

you from the exclusive possession of that particular spot; and in return, all the other people have to share with you whatever similar advantages they may enjoy by monopolising portions of the country."

"And how are you going to adjust what I am to give and what I am to receive in return?"

"Very easily. Whatever the rental value of your plot of land may be, is the measure of the advantages you enjoy to the exclusion of all others. Therefore you will be required to hand over to the State a sum equal thereto. That is, you will pay a tax of twenty shillings in the pound on the *unimproved value* of your land. Others will do the same, and thus provide the funds necessary for public purposes. Your returns will consist in the enjoyment of those conveniences which the money will provide."

"If you tax my land to its full value, is it not the same as if you took it away?"

"Certainly not. You can still use it the same as before. But if I took it away you could not."

"But is not its value gone?"

"Surely not its utility. You can live on it, trade on it, and grow on it whatever it could yield, as before. These values it will still possess undiminished, and yours will be the exclusive right to enjoy them so long as you pay the tax—or rent."

He shook his head. "You leave me in possession of the land, certainly, but you tax me, and that heavily."

"No more than what you receive in return. And not so much, I think, as you paid formerly for less. You are a business-man. Let me put a few common-sense questions to you. Suppose you sold goods to a customer of yours and sent them home by another man's cart, would you claim the money for the cartage as well as for the goods?"

"The cartage money would go, of course, to the man to whom the cart belongs."

"Twenty shillings in the pound?"

"Of course."

"That is precisely your case. If you withhold portions of the country, with all its natural advantages, from your fellow-citizens, you have to pay to them for the privilege; while whatever you create on the land by your toil is yours. Others have to do the same. Those who would contribute less must be content with monopolizing less. Everybody is treated alike, and each has to pay, not according to what he possesses, but according to value received."

"I do not dispute the correctness, or even the justice of your principles," he said with a sigh, "but it falls heavily on me. You see, sir, I have bought my land with honest, hard-earned money, and now am as good as losing it—every penny."

"What is the value of your land?"

"I paid for it £240. It is assessed now at an annual value of £10."

"Then your taxes will amount to £10. Have you not paid as much before?"

"No, certainly not. My tax did not amount to more than nine shillings."

"Yes, the land tax. But I mean altogether, taxes and rates. Surely you have paid as much before?"

"Oh, altogether, I have paid, let me see—inhabited house duty, 10s.; property tax I believe as much; and rates and poor law, £15; that is about £16."

"And on your shop—is that your own too?"

"I have built it, but it's mine only for another eighty years."

"What rates and taxes did you pay for that?"

"About £60. It is assessed at £300 per annum."

"Income tax?"

"That's not much, something like £6."

"Stamp duties on cheques and receipts?"

"Say two shillings a week."

"Customs duties on tea, coffee, currants, &c.?"

"Yes, I dare say it comes to something like £4 a year, although I neither smoke nor drink. But I have six children, and they make up for it in tea and currants."

"Let us see now. You have paid altogether in rates and taxes something like £91, of which burden you are now entirely relieved. You are asked to pay instead £10 on your land only. Are you really so hardly done by?"

"If you put it that way, perhaps not."

"And for these ten pounds," I continued, "the community puts at your disposal postal and telegraph service, roads, railways, pro-

tection of life, liberty, and property; education for your children, and many other conveniences. Is that so great a hardship?"

"These are very fine promises, truly; but if you are going to reduce my taxes from £91 to £10, as you say, where is the money to come from to carry them out?"

"You say your shop in Cheapside is not on your own land. What is the ground rent of that?"

"I pay £500 in ground rent; of course, besides my own shop, there are offices which I sublet."

"Then you see these £500 which you formerly paid into private pockets will now go into the State coffers, as the price of 'natural opportunities withheld.' This will more than compensate the State for the reduction of taxes made to you and your fellow-tenants. The annual value of ground rents amounts to more than two hundred million pounds, which is far above the total expenditure; that for last year was only £185,000,000. But on this we shall be able to economise a good deal—so that the rent tax will be sufficient for both imperial and local needs—and spend it more usefully. What was spent on poor-law, police, prisons, hereditary pensions to people who had done nothing to earn them, sinecures, and gewgaws, will now be devoted to more useful purposes. We shall also save a great deal by abolishing customs houses and by the simplification of taxation, which will enable us to do away with much unnecessary machinery; or, at any rate, employ it more profitably. In short, instead of hampering trade and industry, we shall try to help it on."

"But for all that you have made a poorer man of me. Yesterday I could have sold my house and land for £1,000."

"You can still sell your house!"

"Yes, but I would get nothing for the land."

"No, but you could buy another block for the same price."

"So—I—could," he muttered with amazement, as if this truth had only just dawned upon him.

"And your children won't have to toil and scrape for years before they will be allowed to have a home in their native land."

