

LAND VALUES.

VOL. X.

1904-1906.

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LAND VALUES.

The Monthly Journal of the Movement for the Taxation of Land Values.

Eleventh Year—No. 121.

JUNE, 1904.

Price, 1d.; by Post, 1½d.

Receipt of a free copy of *LAND VALUES* is an invitation to become a Subscriber.

With this issue we commence the eleventh year of *Land Values*, the first number being published June, 1894. In the course of the ten years of its existence the paper has served the movement to the satisfaction of its promoters, and won the confidence, support and respect of single taxers and land reformers both at home and across the seas. No doubt in the opinion of some good friends mistakes have been made at times. These differences have not been numerous, and we can sincerely say we regret the occasion of them; but what paper standing for a great moral principle, in the midst of such confusing issues and personal attachments, can hope to enjoy the constant approval of every subscriber?

* * *

Notwithstanding such constitutional drawbacks the paper has brought, directly and indirectly, many staunch friends into the ranks of those who fight against privilege, inspired by the faith that comes with the seeing of a great truth, and is now universally recognised as the organ of the British movement for the taxation of land values.

* * *

As we stated last month there is still much room for "spade work" to enlarge our circle of readers, and we take the opportunity to again press the duty upon all who realise the urgency and usefulness of adding to our subscribers' list.

* * *

We would also appeal to business friends who advertise their goods to kindly consider *Land Values* as an advertising medium. The paper has a very creditable circulation among business men, going regularly to hundreds of Members of Parliament, Town, County, District and Parish Councillors, now so thoroughly interested in the question of the taxation of land values.

* * *

To a great many readers *Land Values* is also quite a family paper, read from cover to cover, and in scores of known cases passed on to neighbours and friends. The ordinary advertiser looks askance at a paper standing for what he regards as "extreme politics," and *Land Values* gets, unfortunately for the advertiser, and for the paper, but scant consideration. In these circumstances we can only yet awhile rely on sympathetic business friends and supporters of the movement for a share of their advertising favours.

* * *

If the columns of advertisements we see in many other journals are worth the money, then *Land Values* should be a paying advertisement for any number of advertisers. We trust this will have the favourable consideration of all concerned, whether they are in the position to give an order direct, or influence one.

* * *

Lord Carrington, who celebrated his 61st birthday recently, is a Liberal peer and a liberal landlord, who not long ago told a Bucks audience that since he came into his 25,000 acres in 1868 he has only experienced eighteen changes of tenants, except those occasioned by death. He was an early and generous experimenter in the matter of allotments. Outside Wycombe there are some 1,600 of these let to mechanics from the town at rates varying from 26s. to £3 10s. an acre, which have returned as much as £50 an acre to their cultivators.—*Daily Paper*.

£7,300 per annum.—There was a good deal of excited bidding on Thursday concerning two Shaftesbury Avenue theatre sites, which were put up for auction. After the offer of £5,000 per annum had been reached there were only three bidders—namely, Mr. Jacobus, Mr. Ascherberg, and Mme. Vernon, the well-known costumiere. Mme. Vernon bid up to £6,750, and then left it to the other two. The property was knocked down to Mr. Jacobus at £7,300 per annum. There's a rent for you!—*The Referee*, 20/3/04.

* * *

At the jubilee meeting of the church of the Divine Unity, Newcastle-on-Tyne, on April 11th, Mr. G. G. Laidler said that his fathers and himself had attended the Unitarian services in the city for 180 years. He himself was at the foundation stone laying, and at the opening of the church. He mentioned that the site for the church cost £1 a yard, and each year since £1 had been added to the value, and each yard was now worth £50, or at the rate of £242,000 per acre, as against £4,840 per acre fifty years ago.

* * *

Mr. J. S. G. Pemberton, the Unionist member for Sunderland, has written the local Property Owners' and Ratepayers' Association to the effect that he voted for the Land Values Bill because it seemed to him reasonable that the town should get part of the increasing value of the land. He is aware, he states, that it would press more hardly on some who, like himself, own land in towns not yet built on.

* * *

C. T. Brady, the novelist, was for a number of years a clergyman on the western frontier.

"I was discussing western life," he said recently, "with a friend of mine, a missionary. This missionary told me how he once asked a Dakota tavernkeeper for a subscription toward a Sunday school. There was no Sunday school in that neighbourhood, and the missionary laid before the tavernkeeper a number of strong arguments.

"The man listened in silence. He thought awhile. Then he gave to the missionary a \$10 bill.

"Goodness knows," he said, "we are wicked enough around here, and if anything can be done to raise the price of land I'm in for it."—*Exchange*.

* * *

MILLIONAIRE'S WIFE MISSING.—A general police call has been sent out for a search to be made for the wife of Mr. H. L. Jones, a millionaire member of the New York "Four Hundred." Mrs. Jones has been missing from her home for several days. She left a note to her husband, saying that she was tired of the constant round of gaiety that members of high society have to undergo, and that she intended earning her own living for the future.

Mrs. Jones comes of a prominent family, and it is thought her mind may have become deranged.

—*Daily Chronicle*, 19/5/04.

* * *

THE PALAIS DE CASTILLE.

Poor Queen Isabella (of Spain) was a child in business matters, and she is believed to have died in debt. She, nevertheless, made one good bargain in her lifetime, and it was when she bought the house in which she resided for so long, and also breathed her last. The Palais de Castille, as this residence was named, was originally built under the second empire by Count Basilewski, a wealthy and eccentric collector of curios. When Queen Isabella became its purchaser land in the Avenue Kleber was worth less than 20 francs a metre, and it was at this price that she acquired

the freehold. The land is now worth 400 francs a metre, and, as there is not only the site occupied by the house, but spacious gardens and grounds attached to it, the property represents a very handsome fortune. In addition to this, the palace itself is very substantially and ornately built, with splendid marble staircases and costly fittings of all sorts. Unless hypothecated by the deceased Queen, there should be something for her heirs.—*Newcastle Daily Chronicle*, 12/4/04.

* * *

At the annual meeting of the London Reform Union, held on April 25th, Mr. T. Lough, M.P., moved, and Mr. C. E. Hecht seconded a resolution urging the Government to provide facilities for the passing this session of the Land Values Assessment and Rating Bill.

* * *

In Church Row, Aldgate, Messrs. Jones, Lang & Co. are about to offer five long leasehold premises, held for unexpired terms of about 70 years at ground rents amounting to £240 per annum, and let at rents amounting to £700.

The premises are situated in a district which, from a landlord's point of view, would seem to be one of the best in the Metropolis, inasmuch as there is a constant struggle amongst tenants to secure accommodation in the vicinity of Houndsditch and the Whitechapel High Street, so that rents are obtained which, often appear to be out of all proportion to the accommodation possessed by the premises for which they are paid.

The property now for disposal is close to what might be described as the almost world-famous Middlesex Street, better known as Petticoat Lane, a street whose houses are amongst the meanest in the Metropolis, but for which rents are willingly paid which would strike the ordinary observer as utterly extravagant did he not witness the enormous retail trade conducted in this dingy street.—*Statist*, 9/4/04.

* * *

In a leading article the *Greenock Telegraph*, 12/5/04, says:—"The stiffest and most jealously guarded state monopoly is, however, that of the land—a thing no mortal man ever made half an inch of, and a thing which, going to the root of the matter, belongs to all mankind and not to any specially favoured or bolstered up class. Therefore Sir Henry Campbell-Bannerman did great service to his party and the people of Great Britain generally when last night he referred to the feeling growing in the minds of the masses for drastic land law reform, and reiterated the well-known cry, 'Back to the Land.'"

THE WRITING ON THE WALL.—"There is now a very marked contrast between the physical condition of the inhabitants of London and all other large English towns, and those of Berlin and all other large German towns. The German towns contain a much larger proportion of tall, well-developed men and women than do the English towns, and in no large German town is it possible to find such masses of undersized, ill-developed and sickly-looking people as are to be found in the poorer districts of London, Manchester, Liverpool, Birmingham, and all other large English towns. The contrast between the dress and the rest of the outward condition of the town populations of German and English towns is also very great. In Germany women in shabby and ragged clothes are very rarely seen; men in shabby and ragged clothes are seen occasionally, intermixed with the rest of the population; but such collections of persons, badly washed and badly clothed, as are to be seen daily in Manchester in front of the infirmary, and in every part of the poorer districts in Manchester and all other large English towns, are to be seen in no part of any German town."—*The Example of Germany*, T. C. HORSFALL.

ENGLISH NEWS AND NOTES.

[All communications respecting this column should be sent to the General Secretary, English League for the Taxation of Land Values, 376 and 377 Strand, London, W.C.]

The financial year of the League closes on June 30th. The hon. treasurer will be much obliged to those members who have not yet helped the League by a subscription during the current year if they will kindly send a cheque or postal order as early as possible in the present month. The forthcoming financial statement will show that there has been a "record" sale of literature during the twelve months, but there is still great room for improvement in the income from subscriptions and donations.

* * *

Friends of the movement who are not yet members are also invited to help. A Yorkshire lady wrote, a few days ago:—

"Being interested in the question of Land Taxation, I have begun to take *Land Values*, and have persuaded some of my friends to join the League. May I suggest that you put more clearly in the paper how people can become members of the League?"

With pleasure. Anyone who is desirous of helping the movement in England and Wales may become a member of the English League for the Taxation of Land Values by sending name, address, and subscription to the General Secretary, at the offices of the League, 376 and 377 Strand, London, W.C.; or (*in Yorkshire*) to Mr. F. Skirrow, Yorkshire Agent, 59 Fell Lane, Keighley; or (*in Northumberland and Durham*) to the Hon. Secretary of the Tyneside Branch, Mr. R. Brown, 22 List Avenue, Whitley Bay, R.S.O., Northumberland. The minimum subscription for membership is one shilling a year. *Land Values* is posted every month to each member who subscribes 2/6 a year or upwards.

* * *

A movement is afoot for extending the work of the Bradford Taxation of Land Values Association. A meeting, presided over by Mr. F. H. Bentham, was held recently, and the Secretary (Mr. T. B. Lund) reported that a considerable number of the supporters of the movement for the taxation of land values had expressed their desire to secure permanent offices in order that the work might be carried on more effectively with the assistance of a permanent secretary. It was eventually decided to merge the Bradford Association into the Yorkshire Agency of the English League for the Taxation of Land Values, of which Mr. F. Skirrow is the Yorkshire representative. An Executive Committee was appointed (with power to add to its number), consisting of representatives from Sheffield, York, Leeds, Dewsbury, Halifax, Huddersfield, Bradford, and other districts. Mr. F. H. Bentham was elected chairman, and Mr. C. H. Smithson (Halifax), vice-chairman. Mr. F. Skirrow, who will act as organising secretary, was unanimously thanked for the energetic manner in which he had carried on his work in Yorkshire. It was decided to secure permanent offices in Bradford as headquarters for Yorkshire.—*Yorkshire Daily Observer*, 6/5/04.

* * *

The meetings to be held early in June, in commemoration of the Cobden centenary, will give a renewed impetus to the discussion of the Fiscal Question, and should afford a good opportunity for pushing the sale of the League's special issue of Henry George's "Protection or Free Trade" (6d.). Parcels of copies, at wholesale rates, may be obtained from the offices of the League. Carriage is paid on orders of 6 dozen (78 copies) or upwards. Members who can help in this way are requested to write to the General Secretary *at once*.

* * *

The Annual Meeting of the League will be held in the Hall of Clifford's Inn, next 187 Fleet Street, London, on Wednesday, July 20th, at 8 p.m. It is hoped that Mr. Alfred Billson, president, will be able to take the chair.

FRED. VERINDER, *Gen. Sec.*, E.L.T.L.V.

NEW ZEALAND.

RATING ON LAND VALUES.

By H. G. ELL, Member of the House of Representatives.

PRIOR to 1896 the systems of taxation for local purposes in operation in New Zealand were the *Capital and Annual Value Systems*. By the "Rating on Unimproved Value Act," of 1896, the ratepayers of any local rating authority can adopt this system by the following process:—first a requisition is prepared; I give the wording of a requisition I have now in circulation for signature.

"To His Worship,

The Mayor of New Brighton.

WE, the undersigned ratepayers of the Borough of New Brighton hereby demand under Section V. of "The Rating on Unimproved Value Act, 1896," that a proposal to adopt this Act and thereby to rate property upon the basis of the unimproved value, be submitted to a poll of the ratepayers of this district."

The requisition must bear the signatures of 25% of the ratepayers on the roll where the number on the roll is less than 100, 20% where the number exceeds 100 but does not exceed 300, and 15% where the number of ratepayers on the roll exceeds 300. On securing the requisite number of signatures, the requisition is then presented to the Mayor or left at the Council office, and the Mayor (or Chairman, if Road, District, or County) has no option but *must* fix a date for a poll, such date being not less than 21 or more than 28 days after the presentation of the requisition, and make all the necessary arrangements for taking a poll; here we have an example of the value of the initiative and compulsory referendum.

On polling, a bare majority of the votes cast will carry the proposal. This system then comes into operation on the 1st of April succeeding the date of the poll. The rating on the value system in this country does not unfortunately apply to all rates, as rates for the following purposes cannot be levied on the value of land only, namely, water rates, gas rates, electric light rates, sewage, or hospital and charitable aid rates, but we are still fighting to get this illogical provision repealed.

We made an attempt this session to amend the law by an amendment permitting the Council of a County, or Borough, or a Road Board where the rating on land value system is in operation, to bring the rates now exempted by the provisions of Section XX. of the Act under the operations of the system, thus making the value of land the sole basis for rating, but even this purely permissive proposal, which merely enabled a local authority to exercise its judgment, was rejected by a big majority; yet when our Premier (Mr. Seddon) and other Members of our Legislature come to England, you hear much about the "perfect democratic system of government in operation in New Zealand." We have tried to get this objectionable section repealed, but that has met with still greater opposition.

I have not seen any examples given in the columns of your paper showing how the system operates. I propose to give some showing how the system is working in the cities of Wellington (the Capital) and Christchurch. We had the usual arguments put forth by the Conservative press that we were going to reduce the rates of the rich man and increase the rates of the poor man; that by taking the rates off the valuable blocks of buildings, warehouses, shops, offices, hotels, etc., in the city, we were going to tax the cottager out of his home, in short, relieve the rich man of rates at

the expense of the poor man. We told them they knew better. Our proposal *not* to tax a building valued at £5000 standing on land valued at £6000, was only being used as a bogey to frighten the working man from voting to relieve the £5000 building, but at the same time to tax the £6000 building site. Some of the workers were scared by the Conservative arguments. We succeeded, however, in proving to a sufficient number that it was the owner who had 60% of the value of his property in land value and only 40% in buildings that would pay more in the city, and that the man with a house valued at £400, standing on a section valued at £100, who would pay less, and we pointed out that the great majority of the small property owners in the city possessed from 75% to 85% in improvements, and usually only from 15% to 25% in land value, so would pay less. The rich man knew this, and that was why he was so much alarmed.

I had a lot of work in connection with the polls in both Wellington and Christchurch, but I was well satisfied as we won in both places.

Some Town Examples.

Here are some examples giving the name of the owner, the street in which the property is situated, the area, the capital or annual value and the land value, and the rates paid under the old and new systems:

Wellington City.

OWNER.	STREET.	Annual Value.	Land Value.	Rates on Annual Value System.		Rates on Land Value System.		Area.		
				£ s. d.	£ s. d.	£ s. d.	£ s. d.			
Bank of New Zealand,	Lambton Quay,	2000	22,462	236	19	7	284	2	4	(102.3 x 80 { 47.6 x 110.10 107 x 137
Bank of New South Wales,	Lambton Quay,	650	17,655	77	0	4	223	6	2	
National Bank,	Grey,	500	6,000	59	4	11	75	18	0	
Bank of Australasia,	Customhouse Quay,	450	8,000	53	6	5	101	4	0	
N.Z. Insurance Coy.,	Lambton Quay,	350	7,625	41	9	5	96	9	0	
Duke of Edinburgh Hotel,	Manner's	700	10,500	82	18	10	132	16	6	
Clarendon Hotel,	Manner's	370	7,114	43	16	10	89	19	8	
Central Hotel,	Lambton Quay,	550	8,140	65	3	5	102	19	4	
Pier Hotel,	Grey,	600	11,560	71	1	11	145	9	6	
H. A. Gordon,	Cuba,	50	2,710	5	18	6	34	5	8	
A. J. Cadman,	Cuba,	50	1,660	5	18	6	21	0	0	
C. H. Amodei,	Jessie,	35	120	4	2	11	1	10	4	
N. D. Abbott,	Poplar Grove,	28	86	3	6	4	1	1	10	
Mrs. C. D. Acroyd,	Hawker,	30	190	3	11	1	2	8	2	
August S. Adams,	Aro,	28	67	3	6	4	0	17	0	
C. F. Adams,	Burnell Avenue,	45	320	5	6	8	4	1	0	
Sargent,	Somerset Avenue,	25	120	2	19	3	1	10	4	
Titcher,	Somerset Avenue,	28	115	3	6	4	1	9	2	

Christchurch City.

Examples showing the changes which have been brought about by the adoption of the rating on land value system in Christchurch City. The figures have been supplied to me

by the Town Clerk, and show the rates paid under the old and new systems; the new system came into operation for the first time for the year 1903.

NAME.	STREET.	Capital Value.	Land Value.	Rates 1902.			Rates 1903.			Block of Shops and Offices (4 floors). Newspaper Office (3 floors). Shop (4 floors). Cottage.
				£	s.	d.	£	s.	d.	
Bank of New Zealand,	Hereford St.,	25,050	16,050	218	5	0	303	2	5	Block of Shops and Offices (4 floors). Newspaper Office (3 floors). Shop (4 floors). Cottage.
R. M. Morten,	Cathedral Sq.,			334	4	3	330	2	6	
"Press" Co.,	Cashel Street,			90	6	8	111	18	1	
Ashby, Bug & Co.,	High Street,	8,200	4,200	75	15	8	85	15	3	
Brockett,	Durham Street,			5	1	1	3	11	0	
T. A. Moss,	Selwyn Street,	440	95	5	16	0	3	9	1	
J. Sinclair,	Richmond Ter.,	455	90	5	16	0	3	9	0	
W. Darlow,	Richmond,			2	8	7	1	13	8	
W. C. Shaw,	Richmond,			2	19	7	1	0	11	

The foregoing examples prove conclusively that the system relieves the small property owner at the expense of the large property owner, the reverse effect to that which our opponents said it would have; of course there are exceptions, some small owners have had to pay more, but they are the exception to the rule.

The effect of the system is distinctly beneficial in Sydenham, Linwood, and St. Albans, Woolston and Spreydon which are residential districts, and the outskirts of the city. It has forced on the building of cottages and villas, and in the business part of the city proper, it has and is still having the effect of buildings being erected on land which has been held for a rise in value. Very old and poor business premises standing on valuable business sites are being pulled down to make room for a better class of building, which is having the effect of improving the appearance of the town, and at the same time giving the people healthier and better quarters to work in.

The same is happening in Wellington City. A reduction is much needed. For a wretched little *wooden* cottage in the street in which I reside, in the suburb of Linwood, of 4 small rooms, no water supply, the water being obtained from a pump, not connected with the sewer, no sink or conveniences such as your municipal dwellings now have, no gas, no electric light, laid on a very small site, 10/- a week is being paid; for a decent 4 or 5 roomed cottage 14/- and 15/- per week. I am paying £52 per year for an old-fashioned 7 roomed house. There is not a modern 5 roomed cottage to be had within a mile of Christchurch under 15/- per week. The rating on land values, however, is working a change. Owing to the large number of houses now being erected rents must soon come down,

An Agricultural instance.

Another noticeable effect of the system is that agricultural land formerly held idle is now being cultivated. The sound economy of taxing the land on which a fig tree may grow instead of taxing each fig tree is making itself felt; as an example, a section in Sydenham which the owner had never taken the trouble even to fence, is now fenced, and a fine healthy crop of potatoes is now growing where weeds grew before.

INDIVIDUALISM AND SOCIALISM.

From a paper read to the Scottish Single Tax League by Wm. M'Lennan, Glasgow (Part II.)

MAN was endowed with the power to labour to supply his wants, and was supplied with the material on which to exert his labour. This material is the land, from which all wealth is derived; and any adjustment by society which denies this right to the bounty of the Creator, or makes it the private property of certain individuals, so that others have to buy it or rent it from them, is a denial, at the very foundation of society, of the moral law of God, and from this denial can be traced most of the evils that afflict society to-day. The poverty of our great cities, and the vice and crime that flow from it; the uncertainty of life, and the chances to which we are subject, even those of us who are not ground down to the very uttermost; the industrial depressions that follow periods of activity; the weight of taxation that keeps for ever increasing; the competition that seems growing ever fiercer and fiercer; the greed, and the fraud, and the perpetual struggle to make only a bare living; they all spring from this fact that we have sold or given away into private hands that which was intended for the use of all. And if we consider this fact that no wealth can be produced, that is not the product of labour applied to land (the raw material), and if by our social adjustments we make it impossible to build a house, a school, a mill, a church, a hospital, a warehouse, a factory, a foundry or a store; to make a bridge, a railway, a harbour, a station or a canal; to widen a street, to bring water or other conveniences into our towns, or to extend and beautify them in any way; to build a ship or an engine; to quarry stone, to sink a mine; to raise corn or wheat or any other foodstuff without first paying toll and tribute to those who own the earth, we shall see how impossible it is that our civilisation can be anything else than it is, "a scramble among ourselves for the scraps that fall from the rich man's table."

Being created individuals, with individual wants and powers, men are entitled to: (1) The use of these powers, (2) access to the common storehouse, (3) the enjoyment, as individuals, of the fruits of their labour. This is the right which we call private property, a right which is derived from the law of God. Now this right of the individual to the result of his labour, is a right which, when stated as I have just stated it, will be at once recognised and conceded. But, when we seek to take it down into practical life, and say, as we have a right to say, that therefore, no collection of individuals, no municipality, state or government, has any moral right to tax, say a man's house, or his income, or his carriage, or his motor car, or his jewellery, or his manservant, or his maid-servant, or his dog, or his liquor, or his tea, or his tobacco, without his consent, or against his will; I am not quite so certain that every one will agree with me. But the one is a logical corollary of the other, and as God's laws do not change, they must hold where population is dense, and where industry is complex as well as where population is sparse and industry is rude.

But, you will say to me, is the state not also part of the Divine order? and I reply that it is, for it is only as men come together in states or communities that they enter upon that progression which we call civilisation. It is only where population becomes dense, and states and governments begin to be formed, and industrial processes begin to be

subdivided that intellectual and moral progression begins, and there arise the merchant and the inventor, the chemist and the engineer, the poet and the painter, the philosopher and the sage. And if it be a civilisation founded upon injustice, if at any point, or in the least degree, the rights of the individual are trampled upon or ignored, if, for example, mankind be divorced from the great storehouse, if, as a French poet has put it the earth be to men only as a step-mother, then it will be an unbalanced civilization, and its ideals will give expression to its material aspect only, and there will also arise within its borders, the soldier and the diplomatist, the millionaire and the noble, the beggar and the tramp, the prostitute and the thief. And concurrently with these there will be felt the necessity for state, municipal or other intervention, and there will also be brought into being the policeman and the philanthropist, the prison and the work-house, and the housing commission, and over it all there will be the trail of the serpent and the soup kitchen.

Now as men form states and governments they require revenues. As the state grows and expands it requires greater and greater revenues. Now concurrently, as men come together into states and governments, and as population increases, land begins to have a value, and as population becomes denser, and the community grows and expands the value that attaches to land also increases. Here is a natural law by virtue of which as population increases, and larger revenues are required, it appears that larger revenues are produced by the mere presence and industry of the population. The value that is produced in this way belongs by moral right to the community, being the creation of the community; all else is by right the property of the individual who called it into being. Now here is the point at which, this is the plane along which, the two great tendencies or theories can be reconciled, for after all the two are not necessarily opposed. They only seem to be in opposition because they are only partially seen. And if we could bring about this consummation, if we could reconcile them at this point, if we could make this point a common starting point, if we could give this bare justice, which after all is contained in Jacob's covenant as bread to eat, and raiment to put on, then I do not think that there is any height, however lofty, to which our civilisation might not soar.

And when we have established this justice, and secured this freedom, if the evils that now afflict society still persist, then I for one should be inclined to say, "let us eat, drink, and be merry, for to-morrow we die."

Into the method of bringing about such a state of matters as I have sketched as absolutely necessary if society is to be regenerated at all, I cannot now enter, but in conclusion I should like to say a word or two as to the spirit in which men should look at these matters, and the patience and the temper that is necessary to those who would lift mankind to higher levels. It is sometimes thankless work, and the history of all great reforms goes to show that the men who sow the seed, are very seldom the men who reap the glory. And it is to that element in man that might be called the moral consciousness that all reform should appeal. Man is more easily moved by appeals to his sense of justice than by appeals to his self-interest. In this paper I have not touched upon, the economic side of social regeneration, nor on its financial side, but I think it will be conceded that that which is just is also that which is most productive, that which is right is also that which will pay best, and truth, and honour, and righteousness, are synonymous with solvency and safety.

