
RELATED THINGS

CONTRIBUTIONS AND REPRINT

FRANCISCO FERRER.

For The Public.

From out a thousand years of gloom and night
A Fury leaped, and lo! the saddening sight.
He bleeding lies and still,—a Child of Light.

Brave soul, thy life has not been lived in vain;
The dart that hushed the music in thy brain
Has torn a link from blind Oppression's chain.

And will they see while cold in death he lies,
Inured so long to darkness? Will they rise
A people free, from this new sacrifice?

Shall vengeance strike the weak and puny boy
Men call a king—he but Oppression's toy?
Nay, 'tis the Hell of Hate men should destroy!

Cold-blooded murder! yet the world can wait:
Meet not the blindness of its hate with hate;
Love yet shall build the pillars of the state.

Here in this land of freedom young and strong,
We hail you hero in the war with wrong;
Grant you the martyr's crown, the victor's song.

DWIGHT MARVEN.

* * *

LAND QUESTION IN GREAT BRITAIN.

From the Speech of Alexander Ure, Lord Advocate in
the British Ministry, at a Meeting in Belfast, Ire-
land, Under the Auspices of the Society for
the Taxation of Land Values.

From the Ulster Guar-
dian of Oct. 2, 1909.

He was going to argue the case for the land taxes, said Mr. Ure, for he never promised them that he was going to be an impartial judge when he reached that corner. In his deliberate judgment the land taxes in the Budget were the fairest, most just, most moderate taxes that could be imposed. In his judgment there were no taxes so far removed from confiscation and robbery as the land taxes. In his deliberate judgment there were no taxes in the whole Budget which gave the people in that country so good a guarantee and protection for the rights of private property as did the land taxes. (Applause.) As long as the land taxes remained in the Budget every thinking man and woman in the community knew that the rights of private property would be rigorously respected. . . .

It was well worth their while to understand what these taxes were. The man who understood them had a complete, decisive, and conclusive

argument to all the attacks that had ever been made upon them.

The Increment Duty.

The first of the land taxes in the Budget was what was called the Increment Duty. Now, increment was a large and unfamiliar word. Let him in few plain sentences tell them what the increment duty was. The Chancellor of the Exchequer says: "When my bill becomes law"—as law it will become—(cheers)—"I would like to find out what is the value of the land which each landowner in the country possesses. I do not want to know anything about his buildings, nor do I want to know the value of his improvements. What I want to know is the value of his land, and when I have found out the value of his land I will write that down in the book." (Applause.) This is what is disliked most of all. They say: "We will pay all your taxes without a sneeze, but we resent it when you ask: 'What is the value of your land?'" Then says the Chancellor of the Exchequer: "When some day a landowner sells his land at an increased price—an increase of price which is not due to any improvement in agriculture, but an increase which is due to the land having become more valuable for building and industrial purposes—then I will ask him to give me a portion of that increased value to minister to the needs of the community." (Applause.)

He would offer an illustration. If at the time the valuation was made the land was worth £100, "that was written down in the book"—(applause)—and if some day the man sold his land for £200 the Chancellor says: "Now I find that you have got £100 increased value on your land, would you be kind enough to put £80 of that increase in your pocket, and give me £20 for the needs of the nation?" (Laughter.) That was the Increment Tax. He hoped he had made it plain. (Hear, hear.)

The Reversion Duty.

The Reversion Duty—that again was a large and unfamiliar word. In England (not in Scotland, and he was not sure if in Ireland) they had a system by which a man who owned land let it out on a long lease for building purposes—a lease which extended to 30, 40, 50, 60, 90, or even 99 years. They had not that system in Scotland. A Scotchman never liked to part with his property even at the end of 99 years. (Laughter.) Now the Chancellor of the Exchequer said, "I would like to find out what is the value of a man's land at the time that he grants a lease, and when I have found that out 'I will write it down in the book'—(applause)—and when the lease comes to an end and the land falls back into the hands of the man who granted the lease, or his successor, if I find that the land has increased in value I will ask that man to give me a portion of

this increase in value for the needs of the country." (Applause.)