"That's enough, sir!" he exclaimed. "I was a blockhead to have given you all this trouble for nothing. What a fool! Actually wanted to keep up land monopoly because it has made my battle in life hard; and never to think that if I kept up it would make it as hard for my children. Good day, sir. I am more than satisfied with the change."

### HIGHLAND LAND LEAGUE CONFERENCE.

The eleventh annual meeting of the Highland Land League was held at Bonar Bridge on Wednesday, 12th September, 1894—Mr. J. G. Mackay, C.C., president, in the chair. He congratulated the meeting on the work of the League during the past year. Looking back some eight or ten years ago, in some districts the smaller tenants could hardly call their souls their own. They were more afraid of the landlords or the sheriff, if he could say so without irreverence, than they were of their Maker himself. (Cheers.) The people of the Highlands, whom they were accustomed to hear lauded as brave and resolute, were then, when they met a stranger, actually afraid to look him in the face, and went past with head bowed down. That was the result of the grinding tyranny of generations. Now, on the contrary, the people walked along erect in the image of their Maker, and would not call the King their cousin. (Laughter and cheers.) There was no doubt that the beneficial change was the result of the organization to which they belonged. This manliness had been instilled into the people by teaching them the power of co-operation.

They desired to see the people replaced upon the soil, and nothing else would satisfy them. If they were to carry on this movement at all there must be no slackening of the traces. The County Councils had improved since the people got control. In his own district they had made 87 miles of roads, whereas if the old Commissioners of Supply had been in power the people accommodated by these roads would have gone on to the crack of doom without any

such accommodation. The Parish Councils would do away with the fossilised Parochial Boards. (Cheers.) In view of the forthcoming report of the Deer Forests Commission, he advised them to close their ranks. There was no saying what might take place before the Government could take up this matter and carry it into legislative effect; but whatever did take place, they must see to sending to the House of Commons men who would fight their battle with the Government of the day, whether Whig, or Tory, or Radical.

#### LAND FOR THE PEOPLE.

Mr. MYLES M'INNES moved—"That this Conference renews its adherence to the constitution, objects, and policy of the Highland Land League, reaffirms the general resolution of previous conferences relative to the amendment of the Crofters' Act, and resolves to adopt every legitimate means to persuade Parliament to pass an amended Land Act which will give the people access to suitable lands now under sheep and deer on terms consistent with the Highland people's past history and present condition."

He looked back with amusement to the time when Sheriff Ivory went about Skye with a body of policeman. The chairman himself was in the "nick" for a short time, but the times were so much changed that the chairman was now one of the inspectors of the prison. (Laughter and applause.) What they wanted to do was to put the landlords back into their own places. He saw that they were going to press Parliament, and he was sorry that they had no member of Parliament present to receive their pressure. Every one of them who was going back to Parliament should have been there to get his instructions from his constituents. (Applause.) They should be there to hear complaints, and they would go back and speak in their name. If he were Prime Minister—(laughter)—he would say to those members of Parliament when they came back from Italy and other holiday places, "You were not at the Highland Land League Conference, and cannot speak in their name any more than I can." (Hear, hear, and applause.) He was not surprised that clever lawyers in the House of Commons sat upon them when they spoke for the Highland people.

Mr. WM. BLACK, Grinds, seconded the motion, which was unanimously carried.

Mr. JOHN MACRAE, Dingwall, in support of resolution "calling upon the Government to see to the utilization of the timber growing land of the Highlands," said there were considerable tracts of land in the Highlands that were suitable neither for arable nor for pastoral holdings. It was roughly computed that 5,000,000 acres of land were in this condition. He hoped the Government would take the matter up.

The resolution was agreed to.

#### THE LAND QUESTION AND THE SOCIAL PROBLEM.

Mr. JOHN MCDROCH, Glasgow Branch, moved the ninth resolution, which recites at length:—"That the restrictive powers exercised by landlords, and under them by the holders of forests, shootings, and large farms, are the parent cause of poverty, discontent, dissipation, disease, and crime, and of the ever-recurring depression in trade and agriculture; that thus all useful and honest men have a deep and undoubted interest in radical land reform, and are under every social and moral obligation to bring to an end those far-reaching powers for evil; that this end may be achieved by united action on the part of millions at present jostling each other in attempts at sectional reforms so often rendered futile and even disastrous by those evil powers; for these and other weighty reasons this conference of crofters' delegates and others interested and versed in the land question do most earnestly and confidently appeal to every section of workers, traders, manufacturers, thinkers, and reformers in every part of the three kingdoms to drop their differences, and for a time even to leave their respective schemes of amelioration to move with the momentum they already possess, while they themselves raise their eyes to the great source of all prosperity—the land—and concentrate the might of their millions on the point of rent to the Crown, and thus take the first great step towards every kind of prosperity, and so clear the path of progress that all other reforms may be easy and thorough."

The resolution was unanimously passed.

"Are you in favour of making Land Values the basis of Local Taxation?"