Now much that is preached to us to-day by those that we look upon as leaders in society, is an appeal to the lower element in man. For what is the ideal that is set before us to-day; it is an ideal of supremacy, a case of "beggar my neighbour." "Let us introduce efficiency into all our departments of life," says the wise man. Let us build colleges and endow technical schools, so that our children may be more thoroughly equipped for the battle of life than

we have been, so that we may outstrip our rivals in the struggle for place and power, for command of the markets and control of the earth and the sea. Now efficiency is a good thing in itself, and it is just possible that we stand in need of such advice, for it may be that we are lacking in strenuousness in these latter days. But this ideal of efficiency as it is preached to us to-day seems to me to begin at the wrong end.

Let us suppose for a moment, however, that we rose to the occasion, that we established this perfect efficiency both in public and private life, that we did all those things we are continually being told we should do if we wish to retain our position as a world power; does anyone really suppose, that, say after ten years from the time we had established efficiency, and done the things that were considered necessary, that social conditions would be any easier, that wages would be higher, that it would be easier to make a living, that life would be more secure, that the poverty and crime of our great cities would be any less, that bread to eat and raiment to put on would be more easily secured. No, I venture to say that, though we do all we can to secure efficiency and prevent waste, if we leave the storehouse of nature in the possession of private individuals, that the conditions of life for the vast mass of the people will be worse, that wages will be lower, that life will be less secure, and our children will find the battle of life even harder and sterner than we have found it.

But if we keep before us an ideal of justice, and strive to realise it, if we seek first that righteousness which is of the essence of the kingdom of God, all these other things will be added unto us.

What hope is there it may be asked of carrying into fruition, of translating into legal enactments this ideal of justice that we have set before us. This is the work of the politician or statesman. Now when any great work is to be done, when any reform is to be effected that goes deep down to the roots of things, and challenges powerful interests the politician is in a very painful predicament. But he is pretty much what he has always been, and some two thousand years ago a great artist flashed him upon his canvas for the delectation and the amusement of posterity. "For when they were called they all began straightway to make excuse." One man has purchased a yoke of oxen and has gone out to plough in a lonely furrow, and begs to be excused. Another has a comfortable seat upon the fence, and though sympathetic, really cannot see his way. A third has bought a quarter of an acre of backyard. He claims to be the champion of all the widows and of all the orphans, and more especially such of them as have speculated in a safe thing on a rising market, and cannot possibly come. Others again are engaged in solving some of the more abstruse problems of life, of which there are many. One is trying to determine (by the aid of the higher mathematics it may be, or perhaps by the simpler method of counting skulls) at what precise age a boy or a girl may safely be entrusted with the bringing home of the dinner beer. Or perhaps he is preparing a black list, certified by the district superintendent of police (for of such is the kingdom of heaven) to contain the names of those who are condemned by a paternal government to suffer the tortures of thirst for a season, as some expiation of their supposed inborn capacity for swilling liquor. Another is doing some necessary decimal work, calculating—by rule of thumb or precedent—whether nine or thirteen inches is the proper thickness for the wall of a housing commission tenement, or gauging—with that fine artistic instinct that runs to a wealth of detail—the relative merits of Greek, or Gothic, or Renaissance, as a suitable style of architecture for a model "doss-house."

These are the spade-workers, digging holes in the sand, allowing the water to run in, pumping out the water, and filling up the hole. They are like children playing in the market-place, and every now and then they turn round and snarl, "we have piped unto you, and ye have not danced,

we have mourned, and ye have not lamented." Oh, no doubt but they are the people, and according to their own estimate the chances are that wisdom shall die with them. Others again there be that look upon these things in much the same fashion as the cultured Baalites at the court of King Ahab looked upon the prophet of God, but they also (I doubt not), will have their day upon Carmel.

"Watchmen, what of the night? Where is our promised land? Will the golden age ever dawn for us? Shall we behold the ideal city of which we have dreamed so long?" Through the gloom there comes the answer, "Keep ye the ramparts manned and the watch-fires burning. An accident may bring about a crisis that will carry you in upon the flood tide," and I hope, I trust, nay, I believe there are men now among us, who, as victors, shall pass within the shadow of the golden gates, and walk the streets of the city of their dreams.

TWO TIMELY BOOKS.

The Housing Problem at Home and Abroad.

Housing conditions in Manchester and Salford. By T. R. MARR, Secretary of the Citizens' Association. Publishers, The University Press, 27 St. Ann's Street, Manchester. Price 1/- paper, 2/- cloth, nett.

The Citizens' Association of Manchester are certainly to be congratulated on their public spirit in publishing the special report presented for their instruction and guidance by their executive committee and energetic secretary, Mr. T. R. Marr. By so doing not only have they justified their existence, but have shown the urgent necessity for their proposed activities, as well as indicated the line of action they purpose taking in the future. "The Citizens' Association," they tell us in their Preface, "is only at the beginning of its work. Having shown that grave evils exist, it intends to work till those evils have been removed or greatly mitigated." And every reformer, we are sure, will hope it will do so. For surely nothing is more necessary than some combined endeavour to make the dwellings and surroundings of our town population less degrading than this report, as well as our own every day experience, demonstrates them to be. Every effort tells, every organisation helps, even though, as the special inquiries of this Association has compelled them to realise, "the housing problem cannot be separated from the rest of the social problem" (p. 14). The curse of the poor is their poverty. The poverty problem is the social problem. The housing problem is a poverty problem; and can only be solved by removing the now known causes to which is due the persistence and deepening of poverty in the midst of abundant wealth. However, as we have said, every effort tells, every organisation helps, if only their activities be directed and animated by correct thought.

In the pages of this report there are many indications that eventually the activities of this energetic and public spirited association will be so directed and inspired, even though their present recommendations and legislative proposals amply demonstrate that they have yet much to learn. Their investigations have proved to them—

- (a) That "the housing problem cannot be separated from the rest of the social problem." (p. 14).
- (b) That "the land question lies at the root of the housing difficulty." (p. 7).
- (c) That "dear land makes dear houses"; and that "there is primarily need for legislation in regard to land." (p. 96).
- (d) That the holding up of unbuilt-on land is injurious to the community in countless different ways; and that such withholding of land from use is greatly encouraged by the present system of rating and assessment.

And yet, instead of boldly demanding the taxation of land values, or in other words, that the basis of assessment for rating purposes should be the value of the land, *whether in use or withheld from use*, and irrespective of the value of

the building and other improvements upon it: instead of this equitable, beneficial, and unanswerable demand, they content themselves with the following insufficient and useless proposal (p. 97) —

"We believe that a rate should be levied on the values of such sites as are not built on and are within the town areas, open spaces dedicated to the public use, *gardens and allotments being excepted.*"

If the members of the Manchester Citizens' Association really think that any such measure would in any way help them to solve the housing problem of Manchester, all we can say is that they must be well-meaning men of infinite faith but very little practical experience. Were we the owner of such a site in Manchester, we should at once join the Citizens' Association, to help to keep them true to their expressed conviction, and, when the change came, should kindly allow our plot to be used as a garden *until* such time as it "was ripe for building purposes," and we could force would-be users to pay us our price. Yes, evidently the majority of the Citizens' Association have yet much to learn on housing, land, and taxation questions, before they will be of the use they hope to be. In the meanwhile, however, we thank them for a valuable and telling pamphlet, as well as for their undoubtedly good intentions.

The Example of Germany.

Compiled by T. C. HORSFALL. Same Publishers. Same Prices.

The second book we owe to the enterprise of the Manchester Citizens' Association is, however, a much more valuable and satisfactory one, possibly because the opinions expressed therein are those of the able compiler, not of an executive committee, whose expressed beliefs are apt to be unduly influenced by those of the most timid and least instructed of the members composing it. However this may be, this is certainly a book which should be in the hands of everyone interested in municipal government, in fact, of all citizens who desire to take part in the necessary work of improving the dwellings and surroundings of the people. For in it they will find a most clear and suggestive account of the carefully thought out, scientific, far-reaching and effective measures which the more progressive and efficient German municipalities have taken in this direction. Pressure on our space prevents us from doing anything like full justice to its contents. But we cannot too strongly commend this book to our readers in every part of the English-speaking world. No one can arise from its perusal without feeling that we can profit enormously by following in many respects the example of Germany. Whilst every earnest land reformer, every advocate of the taxation of land values will be inspired to renewed exertion by its revelation of the spread and progress of our movement in every part of that great and progressive country.

Liberty is not a means to a higher political end: It is in itself the highest political end.—*Lord Acton.*

The world is rolling freedom's way,
And ripening with her sorrow;
Take heart! who bear the Cross to-day
Shall wear the Crown to-morrow.

—*Gerald Massey.*

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Land Value separated from Improvement Value in the City of New York, U.S.

Statement prepared by the New York Tax Reform Association, January 11th, 1904.

The separate statement of the value of land in assessments of real estate and the publication of the annual record of the assessed valuation of real estate in the City of New York is required by an amendment to the New York Charter enacted as Chapter 454 of the Laws of 1903. The amendment was prepared by the New York Tax Reform Association seven years ago, and was finally adopted as the result of its efforts.

Section 889 of the Charter was amended by requiring the assessors to report: "the sum for which, in their judgment, each separately assessed parcel of real estate under ordinary circumstances would sell, if it were wholly unimproved; and separately stated, the sum for which, under ordinary circumstances, the same parcel of real estate would sell with the improvements, if any, thereon."

The law went into effect September 1st, 1903. The books containing the annual record of the assessed valuation of real estate were opened for the inspection of the public on January 11th, 1904. As this is the first time that the value of land in New York has been officially stated, we have prepared the following table, showing the valuations and data derived from them. The figures now on the books are tentative and subject to corrections, but corrections never change the totals materially.

The completed assessment rolls will be published about October 1st as a supplement to the *City Record*, one supplement for each section. This publication will show for every parcel of real estate in the city, the name of the owner, if known, size of lot, height of building in stories, street number, lot number, value of land, and value of real estate.

Note.—The total valuation of land stated by the Tax Department includes all city and other land exempt from taxation. In the following table there is deducted the Department's valuation of exempt real estate in 1903. This makes the land values somewhat too low, and the value of improvements too high, but the error cannot be great as the value of improvements is a small proportion of the value of exempt property, of which public parks alone constitute more than one-third.

	Borough of Manhattan.	Borough of The Bronx.	Borough of Brooklyn.	Borough of Queens.	Borough of Richmond.	Total for the City of New York.
Assessed value of taxable real estate,	\$3,512,415,261	\$251,620,397	\$863,783,657	\$127,459,050	\$43,066,424	\$4,798,344,789
Valuation of all land, including exempt land, ...	\$2,937,130,837	\$189,975,507	\$468,781,855	\$79,268,275	\$22,530,461	\$3,697,686,935
Value of land, less exempt real estate, ...	\$2,324,172,137	\$135,029,222	\$328,770,835	\$66,436,789	\$16,999,743	\$2,871,408,726
Value of taxable improvements, ...	\$1,188,243,124	\$116,591,175	\$535,012,822	\$61,022,261	\$26,066,681	\$1,926,936,063
Percentage of value taxable land to taxable real estate, ...	66%	53%	38%	52%	40%	59.8%
Area in acres, ...	14,038	26,017	49,680	82,883	36,600	209,218
Population—Board of Health estimate, 1904, ...	1,928,866	281,326	1,313,095	188,010	73,556	3,784,853
Population per acre, ...	137.4	10.8	26.4	2.2	2.0	18.0
Average value of land per acre, ...	\$165,563	\$5,190	\$6,617	\$801	\$464	\$13,725
Average value of improvements per acre, ...	\$84.644	\$4,481	\$10,769	\$736	\$712	\$9,207
Average value of land per capita, ...	\$1,205	\$484	\$250	\$353	\$232	\$759
Average value of improvements per capita, ...	\$616	\$414	\$407	\$324	\$353	\$509

HONEST ASSESSMENTS SECURED.

Editorial, *New York Commercial Advertiser*, January 12th, 1904.

The assessment figures made public yesterday show no startling general increase in realty valuations, and, but for novelty of the new plan of stating separately the value of the land and the total value of the real estate, would have aroused little interest. Even the new feature seems already accepted as a matter of course.

The quietude of this reception is in remarkable contrast to the storm of opposition which was evoked by the mere suggestion of doing exactly what has been done. All sorts of objections were raised to the plan of making separate valuations and publishing the details of the work of the assessors. And yet, like that other remarkable reform of the Low administration—the assessing of real estate at its full value—it was the only intelligent thing to do. Both these systems had been in operation in other States for years, and the separate valuation plan had been recommended by the New York State Board of Assessors as far back as in 1878.

Quietly as the reform has been ushered in, however, its importance will be increasingly appreciated as time goes on. It is obvious, for instance, that the deputy tax commissioners cannot very well discriminate in assessing land values, when they are obliged to state these values, regardless of the improvements. Mere slavish copying of previous assessment rolls will no longer be sufficient. Taxpayers can readily make comparisons between the assessments on their own and their neighbours' property. Furthermore, in the event of legal proceedings being instituted by a taxpayer, better evidence will be available for substantiating such claims, and conversely, for upholding the valuation if it be right.

The reform is another notable legacy from Mayor Low's administration to the cause of good government. Nor should the New York Tax Reform Association, which for years had been recommending it to previous administrations, be forgotten in the general congratulations.

LAND VALUES.

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"OUR POLICY."

"We would simply take for the community what belongs to the community—the value that attaches to land by the growth of the community; leave sacred to the individual all that belongs to the individual."—Henry George.

THE COBDEN CENTENARY.

ON June 3rd, there will be celebrated throughout the length and breadth of the land, the Hundredth Anniversary of the birth of Richard Cobden, the great apostle of Free Trade. And by none will it be celebrated more fittingly, more sincerely, and more hopefully than by the followers of Henry George, the advocates of the Taxation of Land Values.

By none more fittingly and sincerely, because it is upon the disciples of Henry George more than upon any others that the mantle of the Free Trade Elijah has fallen. They are, like their great master, imbued more than any others with the spirit and the purpose that animated Richard Cobden and led him to do and dare in the cause of the people.

By none more hopefully, because they alone have any conception of the great and glorious future that lies before the movement, that he, with others, inaugurated. By none more hopefully, because they alone realise that whatever of failure may be apparent in our present Free Trade system, that failure is due, not to any fault in Free Trade itself, but to the fact that the great principles so ably voiced by Richard Cobden have never yet been carried out to their logical con-

clusion, have never yet been applied in their entirety. By none more hopefully, because they too, with Richard Cobden, look forward to the day when, thanks to the all-prevailing influence of true Free Trade, "the swords shall be turned into ploughshares, and the spears into pruning hooks," and

"Man to man the world o'er
Shall brithers be an' a' that."

Some may be disappointed and dismayed at the fact that more than fifty years after the repeal of the Corn Laws, and just as we are about to celebrate Cobden's centenary, we are face to face with a determined attempt to reverse the enlightened policy that Cobden championed. They may be disconcerted to find that even under a system of free imports of food some thirty per cent. of our people are chronically underfed.

This, Mr. Charles Booth tell us, is the case in London; this, Mr. Rowntree tells us, is the case in York; while Sir John Gorst, ex-Minister for Education in the present Government, stated in an interview published in the *Daily News*, that some months ago two doctors examined 300 children from the public schools of Edinburgh and Aberdeen, and that of these children they found that 70 per cent. were diseased, 30 per cent. of them being diseased because they were underfed.

But, though they may be disappointed that greater progress has not been made, the followers of Henry George are by no means dismayed nor disconcerted. They have probed the matter to the bottom. They know why it is that as yet poverty and progress go hand in hand, that the slum and the palace lie cheek by jowl, that toiling millions starve in the midst of plenty while the idle few riot in riches beyond the dreams of avarice. They see before them also, winding ever upwards and on, the path of future progress—the path marked out, indeed, by Richard Cobden himself. And they mean to follow that path—the path of freedom, of justice—wheresoever it may lead, believing with Tennyson that—

"... because right is right, to follow right
Were wisdom, in the scorn of consequence."

The Cobden Club may choose to consider the existing system of revenue tariffism, with its partial freedom of imports, as the last word in regard to Free Trade. They may persist in marking time. They may content themselves with defending the *status quo* with huge masses of ill-digested statistics, designed to show that all is for the best in the best possible of Free Trade countries. But knowing that goods must first be produced before they can be traded or exchanged, and seeing production hampered by land monopoly and by a system of local taxation, which, while it taxes the homes of the workers and levies heavy toll on shops, factories, warehouses, and machinery, allows idle landlordism to go scot free. Knowing and seeing these things, the disciples of Henry George recognise that full Free Trade has not

yet been achieved, and they are determined to fight on, fight on till the battle be won. Confronted by the horrors of the slums and of the sweating dens, they disdain to cry "peace, peace," when there is no peace.

And in this they but follow the example of Cobden himself. "Come with me," said Richard Cobden, as John Bright turned heart-stricken from a new-made grave. "There are in England women and children dying of hunger—of hunger made by the laws. Come with me, and we will not rest till we repeal those laws." That was the spirit that animated the fight that resulted in the overthrow of the Corn Laws, and it is in that spirit that we must band together for the fight that lies before us.

Cobden himself realised full well that in repealing the Corn Laws and freeing imports so largely from taxation he had but won an outpost, and that the citadel of privilege and monopoly yet remained to be assailed. So far from contenting himself at the present juncture with a purely negative attitude, he would have seen in Mr. Chamberlain's rash challenge a call to further action. Cobden endorsed the dictum of the *Edinburgh Review* that, "At home we have still to apply to land and to labour that freedom which has worked such marvels in the case of capital and commerce." In fact, in one of his latest public utterances he said, "You who shall liberate the land will do more for your country than we have done in the liberation of its trade."

Cobden would agree with Sir Henry Campbell-Bannerman that, "the existence of overcrowding is to a large extent due to the maintenance of the same sort of restrictions and privileges at home as Free Trade has abolished in connection with our international commerce;" and he would also agree with him in saying that "the fiscal, the Protectionist, campaign of last autumn . . . has at least served a good purpose in calling attention to the land question, and especially to those flaws in our land system, most of them involving, more or less insidiously, the genius of Protection, which have neutralised and hindered the full benefits of our fiscal freedom."

Richard Cobden warned the landed classes of this country "against ripping up the question of taxation"—a thing Mr. Chamberlain has very obligingly done for us. "If they want another League at the death of this one (the Anti-Corn Law League)," said Cobden, "if they want another organisation and a motive—for you cannot have these organisations without a motive and principle (a point the Cobden Club would do well to consider), then let them force the middle and industrious classes of England to understand how they have been cheated, robbed, and bamboozled upon the subject of taxation." If I were a young man again, he said, "I would take Adam Smith in hand . . . and I would have a League for Free Trade in land just as we have a League for Free Trade in corn."

Nor did he leave us in any doubt as to the steps to be taken to secure Free Trade in land. For he denounced the Land Tax as "a fraudulent evasion." "The land," said Cobden, "was formerly held by right feudal service," and, quoting a passage from Blackstone, he described the commutation of feudal services into a land tax of 4/- in the £ on the real rental. He showed that the Land Tax, instead of being levied on the actual yearly value of the land, was levied on the values of 1692; and he said, "I hope to see societies formed calling upon the Legislature to re-value the land and put a taxation upon it in proportion to the needs of the State." This, in fact, is the natural first step towards fuller freedom of trade. Societies have been formed "calling upon the Legislature to re-value the land and put a taxation upon it in proportion to the needs of the State." The reform is making rapid headway in public favour; but strange to say the Cobden Club is not numbered amongst these societies, and the reform they stand for finds no favour in its eyes. These societies can fittingly and sincerely—yea hopefully—celebrate the centenary of Cobden's birth.

But what of the Cobden Club? How can this Club fittingly and sincerely celebrate the Cobden centenary so long as it persists in its wilful blindness to the full meaning and the full beauty of that great ideal for which Richard Cobden stood? A.W.

HOW ARE YOU TO RAISE REVENUE?

What are you going to tax? Well, so far as I am concerned, I would advocate the taxation of land values. (Loud cheers.) I would advocate that not only for fiscal reasons, but also for reasons of an economic character. (Cheers.) Mr. Chamberlain said that he had considered our economic growth; he had looked upon the walls of the building and had seen cracks and crevices. What is the cause of these cracks and these crevices? We shall find the cause if we look down to the foundations. These foundations should rest upon the earth. (Cheers.) Henry George said long ago, "the land question is the bottom question. Man is a land animal." (Cheers.) This is the problem we have to face. If we desire to benefit Scotland, we should enable the natural resources of the country to be used to the full, so that the people may be better off. We want to decrease the overcrowding in the towns, to develop agriculture again; we want to give the people better houses—(cheers)—houses at a cheaper rate; we want most of all to improve the conditions of the labour market; and for all these, we must seek to bring the people back to the land, or by the taxation of land values to bring the land back to the people. (Loud cheering.) Without interfering with any just rights of private property in anything that can be regarded as the fruits of industry, we have in our midst a land monopoly which we ought to deal with. (Hear, hear.)

I would like to have our houses tax free; that is, no taxation of any kind to be placed upon houses. In this way the building trade would extend enormously. Then we wish to have our farm buildings tax-free. None of these things should be included in the assessments. Farm buildings and unexhausted improvements should be excluded from the assessments, and the thing to fall back upon is the taxation of land values. (Cheers.)—*J. Dundas White, M.A., LL.D. (Liberal Candidate for Dumbartonshire), at Clydebank.*

THE LIBERAL LEADER ON THE LAND QUESTION.

Land System Neutralises the full Benefits of our Fiscal Freedom.

Sir Henry Campbell-Bannerman was present as the principal speaker at the Annual Meeting of the Land Law Reform Association, held in the Westminster Palace Hotel, on Wednesday, 11th May. In the course of his remarks Sir Henry said:—And let me first say that at this moment the omens are far from being discouraging to land law reformers. (Hear, hear). There is a revival of interest in these questions among the public. A good many persons have convictions growing on them, and others have a certain amount of uneasiness growing upon them. I think the quickening of feeling is largely due to three causes—one of them temporary, and the other two the results of study and investigation. The temporary cause is the fiscal, the Protectionist, campaign of last autumn. That has, at least, served a good purpose in calling attention to the land question, and especially to those flaws in our land system, most of them involving, more or less insidiously, the genius of Protection—(hear, hear)—which have neutralised and hindered the full benefits of our fiscal freedom.

In the next place, a long course of study and experience has taught a large body of men and women, including the majority of our municipal corporations, that the evils of overcrowding and rents and insanitary dwellings, and all that goes to make up the housing question, are not to be cured by attacking only the higher part of what the lawyers call the hereditaments. Bricks and mortar are an essential to a building, but to get the additional bricks and mortar that are required—and they are wanted in large quantities—there must be a site as well. (Hear, hear).

Sites and Site Values.

Now, sites are exactly what cannot be had, and when they can be had it often happens that they are unsuitable for the kind of buildings required, or they come into the market too late to do more than give a passing and scarcely perceptible relief to the chronic congestion of population, and its corollary, the chronic inflation of rents. (Hear, hear). The landholder, as we are now finding out, has a power not only of holding, but of withholding land—(hear, hear)—and this power is encouraged by the system of local taxation, and by a loose-jointed and defective machinery of the powers which our local authorities enjoy for the purpose of dealing with this subject.

The subject of site values has made great strides lately in the Parliamentary world. It had a narrow defeat at the hands of Dr. Macnamara last year, and a victory at the hands of Mr. Trevelyan this year. This is said to be a proof that we are not far from a General Election—(laughter)—at least, it proves that it is a matter which is growing in the public eye.

Agriculture.

There is a third source of encouragement besides—there is the quickening of public opinion regarding the physical health, the standard of the people, and the pursuit of Agriculture.

In 1881 there were 870,000 agricultural labourers. Ten years later these had dwindled to 754,000, in 1901 the number stood at 621,000, or a reduction in 20 years of, roughly speaking, a quarter of a million. The figures regarding the farmers varied. The only increase from the point of view of numbers appeared to be in connection with the game-keeper class, which in 1881 were 12,637, and in 1901 16,677. (Laughter).

Well, then, this is the condition we have to face; what shall we do? I hold there should be three main divisions. First, in the country villages, healthy homes; second, the means of furnishing the labourer in the country with the chances of a career, for we must not ignore the influence of schools, and there should be a much more active interest in

education. The object should be to deliver the country from this sleeping sickness which has attacked it. Then there should be freedom in a career, freedom for the farmer and for the man who has crept up from the one side to the other. What we want is greater power among the smaller local authorities to acquire or lease ground for cottages and gardens. Now, there are only two authorities for dwellings who say that cottages do not pay, and that therefore it is hard to ask landowners to put them up, but is this the way to look at it?

Give the Labourer a Chance.