Again let him offer a simple illustration. If the land at the time the lease was granted was worth £100, that was recorded in the book, and if at the end of the lease it was found that when the land fell back into the owner's hands it was worth £200—(he was taking a very moderate figure, for he was a moderate man)—he would say to that man, "Sir, I find that your land, bare land, has increased in value by £100. You will please put £90 of that in your pocket and give me £10 to put into the coffers of the state." (Applause.) . . . That was the Reversion Duty. Some gentleman might say, "What right have you to take the increased value in a man's land and devote a portion of that increase to the services of the community?" Let them think for a moment, and they would see why. If that man's land were in the wilderness it would be worth nothing at all. If that man's land were surrounded by a thinly populated country it would be worth very little, but if it were surrounded by a busy, prosperous, energetic community then that man's land would increase in value owing to nothing which he had done or spent. (Loud applause.) He might bestow not a passing thought on it. He might be resident in the Antipodes, he might be sound asleep all the time, and whilst he slumbered and slept his land steadily increased in value, owing to nothing but the sleepless activity and energy of his neighbors. The Chancellor said, "There is nothing fairer than to invite from a man who is in possession of wealth which he himself has done nothing, and spent nothing, to create, which has been created entirely by the community, a contribution to the needs of the community out of wealth created by it." (Applause.)

The Undeveloped Land Tax.

The third tax was what was called Undeveloped Land tax. What in the world was undeveloped land? "Undeveloped land is not agricultural land." He thought he had said that a hundred times, and he was going to say it a hundred times more. He believed he would yet drive it into their heads if he repeated it. He supposed when they looked at the Tory papers on Monday morning they would see that they were still harping on the old string, "Heavy taxation of agricultural land, ruin and desolation," etc. Once more let him say, "Undeveloped land is not agricultural land." (Hear, hear.) It was not pastoral land. It was not land upon which there were buildings, factories, workshops, etc. What in the world was it? It was land which was quite suitable for building upon at the present time, but upon which the owner was in no hurry to build as long as they did not tax or rate it. Their present attitude was—"Sir, you make no use of your land, or make a very bad use of it, and we will see to it

that you are protected from the hands of the tax-collector and rate-collector." On the other hand, if he made a good use of it he would be soused in rates and taxes. The Chancellor of the Exchequer thought, and so did he (Mr. Ure) that was all wrong. Their idea was to find out every year what was the market value of that man's land—just the price he would get for it if he went into the market tomorrow with it—and when they had found that out they "would write it down in the book"—(applause)—and every year they would invite that man to offer as a contribution to the needs of the community the sum of $\frac{1}{2}$ d in the £1 on the capital value of his land. That man knew quite well that his land was valuable now, he believed that it would become still more valuable, and he holds it over for his price—a price ten, twenty, fifty, one hundred, or two hundred times what he gave for it—a price which comes to him from nothing he has done or spent—which comes to him from the sleepless activity and energy of his neighbors. "Very well," says the Chancellor of the Exchequer, "if you wait for your price, pay while you wait." (Loud applause.) Some people thought that they were suffering under the delusion that men were deliberately keeping back their land out of the market. Let him reassure them that they were suffering under no such delusion. He did not know of any man outside of a lunatic asylum who would deliberately keep his land out of the market. He was quite ready to sell it at a price. If the price were big enough he would soon bring his land into the market, but he was waiting, and all the while his land was ripening in value.

Did they ever think what it meant when land was said to be ripening in value? It meant that as the days, weeks, months, and years passed the needs of the adjoining community were becoming more and more intense, that the land was required for workshops, factories, mills, etc. The more intense the needs of the community the more did the land ripen in value, which of course meant dear houses and less wages, for the more they had to pay for the land the less they had to spend as wages. It meant more than that. It meant in many places where a landowner had land around a busy community that they actually put in that man's hands a power which he sometimes exercised to curb the growth of the community, and prevent the people getting suitable and commodious places to live in and carry on their work. People also told them that they were under the delusion that all land increased in value, and increased in value at a greater rate than other commodities. He was under no such delusion. In some places the value of the land did not increase. In some places the value of the land decreased. In the most progressive parts of the country the value went steadily up; but whether the value remained stationary, or whether it went

back, or whether it increased, surely whatever its value might be, if an increased value was created by the community the community was entitled to a modest share. (Applause.) The Chancellor thinks—and here again he (Mr. Ure) thought he was right—that he will get a pretty good income from his undeveloped land taxes by and by—rather more next year, and rather more the following year, and a good round sum in the years to come. The Chancellor had not his eye on incomes so much as on the people who were holding back land, and he thought that a modest tax would perhaps quicken their footsteps and bring them into the market, until by and by they would come tumbling over one another in their excitement to get rid of their land, and then they would not require to give ransom prices for the ground they needed.

