his duties at the office. He still bears traces of his severe illness, and will have to spare himself as much as possible for some time to come. Owing mainly to his long illness, and the impossibility of overtaking the large amount of work involved in making out the Annual Report, the Executive have decided to postpone our annual meeting till the autumn. Due notice of same will be given in these columns.

This postponement will, we trust, enable us to present a satisfactory balance-sheet. And we urgently appeal to such of our members whose subscriptions may be in arrears to aid us to do so by remitting same as soon as possible. Our activities are still greatly hampered by want of funds, and much important and necessary propaganda work has had to be indefinitely postponed in consequence thereof. Unlike the Israelites of old, we cannot make bricks unless provided with the necessary straw.

Our Executive heard with pleasure of the proposed change in the name of the paper, and are unanimously of the opinion that it should tend to extend its usefulness and sphere of influence. They were also pleased to hear from Mr. Robert Orr, Glasgow, who paid us a welcome visit during his recent visit to the town, of the Conference of the Assessment Bodies of the United Kingdom, to be called by the enterprising and energetic Corporation of Glasgow. They feel confident that our Glasgow co-workers will know how best to avail themselves of such an unique opportunity for good propaganda work.

During April speakers from our League have addressed meetings at Watford, Southgate, Shoreditch and Mile End, at each of which large numbers of the paper were gratuitously distributed.

During the month we have had the pleasure of a visit from a young Hungarian Single Taxer, Dr. Paul Wolfner, who intends devoting his life to politics, and will probably be the first man to raise the banner of social justice and economic freedom in Hungary. During the past few months he has been studying in Berlin, and gives us good accounts of the persistent and consistent work carried on by our German co-workers. He purposes paying Glasgow a visit, and is just the sort of man thoroughly to enjoy one of those "experience meetings" in the hospitable rooms of the Scottish Single Tax League, which leave such a pleasant memory in the minds of those who have had the privilege of attending them.

Henceforward we hope to give some account of the doings of our co-workers in other parts of England, and to this end should be glad if the secretaries of the different Associations formed to promote the Taxation of Land Values would forward us periodical accounts of their doings. It is quite time that all those working on the same lines and for the same cause should come into closer touch one with the other. As far as we can judge, during the whole history of our movement, there never was a time more propitious for active propaganda work. In their blindness

and ignorance the Tories are playing into our hands. The reactionary Budgets are stirring the most apathetic to consider questions and principles of taxation. And we should be unworthy of our cause if we did not take advantage of the opportunity they are making for us.

Needless to add that all of us heartily rejoice over the great success of the Glasgow Bazaar. The supplies of the artistic and instructive Bazaar catalogues sent us have been widely circulated, and have everywhere met with the greatest appreciation. We hope that many of our readers have availed themselves of the surplus books offered at such ridiculous prices in our advertising columns.

For the Executive, E.L.R.S.,

L. H. BERENS, Hon. Assistant Treasurer.

THE RATING OF MACHINERY. A BILL IN PARLIAMENT.

On the 9th of April the House of Commons discussed a bill for exempting certain kinds of machinery from rating. The bill appears to have been promoted by the Machinery Users' Association. The second reading was moved by Mr. Chapman, and among other names on the back of the bill were those of Sir William Houldsworth, Sir John Dorington, Mr. Cawley, and Mr. George Whiteley.

The bill provided that in assessing any premises occupied for trade, business, or manufacturing purposes, any increased value arising from moveable machines, tools, or appliances should be excluded. The bill did not propose to exempt from assessment fixed plant and machinery—what the surveyors call "landlords' machinery." The Government, with Mr. Walter Long as their spokesman, took up the attitude of "*non-possumus*."

The second reading, however, was carried by a majority of 35. Similar bills have passed their second reading on previous occasions, and then have languished and died in the mysterious ordeal of Committee stages. The same fate, no doubt, awaits the present bill. The explanation is obvious. It is impossible to defend the rating of machinery, which is a fine on industry, and a penalty on the introduction of improved means of production, which is essential if British trade is to hold its position in the world. But with the constant growth of local expenditure, and the necessity of increasing local revenue, people are unwilling to give up any of the present sources of revenue until they see a better source. They are unwilling to give relief where it is obviously just and desirable until they see in what fresh quarter the burden can be imposed without injustice or injury.