Of the three factors, the labourer, the farmer, and the owner, who make up our social system in this country, it is not the labourer who is the least essential. (Hear, hear). If any one of them could get on without the other two, it is the labourer. (Hear, hear). He is necessary, and a healthy, vigorous labourer, as the Americans say, at that. But has enough been done to attract the labourers, and is it not the interest of all concerned, as well as their duty, to furnish that attraction? (Hear, hear).

With regard to small holdings, in ten years, under the Act of 1892, only 600 acres had been allotted. That was the result of a tinkering, time-saving, tentative, permissive machinery. The demand for small holdings was greatly in excess of the supply, and something more drastic was wanted. (Hear, hear). Let them give the labourer a chance to become an independent cultivator, and they put a new stimulus into his life. (Hear, hear.) They must set up a ladder for him in this respect, as they talked of doing in education for the scholar, and until that was done it was premature to assume that the suction of the peasantry into the vortex of the town was inevitable. (Cheers.) What the farmer wants is freedom and security.

What strikes me is, that there should be joint stock companies for the purpose of farming land—they are formed for every other purpose under heaven—(hear, hear)—and people get into prison sometimes for it. (Laughter.)

It is in these amendments of the law, and not in any artificial raising of prices, that relief for the whole situation must be found. (Hear, hear.) Do not let yourselves be denounced or heckled by any high-flying gentlemen who carry their eyes very much wider afield. You are the true patriots, the true country party, you are the best friends of the world—possessions of our nation. (Hear, hear.)

As these changes are, one by one effected, I trust it will not be forgotten how much the beneficent results will be due to the modest efforts of your association. (Cheers.)

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News of the Movement.

CHATTERIS.

At the monthly meeting of the Urban District Council Mr. Aspinall explained at length the principle of the Bill for the Taxation of Land Values which had come before them at the instance of the Glasgow Corporation. The explanation formed quite an essay on the subject. The chairman and several other members who spoke agreed with Mr. Aspinall, and it was unanimously carried that the clerk to the Glasgow Corporation be informed that the Council support the principle of the Bill.

* * *

FINCHLEY.

In presenting the 14th half-yearly statement to the Urban District Council (*Finchley Press*, 16th April), Mr. Boggan made the following statement:—The rates are heavy, I admit, they are in my opinion, borne largely by the wrong people, but Finchley may also congratulate itself on the fact that through the agency of Messrs. Batty & Eckert at East Finchley, this district was used as the concrete example which helped to secure a majority for the second reading of the Bill for the Taxation of Land Values. How desirable and justifiable some such taxation is, may be gathered from this fact. The Council bought 4½ acres of land four years ago. We paid £1,800 for the land, which was really land eligible for building purposes. It was paying rates on its agricultural value which was assessed at £4 and was contributing to the upkeep of Finchley the sum of 11s. a year. The value of that land is now, I am given to understand, about £3,600 and up to last month it was still assessed, as all similar land is assessed, on its old agricultural value and was still contributing at the rate of 11s. a year towards the administration of the district, the ratepayers of which had approximately doubled the value of the land in about four years. Its fair contribution to the rates should have been about £36 a year, and if all unoccupied land of a similar character in Finchley were to pay its fair share of the burdens of the administration, a very substantial reduction in the rate would ensue.

* * *

GRIMSBY.

At a meeting of the Council held 8/4/04, Mr. Hoskins moved:—

“That this Council approves of the principle of the taxation of land values for local purposes as being just and equitable, cordially thanks the Corporation of Glasgow for their recommendations, and pledges itself to support by every competent means Mr. Trevelyan's Bill now before the House of Commons, with a view to its becoming law. A copy of this resolution to be sent to Mr. J. G. Munro, Town Clerk of Glasgow, also Mr. C. P. Trevelyan, M.P.”

After some considerable discussion mainly about the correspondence on the subject from the Glasgow Town Clerk not being brought properly before the Council the resolution was carried by 21 to 17 votes.

For the resolution—Aldermen Brocklesby and Dobson; Councillors Alward, Brown, Collins, Harrison, Hoskins, Jackson, Johnson, A. King, T. King, Middleton, Mitchell, T. C. Moss, Pickwell, Ramsey, Riggall, Tate, Watkinson, White, and Wing—21.

For the amendment—The Mayor, the Deputy Mayor, Aldermen Doughty, Fletcher, Jackson, Marshall and Southworth; Councillors Abrahams, Hewson, Hizen, Maddison, F. Moss, Shephard, Spring, Tickler, and Wood—17.

The resolution was therefore declared carried.

POPLAR.

The Borough Council of Poplar have considered the taxation of land values and resolved to support the Bill now before Parliament.

* * *

SHEFFIELD.

At a meeting of the Town Council, 11/5/04, Mr. J. C. Whiteley moved:

“That in view of the decision of the House of Commons in favour of the second reading of the Land Values (Assessment and Rating Bill), this Council trusts His Majesty's Government will take all necessary steps to allow the measure to be passed during the present session of Parliament, and that a copy of this resolution be sent to the Premier.”

He said that many of the important Corporations were supporters of the measure, and he thought it was one they should help to carry into law.

Alderman Chambers, in opposing the resolution, said if he wanted a description of the Bill he should call it the bill for the abolition of open spaces.

The resolution was carried by 15 to 12.

For: Aldermen Clegg and Uttley, Messrs. Hargreaves, Wardley, Nuttall, Shaw, Gent, Davison, G. Fox, Neal, Whiteley, C. H. Wilson, A. R. Fox, Crowther, and Milnes.

Against: The Lord Mayor, Aldermen Chambers and Franklin, Messrs. Angell, Cattell, Fenton, Bennett, Harland, Kelley, Rowbotham, Addy, and Fisher.

Neutral: Messrs. Firth, Derry, and Sharman.

Sheffield Daily Independent.

In a very instructive letter to the *Sheffield Daily Independent*, Councillor Whiteley says he does not admit that open spaces in towns are there for the public advantage. Certainly not. The owners of such spaces never consider the public in this regard, except that as public improvement proceeds the spaces become more valuable. When the owner can get his price the public are only supposed to look on, and think of it as another proof of our “bounding prosperity,” to say nothing of the extra work the erection of the buildings will give!

* * *

GERMANY.

For example. On the periphery of the town of Spandau there lies a large piece of ground which for many years was unsaleable. Some three years ago this part of the town having been brought into the building plan, the price of the ground rose rapidly to a great height, and was sold for 350,000 marks. After several changes of ownership the land has now been sold for 1,500,000 marks. Under the former system of taxation on the use value, the ground yielded an income to the town of 150 marks, but now, Spandau having adopted the system of taxation on the value, at the rate of 3.60 per 1000, it yields 5,400 marks. This is certainly something, but it is still merely a trifle. If Spandau had an increment tax of 50% it would have been able in the three years to have secured in taxation 575,000 marks from this piece of land. On the other hand the original owner and the intermediate dealers on their side, instead of the sum of 1,150,000 marks would have been able to pocket only 575,000 marks as unearned profit.—*Deutsche Volkstimme*, April, 1904.

Herr Damaschke was married on 26th March to an honoured member of the women's group of the German Land Reform League. As a mark of sympathy and gratitude from the members of the league for his stirring and entirely unselfish activity in the good work, whereby it has been so much advanced and has attained an ever increasing recognition, they presented him with the sum of 2,000 marks to be used at his entire discretion for pushing on the work of the league. Herr Damaschke has added 1,000 marks to this amount, and the interest on the total will be expended in the diffusion of land reform literature.—*Deutsche Volkstimme*, 5th April, 1904.

Jamaica. The Legislature has just passed a law to encourage the building and equipping of hotels to meet the needs of a tourist trade, by which it was declared that furniture for hotels and materials for hotel construction, under certain restrictions, may be imported free of import duty; and also that the value of any land for the purposes of the property tax and parish rates, used for hotels, shall not for ten years be increased by reason of the nature of the building upon it.

Mr. Wellesley Bourke, Kingston, in a signed article in the *Kingston Daily Telegraph*, 19/4/04, refers to the recent successful vote in the House of Commons on the second reading of the Bill for the Taxation of Land Values as a more hopeful sign of the times.

The Leader (Kingston), 8/4/04, contained an editorial contending that Henry George stood for confiscation, and that his followers to-day have modified the demand and only ask that the Government should take the value of land as land, *i.e.*, land with whatever "unearned increment" it may have acquired, as the basis of the land tax, and leave the owners to enjoy the fruits of their own enterprise and industry without diminution.

In a very able reply which appeared in *The Leader* the following week Mr. Bourke says:—In your issue of the 8th you give it out that I am not prepared to go as far as the great man's teaching leads. Allow me to say that to charge Henry George with a desire to confiscate any man's property, is one of those oft repeated calumnies which from its repetition passes for an accepted truth. You say that I recognise that the value of land can be increased in two ways—first, by improvements made on it by the owners. I beg emphatically to say that I in no way recognise that the value of land can be increased by improvements made upon it by its owner. Here it is that the mistaken idea that Henry George teaches confiscation arises.

To illustrate my position

I shall ask you to consider the site on which Kingston stands, in its former state, as only the outlying beach lands of interior estates. Fancy then the first building erected upon its shore to shelter the first fisherman and his family. Was there anything added to the value of the plot of land, as land, by the rude hut then established? Then came another and still another to inhabit and ply their fishing trade and others until a town was formed. What think you then of the value of the land upon which the first settler squatted? Was its value as land increased because of his hut upon it? Or was it because of the aggregation of other persons settling around him and thus reducing the land available for occupation? Is it not clear that had he and his family remained until to-day the proud possessors of that location and no other persons had been attracted to the locality to form a busy community, that nothing would have been added to the holding value of the land? It is the confusing of ideas, in attributing to the owner of a site the increased value of that site, which makes one think that when Henry George claims that what you call the "unearned increment" should be appropriated for the public needs, instead of all other forms of taxation, he is confiscating private property. If only a firm and honest hold will be taken of the contention of Henry George, nothing more just and natural will be seen.

South Africa, Pretoria.

A good deal has been heard about the price of land and the high cost of rent in Johannesburg, but it appears that things are much the same in Pretoria.

An intelligent young Northumbrian miner, writing home by last mail for information about the taxation of land values, says:—"The organised 'depression' *re* Chinese labour scheme is being felt very keenly in every direction. The railway is the last to have felt it, but we are now threatened with short time, which I am afraid will be in operation before you receive this. Married men are undoing the work

of the Government, who last year brought their wives and families out free, by sending them home again. This is not on account of the cost of living, but because of house rent. The average man makes about £24 per month here and out of that pays from £6 to £12 per month in rent. Food stuffs and clothing cost 2½ times English prices; rent is fully ten times as much. Unearned increment is greater in this small town than in the City of London, owing to the landlord ring." A campaign for the taxation of land values has commenced.

Mr. R. L. Outhwaite, editor of the *South African Guardian*, writes regarding the methods being adopted to bring Chinese labour to the mines. "The whole position is due to monopoly. On the declaration of peace there was mad speculation and the whole of the Transvaal was mopped up by men who thought that they would be able to off-load at a profit. But they were too greedy and the collapse came before they knew it was at hand. As is always the case the cry was raised that salvation lay in cheap labour. The monopolists tried to reduce the natives' wages, but the native being able to make a living from his land simply stayed away, and is staying away still. So the idea presented itself of introducing a virtual yellow slave system, the mine owners thinking they would be able to obtain Chinese at a much lower rate than has now proved to be possible. It is a gambler's throw and must result in disaster to the land. Though at the moment the position seems hopeless, matters cannot remain as they are, and revolutionary changes may soon take place."

Mr. Crawford Vaughan writes, Adelaide, 6th April, 1904:—The position in Federal politics remains practically unchanged, save for the fact that the Labour party gained a supporter at the expense of the Government in the return of Dr. Maloney over Sir Malcolm M'Eacharn for Melbourne. The election was fiercely contested, though, strange as it may seem, the Labour party are for the present allies of the Government. The three parties in the house are so evenly balanced, that the Labour party is able to dictate its own terms to Mr. Deakin. Fortunately the Labour party, though mostly protectionist, is strongly in favour of breaking up large estates by means of land values taxation. Several of the Labour representatives, especially those of New South Wales and West Australia, are staunch free traders, and have sufficient weight in the party's councils to make the fiscal question an open one on the party's platform. As a matter of fact *the average Australian worker is utterly indifferent to the question of free trade or protection*, contending, to use the words of Representative Batchelor, that it is a question of being roast or boiled. Single-taxers of course say that they intend neither to be roast nor boiled, and whenever they urge the taxation of land values as the way out of the difficulty, they get a most enthusiastic reception. During the late Federal contest, I addressed fifty meetings, travelling 1500 miles by rail and bicycle, and in every place, when I urged a reduction of customs taxation, and the imposition of a tax on the £350,000,000 worth of land values in the Commonwealth to make up the deficiency, the approval was spontaneous and unanimous. Single-taxers have in Representative Lonsdale (N.S.W.) an out-and-out Georgian, whilst in men like Representatives Thomas, Hughes, Senators Pearce, Dawson, and others, they have staunch advocates of free trade and land values taxation.

The case for Preference.

Chamberlain's colossal impudence in stating that Australia is anxious for his preferential iniquity, tickles the average elector here. There is absolutely no feeling, outside a few protectionist newspapers, in favour of altering the tariff to suit Mr. Chamberlain's views of the moment. We all realize that it is only "Joe's dodge," and though Deakin has felt bound to carry out the Imperialistic platform of his late chief, now Judge Barton, he hasn't the courage to bring the

question before the House. An overwhelming majority there awaits to put its veto on the iniquity. But there is intense and bitter antagonism to Mr. Chamberlain on account of the Chinese invasion of the Rand. The community generally feels that it has been shamefully deluded by the member for Birmingham, and those of us who opposed the war as a national crime, unparalleled in the history of Great Britain, feel how thoroughly our opposition was justified. Mr. Chamberlain would certainly get a "warm" reception if he visited us at the present time.

In State affairs the outlook is most hopeful.

The State Treasurer of South Australia lamented last week that the $\frac{1}{4}$ d. tax on land values proposed by the Government was defeated last year by the Opposition; it will certainly be re-introduced by the Government this year. In West Australia the Premier, Mr. James, has just proposed a tax on unimproved land values, for the purpose of breaking up large estates. Mr. Propsting, Premier of Tasmania, favours the same reform. The leader of the Opposition in New South Wales, Mr. J. H. Carruthers, whose victory over the Government at the forthcoming elections is a foregone conclusion, was the principal speaker at the last Georgian Commemoration held in Sydney, and his platform will include a tax on land values. Sir Alexander Peacock, the leader of the Victorian Opposition, has also declared his platform which includes the same reform. The current of public feeling right throughout the Commonwealth is setting in strongly in our direction.

In the meanwhile the various leagues in Australia are exceedingly busy issuing leaflets, lecturing, and handing out the torch by every available method. Sometimes many of us are too busy to tell you of our progress, but don't think, because we are silent, that we are lessening our efforts.

THE LATE MR. JAMES DE LA ZOUCHE SUTHERLAND.

Single-taxers will read with regret of the death of Mr. James de la Zouche Sutherland, which took place at his residence, Norwood, South Australia, on January 9th. He was a son of the late Mr. David Sutherland, who had a seat in the House of Assembly from 1860 to 1868. He was born in Scotland but came with his parents to this State in 1840, and after serving his articles to Messrs. Fenn & Waring, Solicitors, commenced his professional career at Mount Gambier; later he practised at Port Pirie. Mr. Sutherland was a man of rare ability and marked intellectual honesty, and his mind was a fund of knowledge on economic science, which was ever at the service of any enquirer. For many years he was one of the most able and earnest exponents of the Georgian principles, and was for some time President of the Single Tax League. Single-taxers in South Australia will long miss their able and esteemed co-worker.

The principles of true politics are those of morality enlarged; and I neither do now, nor ever will, admit of any other.—*Burke*.

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Scottish Notes and News.

[Scottish readers of *Land Values* are invited to send news for this column. Reports of meetings, or any reference by public men, or public bodies, to the land question, or the taxation of land values will be appreciated.]

The open air meetings, conducted by Mr. J. Orr, are still being held at Bridgeton Cross and Govan Cross. At each meeting names are taken of new workers willing to help on the movement. Mr. Orr speaks at each meeting and cordially invites assistance from other speakers, as well as in the matter of organisation and distribution of literature.

* * *

At the executive meeting of the league held last month, Mr. William Reid was presented by members of the political economy class with a number of books, as a token of esteem and respect for his services in conducting the class during the past session. Mr. Lester, on behalf of the subscribers, made the presentation, stating he had attended the meetings regularly and was pleased to have been so privileged. Mr. Reid suitably acknowledged the gift and expressed his willingness to assist in similar work at any other time.

* * *

At the conference of the Young Scots Society, held in Edinburgh, Saturday 21st, the usual official Liberal resolution on free trade, replying with a negation to Protection was on the agenda as the first item. An amendment declaring for the alternative policy, moved by Treasurer Fairlie (Falkirk), and seconded by Mr. Jas. Steel (Liverpool), was duly carried.

* * *

The amendment was:—"That a further measure towards freedom of trade is urgently required in the shape of a tax on land values, which will not only greatly increase the production of wealth, but will also secure more equitable distribution."

* * *

"The Young Scots can be educated," says a correspondent. No doubt; but in the interest of the commonweal it is to be deplored that a progressive organisation like the Young Scots should require to be educated on the taxation of land values as the radical reply to the tariff reformers. The Young Scots, with all its ambition to serve the forward movement, should be at least abreast of the Liberal leader on the alternative policy.

* * *

Sir Henry Campbell-Bannerman is educating the Liberal party and the public mind on the taxation of land values. His efforts are not being very robustly seconded by Liberal leaders, or by Liberal organisations, and why the Young Scots should add to the weight of the official machinery is just a trifle perplexing.

* * *

Of course the amendment was carried, for which let us be thankful, but, after all the public discussion and educational effort during the past year, both within the Young Scots and outside its walls, we must say we expected a more valiant pronouncement from the General Council of the Society.

* * *

A special unmistakable resolution on the taxation of land values from the St. Andrews Branch was adopted. It was in the following terms:—"That in the opinion of the Young Scots Society the present system of land tenure and taxation is a grievous burden on industry, and the primary cause of most of the social evils, and should be amended by the gradual taxation of land values, accompanied by the removal of all other taxation."

* * *

This resolution was carried against an amendment proposing the taxation of land values to the extent of taking taxes off food, and against another for the nationalisation of land.

* * *

Crawford Vaughan, Adelaide, South Australia, writes:—"I hear everywhere of the appreciation which is felt towards *Land Values* and the 'Stalwarts' of Glasgow."

* * *

Regarding the Carnegie Trust at Dunfermline a correspondent writes:—"The glen comprises 70 acres for which

Mr. Carnegie paid £45,000. The half-million which he has invested yields £25,000 per annum and the trustees have to spend this every year in improving the town—in music, etc., etc. Vacant land in the town is eagerly looked after and bought of course for speculative purposes. The sad bit about all this improvement is that the poor workman's rent has already gone up £1 to £1 10s. a year."

The *Greenock Daily Telegraph* had a thorough go-ahead leader on Sir Henry Campbell-Bannerman's speech to the Land Law Reform Association, and published subsequently a column letter on the urgency of solving the land question, which closed with an appeal for a Greenock League for the Taxation of Land Values.

A BILL

To provide for the separate Assessment and Rating of Land Values.

Second Reading carried in the House of Commons by a majority of 67, 11th March, 1904.

BE it enacted by the King's most Excellent Majesty, by and with the advice and consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the authority of the same, as follows:—

1.—(1) Every valuation list shall, in case of every hereditament as defined by this Act, contain in a separate column an assessment of the annual value of the land comprised therein.

(2) For the purposes of this Act, the annual value of the land shall be deemed to be an amount equal to three per cent. of the amount for which the land could be sold as by a willing seller to a willing buyer.

(3) In estimating the amount for which land could be sold, as aforesaid, regard shall be had to any restriction upon the use of the land imposed by law, or by any deed other than a lease relating thereto, but otherwise the land shall be deemed to be held in fee simple, free from encumbrances: Provided that, in case of land held under a lease existing at the passing of this Act, a fair allowance shall be made for the restriction on the use of the land during the unexpired period of the lease.

(4) Where, in the case of any hereditament, the annual value of the land comprised therein, calculated in the manner prescribed by this section, exceeds the rateable value of the hereditament, ascertained according to the law in force before the passing of this Act, the annual value of the land so calculated shall be deemed to be the rateable value of the hereditaments for all purposes to which the valuation list is applicable.

2.—(1) Every rate the proceeds of which are applicable to public local purposes shall be payable in respect of unoccupied hereditaments as well as in respect of occupied hereditaments.

(2) In case of an unoccupied hereditament the rate shall be payable by the person entitled to immediate possession thereof.

(3) In case of an unoccupied hereditament comprising a building or buildings as well as land, the rate shall be payable only on an amount equal to the annual value of the land.

3.—Where an occupier of a hereditament holds it under a lease or agreement made after the passing of this Act, he shall, notwithstanding any agreement to the contrary, be entitled to deduct from rent payable by him so much of any rate paid by him, in respect of the hereditament, as is based on the annual value of the land comprised in the hereditament.

4.—Where several tenements separately rateable are comprised within a single building, this Act shall apply as if each tenement were a hereditament as defined by this Act, but so that the annual value of the land forming the site of the building or used therewith shall be apportioned among the several tenements.

5.—(1) In case of a hereditament comprising a building or buildings as well as land, the amount to be deducted from the gross value, or gross estimated rental, in order to arrive at the rateable value, shall be calculated with reference to the gross value of the building or buildings only, and section fifty-two of the Valuation (Metropolis) Act, 1869, and the Third Schedule of that Act shall apply accordingly to the gross value of the building or buildings only.

(2) For the purposes of this section, the gross value of building shall be deemed to be gross value or gross estimated rental, of the hereditament, after deducting therefrom the land value.

6. Nothing in this Act contained shall be taken to deprive any hereditament of the benefit of any exemption, in whole or in part, to which such hereditament is now by virtue of any general or local Act of Parliament entitled, from any poor rate or other rate which by law is required to be based upon the poor rate, or to render liable to be rated according to the annual rateable value thereof any hereditament which under any local Act or otherwise is entitled to be rated on a fixed amount, or according to any special or exceptional principle of valuation or assessment, whether such hereditament shall or shall not be included in any valuation list or in any valuation made for the purpose of raising any local rate.

7. For the purpose of giving effect to this Act, the Local Government Board may by order make such regulations as they think proper for applying and adapting any statutory form or procedure with regard to the making of valuation lists or the levying of rates.

8. In this Act, unless the context otherwise requires—

The expression "hereditament" means a rateable hereditament consisting of or comprising land:

The expression "land" means surface land as distinct from the building (if any) erected thereon:

The expression "valuation list" means a valuation list under the Union Assessments Acts, 1862 and 1864, or in the metropolis under the Valuation (Metropolis) Act, 1869, and a valuation made for the purpose of raising the borough or other rate.

9. This Act shall apply only to the county of London, and to boroughs and urban districts in England and Wales.

10.—(1) This Act shall come into operation on the first day of January one thousand nine hundred and six.

(2) This Act may be cited as the Land Values Rating Act, 1904.

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LAND VALUES.

The Monthly Journal of the Movement for the Taxation of Land Values.

Eleventh Year—No. 122.

JULY, 1904.

Price, 1d.; by Post, 1½d.

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The Clyde Trustees are promoting a Bill to construct quays, wharves, and basins at Yorkhill and Merklands, and the only opposition to the Bill comes from a landowner, Mr. Wm. Baird of Erskine, who complains of injury likely to be done to his lands. Council for the Trustees, Sir Ralph Littler, K.C., in opening the case said (*Glasgow Evening News*, 10/6/04)—The widenings which the Bill proposed were absolutely necessary if the River Clyde was to retain its present pre-eminence as a great highway for shipping. A great public improvement was being proposed, and a landowner like Mr. Baird did himself no credit by appearing in opposition to it. The contention that the increased volume of water would cause erosion of the foreshore on the Estate of Erskine was ridiculous. Everything the Clyde Trustees had done for the river had been to the advantage of the proprietors on its banks, and Mr. Baird himself at the present moment was in the enjoyment of a large amount of unearned increment from the improvement of the Erskine Estate.

The Toronto Single Tax Association, publishers of the *Canadian Single Taxer*, have removed to Room 12, Janes Building, 75 Yonge Street, Toronto. The secretary, in intimating the change of address, says—"As fast as God could prosper us the landlord raised our rent," and we moved.

Windsor Castle, June 18.

To-day being the anniversary of the battle of Waterloo, the King received the Duke of Wellington, who handed to His Majesty the flag annually presented by him to the Sovereign in virtue of his tenure of the Strathfieldsaye estates.—From the *Court Circular*.

There will be a slump in flags of this description when the Dukes and all other landholders are invited by the King to bring along, to begin with, 4/- in the £ on the current value of the estates that in by-gone days were filched from the common people.

