

If men have a natural right to the land—the natural opportunities to employment—justice demands that we abolish the laws that keep men from employment. The Single Tax method would do this effectively, and at the same time conserve to every man the right to the sole use of that property which is his by virtue of his labour upon the land. But so long as this bottom injustice that locks up nature's storehouse is maintained by law just so long will the masses suffer from want, and the fear of want, and some of them be forced into idleness, and from thence into the abyss where the worst vices generate and fashion them fit subjects for nursing and feeding at the expense of their fellows. If we would have free men and a healthy social order we must have our land freed from the clutches of the "dead hand," and in the freeing of the land from the unholy grip of the monopolist lies the only road to the promised land of peace and plenty, and true Christian charity, and duty.

THE LAND TAX IN THE TURKISH EMPIRE.

It is sometimes argued, that because there is already a land tax in the various countries of the world, the effect produced by taxing land has not resulted in an improvement in the condition of the people of such countries generally where such a method of raising revenue exists, and the example should not be followed as no good can be expected from it. China, India, and the Turkish Empire are held up as instances of poverty stricken peoples where the taxation of land has not proved the road to progress and plenty.

The following extract from "Travels in Egypt and Syria," by the celebrated author, M. C. F. Volney, written about the year 1784, will explain how different from the proposals of modern Single Taxers and Land Tenure Reformers is the incidence of the land tax in Turkey.

"When Sultan Selim had conquered Syria, in order to render the collection of the revenue more easy he established a single tribute called the *miri*. It would seem that this sultan, notwithstanding the ferocity of his character, understood the importance of favouring the husbandman, for the *miri*, compared with the extent of the lands, is an infinitely moderate impost; and it was the more so at the time in which it was fixed, as Syria was then better peopled than at present, and, perhaps, also possessed a greater trade, as it lay on the most frequented route to India, little use having been yet made of the passage by the Cape of Good Hope.

That this tax might be collected regularly, Selim gave orders to prepare a *destar*, or register, in which the contingent of each village should be set down. In short, he established the *miri*, at an invariable rate, and ordered it should neither be augmented nor diminished. Moderate as it was in its original establishment, it could never be oppressive to the people, but by abuses inherent in the constitution of the Turkish government, the pachas and their agents have found the secret of rendering it ruinous. Not daring to violate the law established by the sultan respecting the immutability of the impost, they have introduced a multitude of changes, which, without the name, produce all the effects of an augmentation. Thus having the greatest part of the land at their disposal, they clog their concessions with burdensome conditions, they exact half, nay, even two-thirds of the crop, they monopolize the seed, and the cattle, so that the cultivators are under the necessity of purchasing from them at their own price. The harvest over, they cavil about losses, and pretended robberies, and, as they have the power in their hands, they carry off what they think proper. If the season fails they still exact the same sum, and to pay themselves expose everything the poor peasant possesses to sale. Happily his person at least remains free, for the Turks are ignorant of imprisoning for debt the man who has no longer any property.

To these constant oppressions are added a

thousand accidental extortions. Sometimes the whole village is laid under contribution for some real or imaginary offence, a present is exacted on the accession of each new governor, a contribution of grass is demanded for his horses, and barley and straw for his cavaliers. They must provide likewise for all the soldiers who pass, or who carry orders; and the governors take care to multiply these commissions, which are a saving to them but inevitable ruin to the peasants.

"... The poorer classes of inhabitants, ruined and unable any longer to pay the *miri*, become a burden to the village or fly to the cities; but the *miri* is unalterable, and the sum to be levied must be found somewhere, their portion falls on the remaining inhabitants, whose burden, though at first light, now becomes insupportable. If they are visited by a two years drought and famine the whole village is ruined and abandoned; but the tax it should have paid is levied on the neighbouring lands.

In a previous part of the same work the author, C. F. Volney, refers to "the *miri* as a tribute which is imposed on the mulberry trees, vineyards, cotton, and grain. All sown land pays in proportion to its extent. Every foot of mulberries is taxed at three medins or three sols, nine demirs (not quite twopence). A hundred feet of vineyard pays a piaster or forty medins, and fresh measurements are often made to preserve a just proportion. The shaiks and emirs have no exemption in this respect, and it may be truly said they contribute to the public stock in proportion to their fortune. The collection is made almost without expense."

M. Volney is here writing of the land tax as collected by the native prince of the Druzes of Lebanon. The method of collection would seem to be less oppressive than that mentioned previously, but both being a tax on land improvements, on crops, and trees, the principle is vicious and destructive of such improvements, and herein lies the difference from the modern proposal to tax the monopoly value of land, but not the produce as such. A tax on land in proportion to its value as assessed, but not at so much per acre or foot uniformly like the *miri*.