That is reasonable enough; but the pity is that the Machinery Users' Association and the majority of the House of Commons do not see that the complement of the measure for relieving machinery from taxation is the Taxation of Land Values. The Taxation of Land Values would not only be free from the objections which are rightly urged against the rating of machinery, but would also in itself be an additional benefit to industry and manufacture, because it would enable sites to be secured on easier terms. We venture to suggest this consideration to the Machinery Users, and also to point out that there is no need to distinguish between fixed and moveable machinery. While we rate machinery, whether fixed or moveable, we are taxing industry, and the principles of Free Trade and sound economy require that such a tax should be abolished.

The true and important distinction which should be made is that between the unimproved or site value of land (called for short Land Value), and the value arising from work done or money spent upon the land by the occupier, whether it takes the form of buildings, or plant, or machinery. If we tax industry and its processes or products, we hamper industry and restrict production; if we Tax Land Values, we stimulate industry and increase production. In view of the question of "national efficiency" which we discuss elsewhere, this consideration is of some importance.

C. I. D.

THE TAXATION OF LAND VALUES.

THE EFFECT UPON LANDOWNERS.

(Contributed).

The Taxation of Land Values is a measure of reform for the benefit of the whole community. Its strongest opponent cannot truthfully condemn it as "class legislation," though it has been attacked—and that recently in the House of Commons—as unfairly casting too great a share of taxation upon one particular class. This view arises from too limited a conception both of the principle involved in the Taxation of Land Values and of the basis of self-government. Our association as a State or community confers, or should confer, benefit upon each individual composing the community. But on the other hand each individual is called upon to make certain sacrifices for the benefit of the community. No one is entitled to the benefits of association unless he discharges the corresponding obligations.

Now, the system which improperly allows the private ownership of land makes it possible for a man to reap the benefits of association without discharging the corresponding obligations. Thus it stands self-condemned; and our reason for advocating the Taxation of Land Values is that it would compel the discharge of these obligations.

But it is a remarkable fact that no man has ever so completely taken advantage of this system as to escape all contribution to the common stock. Most men are better than their creeds, whether political or otherwise. Therefore let all our attacks be directed against the evil *system*, and not against individuals whom circumstance, more often than choice, has connected with it.

Many a landowner has already been convinced of the truth and equity of our principles. More than one voted in their favour in the House of Commons on February 19th. The appeal to justice is stronger far than that to class prejudice and party rancour! Instead, therefore, of attacking personally landowners, great or small, as enemies of society, let it be our aim to appeal to higher motives; and we may be certain that the response will be a generous one.

Even to landowners—descending to the material plane—should the Taxation of Land Values prove equitable, and in the long run beneficial. Under our present system of taxation, buildings and other improvements produced by labour are most illogically combined with land in the standard by which taxes are levied. To unimproved land nothing is thus added; to some, a small fraction of its own value, a fifth, a fourth, or a third; while often five, eight, or ten times its value in buildings is included with one plot of land. How unequal is such a standard of taxation. How very hardly it presses upon owners of suburban land as compared with those possessing highly valuable sites in the great centres of commerce. All this inequality between one owner and another would be entirely removed if each paid taxes simply upon the value of his land. Again, no man is a landowner and nothing more. He *must* be also a consumer, and he may be the owner of many other things now liable to taxation. In every one of these respects he would be materially benefitted by the removal of taxation, and only as landowner pure and simple would he bear a heavier burden than he does at present in consequence of the Taxation of Land Values.

But perhaps the most remarkable effect of the Taxation of Land Values will be found in those values themselves. Readers of "Progress and Poverty" will not need to be reminded of the great impetus which industry and commerce are likely to derive from the gradual removal of the tax burden. And this increase of prosperity must mean also increase of Land Values. Ultimately no doubt this increase will only be food for the tax-gatherer; but in the meanwhile it will doubtless facilitate the landowner's passage through the period of transition. By the end of that time if, as is probable, he has perceived the simple equity of our

system, and realised at once the honour of serving the community and the disgrace of preying upon it, we shall have made of him that conquest which is alone complete—the conquest which transforms an enemy into a friend.

