

Coatbridge Land Reformers are organizing themselves into a branch of the Scottish Land Restoration Union. Mr. John Cameron, 105 Coatbank Street, Coatbridge, has been appointed *interim* secretary.

Mr. James W. Court, of Glenboig, a veteran Land Restorer, means to do likewise at Glenboig.

The newly-formed Bonhill Liberal Association think highly of the Single Tax solution of the social problem, and have pledged themselves to look into the *pros.* and *cons.* with care and diligence.

"Nunquam" has been defending Democracy in the columns of the *Clarion*, and the logic of the position has simply compelled him to wipe the floor with Socialism. "I repeat," he says, "that the danger to Democracy now, as in the past, lies in the never-ending audacity of elected persons."

According to John Burns, Glasgow, by the direct employment system, is rapidly solving the unemployed question. The Glasgow unemployed and the agencies at work on their behalf will certainly smile at this.

The Glasgow Social Union have demonstrated, the City Improvement Trust notwithstanding, that suitable house accommodation can be supplied at rents to compete successfully with slum property. The Society had to exercise the most diligent and careful management. They paid at the rate of £4,400 per acre for the land upon which their houses are built.

The *Herald* says the Labour Party recently failed in Glasgow to conjure enthusiasm from empty benches.

Captain Sinclair, M.P., thinks we might go a little faster in the direction of equalising opportunities for all.

The United Society of Boilermakers has decided, by 14,000 votes to 9,000, to secede from the Trades Union Congress. The captured collectivist resolution at the Congress is supposed to be responsible for this.

An American Labour leader describes John Burns as the most gigantic bundle of conceit that ever came over to America from Britain.

A correspondent in the *Mail* writes *re* Mr. Keir Hardie's relief works for the unemployed:—"Relief works are almost entirely unnecessary or unproductive works. The union rate of wages for unskilled labour is 6½d per hour of 48 hours per week, so that during the three winter months, say 13 weeks, each labourer would expect to earn (?) £16 18s, which, multiplied by 1,000,000, would amount to £16,000,000. But Mr. Keir Hardie says his million are skilled workmen, therefore 9½d per hour over the same period would mean £24,700,000."

"From the first," says Keir Hardie in the *Labour Leader*, "we have declared Lord Rosebery a fraud, who, because he kept silent, was supposed to be endowed with the wisdom of the gods, but who the moment he came to speak would be found to be a prattling babe or babbling fool." Yet, *mirabile dictu*, he interviews the "fraud" the following day on behalf of the unemployed.

The Glasgow Central Liberal Association, after a warm debate, decided by vote that the abolition of land monopoly, and not the abolition of the liquor traffic, was the cure for poverty.

JOHN MORLEY ON THE HOUSE OF LORDS.—"You are dealing with a vast, overwhelming preponderance, a large deadweight of prejudice, of passion, of interest, of bigotry, of blind class, and party spirit, impenetrable by argument, immovable by discussion, beyond the reach of reason, and only to be driven from hereditary and antiquated entrenchment, not by argument, or by reason, or by discussion, but by force."

Mr. Robert Wallace, M.P. for East Edinburgh, says:—"As a practical man, he would stand up for a Second Chamber created by the people."

Councillor Ferguson has crossed swords with Councillor Dr. Colquhoun in the columns of a contemporary *re* the former gentleman's motion in the Council to tax land values. Dr. Colquhoun denied that John Stuart Mill was on Mr. Ferguson's side and Mr. Ferguson quotes one of Mill's most effective reasons for taxing the "unearned increment" for behoof of society. The passage quoted was given in No. 6 of *The Single Tax*.

The taxation of land values is an important plank in the platform of the Scottish Home Rule Association.

In an extensive review of the Clyde ship-building, the *Glasgow Echo* says—"That the enormous rent to be paid for the ground compared to that of other places places the Clyde at a disadvantage," and adds "that this is one reason why land values ought to be taxed."

GLASGOW POLICE COMMISSION AND THE TAXATION OF LAND VALUES.

At a meeting in the Council Chambers on Monday, December 17th, Councillor FERGUSON moved—"That this Commission affirms the principle that the land values of the city, not being the creation of any individual, but the creation of the whole community, should, by gradual process, be appropriated to the service of the city, and that powers should be sought from Parliament to rate these land values with this object, in so far as it comes within the scope of the Police Commissioners of the City of Glasgow."

Mr. WILLOCK seconded.
Mr. PIRRIE and Bailie CARSWELL moved and seconded an amendment, which the Lord Provost could make nothing of.