For instance, house-rent has increased all along the line. As late as ten or twelve years ago there were plenty of cottages to let in the counties of Oxfordshire and Berkshire for as little as 6d. a week, but now they are rapidly disappearing, and the cottager who can obtain a house for 1/- a week is extremely lucky. Mr. Wilson Fox has worked out the average rent of an agricultural labourer's cottage at 1/6 a week, but only the other day we had occasion to enquire about dwellings of this kind on an estate in Bedfordshire, and found that 3/6 a week was regarded as a very moderate rent. In towns rents always tend to go upward, and the working-man finds it extremely difficult to get a house at less than 7/6 a week. The sum is quite contrary to the old household rule, which was that you should never spend more than a twelfth of your income on house-rent; so that it would require an income of £4 10s. a week to justify payment of 7/6 a week as rent. However, the poor man may economise

in other directions. Schools are free, so that education costs him nothing. Articles of wearing apparel can be had at the cheap shops for very little, and food never was cheaper or more plentiful, even to those who do not care to accept the vegetarian idea that 7d. a day is sufficient to keep a labouring man fit and strong and well.—*Country Life*, 21/5/04.

Such is the law. As commodities cheapen the benefit is soaked away from the worker in increased rent. Under private property in land there is absolutely no hope of invention or progress in the arts as expressed in lower prices bringing relief from the bitter struggle to earn a living. Improvements but mock all efforts at escape from want and the fear of want, while the land-owners grow rich in their sleep. "The poor may economise" in every "other direction" but landlordism dogs their footsteps at every turn. Accept "the vegetarian idea of 7d. a day," wages will fall accordingly and rent will correspondingly advance.

Speaking to a *Daily News* interviewer on the decline in the birth-rate, the Rev. J. Cartmel Robinson, the Vicar of Holy Trinity, Hoxton, said—"Slavery is a matter of degree. Every social injustice tends towards slavery, and to a certain extent social injustice is at the root of this problem."

Social injustice is, undoubtedly, the direct cause of all remediable social ills, and is to be found at the root of all social problems. Equally certain it is that the basic social injustice of our civilisation is the control by the few of the primary necessity of the life and industry of the community, the land on which all must live and work; and the consequent appropriation by these few of the first-fruits of the presence and activities of all, the ever-increasing land values of the country.

This is the fundamental social injustice that constantly tends to enslave and impoverish the masses of the people; that is hindering the progress of our race to a higher plane of individual and social life; that gives to the few, to so-called capitalists, their overwhelming power over the lives and destinies of their disinherited fellow-citizens; and that is the direct cause of the persistence and deepening of poverty in the midst of plenty, which is, in truth, the characteristic social evil of our present civilisation, and of which enforced celibacy, women's labour, dearth of house-room, the decline in the birth-rate, drunkenness, ignorance, brutality, vice, and crime, are but the most manifest and distressing symptoms.

True it is, also, as the rev. gentleman says, that "If the workers want good pay and conditions they must fight for them like men, use their votes and their unions, and not beat a cowardly retreat out of their responsibilities as citizens." Still, though the workers may realise their aims clearly enough, they are also commencing to realise that they have yet to learn how these aims may be accomplished. And it is on this point that those who claim to instruct the workers would do well to instruct themselves.

True it may be that small families "is the most fatuous of all ways of seeking escape from capitalistic thralldom." But what, we would fain ask, does the rev. gentleman deem to

be the most rational and effective means? Has he ever heard of the Land Question? Or has he ever publicly identified himself with any movement in favour of radical and far-reaching Land Reform? If not, can he enlighten us and our fellow-workers as to some better and more effective means of emancipating the community from what he terms "capitalistic thralldom," or from the slavery due to monopoly?

* * *

Pending some such radical remedy it appears to him distressing to note that "even among the poor themselves the example of luxury spreads," and that we find such distressing cases as "factory girls spending a fortnight at the sea-side at a cost equal to their whole year's savings." It is distressing that their earnings should be so scanty that a necessary fortnight's holiday at the sea-side should exhaust their possible savings. But, surely, those whose labours help to produce the good things both the rev. gentleman and ourselves consume need not be begrudged their hard-earned holiday. We may regret that their holiday should be so short and cost so much, but not that they take it, which seems the burden of the rev. gentleman's complaint. We often meet gentlemen of the cloth at such resorts, and the labours of the factory girls are at least as arduous and exhausting.

* * *

There are several very timely and instructive articles in the June number of the *Independent Review*, the most noteworthy and interesting being one on "A Practical View of the Licensing Bill," by Frank Podmore, and one on "The Labour Ministry in Australia," by the Hon. W. Pember Reeves. Mr. Reeves' grip of the political and economic situation in Australia can be gathered from the following pertinent question he asks and the sufficient and true answer he gives thereto. "What is it," he says, "that, more than anything else, has, over a series of years, restricted voluntary British immigration to Anstralia, kept down the growth of wealth and production there, and retarded the increase of population? The answer is—Land Monopoly."

* * *

And there can be no doubt that the necessities of the case, as well as the pressure of an enlightened public opinion, will compel the Labour Ministry in Australia to grapple with this root evil if they are to remain in office. Nor can there be any doubt that the only practical and efficient means available to them will be by some fundamental reform of taxation.

* * *

It is with this question—The Reform of Taxation—that the opening article of the Review attempts to deal; and we sincerely regret that the editors had not entrusted this subject to some such writer as Mr. Reeves, who might have done it justice. As it is, however, it is dealt with in a most bald, uninteresting, uninformative and incompetent manner. Though well versed in the recent history and developments of taxation in Great Britain, the writer manifestly has no grip of the question of taxation as a whole, and but little realisation of its overwhelming importance and far-reaching effects. Hence he has nothing fresh, stimulating, or instructive, to say on this most important and urgent question, and has to content himself with dishing up old and worn-out arguments in a most inconclusive and unimpressive manner.

* * *

Toward the end of his article he does refer to the Taxation of Land Values, as also to a "school of Land Reformers, who accept, in a form more or less modified, the doctrines of Henry George," some of whom are supposed to argue "that land is the source of all wealth, and, *therefore*, should be the sole object of taxation." The italics are our. We have some claim to consider ourselves acquainted with the doctrines of every school of Land Reformers, but must confess that we have never heard of any who have advanced any such inconclusive and fallacious argument.

We trust, however, that the subject of the Reform of Taxation will be treated again, and very differently, in the pages of this review. For, as our readers are well aware, an equitable and rational system of taxation would not only encourage the production of wealth, but also secure a more equal and equitable distribution, whilst an inequitable and irrational system, or want of system, such as the prevailing method of raising the necessary public revenues, has exactly the opposite effects.

* * *

Mr. Leiter may, without offence, be said to have built up his large fortune on the misfortunes of others. Thirty-three years ago Chicago was devastated by fire, and the father-in-law of Lord Curzon had the foresight to buy up the best fire-swept sites in the city. Already a large holder of real estate, he did not hesitate to add largely to his holdings by securing at low prices what seemed then to be the most unpromising blocks of land in the world. But Chicago was re-built on a scale of grandeur before unknown, and out of the unearned increment the Leiter wealth was largely built up. The 'cute land speculator became the Astor of Chicago. Probably none of his schemes for making money paid him so well as this.—*Daily Chronicle*, 10/6/04.

* * *

Messrs. Beardmore & Co. have a big house-building scheme under consideration in connection with their new shipbuilding yard now under construction at Dalmuir. They are prepared to spend half-a-million of money for the purpose of building houses for their workmen, whom, naturally, they desire should, if possible, live in the district. But it is stated that owners of land in the neighbourhood are putting what the firm consider a prohibitive price on the land necessary for the carrying out of the scheme. Messrs. Beardmore are not willing to give the price asked, and threaten, if it is not brought down to a reasonable figure, to go elsewhere with their building—somewhere in the Vale of Leven for instance—and make arrangements with the railway companies for the carrying of their men backwards and forwards to their work. It would certainly be a pity if the workmen should have to live out of the neighbourhood when there is plenty of land there lying idle.—*Glasgow Evening Times*, 15/6/04.

* * *

In all the West of Scotland, as elsewhere, the daily press take this brand of protection "lying down." The Liberal candidate for the division, Mr. J. Dundas White, is making the pace just now for its overthrow.

HOUSE FAMINE IN ROME.

VACANT SITES TO BE RATED.—There is, in consequence of the rapid increase in the population—though Rome is now only the third largest Italian city—a great lack of houses; rents have gone up, and it is hard to find flats. To remedy this it is proposed that all new dwelling-houses begun within three years and finished not more than six after the passing of the new law (now under discussion) shall be exempt from the tax on buildings for ten years. All municipalities are to be allowed to promote building by putting a tax on vacant sites not exceeding 1 per cent. of the value, gardens being, of course, exempt. This last proposal is a radical innovation in the Italian financial system.—*Manchester Guardian*, 1/6/04.

Who work for freedom win not in an hour,
The seed of that great truth from which shall spring
The forest of the future and give shade
To those that reap the harvest, must be watched
With faith that fails not, fed with rain of tears,
And walled around with life that fought and fell.

—Gerald Massey.

THE LABOURER AND HIS TAXES.*

Under the Present System of Taxation.

Wages Arrested.

The following is a typical example of the manner in which working-men suffer under our existing Land Laws and Taxes:—

Andrew Colquhoun, 23 Hozier Street, Bridgeton, Glasgow, was employed at 17/- a week during the earlier months of 1903 in a bottle work in Camlachie. About the end of July he was dismissed as there was no work for him. Subsequently he was employed for three months carrying coals at the wage of 22/- a week. From the beginning of Dec., 1903, until May 3, 1904, he had only four days' work (with the Co-operative Society), for which he got 18/-. On May 3 he got work in Parkhead Forge at 22/- a week.

He has a wife and three children. During the time he was unemployed his wife requested the authorities to give them assistance. They informed her that she would require to go to the Poorhouse with her children, but she refused, saying that she would rather beg than leave her husband to live alone.

NOTICE OF ARRESTMENT.

The following is a copy of the notice which was sent to his place of employment on May 12, 1904:—

SECTION 10.	ASSESSMENTS, £	: 11 : 3
No. 2574.	COSTS, - £	: 1 : 1
		£ : 12 : 4

FINAL INTIMATION.

OFFICE OF COLLECTOR OF POLICE, &c.,
11 TOBAGO STREET,
Glasgow, 12th May, 1904.

Mr. Andrew Colquhoun,
23 Hozier Street.

POLICE, &c., ASSESSMENTS, 1903-1904.

NOTICE PREVIOUS TO ARRESTMENT OF WAGES.

Unless your Police, &c., Assessments (amount £ : 12 : 4) be paid here, within ARRESTMENT 5/6 EXTRA.

TWO DAYS from this date, your Wages will be arrested for payment of same.

The Wages Arrestment Act allows arrestment of Wages for payment of Rates and Taxes, whatever may be the amount of Wages earned.

.....*Sheriff-Officer.*

This is a form of extortion with which we may be familiar, and which we therefore tolerate; but could anything be more cruel and oppressive? A man willing to work is prevented from working. Consequently he and his family are forced to endure the greatest hardships, as no wealth comes to them without labour. When he has earned the first wage for months the authorities step in and snatch away a large part of it. To those poor people that hard-earned money meant such food and clothing as they had long been without, and

yet they must go hungry and naked for a still longer period in order that the city may be well governed!

Are we Barbarians that we endure such things?

It may be thought that the proper thing to do is to amend the Act so that poor labourers should be exempt from taxation, but this is not sufficient. We must not only have a system of taxation which will relieve poor men from oppressive taxes, but one which will do away with the unemployed, and abolish poverty.

Such a System is the Taxation of Land Values.

It is wrong to tax men when they work, and it is wrong to leave them untaxed when they prevent other men from working by holding land out of use. By taxing land-owners on the full value of the land which they hold, whether that land is occupied or not, we should compel them to produce something from it, or to allow others to use it; and, at the same time, we should be enabled to repeal all taxes on houses and food.

For example there is Lord Penrhyn.

He is the kind of man to tax. He turned 3000 men out of his quarry, and kept them out for three years. These men being driven into idleness swelled the number of unemployed, the number of men looking for work when situations fall vacant, and therefore they helped to force down wages. We should tax Lord Penrhyn and every other land-owner. Whether it be a quarry or a mine, farming land or market garden land, land for building houses and factories, or land for constructing a railway, its owner would be forced to use it. Then instead of twenty men going after one employer we should have men employing themselves, and employers coming and asking them to work. Then wages would rise when the opportunities for working exceeded the number of men seeking work.

A Practical Illustration:

This has been the result of the Taxation of Land Values in Wellington, N.Z. The Town Clerk (John R. Palmer), in his annual report, 1902-3, says—

“That which was claimed by its exponents has been amply fulfilled. It encourages improvement, stimulates the use of land, secures the unearned increment to those who have added the value. . . . It is only stating a fact to say that much, if not all, of the activity in the building operations of the city and surroundings during the past year is due to the influence of this healthy measure.”

Therefore we ask the Working-men

not to allow themselves to be robbed by the land-owners and taxed by the public authorities when the remedy for both evils is at hand in the Taxation of Land Values. Every one can help in this work—both men and women—by attending meetings, by distributing literature, by speaking to friends, by questioning their candidates for Councils and Parliament, and by joining the Leagues for the Taxation of Land Values.

I venture the assertion that almost every father in the country whose children are not already established is suffering anxiety as to their future careers. Every occupation seems to be overcrowded. Why? There is room for millions more in the extractive industries, especially agriculture. But the best tracts of land which are not occupied are fenced in, and “when you fence land in, you fence men out.” Hence the professions, the auxiliary industries and the ranks of unskilled labour are over-crowded.—*What's the Use.*

* Published as a Four-Page Leaflet by the Scottish League for the Taxation of Land Values, 13 Dundas Street, Glasgow. By Post, 1/- per 100.

THE YOUNG SCOTS AND LAND VALUES.

36 ROSEBURN TERRACE,
Edinburgh, 10th June, 1904.

The Editor, LAND VALUES, Glasgow.

DEAR SIR,—Your strictures on our conference in regard to the Land Question will not appear quite so deserved when you know the whole facts. The General Council of our society were unanimous in approving of the principle of Taxation of Land Values, but they did not put down a resolution on the subject on the agenda paper of the conference, as a resolution had already been intimated from our St. Andrew's branch, which raised the question. As you would see from the public reports, Treasurer Fairlie's Land Values' Amendment to the Free Trade resolution was carried unanimously, which sufficiently explains the position of our society on this great subject.—Yours, truly,

JOHN GULLAND, Sec.

We are just afraid Mr. Gulland has read our "strictures" carelessly. We did not complain of the General Council failing to put down a resolution on the Taxation of Land Values on the agenda paper. What we said was that the General Council of the society had put forward the usual official Liberal resolution on Free Trade, replying with a negation to Protection. If Mr. Gulland holds the Taxation of Land Values to be the alternative policy of the society we are delighted to have the news, and will look forward with hope to their future resolutions on Free Trade adopted at their public meetings.—ED., *L.V.*

News of the Movement.

United States. NATIONAL CONFERENCE OF WOMEN'S S.T. LEAGUE.—The Fourth Annual Conference of the Women's National Single Tax League is to be held in St. Louis, Missouri, on Monday, Tuesday, and Wednesday, the 11th, 12th, and 13th of July, 1904. Our single tax friends in that city are kindly co-operating with the League in its efforts to render the occasion at once interesting and profitable to all. In addition to the usual daily sessions of the Conference, there will be held, in Music Hall, on Monday evening, a grand Single Tax Mass Meeting which it is hoped to make a national celebration of the twenty-fifth year of Progress and Poverty.

State vice-presidents and other single taxers are kindly urged to do all in their power to secure a large delegation to the Conference, and a full attendance at the Mass Meeting which is expected to have representatives from every State and Territory, as single taxers intending to visit the World's Fair will of course bear the Conference in mind.

The programme of exercises will be announced later. Meanwhile information in regard to hotel and other accommodations at St. Louis can be obtained by addressing Mrs. Louise Werth, President of the St. Louis Women's Single Tax Club, 3856 Delmar Boulevard, St. Louis, Missouri.
Mrs. JNO. S. CROSBY, PRES.

New Zealand. Mervyn James Stewart writes, Athenere, N.Z., 11th April, 1904:—Please find herewith 5/- for my subscription to *Land Values*, which I think of very highly indeed. The news of the municipal movement in Britain appears to me the only hopeful sign in your politics.

Our grand old jurist, Dr. Giles, wrote me lately—"The state of N.Z. parties is unsatisfactory. The Government party holds sounder views on the land question, but in administration I think there is a defect of a nice sense of honour and fair play." Very delicately put. Like him. I used to give the English Tories, like our own, credit for personal honour far exceeding that of the Liberal leaders.

But now! as Watson, of Australia, says—"The burning shame of it is that Australasian blood has been shed to make

homes for British workers, and now we find race-aliens imported by race-aliens avowedly to take bread out of their British mouths."

I do not think any Colonial so far regrets Kruger, but I judge larger forces could be raised in these parts to overthrow Milner than for any other conceivable cause. The British press seems to have no conception of the horror that our people have of Chinese; the only thing is the American revolt at a white woman marrying a negro. The capitalist press seem to consider it a matter of complexion, while we feel it a matter of race-treason and well poisoning.

But in the local bodies there is hope, and of the brightest, for the country. Can you not get some regular German correspondence? There seems a Prussian law of some value, but I cannot make any sense of the accounts of it you have published—all details and no lucid statement of principles; like all German research work, only of value to the specialist.

We are doing nicely, thank you, here. One third of total rates are now raised solely on land, one tenth of all the local bodies being converted in seven years, without one lapse or even desire for lapse. Two or three that rejected us have repented, and more are expected shortly. Local rating powers are now doubled from 1½d. to 3d. in £1 of capital value of real property (or an equal sum assessed *pro rata* on land only). This means a rate of say 5½d. on unimproved properties if acted upon = say 9/- in the £1 on annual rental value of sites. Very wide powers!

In addition to our 1d. land tax the graduated tax is now 3d. on £210,000 or over, with a half extra on absentees, or a possible total of 5½d. The Opposition did not oppose this very heavy levy, the Act of last Session passing without discussion, to the regret of our "Croasdalers." The subsequence, if not the consequence, is a record surplus of nearly £800,000, or 12/- of expenditure in spite of remission of tax on tea and mortgages and reduction rail charges by large amounts. No new tax has been levied since 1890 save a constantly increasing levy on land values as a substitute for reduction of taxes of absolutely all other sorts, including public services, State owned. Our only danger is official land-speculation, still sadly prevalent but becoming more difficult as money hardens.

New Zealand, with the heaviest measure of land values taxation of any of the Australasian colonies, shows the greatest measure of prosperity. The surplus this year totals £999,740, which, after transferring £350,000 to the Public Works Fund, still leaves a credit balance of £649,740 available for 1904-5. New Zealand always had its rainfall and its "great natural resources," but it didn't always have its prosperity. That dates from the time when Ballance began to break up big estates and unlock those natural resources to the people by means of land values taxation. Here is the chance for Premier Watson.—*Quiz*, Adelaide, 6/5/04.

GRIMSBY TOWN COUNCIL, June 17th, 1904.

Councillor Hoskins moved:—

"That in view of the decision of the House of Commons in favour of the second reading of the Land Values Assessment and Rating Bill, this Council trusts His Majesty's Government will take all necessary steps to allow the measure to be passed during the present Session of Parliament: and that a copy of this resolution be sent to the Premier, also to Sir H. C. Bannerman." He remarked that when the Bill became law the ratepayers would be benefitted, as it brought them relief and put the burden on the right shoulders.

Mr. Johnson seconded, observing that as the Town Council passed a similar resolution some weeks ago he would have thought the present one unnecessary. He suggested that a copy of the resolution should also be sent to the Borough Member.

The resolution was agreed to with unanimity.

LAND AND LABOUR.

By JAMES DUNDAS WHITE, M.A., LL.D.

(Author of *Economic Ideals, Island Economy, etc.*)

Prospective Liberal Candidate for Dumbartonshire.

Dependence on the Land.

The Land Question lies at the root of the Labour question, because everything which promotes the development of the land improves the condition of labour, while everything which hinders it makes that condition worse, by narrowing the range of employment and overcrowding the manufacturing industries. Even the manufacturing industries are dependent on the landed industries—somewhere or other—for their raw material. To vary a famous phrase, we may call the use of the land *Ars Artium Nutrix*—

That art, the nursing-mother of the rest—

for without it the others would never have come into being, and without its continual sustenance they could not survive. It is only in comic opera that people can live "by taking in one another's washing."

Free Trade and Land Law Reform.

Free Trade has been of immense advantage in allowing the processes of distribution to develop; but behind distribution lies production, and the basis of production is the development of the natural resources of the country. To open up these natural resources must be the object of the next great economic campaign. This opening up of the land to the people is of the first importance, for it would increase the opportunities of earning an honest living. Whatever hinders the development of the land restricts the area of employment, lowering wages, lengthening the hours of labour, and producing the other evils of a congested labour market.

The West Indies.

The report of the West India Royal Commission of 1897 (c. 8655) affords a valuable object lesson as to the relations of labour and the land. Our West Indian possessions have "rich and fertile soil, . . . an advantageous geographical position, a salubrious climate, abundant rains" (p. 81). They are of almost the same area as the British Isles, while their population is only about that of Wales (*ib.*). Yet in many parts the people are in destitution, and can hardly find means of livelihood. The bounty of Nature has been neutralized by the mismanagement of man. The Crown lands have been withheld from the people far more than the necessities of afforestation require, while in other places large sugar estates, which become disused and are likely to remain so, are kept out of the market. The Commissioners realize the true nature of the evil, and again and again (*e.g.* at pp. 17-18, 37, 44, 48, 51) they insist on the necessity of opening up the unused Crown lands and of purchasing the disused sugar estates—compulsorily if need be.

Planters' Policy.

In this, however, they anticipate the opposition of the planters. Speaking of our West Indian possessions as a whole, the Commissioners say that—

The settlement of the labourer on the land has not, as a rule, been viewed with favour in the past by the persons interested in sugar estates. What suited them best was a large supply of labourers, entirely dependent on being able to find work on the estates, and, consequently, subject to their control and willing to work at low rates of wages (pp. 17-18).

While again, with special reference to the Island of Trinidad, the Commissioners observe—

In such a Colony, with a sparse population and virgin soil waiting to be opened up, the sugar planters have experienced difficulties in getting at all times as much labour as they required at the prices they were prepared, or could perhaps afford, to pay, and they have not looked with favour on any policy having for its object the opening up of the Crown lands to the labouring population (p. 37).

Exactly. The planters have mastered the elementary relation of the Land Question to the Labour Question. Hence their desire to hold the land back from the people, so as to increase the competition in the labour market and keep wages down. It is time that the people mastered the same lesson. But they will want to throw open the land, so as to lessen the competition in the labour market and help wages up.

Thomas Carlyle.

Thomas Carlyle recognized the dependence of labour on the land. This is what Emerson says of him, when he saw him at Craigenputtock in 1833—

He [Carlyle] still returned to English pauperism, the crowded country, the selfish abdication by public men of all that public persons should perform. "Government should direct poor men what to do. Poor Irish folk come wandering over these moors. My dame makes it a rule to give to every son of Adam bread to eat, and supplies his wants to the next house. But here are thousands of acres which might give them all meat, and nobody to bid these poor Irish go to the moor and till it." *

To bid them! O mighty seer, and didst thou think to draw out leviathan with such a little hook? The fault lay not with the poor folk for not using the land, but with the monopolist system which denied them the opportunity to use it. That was the root of the evil. That it was that had them by the throat. Could'st not thou have devoted one of thy many volumes to making landlordism relax its grasp?

Modern Landlordism.

That grasp is on us still. Some slight amendments there have been, but they are as nothing compared with what still remains to be done. The holding back from use of many of the natural resources of the country—of quarries, of mines, and of a vast amount of unused land which would be used if only the people could obtain it upon reasonable terms—still restricts the possibilities of employment and worsens the condition of the worker, leading, incidentally, to misery and vice and increasing the volume of crime. Talk of "agrarian outrages!" The greatest of all the "agrarian outrages" is the keeping back of the land from the people. Not that those who do it realize the far-reaching effects of their action—

Half-ignorant, they turn an easy wheel,
Which sets sharp racks at work to pinch and peel.

It is not against individuals, however, that the forces of reform must be directed, but against the system which gives scope and even encouragement to such action—and against "that tyrant, Custom," which dulls the understanding, making "what is" obscure "what ought to be," and training us to regard the Earth itself as the patrimony of the few rather than as the heritage of the people.

Practical Politics.

But the Earth is the heritage of the people, and upon the recognition of that truth our reforms must be based. By the taxation of land values we should make those who have the control of the land pay the people a fair rent for it, whether they use it or not. If we tax the "land-owner" † on this system we shall soon bring into the market a great deal of the unused but usable land, and that would be a double benefit to the workers, for, on the one hand, it would increase the available supply of land and so bring rents down, while on the other it would expand the area of profitable employment and so send wages up. The rights of private property in all that can be regarded as the results of industry would be maintained even better than at present, because, with the establishment of taxation of land values, all the taxation which presses upon buildings and other improvements should be removed. This of itself would do

* *Select Writings of Emerson* (Scott Library), p. 8.