WHAT THE BREAD TAX MEANS.

"In searching for new indirect taxation, I desire to find an article or articles of universal consumption from which a large revenue could be produced to the Exchequer without putting any injurious or oppressive burden on any individual or class."—*Sir Michael Hicks Beach, April 15th, 1902.*

With these plausible words the Chancellor of the Exchequer heralded his proposals to levy additional taxation on the daily food of the workers. He then laboured to convince his audience that the proposed tax on corn and flour could not possibly make any difference in the price of bread, as if, in truth, bread would be the only article of food affected by his proposals. As when last year he introduced taxation on sugar, he carefully suppressed the fact that a host of other articles of daily consumption would be affected by such taxation. According to the revelations of Mr. Rowntree, year in year out, a large proportion of our working population are not able to command sufficient food supply, their innocent and helpless children, of course, the greatest sufferers. The burden of taxation now imposed must necessarily still further lessen the purchasing power of their earnings. The following is a list of articles affected by the new taxation:—

CLASS I., at 3d. per cwt.	CLASS I., at 5d. per cwt.
Corn and grain, not milled or ground.	Flour.
Wheat.	Groats.
Barley.	Malt.
Oats.	Barley meal.
Rye.	Barley pearled.
Maize or Indian corn.	Oatmeal.
Buckwheat.	Ryemeal and flour.
Peas and dholl.	Pea meal and bean meal.
Beans. Haricot beans.	Maize meal. Maccaroni.
Locust beans.	Vermicelli. Starch.
Rice.	Farrina. Arrowroot.
Lentils.	Mandioca flour. Semolina.
	Carsava powder. Tapioca.
	Manna croup. Potato flour.
	Sago and sago meal.
	Rice meal. Rice dust.
	Shredded wheat.

Some time ago the Right Hon. Mr. Arthur Balfour, the learned author of "The Foundations of Belief," informed us that it was necessary "to broaden the basis of our taxation." This congenial task he and his colleagues have accomplished in a manner which should commend them to the privileged classes everywhere. They have shown themselves willing to tax everything, save only those Land Values, the product of the present needs and activities of the whole community, which they evidently regard as the peculiar heirloom of their own class, and therefore sacredly to be guarded from all diminution by taxation, even in such times of financial need as the present. When will the workers of the world learn to appreciate the patriotic endeavours of such disinterested politicians at their true value? We do not blame the Tories for the present retrogression. They are playing their own game, and playing it well. But we do blame those half-hearted Free Traders who have consistently ignored the fact that freedom of production, freedom to produce wealth, is even a more important part of the Free Trade policy than freedom to exchange it after it has been produced. To this we attribute the fact that they have lost their hold on the country. The old battle will have to be fought over again, and we hope with more powerful weapons, and with a more consistent and a more radical alternative policy.

L. H. B.

THE GLASGOW TOWN COUNCIL AND THE TAXATION OF LAND VALUES.

(Contributed).

Thursday, the 3rd of April, was a day of triumph for Bailie Ferguson and his friends. For nine years he has fought the question. He entered the Council to fight with a determination that never permitted it to be more than a month or two out of sight. Three or four years ago he got a bill carried through the Council for promotion in Parliament for the Taxation of Land Values, but the skilful tactics of ex-Bailie Graham (once a Liberal, and an advocate of the principle), ex-Bailie Cleland, and their supporters foiled every effort of the Progressives to have the bill promoted in Parliament. At last, however, it was, despite every kind of honest and dishonest tactics, got into the hands of a Committee consisting of the Lord Provost, ex-Bailie Bilsland, ex-Bailie Gray, Treasurer Murray, and Bailie Ferguson (Convener). In the exercise of their powers, they invited the corporate bodies of the United Kingdom to arrange a meeting of delegates to consider the question of promoting a general bill in Parliament for the Taxation of Land Values. A number of important cities have prepared bills upon the lines of the Glasgow bill, copies of which had been sent all over the Corporations of the United Kingdom.