The Mining Royalties Tax.

The last of the land taxes was the Mining Royalties' tax. What were royalties? Something regal—Yes! Ten millions a year were paid to the landed proprietors in this way, and these gentlemen spent nothing to gain the money. Mining royalties were large sums of money paid every year to the great proprietors of mineral fields, who never put the minerals there, by the busy and industrious people in this country, who were willing to spend their money and toil in winning those treasures from the earth. The Chancellor thought that out of that wealth, which they had done nothing and spent nothing to create, they might contribute a modest one-tenth to the needs of the community. (Hear, hear.) They had heard, no doubt, something about unfair competition. Had they ever thought what a heavy handicap those mining royalties were to their great industrial concerns? Then days ago he had stood on the same platform side by side with one of their greatest captains of industry, a man who was at the head of five of the greatest industrial concerns in the adjoining islands—a man who was very heavily hit by the present Budget, but who whole-heartedly supported every clause of it. He need hardly say that he was not a duke. (Laughter.) He had heard that gentleman tell his own constituents that before commencing mining operations every week they had to lay down on the table £1,500 to be paid to a man who had done nothing and spent nothing to gain that money for the right of getting minerals from under the soil—minerals which he had never known were there, minerals which he never paid for, and which by right belonged to the Crown. (Applause.) . . . Mining royalties were the toll which industry paid to idleness—the wages paid by the bees to the drones.

Why Land Should Be Taxed.

These were the famous—or, as some people called them, the infamous—land taxes in the

Budget. If they thought they were fair and reasonable they would naturally ask them why it was that the tempest had raged so furiously around them. (Laughter.) They would naturally ask him why it was that the Commons had been compelled to sit up all night to gain their land taxes. That was a perfectly fair question, but it was not easy to answer. He sometimes thought that the very mention of land or land taxes seemed to deprive many people of their reason. At all events they were not open to reason. They raged and foamed at the mouth whenever the subject was mentioned. When they condescended to tell them their objections to the land taxes they usually began by saying that land was the very same as other commodities, and that they were not therefore entitled to treat land in a different way from other commodities.

He thought it would be worth their while to inquire whether or not land was the same as other commodities, but they were the judges, and he was going to try and enumerate to them what he took to be the characteristic features of land—bare land, not buildings as distinguished from other commodities.

1. The land comes from the hands of the Creator and does not owe its existence to man.
2. It is strictly limited in quantity. You can no more add to the area of the country than you can add a cubit to your stature.
3. It is absolutely necessary for our existence; it is necessary for our production; it is necessary to us when we wish to exchange our products.
4. Land does not owe any part of its value to anything which its owner does or spends upon it.
5. Land owes its value entirely to the presence, needs, activity, and expenditure of the community.
6. And lastly, and dearest of all to the heart of the tax-collector, and the law officer of the Crown—land cannot be carried away and cannot be concealed. (Laughter.)

There might be other commodities which possessed these six characteristics, but he did not know of them. He had challenged his opponents in the House of Commons, not in any unguarded way, not by a mere passing allusion—allowing "his cat to slip out of the bag"—(laughter)—but deliberately and temperately he had challenged his opponents in the House of Commons to name a commodity which possessed the six characteristics he had enumerated. Up till now they had not replied to his challenge—nor would they. . . .

They had now got to the very pith and marrow of the business. They were no longer on the surface. The most illustrious of his opponents said he admitted all his (the speaker's) six characteristics except the one which stated that land owed nothing of its value to what its owner did

or spent upon it. Lord Rosebery said this was absolutely untrue; and that land, bare land, owed most of its value to what its owner did and spent. No other man had ever said that; and he believed that Lord Rosebery and he must be at cross purposes. Lord Rosebery must be speaking of one thing whilst the Finance Bill and he were speaking of a totally different thing; for he wanted to know what it was that the owner of bare land spent upon it or did for it in order to give it its value. He would offer an illustration to bring this home to their minds. If he believed, like Lord Rosebery, that the owner of the land gave it its value by what he did or spent upon it, he should be opposed to the land taxes of the Government. To him that was the turning point. Was the value given by the community, or was the value created by the individual?