† I use the conventional phrase, but it is hardly necessary to observe that private ownership of land is unknown to our law. In legal theory all the land is held of the Crown. In practice it should be held of the people under the conditions described.

much to promote building and agriculture. Such a reform of taxation would also prepare the way for a reformed system of tenure, under which the tenants would have a more abiding interest in their holdings.*

Foreign Competition.

Pressing as the Land Question is now, it will probably become more pressing in the future, partly because of the increase of our population and partly because of the increased difficulty of retaining our position as the manufacturing workshop of the world. Our position at the close of the Napoleonic wars gave us a long start over other countries in the race of modern industrialism. But where we could lead others could follow, and they could often borrow the experience which we had had to buy. Other countries also were bound to develop their resources, to start mills and factories of their own, and so to diminish the economic distance between themselves and us. It was not to be expected that materials from distant lands and for distant lands would always take a long double journey for the privilege of being manufactured here. Many of the manufacturing industries were bound to settle somewhere nearer the producer or the consumer. We have seen this process at work in Europe; we are seeing it at work in America; and we shall see it increasingly in the Far East, where the union of modern machinery with cheap but competent labour is rapidly changing some of our best customers into our most formidable competitors. We may lose our relative position even with all the advantages of free trade, and any fiscal interference will only make matters worse. How, then, are we to raise, or even to retain, the standard of national well-being?

Possibilities of Agriculture.

We must turn our attention to the land, and apply to it that combination of labour and of capital, of science and of art, which has wrought such a transformation in the manufacturing industries. The progress and the profits of these secondary arts have made us overlook the possibilities of agriculture. The possibilities of agriculture are now unfolding. The results of intense and careful cultivation, the advances made in agricultural chemistry and vegetable physiology, as well as the successful experiments in the cross-fertilization of the cereals, are all rich with promise.† But we cannot expect the promises to be realized so long as the use of the land is hampered, so long as the great body of the tenants have no abiding interest in their holdings, and so long as buildings and other improvements designed to promote production are penalized by taxation. As the economic base for future action we must establish a sound land system, founded on the equal rights of all men to the earth and having as its object the development of all the natural resources of our native land. Then the industrial development of the nineteenth century may be followed by a corresponding agricultural development in the twentieth.

Market Gardening.

Quite apart from these "fair tales of science," the proposed reforms would do much to extend the cultivation of the soil. Take the case of the market gardener, whose industry gives healthy occupation in the country and provides wholesome food for the town. Under the present conditions he has often to pay an excessive price for the ground, and he finds that if he builds more greenhouses, his assessments are raised and his rates increased. He is perpetually penalized by this wretched "rack-rating." Under the proposed system, all this would be stopped; with the ground cheaper and the buildings tax-free, we should soon see a great development of market-gardening, and an increase

* Further details will be found in my pamphlet, "*Land Law Reform, based on taxing Land Values and not taxing Improvements.*"

† For further information I cannot do better than refer the reader to the latest edition of *Fields, Factories, and Workshops*, by Prince Kropotkin.

of employment both in it and in the building and other trades which supply it with materials.

Cottage Cultivation.

Even taking the most elementary kind of cultivation, there are many places where it would be a great advantage to the people to have small plots of the land which is practically unused. It would be healthy and pleasant and profitable for them to spend some of their spare time in growing various products which they now have to buy out of their slender earnings. The Allotments Acts do not go nearly far enough. Nothing will—except the taxation of land values. That would bring the unused land into the market, and there would soon be enough and to spare, both for those whose principal work is somewhere else and also for those who want to win a livelihood directly from the land.

Reasons for Reform.

It will thus be seen that I advocate the taxation of land values not merely to provide additional revenue for the authorities, or even as the basis of housing reform alone, but as the first step towards an enlightened land system which will make far more than "two ears of corn, or two blades of grass, to grow upon a spot where only one grew before." For agriculture as well as for housing, we need to have the land more easily obtainable, to have more beneficial conditions of tenure and to stop taxing buildings and other improvements.

The Prospect.

These are the practical politics of the day, and they are bound up with the fundamental interests of labour. They will afford plenty of work for any one Parliament. The Parliament which secures these advantages will have

Wrought the people lasting good

even more than did that memorable Parliament which repealed the Corn Laws. That established the right of the people to purchase the products of other lands; this will establish their right to use the soil of their own.

CROYDON COUNTY COUNCIL, JUNE 13.

The Assessment and Rating of Land Values Supported.

Councillor Wilkinson proposed "That the Right Hon. C. T. Ritchie, M.P. for the borough, be asked to present the following petition to the House of Commons on behalf of the Corporation in support of the Bill to provide for the separate assessment and rating of Land Values:—(1) That a Bill is at present before your Honourable House, intitled 'A Bill to provide for the separate assessment and rating of Land Values.' (2) That your petitioners beg to submit that Parliament, having, by various public and local Acts, imposed upon urban local authorities new and increased duties and responsibilities, the financial resources at the disposal of such authorities have been found insufficient to meet the expenditure thereby necessitated without overburdening the occupying ratepayers. (3) That whilst the owners of land in boroughs and other populous districts largely benefit by public expenditure, as well as by the normal growth of the population, they do not contribute to that expenditure sums proportionate to the benefits they receive. (4) That it is just in principle, and essential to the proper fulfilment of the duties imposed on the authorities of such districts, that ground landlords should contribute directly to local taxation in proportion to the value of their land." The proposer said that this Bill was the outcome of a conference of municipalities, and not a single municipality had declared against it.

Councillor Dobson seconded, and the resolution was unanimously agreed to.

PROGRESS AN ILLUSION!

A NEWLY enrolled member of our League has tendered his resignation, giving as his reason that he had just read Bernard Shaw's latest book, "Man and Superman," and from its perusal had learned to realise, what he had long suspected, that, "progress is an illusion," and hence had come, "frankly to give up the notion that man as he exists is capable of net progress."

Of course, we at once obtained and read the book, and after reading it feel impelled to avow the view that anyone that could be thus influenced by it would never have been worth his salt as a reformer. We have, however, no reason to begrudge the time we devoted to it; for, though it may be neither consistent nor logical, we found it intensely amusing and bristling with brilliant paradoxes.

In parts the book seems as if specially written to shock the prudish into looking the facts of life fairly and squarely in the face, free from the blinding and distorting spectacles of artificial conventionalism; and so far as it accomplishes this, it must be accounted healthy and inspiring. Its animating philosophy, however, seems to us most superficial, almost commonplace, as well as entirely fallacious. But so wide-spread and general is the unexpressed belief in similar fallacies that it deserves serious analysis.

Briefly, then, Bernard Shaw in this book champions the view that the civilisation to which we have attained is a mere sham, a thin veneer, and our notion of human progress a mere illusion. He contends that, "No community has ever yet passed beyond the initial phases in which its pugnacity and fanaticism enabled it to found a nation, and its cupidity to establish and develop a commercial civilisation." And that, "even these stages have never been attained by public spirit, but always by intolerant wilfulness and brute force." That the path of social progress, "along which great spirits love to aspire," will never be followed by man as we know him. Hence, that unless we (man as we know him) "are replaced by a more highly evolved animal—in short by the Superman—the world must remain a den of dangerous animals."

And this Superman of Bernard Shaw, what is he to be like? Well, our author leaves us in some uncertainty on this important point; but, being perhaps still, even if unconsciously, under the influence of the traditions instilled into him when a promising school-boy, he does not hesitate to point to Julius Cæsar, Cromwell, Napoleon, *and*, ye gods! Martin Luther, as types or accidental fore-runners thereof. Consequently he bids us work for and look forward to the time when there shall be "an England in which every man is a Cromwell, a France in which every man is a Napoleon, a Rome in which every man is a Cæsar, and a Germany in which every man is a Luther plus a Goethe." And, seriously or mockingly, but certainly gravely, he warns his followers that, "the production of such nations is the only real change possible to us."

And how is "our crazy little empire, if not the universe," to be saved, the "human live stock" to be improved out of all knowledge, and a race of Supermen of an approved Shawian type to be evolved? Not by such improvements in our social conditions, in our own man-made social customs, laws and institutions, as will favour the development of those qualities or attributes we deem desirable, qualities conducive to human happiness; not even by "the socialisation of the means of production and exchange"; but, according to the latest Shawian philosophy, by the selective breeding of mankind. "The only fundamental and possible socialism," says our author, "is the socialisation of the selective breeding of man." This is the "immortal work" into which he bids his followers "build the best of themselves before their refuse is thrown into that arch dust destructor, the cremation furnace."

Natural selection, according to Mr. Shaw, has had its day, and failed to produce results of which he can approve; hence it is time we tried what artificial selection will do for mankind. But surely, Mr. Shaw, artificial selection, both of men and of qualities, has been at work ever since the dawn of social life. For every established custom, law and institution interferes with natural selection, and tends to establish conditions favourable to the development and survival of certain types of men and certain qualities in men, and unfavourable to others.

"The survival of the fittest," as used by evolutionists, does not mean the survival of the best from an ethical or any other standpoint, but the survival of those best adapted to the prevailing conditions. And in human society the established social customs, laws and institutions are factors, and powerful factors, of the prevailing conditions. Hence it is that if we are dissatisfied with their fruits, if we would alter human nature, a task by no means so difficult as is popularly supposed, then these must be altered so that they shall favour the development of those qualities and tendencies which we feel to be best and most conducive to human happiness and well-being.

As it is expressed in *Government by the People* (Publishers, Sands & Co. Paper, 1/-, Post Free from these Offices):—

"Society has already substituted artificial for natural selection; and the question now is, not whether society should select, but whether it is selecting wisely; whether it is not crushing out the more desirable blossoms of mankind, while nurturing the most noxious weeds. . . . It is human institutions which determine what *kind* of man shall be favoured, and what *qualities* in man shall be developed. It is human institutions which are the determining factors of selection in human society; and it is not necessarily the strongest—whether physically or intellectually—nor the morally best, which survive, but the *most favoured*. Under present institutions the most favoured are anything but the most desirable. It is the cunning, the crafty, the most unscrupulous—in short the 'practical men' in a nineteenth century sense—which survive; and it is these qualities which are encouraged and developed."

Moreover, supposing the advent of a race of Supermen, omniscient and omnipotent, and endowed with every human virtue, would not their first work be to re-model existing social customs, laws and institutions in accordance with their needs and their desires, amongst which would be, even if Supermen of the most ordinary type, the desire for social justice, which alone can secure the continued development and survival of a race of Supermen. And the first step in this direction would be to give practical effect to all that is involved in the cry this paper exists only to voice, the cry of the land for the people.

Hence it seems to us that, though we have no claim to be considered otherwise than as most ordinary individuals, we are doing the work to which Mr. Bernard Shaw's Supermen would have to devote themselves, if they were here. Moreover, we may be able to claim some very remote kinship with them, in so far as we too feel, slightly to alter Mr. Shaw's words, that, "as long as we can conceive something better than exists we cannot be easy unless we are striving to bring it into existence or clearing the way for it," even though our efforts may be as unconvincing as Mr. Shaw's latest book.

If all the saviors of society who are now so earnestly engaged in preventing child-labour would as earnestly ask themselves, why, why it should be that in this land so full of blessings of nature little children are set to toil, they would start their mission on a surer road to success.—J.H.D. in *The Public*.

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"OUR POLICY."

"We would simply take for the community what belongs to the community—the value that attaches to land by the growth of the community; leave sacred to the individual all that belongs to the individual."—Henry George.

THE NEW PROTECTION MOVEMENT.*

(From a Land Reformer's Point of View.)

WE cannot give this timely pamphlet higher praise than by saying that its contents certainly justify its title. In it Mr. Chamberlain's latest unauthorised programme is considered from the standpoint of the earnest Land Reformer; its injurious and reactionary tendency is ruthlessly exposed, and the overwhelming advantages of the one alternative policy, of radical Land Reform, are championed in a manner which leaves little or nothing to be desired. The only addition we would suggest, should another edition be called for, as we sincerely hope it will be, would be a paragraph dealing with the direct and indirect effects of the Taxation of Land Values, with which we are convinced, from internal evidence, the author is fully qualified to deal. As it is, however, the pamphlet is one the circulation of which we trust every earnest Land Reformer will do his utmost to promote at the present crisis in our national history. For it is one which by reason of its earnestness, its sincerity, its

* *The New Protection Movement: From a Land Reformer's Point of View.* By LAWRENCE W. ZIMMERMAN. Price 3d. Post Free, 3½d. from The Land Nationalisation Society, Lancashire Branch, 26 Brown Street, Manchester.

moderation, and its lucidity, must necessarily do good work in directing the attention of the people to that question of questions—the Land Question.

Effect of the Proposed Taxation of Food.

The necessary effects of the proposed taxation of food are briefly but convincingly dealt with—

"Send up the market price of corn," says our author, "and very soon up will go the farmer's rent, and the additional price of the corn will find its way into the pockets of the landowner. Thus over 40,000,000 of people would have to pay more for their food in order that the landowners may get more rent, a form of philanthropy which will not be very popular when once the facts of the situation are understood. . . . A duty put upon food stuffs imported from foreign countries would undoubtedly send up the price of all similar food stuffs in our own market, whether grown at home or in the colonies, for there can only be one price in the same market, namely, the highest price that can be obtained. The mischief of this scheme is that it would act as a boomerang—it would be thrown at the foreigner but would return to strike our own people."

The Present Position.

Unlike the official Free Trade Leaders, whether Liberal or Unionist, Mr. Zimmerman fully recognises that the position of the masses of this country is by no means a satisfactory one, but, on the contrary, calls aloud for some permanent and material amelioration—

"The outstanding fact of our national life," he truly says, "is that while the wealth of the country is always increasing a large percentage of the population is underfed and disgracefully housed. . . . As a nation we have already wealth enough and to spare, but the misfortune is that one considerable section of the people do not get a sufficient share of it. . . . Hence, notwithstanding our vast wealth, there are great tracts of apparently incurable poverty remaining in the country."

The Cause of the Evil.

In a few terse but convincing paragraphs our author traces the main cause of "this outstanding fact in our national life," as well as the steadily decreasing number of our agricultural population, to our system of Land Tenure, which, both in town and country, enables the landlords to appropriate the improvements of their tenants, and to claim as their privilege and heirloom the land values created by the presence, activities, and necessities of the whole population—

"It has been obvious all along," he says, "that Free Trade cannot accomplish the whole circle of economic reforms. Free Trade has done much, very much, but it has not, and cannot, do everything. It has enabled the country to acquire boundless wealth, and has fertilised wide areas of our national life. But the blame for the condition of the millions who still remain in abject poverty must be placed not on Free Trade but on our land system and on our system of distribution."

The words "and on our system of distribution" might, we think, with advantage have been omitted; for, as he in this pamphlet repeatedly demonstrates, it is the laws and institutions determining the relation

of the citizens to the land of the country they inhabit which are necessarily the main cause determining the "system of distribution" of the fruits of their individual and collective activities.

The Remedy.

Our people may be taught "that it is impossible to make agriculture a financial success in this country; that the land must inevitably go out of cultivation and the labourers continue to crowd into our towns." But Mr. Zimmerman, like ourselves, steadily refuses blindly to accept any such assumption. He holds, as we hold, that the earnest social reformer in this country, as in all countries, must necessarily be a Land Reformer; that the first forward step towards a higher plane of individual and social life necessarily involves a measure of radical and far-reaching Land Reform. As he well says—"The question is not merely at what rent the use of land may be obtained, but what rent the occupier will have to pay after he has put into it his best efforts—industry, capital, scientific knowledge." Hence it is that the power of the privileged classes to control the use of the land, and hence to appropriate the fruits of the reproductive labours of their tenants, must be wrested from them, and the use of the land, as well as the fullest possession of any permanent improvements they may individually make, secured to all upon equal and equitable terms. Thus, and thus alone, can agriculture be made to flourish in Great Britain; thus, and thus alone, can our waste places be repopulated and made to blossom like a garden; and what our author terms "the re-colonisation of England" be made possible. And, as we feel convinced our author would agree, the first step in this direction, the step which will make any other necessary steps both possible and effective, is the imposition of a substantial tax upon Land Values. However this may be our author summarises his proposals in the following words:—

"The artificial expedient of preferential tariffs could provide no cure for our existing social ills. The real remedy lies far deeper. The large percentage of our population who dwell on the poverty line must be afforded the opportunity of producing wealth from the only source of real wealth—the land.

"If millions are underfed the fundamental cause is that their labour, such as it is, does not exchange for sufficient food, and the way to provide more food is surely not by raising its price, but by opening up the means of supply which Nature has so lavishly provided.

"The re-colonisation of England would mean not only a large increase in the supply of food stuffs but also a large and profitable new market at home for our manufactures. A reformed land system would, therefore, mean more work, more food, and the consumption of more goods, both of home and foreign make."

In conclusion, we would express our gratitude to the author of this pamphlet, Mr. Lawrence W. Zimmerman, of Manchester, for his most timely and

valuable contribution to the literature of the Land Reform Movement in Great Britain. If Mr. Zimmerman voices the views, ideals and aspirations of the Lancashire Branch of the Land Nationalisation Society we sincerely trust to come into closer touch and co-operation with them, and cordially congratulate Lancashire on possessing Land Reformers who evidently know what they are fighting for and love what they know.

L. H. B.

ENGLISH NEWS AND NOTES.

[All communications respecting this column should be sent to the General Secretary, English League for the Taxation of Land Values, 376 and 377 Strand, London, W.C.]

The Annual Meeting of the English League for the Taxation of Land Values will be held on Wednesday, July 20th, in the Hall of Clifford's Inn, next 187 Fleet Street, London, at eight o'clock. Mr. Alfred Billson, president for the past year, will take the chair and open the meeting. The annual report and statement of accounts will be presented, and the officers, council, and executive for 1904-05 elected. The new president will then take the chair and deliver an address. Important resolutions will be submitted to the meeting.

* * *

Members of the League are requested to make a point of being present at this meeting, at which any reader of *Land Values* (even if not yet a member) will be welcomed.

* * *

Mr. J. H. Whitley, B.A., M.P. (Halifax), will be nominated by the executive as president for the coming year. Mr. Whitley has been for many years a member of the League, and during the past two years has served on the executive. The Movement owes him a special debt of gratitude for his hard work in connection with the Municipal Conference on Taxation of Land Values, and especially in connection with the committee appointed by that conference to draw up a Bill for England and Wales. He had thus a large share in shaping the Bill which Mr. Trevelyan (his colleague in Parliament and on the League Executive) successfully piloted through its second reading last March.

* * *

A Plumstead friend has purchased thirty copies of *Land Values* for June and sold them among his shopmates. He hopes to repeat this effort every month. It need hardly be said that such help is greatly appreciated.

* * *

A member at St. Anne's-on-the-Sea, Lancashire, who has also been helping the circulation of the paper, writes—"St. Anne's is peculiarly a place for illustrating the 'rotten' way in which we English deal with the land. Thirty years ago it was all sand-banks and shingle, and you could have land for little more than the asking, but now plots are being 'held up' for an annual rental of 2/6 per yard. Being a member of the League I never lose an opportunity of drawing the attention of the people here, both in the local newspaper and otherwise, to the robbery going on, and am glad to say that the Urban District Council—which is not elected on party issues—adopted a petition to Parliament in favour of Mr. Trevelyan's Bill."

* * *

The valuation of the land comprised in the parish of Finchley, which was made on behalf the League by Messrs. Batty and Eckert, and brought before the House of Commons by Mr. Asquith, has been the subject of a good deal of useful discussion since it appeared in *Land Values* in April last. The chief usefulness of such a valuation—and it is a great one—is that it enables us to work out in detail the effects of such a Bill as Mr. Trevelyan's upon the local rates,

upon various classes of ratepayers, and so on; as, after the striking vote in the House of Commons on March 11th last, it is now impossible to deny that the rating of land values has become a question of immediate practical politics; statistics of this kind have, just now, a very special importance. It is possible that the League may undertake the valuation of two or three typical London boroughs. It would be an excellent thing if the municipalities themselves could undertake the valuation of the land within their own areas, e.g., London, Glasgow, and some of the smaller towns. There is, however, some doubt whether they could legally incur the expense of doing this, although the London County Council submitted to the Royal Commission on Local Taxation an estimate of the Land Values of the County of London, by parishes and unions, prepared by its valuer, Mr. Andrew Young, early in 1897. Perhaps some of the members of the League, who are also members of municipal bodies, will see what can be done in this direction. Meanwhile, if any professional valuers, who are friendly to the Movement, can see their way to help the cause by preparing a separate valuation of land in even a small municipal area, and by supplying it with the figures as to the rateable value, etc., to the League, they will be rendering a very practical service to the Movement.

FRED. VERINDER, *Gen. Sec., E.L.T.L.V.*

IN A NUT-SHELL,

Extracts from the Report of the Select Committee on the State of the West Indian Colonies—1842.

That the great act of emancipating the slaves in the West Indian colonies has been productive, as regards the character and condition of the Negro population, of the most favourable and gratifying results.

That, unhappily, there has occurred simultaneously with this amendment in the condition of the Negroes a very great diminution in the staple productions of the West Indies.

That the principal causes of this diminished production are the great difficulty which has been experienced by planters in obtaining steady and continuous labour, and the higher rate of remuneration which they give for the broken and indifferent work which they are able to secure.

That the diminished supply of labour is caused partly by the fact that some of the former slaves have betaken themselves to other occupations more profitable than field labour; but the more general cause is, that the labourers are enabled to live in comfort and to acquire wealth without, for the most part, labouring on the estates of the planters for more than three or four days in a week, and from five to seven hours in a day, so that they have no sufficient stimulus to perform an adequate amount of work.*

That this state of things is principally to be attributed to the easy terms upon which the use of land has been obtainable by Negroes.

That many of the former slaves have been enabled to purchase land, and the labourers generally are allowed to occupy provision grounds subject to no rent, or to a very low one; and in these fertile countries the land they thus hold as owners or occupiers not only yield them an ample supply of food but in many cases a considerable overplus in money, altogether independent of, and in addition to, the high money wages they receive.

That the cheapness of land has been the main cause of the difficulties which have been experienced (that is, of course, the difficulties which the planters have experienced in getting men to work for their benefit); and that this cheapness is the natural result of the excess of fertile land beyond the wants of the existing population.

* This "adequate" refers, of course, not to the desires of the Negroes but to those of the Planters.

COBDEN'S MESSAGE FOR TO-DAY.

By "COBDENITE" in the *Northern Echo*.

Lord Welby tells us that the battle of Free Trade has been "fought and won," and that since 1860 this country has been "purely free trade." "Purely free trade!" Yes; with the very trifling exceptions—

- (1) That we have a revenue tariff producing upwards of £30,000,000 per annum;
- (2) That our system of local taxation operates as a fine upon trade and industry to the tune of some £50,000,000 a year;

And (3) that, while goods must first be produced before they can be traded or exchanged, the land, the raw material of the country, is practically monopolised by less than one-half of 1% of the population!

With these exceptions—exceptions evidently regarded as absolutely negligible by Cobden Club Free Traders—the country is "purely free trade!"

But Richard Cobden did not hold that the free trade battle had been fought and won. He realised, as Mr. Morley says, and as Lord Welby notes, that the question he had opened up was "the whole question of the condition of England."

Cobden realised that he had but won an outpost, and that before pure free trade could be secured the land must be freed.

"You who shall liberate the land," he said, "will do more for your country than we have done in the liberation of its trade"; and he said that if he had been a young man he would have taken Adam Smith in hand and have formed a league for free trade in land just as they had had a league for free trade in corn.

He denounced the levying of the Land Tax at 4/- in the £ on the values of 1692, instead of an actual value, as "a fraudulent evasion," and evidently regarded the imposition of that tax on the real value as the natural first step toward the liberation of the land.

"I hope to see societies formed," he said, "calling upon the Legislature to revalue the land and to put a taxation upon it in proportion to the needs of the State." Such societies have been formed. But the Cobden Club, strange to say, is not amongst them.

I would suggest that the present centenary affords a "singularly fitting occasion" for the Cobden Club to come into line and join hands with those societies which are in truth voicing "Cobden's message for the people to-day."

THE GREATER BANE.

A. C. W. writes—We have ceased to expect much of the Scottish churches and all their committees, presbyteries, and assemblies, with their endless discussion, when not engaged on the abstractions of theology, of financial schemes, or some petty squabble or another—everything but those "weightier matters of mercy, justice, and faith," for which the Carpenter of Nazareth lived and died to testify. But even in the ecclesiastical courts one or two lovers of the truth are to be found. In the Church of Scotland Assembly last month a minister told the fathers and brethren that "the idle rich were a greater bane than the idle poor, and they were the great cause of the poverty that prevailed, and the chief source of moral darkness and corruption." And the U.F. Assembly adopted a motion which may be as the letting in of light to dark places. It recommended ministers to give earnest consideration to the causes of poverty. It might be well if our members, or their friends, in various districts of Scotland took this opportunity of pointing out, not only to U.F. clergymen but to others, that one of the most conclusive contributions to this very problem has been made by a man called Henry George, and they might offer either to lend or to give them a copy of "Progress and Poverty."