On Thursday, 3rd April, the minutes of the Committee came before the Council for approval. Sir Jas. Marwick, the Town-Clerk, recognising the importance of the minutes, remained for hours, though suffering from a recent illness, to settle points of order likely to arise. His services were needed. Ex-Bailie Cleland at once, the best natured and most dangerous of the obstructives, and the only one who was not out of order, put difficult and searching points of order to Sir James, but the old veteran legal director of the Corporation ruled that the principle of this minute having been again and again accepted by the Corporation, it is perfectly legal for the Corporation to meet with other Corporations interested in seeing this principle become law by being embodied in a general bill. Therefore the minutes were perfectly legal and in order.

The Glasgow Progressives may congratulate themselves upon this victory. We shall soon see a meeting of corporate bodies, members of Parliament, and advanced reformers in different cities of the Empire following the lead Glasgow has now given. Numerous Corporations have written suggesting a great convention in London. The reformers of Glasgow must be up and doing. Certain new members of the Corporation are introducing a bitterness into this fight unknown since Dr. Colquhoun led the reactionary party. The electors of "Mile End" will be surprised to learn that Mr. Alex. Kennedy is fiercely antagonistic. A desperate effort was made to reject the minutes, and defeat or frustrate the contemplated meeting. When Bailie Ferguson, in a few words, moved his minutes, it became evident a strong combination, utterly regardless of standing orders, the rules of procedure, or so far as possible even the Lord Provost's rulings, was determined to obstruct the minutes. The sitting had been a long one, from twelve o'clock till five o'clock. Many friends of the bill had gone, but ex-Bailie Graham, ex-Bailie Cleland, Treasurer Murray, and a new member, Councillor Bruce Murray, had kept a determined body to the last for the final fight. These gentlemen attacked not the minutes but the principle of the bill, the composition of the Committee, and other utterly irrelevant points, though again and again ruled out of order, in language for violence not often heard in the Glasgow Town Council. The Progressives made a magnificent fight. Ex-Bailie W. F. Anderson was in great form. Ex-Bailie Bilsland had waited for important private engagements for hours, as had ex-Bailie Burt, and both did effective service.

PROFESSOR J. E. THOROLD ROGERS ON THE ORTHODOX POLITICAL ECONOMY, AND THE ORDINARY POLITICAL ECONOMIST.

"Many years ago I began to suspect that much of the political economy which was currently in authority was a collection of logomachies, which had but little relation to the facts of social life. Accident, and some rare local opportunities, led me to study these facts in the social life of our forefathers. . . . By this study I began to discover that much which popular economists believe to be natural is highly artificial; that what they call laws are too often hasty, inconsiderate, and inaccurate inductions; and that much which they consider to be demonstrably irrefutable is demonstrably false. I have often had to conclude that the best intentioned thinkers and writers have been supremely mischievous, and that in attempting to frame a system they have wrecked all system. It must, I think, be admitted that political economy is in a bad way; its authority is repudiated, its conclusions are assailed, its arguments are compared to the dissertations held in Milton's 'Limbo,' its practical suggestions are conceived to be not much better than those of the philosophers in Laputa, and one of its authorities, as I myself heard, was contemptuously advised to betake himself to Saturn. Now, all this is very sad. The books which seemed to be wise are often compared to those curious volumes of which the converts at Ephesus made a holocaust. And the criticism is just.

"The distrust in ordinary political economy has been loudly expressed by working men. And, to speak truth, one need not wonder at it. The labour question has been discussed by many economists with a haughty loftiness which is very irritating. The economist, it is true, informs them that all wealth is the product of labour, that wealth is labour stored in desirable objects, that capital is the result of saved labour, and is being extended and multiplied by the energies of labour. Then he turns round and rates these workmen for their improvidence, their recklessness, their incontinence in foolishly increasing their numbers, and hints that we should all be better off if they left us in their thousands. . . . The attempts which workmen have made to better their condition have been traduced, or ignored, or have been made the subject of warnings as to the effect which they will induce on the wage fund, this wage fund, after all, being a phantasm, a logomachy. . . .