Let them take some instances. Not many years ago the great Corporation of Glasgow required to purchase for an addition to their public park 43½ acres of marsh land. This land was not in the Rate Book at all. Its owner paid no rates or taxes, and spent nothing on it. The corporation of Glasgow were required to give £43,500 for these 43½ acres of marsh. What he wanted to know was, what did the owner of that marsh do or spend upon it to give it the value of 43 thousand pounds? (Applause.)

Three or four years ago his Majesty's artillery were practicing big gun firing over a dreary waste of sand, covered with water at high tide. The owners of that dreary waste commanded that the Government should cease firing unless they paid for the waste. His Majesty's Government were compelled to pay for that 890 acres of waste and sand, covered by water at high tide, the sum of £5,500. He wanted to know what the owner of that sand did or spent upon it to give it this value. (Applause.)

He would give one more illustration. On the shore of Greenock, that great ship-building port, there stands about 10 acres of ground which his Majesty's Government required on which to erect a torpedo factory. Greenock was a very thickly populated and overcrowded town, consisting of about 68,000 inhabitants, about three-fourths of whom lived more than three or four in a room, and the land was therefore very valuable. This 10½ acres which was valued in the rate book at £11 2s, at 20 years' purchase was worth about £220, or at 25 years' purchase about £270. But the owner of this piece of land of 10½ acres of the annual value of £11 2s, asked and received for it from his Majesty's Government the sum of £27,225. (A voice, "Shame.") No, he never said "shame." That was the fair market value of the ground. A Scotchman always asks as much as he can get, but he never demands more than a fair price. (Laughter.) His question was, what did the owner of that ground do for it

or spend upon it to give it this enormous value? The man who could not answer that question—he (Mr. Ure) would expect him to drop out of the ranks of the controversialists. (A voice: "Were they not big fools to give such a price?") No, they could not get it for less. He never said that these men asked for a penny more than they were entitled to. His point again was, what had the owner spent or done upon the land to create this enormous value? Their opponents said that they had no right to treat an owner of land in a different way from a man who owned any other kind of property. They had no right to enroll them amongst the criminal classes, they had no right to treat them as the outcasts of humanity. They had no right to treat them as the enemies of mankind and hound them down. He did not want to send them to prison or hound them down. He only wanted to tax them. (Applause.)

His friend Mr. Harold Cox said that those who were engaged in the buying and selling of land were engaged in just as legitimate an occupation as the man who pursued the occupation of cheesemonger or linen manufacturer, and that they had no right to harass the poor man who traded in ground any more than they had the right to harass the cheesemonger or linen merchant. He was not going to harass them, he was only going to tax them. (Applause.) . . .

Supposing a man bought a piece of land, not for the purpose of growing turnips, not for the purpose of building on it, but simply in order to hold that land until it increased in price, and thus secure a profit on the transaction. He asked, What did that man produce? Nothing. What useful service did that man render to the community while he waited for his price? None. What remunerative employment for labor did that man give? None. Did that man add anything to the wealth of the community? No! (A voice: "Robbery.") No, he did not say robbery, but he admitted it. (Laughter.) That man was carrying on a trade which the law recognized and protected. But he could only point out that it was a trade of a very peculiar kind, differing entirely from that of the cheesemonger or linen merchant. He contributed nothing and added nothing to the wealth of the community, and in no way did he render any useful service. What did that man possess as he sat or slept or dreamt or stared at his ground? He possessed nothing except the right to keep other people off the ground. The right of property in land—bare land—which is merely held for the purpose of yielding the owner a profit—is only the right to exclude fellow-mortals from a particular area of God's earth—the bare right of exclusion—nothing more. (Applause.) . . .

The Land Valuation.