Scottish Notes and News.

[Scottish readers of *Land Values* are invited to send news for this column. Reports of meetings, or any reference by public men, or public bodies, to the land question, or the taxation of land values will be appreciated.]

The open-air meetings at Govan Cross and Bridgeton Cross continue a source of much interest and healthy discussion. Several debates have taken place with Socialists who are not yet convinced on the Taxation of Land Values. The Maryhill district, where so much good work was achieved in November last, when Mr. Lester, president of the League, contested the ward, has been opened up with meetings held once a week opposite the Burgh Hall.

* * *

Friends are cordially invited to be present at these meetings to assist in the speaking and in the distribution of literature. (Report at 13 Dundas Street). The new leaflet, "The Labourer and His Taxes," published in another column, has been well received as a telling statement of the case.

* * *

Mr. H. S. Murray, vice-president of the League, has sent the treasurer a subscription of £50, and Mr. Geo. Fowlds, M.P., New Zealand, sends £10 to maintain the fight for real free trade. Mr. Murray, as our members know, has always been a most generous supporter of the work of the League, which meets with his continued approval. Mr. Fowlds wishes the old country to realise as early as possible what New Zealand now enjoys—the first sweet fruits of our ideas.

* * *

There is a very special need for quite half-a-dozen different explanatory leaflets and pamphlets for our present open-air campaign and for the coming winter indoor meetings. Our stock of Henry George's addresses—"The Crime of Poverty," "Thou shalt not Steal," etc., is about exhausted. £100 could with much advantage be spent at the present time in providing the executive with such literature.

* * *

Mr. Lester, who since his election as president, has come into closer touch with the position and needs of the League, has given a donation of £5 to help to meet the cost of printing this special literature. Two new leaflets, namely, "The Leader of the Liberal Party on the Taxation of Land Values" and "The Labourer and His Taxes," with a re-issue of the leaflet telling of success in New Zealand, have already been published.

* * *

Other similar publications, as indicated, are urgently required, and those friends who know the value of such literature, and who can help to provide the necessary funds, are cordially and earnestly invited to do so. Glasgow, by the work of the League and the Town Council, is a city on a hill for our movement, but the position must be maintained and strengthened in every direction.

* * *

The *Scottish Farmer* is entertaining and instructing its readers each issue by a controversy on Protection *versus* Land Reform. The Taxation of Land Values as the alternative policy for farmers is put forward in plain, straight terms, while the robbery of landlordism is exposed in all its nakedness.

* * *

An able letter dealing with the report of a meeting of the County Farmers' Club appeared the other week in the *Haddingtonshire Courier*. The writer contended that "a tax on land values would not only reduce the farmers' taxes, but his rent, and reduce the taxes in the country where land is cheap by putting more on the towns where it is dear."

Mr. Joseph M'Leod, Liberal organiser for Inverness-shire, addressed a meeting of the Inverness Ratepayers' Association recently, on the Taxation of Land Values. The lecturer instanced the success of the measure carried in New Zealand, and declared it would work the same cure here—destroy the present land monopoly, which had always been the great obstacle to the elevation of poor and industrious people. A good discussion followed, and the *Highland Times* gave a half-column report.

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LAND REFORM MATTER FROM FRENCH JURA.

(Translated from "Deutsche Volkstimme" of 20/4/04.)

Farms in Jura yield rentals of greatly varying amount, and these rentals are determined chiefly by two factors, namely, according to the number of cows the farm can carry and also by the greater or less distance from a centre of consumption. With regard to the first of these factors no further explanation is necessary. As to the second, it may be observed that if the milk can be disposed of fresh it brings about 20 centimes per litre (= say 8 $\frac{3}{4}$ d. per gallon), while those farmers who must make their milk into cheese on account of distance from a suitable market obtain at the most 14 centimes per litre (= say 6d. per gallon).

One unacquainted with economic laws would at once come to the conclusion that it must be much more profitable to live near a town, but land reformers know that distance from a town does not affect the economic position of the farmer, as more favourable selling conditions are balanced by a less favourable rent and *vice versa*.

As a matter of fact, the cheese-making farmer usually pays a rent of 100 francs (= £4) per cow, while the tribute paid by the milk-selling farmer, according to distance from market, reaches £6 or even £8 per cow.

Now it happened that three years ago the farmers of a district in the canton of Neuchatel (Locle) formed a union and agreed to raise the price of milk from 18 to 20 centimes. The farmers imagined thereby to better themselves a little. But what was the result? A farmer whom I often met at that time was selling 20,000 litres (4400 gallons) of milk per annum. It was a farm of 10-12 cows. The advance in price of two centimes per litre thus brought up his yearly income from £143 to £159. Shortly after this his rent was raised exactly £16!

He determined not to stand this and so cleared out, but on the day he did so a farmer from Berne took possession, being quite willing to conform to the new conditions.

These facts make me very sceptical when I hear of the great development of agricultural co-operative societies. As one should not form a partial judgment regarding the position of the worker by considering only his wages but must place against these his cost of living (rent being taken as a first item), so should one also never forget, in considering the economic position of the tenant farmer, to compare his outlays with his increased income or other economic advantages.

I supplement the foregoing with some figures from the town. In Neuchatel, within the last three or four years, in a part of the Weichbilds (prolongation of the Rue de la Côte), I could see an increase from 2 to 20 francs per square metre.

In Chaux-de-fonds, which has in a few years become a flourishing centre of the watch-making industry, rents have risen very greatly in the last ten years. The crisis from which the Swiss watch-making industry has been suffering for some years are certainly to be attributed to some extent to this circumstance, and so one sees a veritable tide of emigration. The too high rents, chiefly in Chaux-de-fonds and Biel, the prospect of a still greater increase in the cost of living through the new protective tariff policy, and the fear that this will prejudicially affect the foreign demand, all operate powerfully towards inducing the emigration of industry. And once an industry gets on the move it often becomes difficult for it to remain long on the soil of the Fatherland, and it goes abroad, where it may hope to get more favourable living conditions.

In this way two important watch-making firms have a short time ago bought land at Hugenheim, a small place in Alsace, an hour's journey from Basle, in order to erect factories there. In St. Ludwig also three Neuchatel factories have lately acquired ground for the same purpose. The Swiss

silk and cheese-making industries have already for the most part fled abroad. To avoid misunderstanding, however, it should be expressly noted that in this instance the increased rents are not alone to blame, but that they had a powerful influence upon the movement there cannot be a better proof than the fact that the emigration had already commenced prior to the beginning of the efforts towards the new protective tariff.

In addition to all this, it may be pointed out that the influx of foreign visitors into Switzerland has had a great deal to do with the increase in ground rents, upon which point I may have occasion to say something at another time.

ZUOS (ENGADIN).

DR. VELLEMAN.

THE MORAL ASPECT OF THE FISCAL QUESTION.

Professor Henry Jones, in an able article in the *Hibbert Journal*, April, 1904, calls attention to an aspect of the fiscal problem only too apt to be lost sight of in the midst of the political hurly-burly. But it seems to me that neither on the ethical nor on the economic side does Professor Jones probe deep enough.

I fully agree with him as to the vital necessity for observing the moral law in our international relations as well as in the relations between the individuals in a State. I fully agree with him that the prosperity of one State makes for the prosperity of all and the weakness of one for the weakness of all; that "from this point of view it is difficult not to regard a policy which places obstacles in the way of the free interchange of benefits amongst nations as a crime against civilisation;" and that the growing inter-dependence of the nations of the earth is a great force making for peace and righteousness. But it seems to me that he forgets that justice, like charity, begins at home; that it is the first duty of each nation to put its own house in order; that the only sound basis for international justice is internal justice in each nation.

As the late Mr. Henry George finely puts it in the *Financial Reformer* for October, 1898 (p. 187)—"He who would insure peace—aye, he who would bring peace in its full, true meaning—must look deeper than to arbitration between nations; he must endeavour to build the very foundations of the State upon the firm rock of justice. War comes from injustice; peace comes from justice, from the securing to each man of his right, from the giving to each man of that which is his due."

But what is "each man's due?"

"The wealth of a nation," says Professor Jones (p. 442), "is the product of two factors, neither of which can be left out of account. One of them is the material means, the other is the intelligence and rectitude, the industry and the skill that employ them." And he continues—"If I were forced to distinguish between these, I should say that the latter is by far the larger factor of the two. I should much prefer to have the destiny of a people which is great in the qualities of its men, even although their hands were empty, than that of a wealthy nation whose citizens had lost their manhood."

This, I am afraid, is very loose and careless writing. For no people, however great the qualities of its men, can make something out of nothing. If its hands indeed be "empty," if it have none of the "material means" of production, its destiny is to become, and that right speedily, a people of disembodied spirits. The existence of "people" presupposes a standing ground in space—a foothold on the earth, on which alone we can live and move and have our being—access to the "land," which, in economic parlance includes all "material means" of production.

Man is a land animal. The relation of mankind to the land is therefore the most fundamental of all economic

relations. What, then, is "each man's due" in this respect? Surely, since all men have equal rights to life, and since the use of the earth is essential to the life of each and all, each man must have an equal right to the use of the earth.

"The wealth of a nation is the product of two factors"—land and labour—man and the earth. What, then, in regard to the wealth of the nation is "each man's due?" All men have equal rights to the use of the earth, and all men have equal rights to liberty. Surely, therefore, whatever each man makes by the application of his labour to the land is his as against the world; for to force him to hand over to another, without return, a portion of the product of his labour would be to that extent to make him a slave of that other, to deprive him of equal freedom.

The same law of equal freedom clearly requires that each man shall be at liberty to exchange the products of his labour for the products of the labour of his fellows.

Thus it is clear that the right of free exchange—of free trade—is based upon the right of free production. And necessarily so, for goods must first be produced before they can be exchanged. And the right of free production—free application of labour to the land—is based upon the equal rights of all to "life, liberty, and the pursuit of happiness."

Of this we get no hint in Professor Jones's article. In short, Professor Jones has, to use his own words (p. 442), "stated the problem of our national prosperity with one of the supreme conditions left out." He has failed to meet "a primary requirement of the present situation, . . . to state the problem . . . with strict fidelity to *all* the fundamental facts of the case."

Nor is this mere hypercriticism. The present recrudescence of the fallacies of Protection could never have taken place if the Free Trade principles of Bright and Cobden had been carried to their logical conclusion—"the liberation of the land." If we had put an end to the land-grabbing at home; if we had broken down the barriers which fence in the land and fence the labourer out, we should have found at home ample employment for all idle hands, ample markets for our goods, and there would then have been no need for land-grabbing abroad, no need to "peg out claims for posterity," no need "to find for the industrial energy of our overflowing population ever fresh fields and outlets." And we should thus have shorn Jingo Imperialism of the economic driving-force which gives it all its power for evil.

Space forbids my enlarging further upon this topic. But to those who doubt whether the United Kingdom can possibly support its present population in ease and comfort I would recommend Prince Krapotkin's "Fields, Factories, and Workshops;" while to those who wish to see the moral aspect of the fiscal question fully dealt with I would recommend Henry George's "Protection or Free Trade." It is no exaggeration to say that in this book George harmonises ethics and economics and "justifies the ways of God to man."

A. W.

LAND REFORM IN SWEDEN.

Our capital city of Stockholm, so rich in natural beauty, exhibits terrible housing conditions. From the special inspection made last year I repeat here only a few of the figures:—

Of the 310,000 inhabitants of Stockholm more than 200,000 live in small houses, *i.e.*, houses of at most three rooms and kitchen. More than 100,000 live in overcrowded houses, *i.e.*, in such as have not the air space required by hygienic science for each individual. In the very smallest houses, which have only one apartment, each inmate has only on an average 9'66 cubic metres of air; in room and kitchen houses the average is 12'80 cubic metres. By the inspection of 180,019 houses made in 1902 it was found that 25,000 people have an air space of less than ten cubic metres and 3000 people less than five cubic metres.

It is also the case with us that the smallest and worst houses are relatively the dearest. Reckoning the rent by

the air space, the average price of air in houses of six rooms and over is 2'92 kroner (about $\frac{3}{4}$) per cubic metre. For one-room houses the price is double this—4'56 kroner—per cubic metre. In the very worst houses the prices rise to 15'16 and even 18 kroner (say 17/- to 20/-) per cubic metre.

In the years from 1894 to 1902 rents have risen in Stockholm 30% on an average. From 1896 to 1902 rents of the smallest houses (one room) have advanced by 23'9%. The number of occupants per room has increased in the same time by 17'1%, but the air space per head has sunk by 14'2%. The conditions have become still worse in houses of two rooms and kitchen. Here are the equivalent figures:—+38'7%+20'4%—14'5%.

Progress and Poverty!

More than any statement whatever regarding the height of wages, briskness of trade, &c., the housing of the great mass of the people shows how they are situated in the matter of their daily bread. The other side of this housing misery is shown in the rich profits of the land speculators.

It is specially to be deplored that the city has for a long time given up its common land to speculators, and yet for Stockholm, as for all other Swedish towns, the opportunity was favourable for carrying out a better land policy, because our towns are compelled to own large areas of land in order to carry out the municipal regulations which are prescribed by law.

But we have good hopes that the land policy of Stockholm will soon take a turn for the better. A purposeful land reformer, Mr. Carl Lindhagen, was made mayor of our capital last year, and one of his first actions was to put a proposal before the citizens regarding the introduction of a land law after the style of the German hereditary building right (*Erbbaurecht*). The municipal housing committee has warmly recommended this proposal, and it is to be hoped that the citizens will accept the proposal and obtain the introduction of the hereditary building right by a petition to Parliament. Knowledge of this question is not awaiting in Parliament, and last year the chief editor of the *Gothenburg Trade Journal*, Mr. H. Hedlund, M.P., brought forward a motion in this direction, providing also for an increment tax. The matter fell through, however, owing chiefly to the opposition of the Upper House.

This year the proposal again came up, but in somewhat altered form. This time it calls for the legalization of our own old hereditary building right.

The town of Gefle in Central Sweden has about 1450 sites built upon in a population of 3000. In the case of 1100 the land is town property.

The chief points in the land regulation for Gefle are as follows:—Whoever desires to have a bit of the town land must come under obligation to begin building within two years. If this is not carried out the town has the right to take back the land without compensation. Until building is gone on with the land may not be used for any purpose not in harmony with the building contract. The rent amounts to about 2% to 3% of the value of the land. So long as the rent is paid the land may not be taken back from the possessor. A new valuation of the land and a resultant fresh taxation also of course takes place, but not regularly and not determined in the same way, from which arises a certain insecurity. But this law has approved itself generally, and people have proceeded in individual cases with great prudence. Nevertheless, it is naturally and generally desired that the rent and proprietary right should be definitely established. But it is questionable whether the whole regulation is to be made to agree with the tenor of our present law of property in land; because it lays down, among other things, that an agreement for the right to use "real estate" may not remain in force longer than ten years.

In order to make things quite clear the three M.P.'s of the town of Gefle have proposed that the old common-use land law should be expressly declared legal. It is very instructive to hear what the three M.P.'s say regarding the

unanimous opinion of the people of Gefle as to their proposal.

The proposal says—In Gefle an interruption of the historical manner of giving out the town land would check development and have fateful effects on the condition of the workers. If the land must be sold greater means would be necessary in order to be able to build than is the case at present. That would have a bad influence on the building trade, which for the most part is in the hands of the workmen. We are of opinion that just to this land regulation is to be attributed the happy result that a very large number of the workmen in Gefle own their own houses.

After this land law has been passed it is to be hoped that in every Swedish town a common-use land policy will be carried out. Every town must have a large amount of land for sites; as I have mentioned, all that is required is to make a proper use of it.

Stockholm possesses sites of over £1,650,000 in value, and at present the town is in treaty for land of an extent of 1500 acres.

We confidently expect that the new mayor will at least do what he can to utilise this large piece of ground in the interests of the community.

I hope ere long to have the opportunity of giving an account of the good progress of Land Reform in Sweden.—JOH. HANSSON, in *Deutsche Volkstimme* of 20th May, 1904.

FISCAL POLICY AND AGRICULTURE.

A Word to the Farmers.

I do not accept statements made as to the decrease in the value of agricultural land. A few weeks ago there appeared in *The Scottish Farmer* a notice of a farm let in East Lothian at an increase of £50 in the rent, and I know of several farms in the West of Scotland which have been let this year at increased rents; while even in Essex some of my friends and late neighbours are now sending up the rents. But, putting aside for the moment the question of the taxation of land values, let us examine the fiscal policy in its relation to agriculture. The three classes interested in agriculture are the landowners, farmers, and labourers. No one pretends that a protective tariff will leave the relations between these classes unchanged, and we may anticipate the effect on them by supposing that the absurd and suicidal policy of the protectionists was carried to its logical conclusion. Instead of building ships, dredging rivers, and constructing docks to receive goods from abroad, and then appointing petty officials to fine importers a paltry 10, 20, or 40 per cent. on the value of the goods imported, let them take the existing ships and sink them across the mouths of the rivers and harbours, and thus keep out the hated foreigner and his produce. Then the price of wheat and of everything else would rise, to the delight of the agricultural landowners, and to the sorrow of the poor urban landowners. Then there would be

A great demand for Agricultural Land.

Lawyers, doctors, manufacturers, and merchants would rush back to the country, and offer high rents for the farms, with the result that many of the present farmers would be hustled out of their farms. They would be no better off; for the value of the land having increased, they would simply have to pay this increase. It is a change in this system that is urgently needed, and I submit the taxation of land values as a policy which would furnish us with a perfect fiscal system, and a just land system.

The land question in the town and the land question in the country are one and the same, and the same form of tenure should apply to land suitable for bearing an editor's office as to land suitable for bearing potatoes. Is it any less hard for an individual farmer to pay £50 a year too much to a landowner than it is for a thousand people to pay £50,000 too much to several landowners? If the taxation of land values would cure the evil in the one case, it would

cure it in the other. I venture to say that there is not a farmer who, either in his own experience or in that of others, has not seen "agriculture driven to rack and ruin" by the restrictions, encroachments, and exactions of landlordism. One man bids a high rent and puts out his neighbour. He enters on his lease, and, at the end, if he reaches it, he is ruined.

"Serves him right,"

say some of his neighbours. They blame the farmer, but never think of blaming the conditions which force him to offer too high a rent. The cause of this evil is that there are too few farms for the number of men seeking them. Yet there are millions of acres of good land held out of use. Tax that land on its value, and you bring it into the market. Then you would have more farms than farmers, and they would get the land at their own offers. Moreover, you must not assume that the farmer has no interest in town land. Land in the centre of Glasgow is worth from £12,000 to £16,000 per acre per annum, and the most remote crofter or farmer has as much right to that land as the man who possesses it. The taxation of land values would secure them this right by taking that value for common purposes. It would solve the problem of fixity of tenure and security for improvements, as the farmer would retain possession so long as he paid the bare annual value of the land, and he would only sell his improvements and tenant rights when he pleased, and when he got their full value. This, of course, means the abolition of landlordism.

But why should Farmers shrink from this,

when they are now wasting time, money, and temper in fighting individual landowners and factors. "After all," says Herbert Spencer, "nobody does implicitly believe in landlordism;" and this is proved by the notice of the Crofter Commission in your issue of 11th June. What right has the Government to take £124,000 from the landowners if it belongs to them? The fact is, that nobody can defend private property in land on any grounds, and the landowners are simply putting forward protection, co-operation, education, and other false remedies to delay the coming of the time when the farmers and other classes will rise up and assert the equal right of all men to the land.—JOHN ORR, in the *Scottish Farmer*, 25/6/04.

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LAND VALUES.

The Monthly Journal of the Movement for the Taxation of Land Values.

Eleventh Year—No. 123.

AUGUST, 1904.

Price, 1d.; by Post, 1½d.

Receipt of a free copy of *LAND VALUES*
is an invitation to become a Subscriber.

The Sydney Single Tax League has appointed Mr. G. Longmuir, formerly of Glasgow, their correspondent to *Land Values* which they regard as the recognised world wide journal of our movement. The League, writes Mr. Longmuir, has come to life again after a period of rest and doing grand work. News from Australia is very welcome, and we shall be glad to include our former colleague among our list of correspondents. Mr. J. R. Firth, Redfern, Sydney, in sending for 700 books and pamphlets, along with six subscribers to *Land Values*, says:—"We are getting along pretty well over here, and hoping the next election will result in the return of a Government pledged to the Rating of Unimproved Land Values, for all present municipalities, and for all new local governing bodies."

* * *

According to "Progress," the new organ of our enterprising Victorian (Australia) co-workers, Mr. Max Hirsch's book, "Democracy versus Socialism," in which, as our readers are aware, the fundamental principles of the Single Tax Philosophy are elucidated and expounded in an able and interesting manner, has been adopted as a Social Science Text-book at the Japanese Universities. We cordially congratulate Mr. Hirsch on this well-deserved recognition, which is certainly a fitting reward for his unswerving devotion to the cause of justice and social morality, and which we feel convinced will encourage him to renewed activity on behalf of the cause he loves so well and has served so ably.

* * *

The Japanese should prove most promising pupils. They have been well described as "scientific fanatics," or rather as fanatics for science. Hence it may confidently be hoped that they will make at least as good a use of their studies of social science as they have of their study of the physical sciences. Besides being intellectually keen, the Japanese are sincerely patriotic; even the aristocratic, privileged, ruling classes have not yet learned to degrade patriotism by making it a screen behind which to promote their own sectional or class interests. The whole people, patricians and plebeians alike, earnestly desire the advancement of their beloved Fatherland, and hence may be relied on to adopt any measures they deem conducive to this end. We may, therefore, hope that they will yet set the nations of Western Europe a lesson in social reform as they have in other less useful branches of human activity.

* * *

Nor is there any lesson for which the people of Western Europe and America would have more reason to be grateful. For the years that have elapsed since the writing of "Progress and Poverty" have but emphasised the truth of its main teachings. To-day every political student can see far more clearly than was discernible twenty-five years ago that, to use the words of our great master, "The civilised world is trembling on the verge of a great movement. Either it must be a leap upward, which will open the way to advances yet undreamed of, or it must be a plunge downward, which will carry us back toward barbarism."

* * *

Though it may possibly yet be stayed, there have been and still are abundant signs both in Europe and the United States that the downward movement, the movement back

toward barbarism, has already commenced; there are abundant signs that, in truth, "our civilisation has reached a critical period, and that unless a new start is made in the direction of social equality, the nineteenth century may to the future mark its climax."

* * *

"What has destroyed every civilisation," again to use the words of Henry George, "has been the tendency to the unequal distribution of wealth and power. This same tendency, operating with increasing force, is observable in our civilisation to-day, showing itself in every progressive community, and with greater intensity the more progressive the community." To-day this tendency forces itself upon the attention of the most superficial observer; and it is this tendency which must be checked, its causes discovered and removed, or it will surely "sweep us back into barbarism by the road every previous civilisation has trod."

* * *

The one gleam of hope, the one thing that bids us not yet despair of the future of our civilisation, is the steadily increasing recognition of the fact, which inspired the life and work of our great teacher, that this tendency to social inequality, and the evils it inevitably produces, are not due to unavoidable natural causes, but solely to social wrong and injustice; and hence can be removed with the causes to which alone it is attributable.

* * *

As Henry George so eloquently expresses it:—

"Our primary social adjustment is a denial of justice. In allowing one man to own the land on which and from which other men must live, we have made them his bondsmen in a degree which increases as material progress goes on. This is the subtle alchemy that in ways they do not realise is extracting from the masses in every civilised country the fruits of their weary toil; that is instituting a harder and more hopeless slavery in place of that which has been destroyed; that is bringing political despotism out of political freedom, and must soon transmute democratic institutions into anarchy. It is this that turns the blessings of material progress into a curse. It is this that crowds human beings into noisome cellars and squalid tenement houses; that fills prisons and brothels; that goads men with want and consumes them with greed; that robs women of the grace and beauty of perfect womanhood; that takes from little children the joy and innocence of life's morning."

* * *

Though it may already be too late, the thoughtful among our race are commencing to realise that justice, the recognition and enforcement of the equal claims of all to life, is the supreme law of social life; that justice is denied when the equal rights to the use of land, on which and by which alone men can live, is denied; that "in permitting the monopolisation of the opportunities which nature freely offers to all, we have ignored the fundamental law of justice," and that, "by sweeping away this injustice and asserting the rights of all men to natural opportunities, we shall conform ourselves to the law—we shall remove the great cause of unnatural inequality in the distribution of wealth and power; we shall abolish poverty; tame the ruthless passions of greed; dry up the springs of vice and misery . . . substitute political strength for political weakness; and make tyranny and anarchy impossible."

Such are the lessons we are slowly learning; such are the lessons which the enterprising and progressive Japanese nation may more quickly learn from the impressive and convincing pages of Max Hirsch's book.