The Turkish system was and is so atrocious that the land is rendered desolate.

The proposal to tax the value of land as advocated by Single Taxers, is not the system existing in China, India, or Turkey. The work written by M. Jules Simon on China, mentions that the land tax there is a tax on area not on value as a monopoly.

The system in India introduced by British rulers, makes the former land tax collectors virtually landlords, appropriating to themselves the public revenue from land values, and their claims when land is required for the construction of irrigating canals and public works in British India, has been bitterly denounced by Miss Florence Nightingale in her pamphlet on India.

Single Tax Items.

Own the man, and when you want work done you have to look for him. Own the land, and when you want work done the man will look for you.

"The land upon which London stands and which is worth £418,000,000 pays only £50,000 in rates and taxes, while buildings worth £212,000,000 pay £7,000,000! The smaller amount, that has got all its value through the investment of labour and capital, and often by the leaseholder, pays one hundred and forty times as much as the larger amount that has got its value from an 'unearned increment' arising out of the occupancy of the land by those who have to pay so heavily for such occupancy to landlord and tax-collector; for what would have been the value of land in London, if, by any freak of fortune or fate, the city had been settled on the now relatively worthless land east or west of its present site?" —*The Echo, London.*

"The value continually imparted to the land by the industrial exertions of the community, in the construction of harbours and bridges, in the making of new roads and railways, in the erection of new factories, mills, and houses, etc., has all gone with the land, has all been confiscated and appropriated by the owners of

the soil. If the land had not been confiscated, no such absurd or unjust result could have followed. The value imparted by labour to land would belong to the persons who expended or employed that labour, that is to say, to the public, by whose industrial exertions it was created. Thus, the appropriation of God's gifts in the land led naturally, as a matter of course, to the appropriation of an enormous amount of the wages and earnings of the nation, which, in the designs of Providence, kept continually dropping into the land, accumulating on the land, and adding to the value of the land; not for the enrichment of the landlords, but for the support of the public burdens of the State. If the English operatives could only retain for their own use and benefit the vast sums which, under the existing system of land tenure, go on the one hand to owners of the soil, and the sums that an economic system of taxation would save for them on the other, their material comforts and enjoyments would be multiplied a hundred fold. Under the existing state of things their conditions are utterly incapable of any improvement in the future. Trade-unions, therefore, instead of wasting their energies and resources in a fruitless struggle with capitalists, would do well to turn their energies in this direction. They have a wide field for their efforts, and their labours here cannot possibly be fruitless. The rallying cry of capitalists and labourers ought then to be—"Back to the land!" —*Bishop Nulty.*

Mr. Edward Marsden, Labour candidate for Central Glasgow, in his address to the electors, declares himself in favour of "the taxation of ground values and the principle of betterment, as preliminaries to the expropriation of the private land owner." He is also in favour "of the taxation of ground values and a graduated income tax to provide the necessary funds for old age pensions." Well, this is certainly an improvement on the bald abstract statement of the Labour Party, that they are "in favour of taxation to the extinction of all unearned incomes." But we would respectfully advise Mr. Marsden to procure a copy of "The Story of my Dictatorship," where he will certainly find some weighty arguments against a graduated income tax even simultaneously with a tax on land values.

The Hon. Mark Rolle, one of the largest landowners in Devon, has written that in consequence of the additional burdens lately placed on land, and the prospect of further legislation which might seriously affect his position, he will be obliged to give up his hounds of the Stevestone Hunt, North Devon, at the end of the season.

The Charity Commissioners have just erected an institute in Bishopsgate Street, London. The cost of the site was £29,000.

At the Conservative Conference, held in Edinburgh, on the 30th October, the following resolution was adopted:—"That it is desirable that a thorough and impartial inquiry should be made by means of a Royal Commission, or otherwise, into the whole system of national taxation, imperial or local, with the view of redressing any existing inequalities in the incidence of taxation, and more equitably apportioning the public burdens between the different kinds of property." The best thing the Liberals can do under the circumstances is to give effect to the principle of the taxation of land values as soon as possible. The Tories are beginning to understand the advantages of radical pronouncements. It is deeds not words that are wanted.

The Single Tax is not a "land tax," but a tax on "land values." A "land tax" is an acreage tax, and falls on all land. A "tax on land values" is not an acreage tax, and does not fall on all land, but only on valuable land.

The latest contribution to the injustice produced by the new death duties. "If a butler inherited £1,000 from a millionaire he would pay £80 death duty; but if a millionaire inherited £1,000 from his butler he only paid £20." A Mr. Thomas Bowles is responsible for this discovery "arriving."