He quite agreed that if the valuation of the

land could be done by clockwork it would be a very great advantage to all of them, but unfortunately they lived amongst a practical business-like people, and not in dreamland; and their sane, reasoning, law-abiding fellow-citizens were quite willing to bear any reasonable expense necessary in order to secure the value of all land, bare land, in their own country. Estimates had been made, or rather he should say the wildest of guesses had been hazarded, that the cost would be 25 or 30 million pounds, but his answer was that in their judgment this estimate was grossly extravagant. He believed the cost would amount to well under 2 million pounds. He admitted freely that this was a large sum of money, and it ought not to be spent unless for a good object. The Government had come to the conclusion that as the cost would be considerable, and as the benefit would be a national benefit, that the Government should bear the expense themselves, and not allow it to fall on many who were small landowners. No one yet had said, and no man could say, that if the thing ought to be done, if it was a wise, just, and prudent thing to secure the value of their national territory so that they might levy their taxes, the expense ought to deter them.

Let them not forget, as many people did, that this was not the first time in the history of their country that a valuation had been undertaken, and little fuss made about it. They, in Scotland, had had a valuation in the time of Oliver Cromwell. In Ireland they had had a valuation in the time of Griffiths, and in England at the time of the Norman Conquest. . . .

The Question of Confiscation.

The last objection, and the one which had lived longest, and probably the only one that would survive, was that the land taxes spelt Socialism and confiscation. This suggestion was a great recommendation in some people's eyes, but it was anathema to others; but to tell the truth it all depended on what they understood by Socialism, and the people who flung those charges at their heads never had told them, never would tell them, for they never could tell them, what they meant by Socialism. It was no use his telling them that these taxes were not Socialistic unless he told them what he understood by Socialism. What he understood by it was the extinction, the annihilation of all private property and the taking over of all private property by the state. That, and nothing else, was Socialism. (Applause.) According to his view, these taxes were designed to confer great benefits on the community—he meant the proceeds of the taxes—to confer benefits which private individuals could not confer and could not be asked to confer—benefits which the state alone could confer; but, he asked, did any of these taxes as he had described them mean that they took away men's private

property, and handed it over to the state? They took no man's property from him. (Applause.) They did not even tax a man's buildings or the proceeds of his own industry. They said—"We respect your private property, and we won't tax it. No ruthless hand shall be laid on your property, but if we find you in possession of wealth which you spent nothing to create—which has been entirely created by and derived from the community—we think it only fair and just to ask you to give a contribution to the community from which you draw that wealth."

That was the essence of the land taxes. (Applause.) They found people in the possession of wealth which they had done nothing to create, and they said to them—"Gentlemen, you live in a free state, you have the protection of our law, and the advantages which come from living in the midst of a progressive and industrious community. Will you not, therefore, contribute to the needs of the community?"

He had now disclosed to them the main features in the Budget, and had brought under their notice as fully and faithfully as he could the whole case for and against the land taxes. . . .

The Budget—A Potent Weapon.

They could beat down all the forces of opposition to land reform through the Budget. It was the most potent weapon which the democracy could hold in its hand to beat down the forces of opposition. (Loud applause.) Now was their opportunity. If their nerve failed now, if their courage faltered, they might bid a long farewell to land reform in this country; but if, on the other hand, their courage did not flinch, if they were determined and made up their minds that they would attain their aspirations and accomplish their aims, then he said to them they should support the Budget, and lay broad and deep the foundations on which they would rear up a method of laying on the shoulders of their citizens fairly, evenly, and justly all the burdens of the State. (Loud applause.)

Questions Answered.

A number of questions were then asked by members of the audience, and replied to by Mr. Ure as follows:

First—Would the rating of land values fall on the farmer, who is already over-burdened with rates and taxes?

Reply—Mr. Ure said his answer to that question was No. It would lighten the farmer's burden, because he would not be rated upon his improvements, buildings, machinery; only upon the bare land.

Another question was—

"Why did the Government not tax foreign manufactured goods, and thus give employment to the workmen of Great Britain and Ireland?"

Mr. Ure replied by saying that if foreign goods

were taxed there would be a heavy loss to British ships and sailors who carried foreign goods, and to the dock laborers, stevedores, and carters who handled them. Goods were not paid for by gold or bank notes, but by goods made by busy hands in the mills and workshops of their own country. (Loud applause.) All these people would be thrown out of employment. That was the reason why the Government, or any Government unless of escaped lunatics, would not attempt to stifle British trade by putting a tax on imported goods.