* * *

The Liberal Party would do well to republish, as a leaflet, the forcible and convincing article by Mr. Bart Kenedy in favour of payment of members which appeared in *The Daily News* of Thursday, July 7th. After emphasising the undoubted fact that "a man cannot get a seat in Parliament unless he has the money to spend upon the getting of it," he points out that the result is that "the government of the country is, in effect, in the hands of one class—the class that has enough money to buy a seat in the House of Commons, and that can afford to give its time for nothing."

* * *

Hence it is, he contends, and as recent events abundantly demonstrate, that at the present time "the wealthy classes have it all their own way"; that they legislate almost solely in their own interests; that the country is, in truth "ruled by a small ring," a ring which, owing to the fact that "men who combine what is called good birth with wealth have by far the best chance of getting responsible positions in the Government," results in the country "being ruled by a corrupt combination of wealth and stupidity," all of which nobody can deny.

* * *

The article concludes with the following eloquent plea and warning:—

"Let us stop this sale of seats in Westminster. Let us pay skilful men for skilful labour. This not paying of the men we have is a hypocritical farce. They pay themselves a hundredfold. They work for themselves first and England second. They do this whether they will or no—unconsciously. And in the end they will ruin England.

"Let us, then, cast about in the highways and find our best men.

"We are on the threshold of big events."

* * *

We are, in truth, on the threshold of big events! events which may decide the destinies of the world for many centuries to come. But this crass and corrupt combination of wealth and stupidity, into whose hands under the prevailing conditions the governing of this great country constantly tends to drift, continues blind not only to the signs of the times, but also to all the lessons to be derived from the study of the past.

* * *

If ignorant of all else, public school boys, who are to-day the chosen instruments of the monopolist and privileged classes, are assumed to be conversant with classical literature; and it is from the study of these pages that lessons are to be derived which, if heeded, might be invaluable at the present crisis in our national history.

* * *

Froude, in the opening chapter of his masterly sketch of Julius Cæsar, draws a vivid picture of the state of Rome when to save it from utter ruin the Roman Republic was converted into a military empire, which, as he repeatedly emphasises, is of peculiar interest to the English student of political history of the present time. We would strongly commend a study of this book to those alive to the political signs of the times. The following few quotations may serve to indicate its tone, and the lessons it teaches.

* * *

"The early Romans," he tells us, "possessed the faculty of self-government beyond any people of whom we have historical knowledge, with the one exception of ourselves. In virtue of their own freedom, they became the most powerful nation in the known world; and their liberties perished only when Rome became the mistress of conquered

racés, to whom she was unable or unwilling to extend her privileges. . . . If there be one lesson which history clearly teaches, it is this, that free nations cannot govern subject provinces. If they are unable or unwilling to admit their dependencies to share their constitution, the constitution itself will fall in pieces from sheer incompetence for its duties." Surely recent events, both at home and abroad, verify this conclusion.

* * *

He depicts the prevailing economic, social, and moral conditions in the following telling words:—

"It was an age of material progress and material civilisation; an age of civil liberty and intellectual culture; an age of pamphlets and epigrams, of salons and dinner parties, of senatorial majorities and electoral corruption. The highest offices of State were open in theory to the meanest citizen; they were confined, in fact, to those who had the longest purses, or the most ready use of the tongue on popular platforms. Distinctions of birth had been exchanged for distinctions of wealth. The struggles between plebeians and patricians for equality of privilege were over, and a new division had been formed between the party of property and a party who desired a change in the structure of society. *The free cultivators were disappearing from the soil. Italy was being absorbed into vast estates, held by a few favoured families and cultivated by slaves, while the old agricultural population was driven off the land, and was crowded into towns.* The rich were extravagant, for life had ceased to have practical interest, except for its material pleasures. *The occupation of the higher classes was to obtain money without labour, and to spend it in idle enjoyment.* Patriotism survived on the lips, but patriotism meant the ascendancy of the party which would maintain the existing order of things, or would overthrow it for a more equal distribution of the good things which alone were valued. Religion, once the foundation of the laws and rule of personal conduct, had subsided into opinion. The educated in their hearts disbelieved it. . . . Of genuine belief that life had any serious meaning, there was none remaining beyond the circle of the silent, patient, ignorant multitude. *The whole spiritual atmosphere was saturated with cant—cant moral, cant political, cant religious; an affectation of high principle which has ceased to touch the conduct, and flowed on in an increasing volume of insincere and unreal speech.*" (*Italics are ours.*)

* * *

Surely it is in similar words that the historian of the future may truly summarise the economic, social and moral conditions which prevailed in Great Britain at the beginning of the twentieth century, which is also commencing to teach the lesson that, "Popular forms of government are possible only when individual men can govern their lives on moral principles, and when duty is of more importance than pleasure, and justice than material expediency." All of which conditions seem to us to-day wanting alike among the privileged and the disinherited classes which together make up Great Britain.

* * *

The history of the Booth Charities (Manchester), is a good example of steady rise in city land. The Charity was created in 1630 by Humphrey Booth, a prosperous cloth-worker, the original amount of land vested in the charity consisting of two meadow plots in the open country near Manchester, bringing in a nett annual income of £19. This land is now in the centre of the Manchester traffic. In 1841 the piece at the corner of Piccadilly and Port Street brought in rents to the amount of £194 1s. 10d.; in 1901 the rents were £4,544 17s. 8d. In 1841 the plot of land fronting Oxford Street and Great Bridgewater Street, on part of which stands Messrs. Footall Broadhurst, Lee & Co.'s new warehouse, brought in £600 in rent; in 1901 the rents amounted to

£8,436 17s. 4d. The original rent of £19 in 1630 had risen last year to £13,764 6s. 4d. We do not object so much to a charity gaining this "unearned increment," but the fact that the money thus acquired is spent on the aged poor of Salford does not affect the principle at issue one whit.—*Municipal Reformer*, July, 1904.

* * *

Speaking at a Liberal demonstration at Rye Park, Hertfordshire, Mr. W. C. Steadman, L.C.C. (prospective Labour candidate for Central Finsbury), said he had taken a keen interest in the housing question, and when he was in the House of Commons the Tory party introduced a Housing Bill, and in the debate which took place Mr. Balfour remarked that every Housing Bill that had been passed through that House had been passed by the Tory party. That was perfectly true, but still the question was more acute to-day than ever it was, although Tory legislation had been going on for fifty years. Why was this? It was because the Government had not gone to the root of the evil, which was the land question; and they never would, because it was going to affect the pockets of their friends. If labour was the means of increasing the value of land, then land should bear its fair proportion of the taxes, and labour receive its just reward.

* * *

Mr. John S. Higgs, President, Echuca (Victoria) League, sends five renewals and eight new subscribers. Mr. Higgs says (May 13th) "The April number of *Land Values* contains glorious news, putting fresh life into all the members of my League and Single Taxers generally. The second reading of the Bill for Taxation of Land Values carried by a majority of 67 in the House of Commons, is an item of news of immense importance. It is only by means of *Land Values* that we know anything about it, for not one of our leading newspapers made the slightest reference to the matter. This greatly enhances the value of your paper."

ENGLISH LEAGUE FOR THE TAXATION OF LAND VALUES.

Annual Report for the Year ended June 30th, 1904.

The Executive have pleasure in presenting to the members of the League a brief summary of the work done during the past twelve months. Much of this work has been reported in detail in the monthly paper, *Land Values*, which is now taken regularly by nearly all the members of the League.

The accounts for the past year show a very striking increase in the amount received from the sale of literature (total, £527 7s. 6d.; previous year, £96 5s. 9d.). This is, of course, mainly due to the League's special edition of Henry George's *Protection or Free Trade*, of which nearly 24,000 copies have been sold and paid for, while a large number are still in the hands of booksellers for sale. The set-back to Mr. Chamberlain's protectionist propaganda during the past few months has lessened the demand for this, as for all "fiscal" literature; but it would be foolish to suppose that the last has been heard of the agitation. Whenever the Tariff Reform League resumes its activity, or a General Election brings the question of Protection to the front, the Executive rely upon the help of the members in promoting the circulation of a book which has already done a great and useful work.

The circulation of the book has also had the effect of bringing many new and active members into the League, and of increasing considerably the demand for our other publications.

The subscription-list of *Land Values* has steadily grown during the year, but the sales "through the trade" are still far smaller than could be wished. Members could do much to stimulate the circulation of the paper by encouraging their newsagents to stock it and to display the monthly contents' bill.

Lectures have been delivered, or meetings addressed by speakers from the League, at the following places:—

London (28), Bampton, Bideford, Brighton (2), Buckfastleigh, Burton-on-Trent, Cambridge, Chiswick, Cricklewood, Croydon (6), Dudley, East Ham, Exmouth, Finchley, Hanwell, Hertford, New Southgate (3), North Somercotes, Sunbury-on-Thames, Sutton, Totnes, Tunbridge Wells, Walthamstow (2), West Ham, Yiewsley.

In addition, Mr. Skirrow (Yorkshire agent) has delivered twenty-six lectures and arranged sixty-nine public meetings, which have been addressed by himself or other members of the League.

A number of meetings have also been held in Northumberland and Durham under the auspices of the Tyneside Branch.

The President of the League has also addressed a large number of meetings in various parts of the country, and has been giving special attention to some of the Midland constituencies, especially in Staffordshire and Shropshire.

Mr. Edward M'Hugh (on behalf the Liverpool Society) and the members of the Portsmouth Single Tax Union have also held many meetings in their respective localities.

A very successful dinner, which it is hoped will be the first of an annual series, was held in London last September in commemoration of the birthday of Henry George.

The excellent work done by Mr. F. Skirrow during the past twelve months has amply justified his appointment as agent for Yorkshire rather more than a year ago. In his future work he will have the help of an advisory committee of local members, representing the principal Yorkshire constituencies. With the generous help of a few local friends an office will shortly be opened in Bradford to serve as a local centre for the work now being carried on in Yorkshire.

The most encouraging event of the past year has been the passing, by the House of Commons, of the second reading of the Bill for the Assessment and Rating of Land Values. The Bill, which applied to England and Wales, was prepared by a conference of municipal authorities convened by the Corporation of Glasgow, and was introduced by Mr. C. P. Trevelyan, M.P., a member of the Executive of the League. So strong was the support given to the Bill by municipal authorities all over Great Britain that the Government whips were not allowed to tell against it, and, although the Government's spokesman in the debate denounced the Bill as disastrous, the second reading was carried by a majority of sixty-seven votes. The Government, has, however, been successful in its efforts to prevent any further progress being made with it.

A Bill for Scotland, prepared by the Glasgow Corporation and adopted by the Municipal Conference, has not yet reached its second reading.

One of the most telling incidents in the debate on Mr. Trevelyan's Bill was the production by Mr. Asquith of a valuation of the land comprised in the parish of Finchley, a rapidly-growing residential suburb of London. This valuation was prepared for the League by Messrs. Batty and Eckert, auctioneers and valuers, of Highgate and East Finchley. The Executive has under consideration the question of arranging for the valuation of other districts more completely built over than Finchley in order that the proposals made in any future Bills may be considered in relation to the conditions actually obtaining in typical urban districts.

The Executive desire to record their thanks to Mr. Billson for his services to the League during the past year as president. Although Mr. Billson has not been able to spend much time in London during his year of office, his activity in provincial constituencies has been of very great service to the Movement, and his advice and help have always been at the call of the Executive. Mr. J. H. Whitley, M.P., whose valuable work in Parliament and among the municipalities,

deserves specially grateful mention, has kindly allowed the Executive to nominate him as President for the coming year.

In concluding this brief review of a busy year of work the Executive wish to call attention to the financial statement sent to all members with the notice of the annual meeting. Although some of its features are specially satisfactory, it shows the urgent need of increased support if the League is to continue its work on a scale commensurate with the greatness of the cause for which it stands.

ISLAND ECONOMY.

A Reply to the Rt. Hon. A. J. Balfour's "Economic Notes on Insular Free Trade." By James Dundas White, LL.D. (Liberal Candidate for Dumbartonshire).

The Island.

Following the example of Mr. Balfour, we may consider the principles of economic policy by taking the case of an island. Not that the economy of an island differs essentially from that of a peninsula, or an isthmus, or any other place, but because the island offers a more vivid picture of a detached and independent State. Suppose, then, that we have an island, and that the problem is how best to promote the well-being of the islanders.

Its Natural Resources.

Our first care should be to enable the islanders to make the best possible use of all the natural resources of the island. The island is not the result of anyone's industry, and all the islanders should have equal rights to the use of it. It should be treated as their common property. Some of it they may use in common with one another, but, in order to induce individuals to cultivate the soil and to build houses, a considerable portion of it will have to be in private hands. Hence the need for some system of land tenure which will secure both the interests of the community and the interests of the tenant. The features of an ideal system are (1) that the tenant should have the right to remain in possession of the land so long as he pays the community a fair rent for it, (2) that his buildings and other improvements should be tax-free, and (3) that he should be free to transfer his tenant-right to anyone else.

The Land-Rent.

Such a system will promote the development of the island. The fact that the landholders have to pay the rent, whether they use the land or not, will prevent them from continuing to occupy more of it than they can use adequately, will bring the unused land into the market, and will prevent the growth of an artificial monopoly in the land. The fact that buildings and improvements are tax-free will induce tenants to build and to improve their holdings, while the perpetuity of the tenure, combined with the facilities for realising the unexhausted improvements at any time by free sale of the tenant-right, will enable them to work the land continuously and well. Nor are these the only advantages. The land-rent will furnish the community with an ample revenue for all public purposes; it will be no longer necessary to tax the products of industry or the processes of gift and exchange; the worker will be able to reap the full benefit of his work, and commerce will be unhindered.

Free Trade.

Why should not the islanders be as free to trade with foreigners as with one another? They will do so only so far as they find it to their advantage. The same is true of the foreigners. Trade is, indeed, a mutual advantage, and can survive only when it is a mutual benefit to the exchangers. The benefit may be direct or indirect, but unless each party considered that some benefit would ultimately result, he would not put forward his goods. Foreign trade should be allowed free course, whether the foreigner supplies the goods above cost price, or below cost

price, or even if he gives them away. The more the islanders get, and the cheaper they get it, the better off they will be. The cheap imports, besides being of service for consumption, are also of service for further production. Abundance of cheap sugar leads to an expansion of their confectionery and jam-making industries, and gives them an advantage in foreign markets over their competitors who have to pay more for the raw material.* Cheap iron enables their shipbuilders to obtain orders for ships which they would otherwise have lost.†

Taxation cannot Enrich.

Those who consider that the islanders can be enriched by the taxation of imports, should describe the economic process by which that result is supposed to be effected. To me, it seems impossible to enrich the people by taxing their imports. The tax has ultimately to be paid by the purchasers in the shape of an increased price for the goods.‡ Taxation cannot possibly give the islanders more than it takes from them, and taxation of this kind will give them considerably less. There are various causes of leakage and of loss. There is, in the first place, the direct cost of the tax-collecting machinery and the pay of an army of Customs officers, who are not only not productively employed, but are really engaged in hindering distribution. There is the indirect loss due to the delay and additional handling of goods which the system necessitates, and the various incidental expenses to which it gives rise. Besides these things, the system hampers the processes which would gradually bind the islanders to other peoples by the ties of mutual interest, and in many cases actually excites animosity. It may, indeed, keep some businesses on their feet, but it can do so only at the expense of others, and in practice it hampers those businesses that are profitable in order to extend those which are not.

Hostile Tariffs.

But what if foreign nations set up tariffs? We should still allow the islanders to exchange with the inhabitants of other countries *so far as the Governments of these other countries allow*. We may well seek to have the foreign tariffs reduced or removed; but it does not follow that "retaliatory tariffs" are the proper or the effective means to use. Trade is a mutual advantage to both nations, and any obstruction to it is an injury to them both. A "retaliatory tariff," like any other tariff, while it may hit the foreign nation, will also hit the islanders at least as hard. Nor is it likely to lead to the foreign tariff being reduced. Hostility leads to counter-hostility, and it is not unlikely that the foreign Government will reply by raising its own tariff higher than before. There will be two tariff walls instead of one, and as they rise higher and higher both nations will suffer increasingly, but the nation which suffers most will be the nation which is most dependent on its foreign food supply and its foreign trade.

True Tactics.

Tactically as well as economically, Free Trade remains the true course. The practice of that will at least secure to the islanders "most favoured nation" treatment in various foreign markets, and will prevent them being placed at a

* See the cases referred to in the debate on the Sugar Convention Bill in the House of Commons, July 29, 1903.

† See, for instance, the speech of Sir Charles M'Laren, M.P., presiding at the annual meeting of Palmer's Shipbuilding and Iron Company, Ltd., September 25, 1903.

‡ The figures given in the House of Commons on July 2, 1903, in Mr. Bonar Law's answer to a question by Colonel Denny, illustrate this: In June, 1903, the prices of wheat in England (where there was a duty of 1/- per quarter) and in France (where there was a duty of rather more than 12/- per quarter) averaged about 27/6 and 40/6½ per quarter respectively. The freights from the wheat-exporting countries to both of these countries are practically the same. The difference of price was rather more than the difference of duty. But a duty always tends to raise the price by more than its actual amount, principally because the importer, who pays the duty in the first instance, has to get back both the extra capital laid out on the duty and also a profit upon that extra capital.

disadvantage in these markets as compared with their competitors from other countries. The friendly conduct of the islanders towards their neighbours will also tend to make their neighbours more friendly towards them. The islanders can best meet hostile tariffs by free imports, and their success may ultimately lead the other nations to reconsider the position and to see that their restrictive policy, while it does harm to the islanders, also does harm to themselves.

Where we Fail.

How comes it, then, that while we have gained many advantages from Free Trade, the general conditions of life here are still so far from what they ought to be, and that we have not supplied an effective object lesson to foreign nations? I answer, that freedom of trade—even a much greater freedom of trade than we have—cannot of itself secure prosperity. Trade and distribution rest ultimately on production, production rests ultimately on the use of the earth, and the first and fundamental requirement of economics is a just land system which shall enable the people to use the natural resources of the country to the utmost extent. We are still very far from having that. Under the existing conditions the people are prevented from using the land as it ought to be used. We cannot remedy this by tampering with trade, though we may seriously aggravate its effects. Indeed, our system of Free Trade, by enabling us to share in the products of other lands, has mitigated the effects of the evil without removing the evil itself. There the evil is, and there it will remain, until we islanders apply to the land of our islands the same principles of equality and freedom which we have already applied to trade. "The Land Question," said Mr. Henry George, "is the bottom question. Man is a land animal."

The Foundations of Economy.

These principles are equally applicable to all islands (and to all mainlands), to whichever of Mr. Balfour's classes they may belong. But Mr. Balfour never grapples with this fundamental Land Question. Perhaps he assumes that the land system is as good as it can reasonably be made; but if so, his assumption is wrong. In any case, he has failed to lay the foundations of his economy firmly on the earth, and it is not surprising that his whole structure is completely in the air.

Mr. Balfour on St. Vincent.

In his hypothetical treatment of hypothetical classes of hypothetical islands Mr. Balfour does, indeed, put forward an actual case; that of the island of St. Vincent, in the West Indies, where, he says, "according to the Commission of 1900 nothing could be produced but sugar—sugar which, under the then prevailing system of bounties, could nowhere be sold except at a loss" (p. 11).^{*} If inclined to cavil at what may have been a printer's error, one might point out that there was no such "Commission of 1900," and that what Mr. Balfour probably had in mind was the Report of the West India Royal Commission of 1897 (C. 8655), which deals with the West Indies in general and with the several islands in particular. But he has omitted to give a detailed reference to any particular passage, and nowhere in that Report have I been able to find a statement that the Island of St. Vincent is only suitable for the production of sugar. Sugar has for long been the staple product, but the Commissioners also speak of the production of arrowroot, though suffering from trade depression, as "the second industry in point of importance," and make some practical suggestions with a view to extending the banana cultivation (pp. 47 and 49); while Dr. Morris, in his very able Subsidiary Report, besides considering arrowroot and the possibilities of the fruit trade, refers to the growing of coffee and spices, as well as to the increased cultivation of cacao (p. 120). Indeed, even at the time of the Report, the exports of these "subsidiary products" aggregated to more than the exports of the

"collective sugar products," the value of the latter for 1896—the last year for which figures were given—being only £24,248, while the value of the "subsidiary products" amounted to £33,188 (p. 119). The island, which yields such rich and varied products, is obviously capable of producing other food-stuffs for the direct support of the islanders.

St. Vincent and its Possibilities.

Prevalent as distress has been, the island could support its population, even though it had no foreign markets at all, *if only the people had access to the land*. "The area of St. Vincent," says the Commissioners, "is 83,115 acres, and of the small islands united with it, 10,872 acres. The total area of the colony is, therefore, 93,987 acres, of which about one-third is worthless. . . . The soil is fertile, the climate healthy, and the rainfall heavy" (p. 47). Dr. Morris tells us that "the population, according to the census of 1891, was 41,054" (p. 119). This leaves considerably more than 50,000 acres of cultivable soil for the support of considerably less than 50,000 people. But the Commissioners tell us that "of the cultivable area, not more than 8,000 or 10,000 acres are believed to be beneficially occupied by cultivation" (p. 47). This is less than a quarter of the whole. Why do the people not use the rest? Let us hear the Commissioners and Dr. Morris on that.

The Cause and the Cure.

After referring to various difficulties in the way of developing the Crown lands in the interior of the island, the Commissioners go on to say:

There are, however, round the sea-coast, thousands of acres of fertile land in the hands of private owners, uncultivated and likely to remain so. The holders of these lands appear to be unwilling to sell them in small lots or at a reasonable price, and are unable to cultivate them. Under the circumstances, we have no hesitation in recommending that suitable portions of these lands be acquired by the State and made available for settlement in small plots. If suitable lands cannot be obtained by private agreement with the owners, powers should be taken by the Government to expropriate them on payment of reasonable compensation. The condition of St. Vincent is so critical as to justify the adoption of prompt and drastic measures of reform. A monopoly of the most accessible and fertile lands by a few persons who are unable any longer to make a beneficial use of them cannot, in the general interests of the island, be tolerated, and is a source of public danger (p. 48).

Dr. Morris tells the same story:

There are thousands of acres of unused land attached to the present sugar estates, or abandoned estates themselves, that possess a rich soil, and are within easy reach of habitations and accessible by roads and paths already existing. Prominent instances are the three large estates just outside the capital of the island, formerly in sugar, but now practically abandoned and lying useless. The holders of these and similar lands at present refuse to sell, and in the present condition of the sugar market they are unable to cultivate them. "It is difficult," as Sir Charles Bruce remarks, "to force the action of the proprietors of great estates," but it is inevitable that some measures must be taken to utilise some portion at least of the large areas now unprofitable, and place them under such cultivation as will save the people from actual starvation (p. 121).

What Islands (and other places) Need.

The Island of St. Vincent, which Mr. Balfour has cited with reference to trade, is really an object lesson as to the absolute necessity of opening up the land to the people. St. Vincent requires a just land system, based on the equal rights of the people to the land, and having for its object the development of all the natural resources of the country. St. Vincent is not the only island which needs that.

^{*} This is the only descriptive mention of St. Vincent in Mr. Balfour's pamphlet, though he refers to the island in several subsequent passages. Following his example, I have considered the case as at the time when the Commission reported.

SIXTH CENTURY POLITICAL ECONOMY.

"Nothing could Unseat their Strange Beliefs."

BY MARK TWAIN.

At a first glance, things appeared to be exceedingly prosperous in this little tributary kingdom—whose lord was King Bagdemagus—as compared with the state of things in my own region. They had the "protection" system in full force here, whereas we were working along down towards free trade by easy stages, and were now about half way. Before long Dowley and I were doing all the talking, the others hungrily listening. Dowley warmed to his work, snuffed an advantage in the air, and began to put questions which he considered pretty awkward ones for me, and they did have something of that look:

"In your country, brother, what is the wage of a master bailiff, master hind, carter, shepherd, swineherd?"

"Twenty-five milrays a day; that is to say, a quarter of a cent."

The smith's face beamed with joy. He said:

"With us they are allowed the double of it! And what may a mechanic get—carpenter, dauber, mason, painter, blacksmith, wheelwright and the like?"

"On the average, fifty milrays, half a cent a day."

"Ho-ho! With us they are allowed a hundred! With us any good mechanic is allowed a cent a day! I count out the tailor, but not the others—they are allowed a cent a day, and in driving times they get more, yes, up to a hundred and ten and even fifteen milrays a day. I have paid a hundred and fifteen myself within the week. 'Rah for Protection, to Sheol with Free Trade."

And his face shone upon the company like a sunburst. But I didn't scare at all. I rigged up my pile driver, and allowed myself fifteen minutes to drive him into the earth—drive him *all* in—drive him till not even the curve of his skull should show above ground. I asked:

"What do you pay a pound for salt?"

"A hundred milrays."

"We pay forty. What do you pay for beef and mutton—when you buy it?" That was a neat hit; it made the colour come.

"It varieth somewhat, but not much; one may say 75 milrays the pound."

"We pay 33. What do you pay for eggs?"

"Fifty milrays the dozen."

"We pay twenty. What do you pay for beer?"

"It costeth us 8½ milrays the pint."