"Two things have discredited political economy—the one is its traditional disregard of facts; the other, its strangling itself with definitions. The economist had borrowed his terms from common life. Now, unless the words one uses are strictly limited in meaning, as those which express geometrical forms, or chemical compounds, no word, and for the matter of that no definition of the word, ordinarily covers what the man who uses the word intends by it. He gives, may be, a definition of the thing or thought, and succeeding writers who inherit his word begin to expand or vary it, not taking counsel with the facts, but only with their own experiences or impressions. Now, word-splitting and definition-extending is a most agreeable occupation. It does not require knowledge. It is sufficient to be acute. Persons can spin out their definitions from their inner consciousness by the dozen—aye, and catch the unwary in the web. . . . It is no doubt more profitable to an economist to be an optimist or an alarmist, to dilate on the numbers and wages of the working classes with one, to predict the exhaustion of coal with another, and to dwell on the margin of cultivation with a third. But the progress of the working classes is exceedingly unsatisfactory, and has been enormously exaggerated by those who have written on it. . . . In point of fact, these economists have generally been fairly well-to-do people, who have only had a lofty sympathy with those who struggle for a living. And the worst of it is, that they are so profoundly ignorant of the social facts on which they

profess to be dogmatic. A man will chatter. . . of the exhaustion of coal deposits when he does not know their extent, and is not aware of the economies of their use; of the condition of workmen when he is entirely unacquainted with the fact that they were cruelly oppressed up to recent times. For political economy like this I have, and I trust always shall have, the heartiest contempt.

"Of course a resolute determination to look into and substantiate the causes which have so mightily hindered the economic progress of my countrymen is unpopular with the least deserving and least valuable, but often most powerful, classes of the community. . . I have constantly noticed that men who are entirely devoid of any sense of political or social justice are fond of charging their critics with sinister designs against property and order. So I am told that some of the frantic advocates of violent reconstruction allege that I am a Socialist without knowing it. But I know very well what is the issue, the natural, just, and inevitable issue, of all attempts to cure wrong-doing by violence, and to meet the misdeeds of government by a propaganda of anarchy."—*The Economic Interpretation of History* (Preface).

AN OBJECT LESSON IN POLITICAL ECONOMY.

(FROM "DEMOCRACY *versus* SOCIALISM," BY MAX HIRSCH).

In the heart of the city of Melbourne is a block of land which, except that the trees which grew upon it have been cut down, is in exactly the same state as when the blacks roamed over the site of the future city. No labour has ever been expended on it; no wealth has ever been created there. Fifty years ago the present owner of the land paid £57 for it to the Government; lately he was offered and refused £60,000 for the same land. What is the cause of the increase in the value of this land? It is this. When the land was originally sold Melbourne was a village on the outskirts of a wilderness, and no one would have given the owner more than £3 a year for the privilege of using it. Since that time the country has been populated, the soil has been subjected to the plough, roads and railways, centreing upon Melbourne, have opened the interior of the country, and as a consequence Melbourne has become a great trading centre. The volume of trade has enormously increased, and with it has increased the demand for such land as gives access to trading facilities. Any one wanting a trading location, such as this land presents, therefore, is compelled, and can afford to pay at least £2000 a year for the privilege of using it. The owner of this land has taken no part in the activities which have resulted in the value which this land now possesses. Even if he had, he would have done so as a worker and not as an owner, and would have earned no more title to this land value than any like worker who is not a land owner. For reasons which do not concern us here, the owner of this land has never made use of his power to levy a tribute of £2000 a year upon the industry of the Victorian people without rendering them any service in return. He has preferred to withhold from his fellow citizens the privilege of using this specially favourable opportunity to produce wealth. But he can exact this tribute any time he chooses, and therefore he can sell the power to do so, the annual value of the land, for £60,000. This sum of £60,000 is now considered to be part of the wealth of the country. As a matter of fact, it is neither wealth nor capital, but the capitalised value of the power to levy tribute from labour and capital without rendering or having rendered any service in return. . .