BOOKS

THE ABOLITION OF POVERTY.

The Abolition of Poverty, Through Restitution of the Equal Rights to Land. (Die Abschaffung der Armut, durch Wiederherstellung des gleichen Anrechts an die Erde.) By Gustav Büscher. Verlagsmagazin, Zürich, 1909.

In lieu of a preface, the author presents a letter of protest, written by him to the finance directors of the Government of the Canton of Zürich, in which he refused to pay taxes because the system of taxation rests on false principles, leads to great corruption, to lies and fraud, undermines public morals, oppresses the poor, favors the wealthy, and is altogether a gigantic robbery. Justice demands the exaction of taxes on the value of the land, which by right belongs to the people. For these and other reasons the author refused to pay the taxes imposed upon him, and left it to the officials to proceed against him as they deem best.

The sequel to this proceeding is not given, but the proceeding itself shows him to be terribly in earnest about the abolition of poverty. Nevertheless, it must be feared his insurrection will come to no good, since, as Buckle says: "However pernicious any interest, beware of using force against it, unless the progress of knowledge has previously sapped it at its base, and loosened its hold over the national mind. This has always been the error of the most ardent reformers, who, in their eagerness to effect their purpose, let the political movement outstrip the intellectual one, and, thus inverting the natural order, secure misery to themselves. . . . They touch the altar and fire springs forth to consume them."

But, for all that, sympathy and good wishes are due to Mr. Büscher in his strenuous efforts to ameliorate the hard conditions of the oppressed poor.

The book itself, though written in an undertone of anger, is full of scintillant thoughts and expressions, presented in clear and careful language, so true, so honest, so forceful, so just, so warm-hearted, so genuinely democratic that one wishes to see it translated in all languages and distributed by the million copies. All of which, we think,

may be inferred from the following extracts from the chapter on "The Advantages of the Land Values Tax Opposed to Present Robber Taxes"

People who wish to become or have grown rich at the expense of their fellow men, and those scholars who serve them, are untiring in their assertion that the land values tax is the most unjust of all taxes. How revolting, they exclaim, that the land owners only are to be taxed! Is the rich business man, the rich manufacturer, who lives in a rented house, not to pay any taxes, and the small land owner to be crushed by the burden of taxes?

Idle swaggering! Where, indeed, are the rich people who are not also land owners? who do not, indirectly, receive their portion of land values, as mortgage creditors, as stockholders, security holders, etc.? Where are the poor people who own great estates, whose dwellings are surrounded by large parks and expensive gardens? Who are the people who call a million valued building sites in our large cities, their own? Perhaps the washerwomen, or the mechanics?

In Switzerland where, nominally, the land is so well distributed, official statistics show that all the land which has any value is in the hands of not quite one-fifth of the population. Must four-fifths forego their natural rights that one-fifth of the population may retain that to which it has no right at all?

When we restore the equal rights of all to the earth, how, then, can the small land owner lose? Those land owners only can lose who have more than their share of land on an equal division.

The poor people, ruined by the taxation of land values, would be those people who intend to squeeze out a fortune from their fellow men by raising rents and speculating in land. Must we forever suffer want, that these people may find their reckoning? Must we trample under foot our rights of men, that these people who cannot understand that there is something higher than a money bag, shall not suffer from mistaken ventures?

The small land owner who has not bought his property with an eye to speculation, which means for purposes of legal robbery of his fellow men, would lose nothing by the land tax; he would be on the winning side, in most cases. He would save all other taxes he now pays, and which for him are more burdensome than for the rich. And from the increase of wages, the improvement of profits, the general growth of prosperity, he would harvest so many benefits that even a small loss would be abundantly compensated. . . . The property and income tax system has been a fiasco because these taxes are a punishment for honesty, and place a premium on lies and fraud. It has been a fiasco because all things except land values have a natural tendency to withdraw from taxation, be it that they are hidden, be it that they become scarcer and dearer. It is written in the laws of nature that land is the property of society; the products of labor, the property of the individual. This is the reason why all tax laws which disregard this principle, hatch corruption and fraud. Customs, duties and monopolies are avoided by smuggling, income and property taxes through misrepresentation of declarations. Hardly anyone deems it a moral obli-