

A TWENTIETH CENTURY INTERNATIONAL CATECHISM LESSON.

What is the first duty of a nation? To glorify itself and serve itself forever, and by any means which may not bring it in conflict with a more powerful nation.

What are Christian nations? Nations with large armies and navies.

What is a treaty? A solemn agreement between two or more nations, which the weaker are in honor bound to obey.

What is arbitration? A means of settling disputes between nations so equally matched that one is afraid to go to war and the other does not dare to.

What is benevolent assimilation? The process of adapting the resources of the weak to the benefit of the strong. It is practiced by lions and tigers towards lambs and deer, and by Christian nations (see def.) towards barbarous and semi-civilized peoples. Also sometimes known as the spread of civilization. The most efficient and generally used instruments for this beneficent process are missionaries, rum and rifles.

What are rules of war? Certain humane regulations which are binding on all civilized nations not engaged in actual warfare.

When is a rebellious province entitled to recognition as an independent nationality? Within 15 minutes from the breaking out of the rebellion, provided it is situated on an isthmus and the mother country is lacking an efficient army and navy.—Edwin J. Webster, in *Life*.

THE TAXATION OF LAND VALUES.

Editorial in the London New Age, of Mar. 17.

Some recent bye-elections have been significant, and some divisions in the House of Commons on the Fiscal question have been remarkable, but nothing in our recent political history surpasses, or even equals, in importance the fact that in a Tory House of Commons a Bill embodying the principle that land values are a proper subject of rating apart from buildings and improvements has been carried by a majority of sixty-seven. It is true that the proposal is limited to municipal areas, but it is certain that its application must quickly be extended to the whole country. It is a great triumph for those who have given the best years of their lives to the education of public opinion upon the question, and common justice demands that one man should be named in this connection as deserving above all others

honorable mention in this campaign—Mr. John Ferguson, of Glasgow. Mr. Ferguson has been an ardent land reformer for half a century. When Henry George came to this country he found a warm supporter in Mr. Ferguson, and from that day to this Mr. Ferguson has been unwearied in his endeavors to persuade the Glasgow Corporation to adopt the principle of the taxation of land values and give the municipalities of the country a strong lead. The cause has been so well served by Mr. Ferguson and those of like mind that the measure presented to the House of Commons on Friday last, by Mr. Trevelyan, had the hearty support of no fewer than two hundred of the principal rating authorities of the United Kingdom.

A very remarkable feature of the movement in favor of this Bill is that it is supported by many Conservatives, both in and out of the House of Commons. Mr. Rutherford, for example, the second-order of the motion on Friday, is one of the Unionist members for the City of Liverpool, and has filled with distinction the office of Lord Mayor. His speech embodied the reasons which have led many Conservatives to support this measure. Mr. Rutherford declared that the Bill simply involved a rearrangement of existing taxation, and that is true. The new arrangement provides that land values shall be separately rated, and that unoccupied land or land not fully used shall be rated on its selling value, rather than on its letting value. He pointed out that during recent years the local burdens and the debts of our great cities and urban districts had grown to an enormous extent, and declared that it was simply just that unoccupied land, which daily grew in value, should no longer be allowed to escape taxation, but should be made to contribute its fair proportion to the local revenue.

That there is urgent need of new sources of revenue no one will dispute. The present Government has looked in another direction—that of taxing industry and the people's food, but has not so far dared to make a definite proposal. It never will. The fact that it has sympathized with Mr. Chamberlain's proposals, however, has no doubt given a great impetus to the movement of which this Bill is the definite expression, and we may take it now that, the principle of the taxation of land values having been approved in the present House of Commons by so large a majority, the country will look more and more steadfastly in this direction for the additional revenue of which it stands in such sore need. And gradually the con-

viction will gain ground that the taxation of land values will not only provide additional revenue, but will accomplish this purpose without laying any burden on industry or placing any limit on the food supply.

It is not necessary to discuss the details of Mr. Trevelyan's very moderate Bill. We shall probably never hear of it again. Its introduction has served its purpose. We may be sure the municipalities will persist in their endeavors to have its principle embodied in legislation, and when a Liberal Government comes into power that end will be attained. What we have to keep clearly in mind is the supreme advantage of the adoption of the principle. It is not merely that additional revenue will be provided. It is that the land monopolists, who keep land out of use in order that they may take advantage of the added value accruing to their land by reason of the improvements made in the vicinity at other people's expense, will be compelled to put their land to its most effective use. Land now idle, or only partially used—as, for example, when a lot of tumble-down buildings occupies an area that might be put to much better service—will be forced into use, will be available for all sorts of building and other purposes at much more reasonable prices than at present. The Housing problem exists because under present conditions land at reasonable prices is not available. The moment that condition is reversed, the Housing difficulty will tend to disappear. When land is available at reasonable prices, the building of houses will at once proceed. Labor will be in more active demand, and wages will tend to rise. The checking of land monopoly means, therefore, larger opportunity for labor, and that again means a more equitable distribution of wealth. It is the economic effect of the taxation of land values that constitutes its supreme advantage to the community. But clearly, that advantage cannot be adequately realized by a merely partial application of the principle such as Mr. Trevelyan's Bill proposes. As municipal development now adds value to land adjacent to municipal areas, so increased municipal development will mean increased value, and land owners adjacent to towns will reap a rich harvest. Under the operation of the principle the municipal areas will soon find their population increased and the necessity for extending their boundaries urgent. Then the adjacent land will be greatly enhanced in value, and the expansion of towns will not be easily affected. That is why the principle