The value of all land, and not merely of that which is withheld from use, is of exactly the same nature. To revert to our former illustration, the great majority of the

owners of Melbourne land have made full use of their power to levy tribute. They have either themselves built on the land, or have sold to others the permission to build on it against payment of ground rent. Where this has been done wealth and capital, represented by the value of the buildings, have been produced, and, as presently will be shown, the income derived from the letting of the buildings is a legitimate return for services rendered. But apart from the value of and income from such buildings, there is in every case a value of and an income from the land, which can easily be separated from the building value and income. This land value represents nothing but monopoly, the right to levy tribute from labour for the privilege of using advantages not created by the owner of the land, but which are being created by the community of which his tenants form part as well as himself, if he is not an absentee, as frequently is the case.

This power to levy tribute from building, agricultural, and mining land, as well as from land put to other uses, becomes capitalised on the basis of the prevailing rate of interest, and the capitalised value of the privilege becomes the value of the land. . . All these monopoly values, easily separated from real capital, are obviously spurious capital. They are not the result of past labour, but of legalised privilege. Their value does not arise, as that of real capital, from services which they render in production, but from the power to levy toll upon production. Yet Socialists generally class these monopoly values as capital, and treat the tribute, the spurious interest upon which they are based, as of the same nature as real interest. . . All such legal privileges are more or less of the nature of toll gates; their value is not a sign of the existence of any real capital, but consists merely of the capitalised value of a tribute which the possession of such legal privileges enables their owner to exact from others, without rendering service or adequate service in return.

Dr. Wm. Preston Hill, who delivered the masterly eulogy on Henry George at our anniversary celebration last fall, has put his oration in print, in the form of a small pamphlet. Dr. Hill is a reputed millionaire, and largely interested in speculative holdings. He owns several thousand acres in Texas, and, I understand, has valuable lands in the Beaumont oil district. He is in that territory at this time looking after his interests. He does not accept the single tax in ignorance of what it will do for those interested in speculative lands, but as a believer in justice between man and man.—*Single Tax Review*, U.S.A.

A NEW order of thought is abroad in the land. While at the top the Corporations are strangling justice and robbing the people, underneath there is growing and rapidly spreading a general demand for more equitable conditions. All classes are expressing discontent with existing wrong, and a condemnation of the degrading commercialism of our time. An entirely new literature, which breathes the spirit of human brotherhood, is filling the land. The pen of the age is on the side of truth. Only the hired scribblers for the press and the capitalistic magazines are on the other side. The immediate future seems dark with much tribulation, but the hirelings who now torture labour and assassinate liberty will be buried in their own infamy. A new morning will dawn, radiant with the splendour of freedom, and the children of toil will come into their inheritance.—*Ex Governor Altgeld, Illinois*.

"Do you know who I am, sir?" asked the aristocratic man. "I am Sir Francis Daffy, Knight of the Garter, Knight of the Bath, Knight of the Double Eagle, Knight of the Golden Fleece, and Knight of the Iron Cross." "Sure," said the young Irishman, "an' I'm Michael Murphy, last night, night before last, the night before that, to night, and every other blessed night. Good night!"

"THE REFORMER'S YEAR BOOK."

We have received a copy of the "Reformer's Year Book," formerly the "Labour Annual," from the editor and publisher, Mr. Joseph Edwards, Glenlea, Kirkintilloch, Glasgow. In page 33 we read: "I regret I am unable to give any account of the work of the Scottish Single Tax League. Its executive so firmly believes in the non efficacy of any other remedy than their own for social wrongs, and so strongly objects to being even suspected of sympathy with other reforms that they were unwilling to supply information or be represented in 'The Reformer's Year Book.'"

The Executive of the Scottish Single Tax League are in existence to promote the Single Tax, or the Taxation of Land Values. That they have no sympathy with other reforms is a statement that can be left to take care of itself, certainly they have no sympathy for State Socialism, the particular reform the "Year Book" has in the past existed to advance. This 1902 issue is quite colourless, a reference book, as the editor says, in which each writer can only be held responsible for the views personally expressed. In an article on Socialism, briefly defined by the Editor, we read that most Socialists recognise how indispensable to life is the use of land, that they "propose to tax its increasing value, using the proceeds to remit other more objectionable taxes." We shall be glad to have the names and addresses of these Socialists, and to have copies of the Socialist platform or programme containing this declaration of faith in the Single Tax.

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