Dr. COLQUHOUN remarking that neither the motion nor any of the amendments met the case, moved—"That the proposal contained in Councillor Ferguson's motion to appropriate the land values of the city on behalf of the people does not properly fall within the scope of municipal business, and that, therefore, it be not entertained." He argued that the tenant ratepayers were not overlooked, and that the Council, whenever they got the chance of putting a tax fairly and squarely on the land-owners, they embraced the opportunity."

Mr. WM. STEVENSON seconded.
Mr. M'LARDY supported the resolution, and pointed out the inconsistency of the amendment. Dr. Colquhoun, he said, states that whenever the Council got the chance to place a tax on the land laws they did so. Yet the basis of the amendment was that it is not for a municipality, but for the Imperial Parliament, to put taxation on land values.

Mr. ANGUS CAMPBELL said he had an important amendment to propose, and he therefore moved the adjournment of the House.

This was agreed to.

THE SINGLE TAX PLATFORM.

The Single Tax contemplates the abolition of all taxes upon labour or the products of labour—that is to say, the abolition of all taxes save one tax levied on the value of land, irrespective of improvements.

Since, through the property tax, we now levy some tax on the value of land, the Single Tax can be instituted by the simple and easy way of abolishing, one after another, all other taxes now levied, and commensurately increasing the tax on land values, until we draw upon that one source for all expenses of government, whether imperial or local.

The Single Tax is not a tax on land, and therefore would not fall upon the use of land, and become a tax upon labour.

It is a tax, not on land, but on the value of land. Thus it would not fall on all land, but only on valuable land, and on that not in proportion to the use made of it, but in

proportion to its value—the premium which the user of land must pay to the owner, either in purchase money or in rent, for permission to use valuable land. It would thus be a tax, not on the use or improvement of land, but on the ownership of land, taking what would otherwise go to the owner as *owner*, and *not as a user* of the land.

In assessments under the Single Tax all values created by individual use or improvement would be excluded, and the only value taken into consideration would be the value attaching to the bare land by reason of neighbourhood, public improvements, etc. Thus the farmer would have no more taxes to pay than the speculator who held a similar piece of land idle, and the man who on a city lot erected a valuable building would be taxed no more than the man who held a similar block vacant.

The Single Tax, in short, would call upon men to contribute to the public revenues, not in proportion to what they produce or accumulate, but in proportion to the value of the natural opportunities they hold. It would compel them to pay just as much for holding land idle as for putting it to its fullest use.

The Single Tax therefore would—
(1.) Take the weight of taxation off the agricultural districts where land has little or no value, irrespective of improvements, and put it on towns and cities, where bare land rises to a value of tens of thousands of pounds per acre.

(2.) Dispense with a multiplicity of taxes and a horde of tax-gatherers, simplify government, and greatly reduce its cost.

(3.) It would do away with the fines and penalties now levied on any one who improves a farm, erects a house, builds a machine, or in any way adds to the general stock of wealth, and employs labour. It would leave every one free to apply labour, or expend capital in production or exchange without fine or restriction, and would leave to each the full product of his toil, whether of hands or brain.

It would, on the other hand, by taking for public uses that value which attaches to land by reason of the growth and improvement of the community, make the holding of land unprofitable to the mere owner, and profitable only to the user. It would thus make it impossible for speculators and monopolists to hold natural opportunities—such as valuable land—unused or only half used, and would throw open to labour the illimitable field of employment which the earth offers to man.

It would thus solve the labour problem, do away with involuntary poverty, raise wages in all occupations to the full earnings of labour, make over-production impossible until all human wants are satisfied, render labour-saving inventions a blessing to all, and cause such an enormous production, and such an equitable distribution of wealth, as would give to all comfort, leisure, and participation in the advantages of an advancing civilisation.

The ethical principles on which the single tax is based are:—

(1.) Each man is entitled to all that his labour produces. Therefore, no tax should be levied on the products of labour.

(2.) All men are equally entitled to what God has created, and to what is gained by the general growth and improvement of the community of which they form a part. Therefore, no one should be permitted to hold natural opportunities without a fair return to all for any special privilege thus accorded to him, and that value which the growth and improvement of the community attaches to land should be taken for the use and benefit of the community.

"The ideal taxation lies in the Single Land Tax, laid exclusively on the rental value of land, independent of improvements."—*New York Times*, January, 10, 1890.

What difference does it make whether I merely own land on which another man must live, or own the man himself? Am I not in the one case as much his master as in the other? Can I not compel him to work for me? Can I not take to myself as much of the fruits of his labour; as fully dictate his actions? Have I not over him the power of life and death?—*Henry George*.