"We get it for 4; 25 bottles for a cent. What do you pay for wheat?"

"At the rate of 900 milrays the bushel."

"We pay 400. What do you pay for a man's tow-linen suit?"

"Thirteen cents."

"We pay 6. What do you pay for a stuff gown for the wife of the labourer or the mechanic?"

"We pay 8.40."

"Well, observe the difference. You pay eight cents and four mils, we pay only four cents." I prepared now to sock it to him. I said: "Look here, dear friend, *what is become of your high wages you were bragging so about a few minutes ago?*" and I looked round on the company with placid satisfaction, for I had slipped up on him gradually and tied him hand and foot, you see, without his ever noticing that he was being tied at all. "What's become of those noble high wages of yours? I seem to have knocked the stuffing out of them, it appears to me."

But, if you will believe me, he merely looked surprised, that is all; he didn't grasp the situation at all, didn't know that he had walked into a trap, didn't discover that he was in a trap. I could have shot him from sheer vexation. With a cloudy eye and a struggling intellect, he fetched this out:

"Marry, I seem not to understand. It is *proved* that our wages be double thine; how then may it be that thou'st knocked therefrom the stuffing?—an' I miscall not the wonderly word, this being the first time under grace and providence of God it hath been granted to me to hear it."

Well I was stunned; partly with this unlooked-for stupidity on his part, and partly because his fellows so manifestly sided with him and were of his mind—if you might call it mind. My position was simple enough, plain enough; how could it ever be simplified more? However I must try:

"Why, look here, brother Dowley, don't you see? Your wages are merely higher than ours in *name*, not in *fact*."

"Hear him. They are the *double*—ye have confessed it yourself."

"Yes—yes, I don't deny that at all. But that's got nothing to do with it; the *amount* of the wages in mere coins, with meaningless names attached to them to know them by, has got nothing to do with it. The thing is, how much can you *buy* with your wages?—that's the idea. While it is true that with you a good mechanic is allowed about three dollars and a half a year, with us only about a dollar and seventy-five—"

"There—ye're confessing it again, ye're confessing it again!"

"Confound it, I've never denied it, I tell you! What I say is this. With us *half* a dollar buys more than a *dollar* buys with you—and *therefore* it stands to reason and the commonest kind of common sense, that our wages are *higher* than yours."

He looked dazed and said, despairingly:

"Verily, I cannot make it out. Ye've just *said* ours are the higher, and with the same breath ye take it back."

"Oh, great Scott, isn't it possible to get such a simple thing through your head? Now, look here—let me illustrate. We pay four cents for a woman's stuff gown, you pay 8.40, which is four mills more than *double*. What do you allow a labouring woman who works on a farm?"

"Two mills a day."

"Very good; we allow but half as much; we pay her only a tenth of a cent a day; and—"

"Again ye are conf—"

"Wait! Now you see the thing is very simple; this time you'll understand it. For instance, it takes your woman 42 days to earn her gown, at 2 mills a day—seven weeks work; but ours earns hers in forty days—two days short of seven weeks. Your woman has a gown, and her whole seven weeks' wages are gone; ours has a gown, and two days' wages left to buy something else with. There—*now* do you understand it!"

He looked—well, he merely looked dubious, it's the most I can say; so did the others. I waited—to let the thing work. Dowley spoke at last—and betrayed the fact that he actually hadn't gotten away from his rooted and grounded superstitions yet. He said with a trifle of hesitancy:

"But—but—ye cannot fail to grant that two mills a day is better than one."

Shucks! Well, of course, I hated to give it up. So I chanced another flier:

"Let us suppose a case. Suppose one of your journey-men goes out and buys the following articles:

- "1 pound of salt;
- 1 dozen eggs;
- 1 dozen pints of beer;
- 1 bushel of wheat;
- 1 tow-linen suit;
- 5 pounds of beef;
- 5 pounds of mutton.

"The lot will cost him 32 cents. It takes him 32 working days to earn the money—5 weeks and 2 days. Let him come to us and work 32 days at half the wages; he can buy all those things for a shade over 14½ cents; they will cost him a shade under 29 days' work, and he will have about half a week's wages over. Carry it through the year; he

would save nearly a week's wages every two months, your man nothing; thus saving five or six weeks' wages in a year, your man not a cent. Now I reckon you understand that 'high wages' and 'low wages' are phrases that don't mean anything in the world until you find out which of them will buy the most!"

It was a crusher.

But, alas, it didn't crush. No I had to give it up. What those people valued was *high wages*; it didn't seem to be a matter of any consequence to them whether the high wages would buy anything or not. They stood for "protection," and swore by it, which was reasonable enough, because interested parties had gulled them into the notion that it was protection which had created their high wages. I proved to them that in a quarter of a century their wages had advanced but 30 per cent., while the cost of living had gone up 100; and that with us, in a shorter time, wages had advanced 40 per cent., while the cost of living had gone steadily down. But it didn't do any good. Nothing could unseat their strange beliefs.

—*The Yankee at the Court of King Arthur.*

ENGLISH NEWS AND NOTES.

[All communications respecting this column should be sent to the General Secretary, English League for the Taxation of Land Values, 376 and 377 Strand, London, W.C.]

The Report of the Executive for the year ended, June 30th, appears in another column. Next month we shall give a report of the Annual Meeting.

* * *

Though the Executive have reason to look back with satisfaction at an active and useful year's work, the financial position of the League still gives them cause for much anxiety. The publication of the special edition of "Protection or Free Trade," though it will ultimately leave no loss, has been a great strain on the very limited resources at their disposal, as, apart from the heavy advertising expenses, it has involved an outlay of nearly one hundred pounds more than it has yet brought in. To help the league to start the new year on a sound footing a member of the executive has offered a *special donation of ten pounds*, provided that at least ten other members or friends of the league will each find a similar amount. The hon. treasurer, Mr. L. H. Berens, will gratefully hear from any member willing to help the League in this way.

* * *

Arrangements are being made for the Annual Dinner in commemoration of the birthday of Henry George, to be held in London sometime in September. Particulars will be gladly sent by the General Secretary on receipt of post-card.

* * *

On Tuesday evening, June 21st, under the auspices of the English League for the Taxation of Land Values, an open-air meeting was held in Myrtle Place, and was well attended. The chair was occupied by Mr. B. Foulds, and the speaker was Mr. F. Skirrow, Yorkshire agent to the League. The chairman urged that in addition to what Mr. Skirrow might advance, the waste of the national wealth in drink and in gambling was also a source of poverty, and said that if £10,000,000 only per annum was saved from the huge sum thus wasted and were spent in the textile trade of the country, it would give plenty of work and good wages to all engaged in that trade. If we had first a sober people in the land they would soon seize upon Mr. Skirrow's plan if there was anything in it good and right. Mr. Skirrow, who spoke very effectively, and made good use of illustrations to enforce his points, said there was poverty besides that caused by drink, resulting from the denial, under present conditions, of the right to work to men, and the low wages

they were paid when they did work. Quite recently, he said, it had been suggested that a duty of 2s. per ton should be imposed on imported steel, in order that the home producer could better compete with the foreign steel producer. On a ton of steel produced in England a royalty of 10s. was paid to the landowner, and a far better way would be to tax that royalty than to resort to protection. The rate of wages, he contended, was not determined by the price of commodities, but by the demand for labour in the labour market, and the cheaper the commodities of life the better it was for the working classes. A tax on food in this country would really mean a decline in wages, and it was an utter fallacy, he contended, to advocate protection as being in the interests of the working man. He gave as an illustration of the manner in which a landlord gained at the expense of the community through the industry of the community the example of Bootle, from which Lord Derby drew an annual ground rent of £100,000, but which not very many years ago was barren land producing nothing. All men should in justice enjoy equal freedom, and there could be none in the true sense of the word when the land necessary to life and indispensable to labour was under the control of a comparatively few men. The land question was really the labour question. The reason for low wages was the monopoly in land, because it closed the opportunities of production to men. The raising of wages and the securing to every man a full wage would not be done until they appropriated for the common use of society the value of land which came from the presence and the industry of the whole community, and in taking for the use of the people these values they would simply be preventing the landlords doing injustice to the people. After the address a number of questions were put to Mr. Skirrow and answered.—*Keighley News.*

FRED. VERINDER, *Gen. Sec., E.L.T.L.V.*

Verses read at the Pic-nic of a Busy Bee Society, Liverpool, 9/7/04.

Mary had a swarm of bees,
To help her on life's way,
Honest toil found fit reward,
And the bees began to pay.

"How's bees?" the landlord asked,
And Mary was imprudent;
She never guessed the landlord was
An economic student.

But Mary's landlord's eagle eye
Was watching how things went;
So when the quarter-day came round
He doubled Mary's rent.

The imposition staggered her,
But what could Mary do?
Subsistence bare is the tenant's share,
All above is the landlord's due.

Mary's bees kept on as before
Making honey as time went;
And step by step with increased trade,
The landlord raised the rent.

And thus the merry game went on
Till Mary's life was spent;
As fast as the bees could prosper her
The landlord raised the rent.

Errata in "Land Reform in Sweden."

June Number, 1904.

In Stockholm not 180,019 houses were inspected, but 18,019.

The town of Gefle has not 3000, but 30,000 inhabitants.

LAND VALUES.

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"OUR POLICY."

"We would simply take for the community what belongs to the community—the value that attaches to land by the growth of the community; leave sacred to the individual all that belongs to the individual."—Henry George.

EXPLANATORY.

The Taxation of Land Values

is a proposal to take in taxation that value which attaches to land because of the presence, industry, and growth of the community, and to correspondingly relieve industry and the earnings of industry of the present burden of taxation. It is not a tax on land but on the *value* of land; where land has no value, such as land far removed from civilised life, there will be no tax; where land has a small value, such as farm or moor land, the tax will be small; and where land acquires a high value, such as land in or around towns and cities, the tax will be proportionately high.

To fairly estimate land value

it is only necessary to separate the value of the buildings, or improvements, from the value of the land. This can be easily done—in fact, the separation of these two values for purposes of taxation is already an accomplished fact. In the Australian colonies, and in the colony of New Zealand, these values are separated, and a small tax imposed upon the value of the land. Mr. Holder, Premier of South Australia, and Mr. Seddon, Premier of New Zealand, are both warm supporters of this policy, and favour its further extension.

Already 60 Rating Districts in New Zealand have adopted the Taxation of Land Values for local purposes.

Wellington, the capital of New Zealand, adopted the act two years ago, and the present Town Clerk of Wellington (Mr. John R. Palmer), in his annual report 1902-3, to the Mayor and Councillors of the City, says:—

"The result of the first year's trial of this system of rating must be considered a gratifying one, and leaves no room for regret at its adoption. That which was claimed by its exponents has been amply fulfilled; it encourages improvement, stimulates the use of land, secures the unearned increment to those who have added the value, mulets all lands in their fair share of taxation, and paralyzes the old system under which rental values on lands could, by simple manipulation, reduce local taxation to a farce. It is to be hoped that in the near future legislation will enable the unimproved system to be adopted for all those purposes for which it is now necessary to also undertake an assessment on the annual value basis. It is only stating a fact to say that much, if not all, of the activity in the building operations of the city and surroundings during the past year is due to the influence of this healthy measure."

This means that the Taxation of Land Values

is no longer a mere theory. It has been tried in Australia and New Zealand, and with such satisfactory results that there is no desire either on the part of the Government or the people of these colonies to go back to the old system, but rather to go forward by increasing the tax. Why should we tax land values specially? Because this value belongs of right to the whole people, to whose presence and industry it is due. Considered in this light it is not a tax on landlords, but merely takes in taxation for public purposes what belongs to the public. In a word, it would prevent the ground landlords taxing the community.

But in addition to this public advantage

the taxation of land values has, in its incidental or economic effect, the power to overthrow land monopoly, and thereby open up to all the natural opportunities to individual and social progress.

This would be effected

by the tax falling on the value of *all* land whether used, partially used, or held idle. At present much desired land is kept out of use at speculative prices. It may be wanted for the erection of dwelling houses, industrial development, or municipal expansion. The owner "holding for a rise" need not concern himself as such land is at present exempt from taxation. Under the Taxation of Land Values he would be encouraged or compelled to put his land to use, or pay taxation on its true economic value. The land speculator would not care, even if he could afford it, to pay taxation for the mere privilege of keeping land idle. At present builders and tenants compete for the use of this valuable land held idle, and the monopoly price is thereby sustained. With the Taxation

of Land Values the land monopolists would be competing for builders and tenants, and the value of land would fall.

Apply this principle all round,

tax all land according to its *value*, and acres and square miles everywhere would at once come into the market at reduced prices. All desired land would be opened up, rents would fall, and rates would be lowered. This would oil the machinery of trade, widen the field for employment, and raise wages. At present dwelling-houses and labour products generally bear the burden of taxation, and to this extent trade is hampered and restricted. The Taxation of Land Values will reverse this dismal order by the removal of all restrictions to trade, and by opening up the land for the free and unfettered production of houses and all other commodities. Commerce and industry will be stimulated in every direction, and thus will be banished from this fair land the degraded and degrading spectacle of able, honest, and willing men and women vainly appealing to other men and women for the privilege to earn a living.

SELECT COMMITTEE ON POSTMEN'S WAGES.

SPECIMENS OF RISES OF RENT.

POSTMEN GROWING POORER.

The following is an extract from the evidence of Mr. J. P. Dixon, given before the Select Committee on Postmen's Wages, of which Sir Edward Bradford was chairman. The full report of the proceedings will be published shortly.

In the course of his evidence, Mr. Dixon said:—

I give here some specimens of rises of rent within very recent years, some within the last year or two, which will show that our men are actually getting poorer as the difficulty increases.

In Battersea, cottages which were 10s. weekly six years ago are now 13s. In another street cottages have increased recently 4s. a week; and in quite a rough street houses have risen from 11s. to 14s. 6d. weekly. Six-roomed houses are frequently divided into three tenements, let at 6s. and 6s. 6d. per week each.

Shaftesbury Park Estate (where rents are admittedly low and rooms small) four-roomed cottages have gone up to 10s. a week.

In Ealing postmen have to pay as much as 9s. for a flat, and houses cost 11s. 6d.

West Kensington (an 18s. to 30s. office) provides a case of rise in rent, resulting, perhaps, from the recent settlement of the Post Office Savings Bank in the neighbourhood. A house in Grattan Road was obtainable for £40 per annum, but, after the bank was established, £60 was demanded for the same. Four rooms in that locality cost 12s. or 13s. weekly, and some of the West Kensington men have to live in Fulham at rents of 9s. and 10s. for three rooms.

Notting Hill is so heavily rented that many men have to live out of the neighbourhood. Four rooms—which we claim is the smallest number a family should occupy in order to observe the decencies of life—cost about 14s. in that locality; and it is interesting, in view of our request for equal treatment of all London, to find that some of the Notting Hill men are obliged to live in Division 1.

In Shepherd's Bush three rooms are let at 9s. and 9s. 6d. weekly, and four rooms 12s. and 12s. 6d. A house occupied by a postman at 9s. 6d. has risen to 15s., and another house

occupied by another postman has undergone the same increase. A house in the same locality has risen from 16s. to 21s., and these cases are quite typical.

I now propose to give a case or two from the E.C.D.O. in order to give an idea of the difficulties our men have to live on their wages. A man who is on the top of his class, and has three good-conduct stripes, pays 10s. 6d. for rent and 1s. 6d. for travelling, and, after buying meals away from home, and paying his insurances, has only 19s. 6d. on which to keep himself, wife, and two children in food, clothing, coals, light, etc. This is at the end of twenty-one years' service, and, as I have just mentioned, he is a man on the highest wage. A case from the W.C.D.O. of a man with twenty-two years' service, who pays 9s. rent for three rooms, and 2s. per week travelling; he has five children, and it will be seen that this man's wages are quite insufficient to enable him to get the accommodation which his family require. In the same office another instance may be quoted of a man who, on a wage of £1 1s. 6d., cannot get proper accommodation for himself and family. He occupies one room in Gray's Inn Road at 5s. 6d. per week. I will now give a case from Mount Pleasant Parcels Depot; on £1 4s. 6d. wages, he has three children, and is compelled to live in two rooms. Bethnal Green and other East End places could provide similar instances of prohibitive rents. In Wimbledon rents are, like every other part of London, a large item in a man's expenditure, three rooms costing 7s. 6d. weekly. Coming back to inner London, the W.C. District provides some typical instances of rent increases, for tenements of two rooms have risen from 8s. to 9s. 6d., and three rooms generally fetch 12s. or 12s. 6d. in the only streets in which workmen can live.

Before leaving the question of rent, I will quote some of the rents charged in London for tenements owned by the London County Council, in case it might be thought I am giving fanciful figures. It is well known that London County Council rents are generally lower than others in their localities. In

Bethnal Green, 3 rooms, 7s. 6d. to 9s. 6d.

Bethnal Green, 4 rooms, 12s. to 12s. 6d.

Borough Road, near S.E.D.O., 3 rooms, 9s. 6d. and 10s.

Millbank, near S.W.D.O., 3 rooms, 9s. 6d. to 10s. 6d.

Millbank, near S.W.D.O., 4 rooms, 12s. 6d. to 13s.

Battersea, 3 rooms, 8s. 6d. to 9s.

Examples of Increased Rents.

Battersea, 5 rooms, 13s. weekly; increased 3s. during past three years. Poor street.

Chiswick, 6 rooms, 15s. weekly; rents here have risen 30 per cent. in 10 years.

Finsbury Park, £36 yearly; increased £8 in last 10 years.

Finsbury Park, £38 yearly; increased £8 in last 10 years.

Finsbury Park, 4 rooms, 13s. 6d. weekly; increased 2s. 6d. in last 10 years.

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WHAT IT WILL DO.—The Single Tax will open 1,600,000,000 acres of America's manless land to America's 60,000,000 landless people.—*Canadian Single Taxer.*

DO YOU WISH TO PROMOTE THE MOVEMENT?

THE Executive of the Scottish League for the Taxation of Land Values appeal to the Members to enlist New Subscribers, and to sympathisers who know and appreciate the work of the League to become Members. Annual Subscription, 1/-

2/6 Secures membership of the League and a copy of "LAND VALUES," post free, for twelve months.

5/- Secures membership, "LAND VALUES" for twelve months, and copies of Pamphlets and Leaflets published during the year.

Scottish Notes and News.

[Scottish readers of *Land Values* are invited to send news for this column. Reports of meetings, or any reference by public men, or public bodies, to the land question, or the taxation of land values will be appreciated.]

The long-delayed report of the Glasgow Municipal Housing Commission is about to be published. The *Glasgow Evening News*, 12/7/04, says:—"One division which appears to have given some trouble is that dealing with the Taxation of Site Values." The report should be interesting and instructive.

* * *

The *Scottish Co-operator*, 1/7/04, contained a very instructive letter on the taxation of land values by William Allan. The occasion of it was a paper on the subject read the previous week at a Co-operative Conference held at Innerleithen.

* * *

It is proposed to hold a Scottish Conference on the Taxation of Land Values, to be held at Edinburgh in the early part of next year. Arrangements are not yet fixed, but further news on the subject will be given in due course. It has already been suggested that delegates from New Zealand and Germany, where the tax has been in partial operation for some years now, would be very welcome visitors.

* * *

The new leaflet, "The Labourer and his Taxes," is doing excellent work at the open-air meetings. The article, "Land and Labour," by Mr. J. Dundas White, which appeared in our columns last month, has been published by the League, at Mr. White's expense, as a separate eight-page pamphlet. By post from 13 Dundas Street, one penny; 6d. per dozen. Special terms for orders of not less than 100.

* * *

In the course of an article on the Fiscal Question, reproduced in the June number of The Scottish Liberal Women's Magazine from the *Dundee Advertiser*, Mr. Norman Lamont, Liberal candidate for Buteshire, devotes six lines in support of the taxation of land values. Mr. Lamont is quite radical and quite bold on the subject. His words are:—

"The other alternative is to advocate boldly the abolition of all import duties except upon alcohol and tobacco, and to put the taxation of land values in the forefront of our programme. *This great policy has remained in the stage of a pious opinion long enough.* Its yield would easily pay for the freeing of the breakfast table, and confer a double benefit on the working man by freeing the land as well."

* * *

The italics in above quotation are ours—"This great policy has remained in the stage of a pious opinion long enough." But what, may we ask, is the Liberal candidate for Buteshire doing to force it to the front? Is he not really in the position of the average Liberal and Labour candidate, and some Tory candidates as well, exploiting the sentiment the single taxers and land reformers, by years of hard work, have created and are now promoting in the public mind for this policy.

* * *

The taxation of land values is "a great policy." But the day has gone by for such passing allusions to it. The demand is for candidates like J. Dundas White and Harry S. Murray, who realise the full force of what Mr. Lamont says, and who are prepared to take off their coats to the work of awakening the electors to the urgent need of this "great policy of freeing the land" as a first step to social progress.

* * *

Provost Findlay, of Motherwell, has been adopted Liberal candidate for North-East Lanarkshire, rendered vacant by the tragic death of Sir Wm. Rattigan, who held the seat in

the Conservative interest. The Provost has proved himself a warm supporter of the Taxation of Land Values, and represented the Town Council of Motherwell at the recent municipal conferences on the question.

CROYDON WOMEN LIBERALS AND THE TAXATION OF LAND VALUES.

Mrs. Inglis, of Chatsworth Road, kindly invited the Women's Liberal Association to hold a meeting in her garden on Tuesday evening, 21st June.

Mrs. Raphael, President of the Streatham W.L.A., gave an address on "The Taxation of Land Values," taking as her text Mr. C. P. Trevelyan's Bill.

Mr. C. W. Pascall presided, and read a letter from Mr. E. Williams regretting absence. He wrote, "I am the more sorry because the Taxation of Land Values is one of the problems so ripe for solution that, if we only had a decent Government, it would surely be one of the first things to its hand."

Mr. Pascall said Liberals must hold up an alternative to the appeals to selfish interests made by Tariff Reformers. Our land system was bad and illiberal. To educate Liberals on this point was more important than elections.

Mrs. Raphael gave a brief sketch of the history of English land tenure, showing that the expenses of Government, Army, and Crown were formerly borne by the land-holders. In time these land-holders, who were also the legislators, framed laws shifting the burden of taxation from themselves to the population at large.

The value of a structure is due not only to its position, but to the outlay of capital by the builder and to his skill and energy, while the value of the land beneath results from the presence of the town. This land value increased with the growth of the community, whose general prosperity increases the demand for the land and therefore its price. The whole benefit of the outlay of capitals on public improvements passes ultimately to the owners of the land.

Social reformers are now therefore trying to pass measures which shall so tax rent that the whole land of the country shall be the property of the State and bear all the burdens now met by increased taxation, which inevitably falls on labour or production.

Over 200 local rating authorities representing 12,000,000 people had given their approval to Mr. Trevelyan's Bill.

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COMING INTO LINE.

WHICH WAY?*

*Root Remedies and Free Socialism versus
Collective Quackery and Glorified Pauperism.*

When "The Story of my Dictatorship" was published, some nine years ago, the author of this remarkable pamphlet denounced it in the "Clarion" as—"a tolerably plausible contribution, not to the flood of revolutionary progress, but to the backwash of reactionist propaganda." To judge from the present pamphlet, however, he appears not only to have read it, but to have greatly profited by it and other similar works; for his main position and chief contentions will be found almost identical with those of the "Single Tax" philosophy: though, of course, he clothes them in somewhat different phraseology. Hence it is, perhaps, that we can cordially commend this pamphlet, not as a plausible contribution to the backwash of reactionist propaganda, but as a timely and brilliant contribution to the flood of progressive thought. We can heartily congratulate Mr. Hall on its production, and extend to it a most cordial welcome, not only on account of its inherent and intrinsic merits, but also because we recognise it as a sign of the inevitable revolt, amongst the more sincere and intelligent of their erst followers, against what our author well terms the "Collectivist Quackery and Glorified Pauperism," embodied and advocated in the official political platforms of the "Clarion," of the Fabian Society, and of the Social Democratic Federation, which for so many years have been energetically foisted upon the people of this country as the only true and possible "Socialism." Hence we sincerely trust that this "Protest and Challenge," timely, vigorous, and manifestly sincere as it is, will obtain a wide circulation amongst the poor victims whose political education has been distorted and whose intellectual development has been thwarted by blind and unthinking worship of what Mr. Hall well terms—the staggering dogma of wholesale and retail State engulment" and "Industrial Conscription," which have been commended to them, and which many of them had swallowed whole, under cover of that blessed word "Socialism," from which so many evidently derive as much spiritual consolation and political enlightenment as did the old village dame from that other blessed word "Mesopotamia."

However, as, according to Mr. Hall, "the term Socialism itself simply implies harmonious social relationships based on the industrial emancipation of labour, and on co-operative effort," we can all put in a claim to be considered Socialists, if we want to, even though we were to reject, as we do, all other Socialism save that advocated by Mr. Hall, ourselves, and those who think as we do. The following extracts will, we think, suffice to indicate to our readers, not only the tone and tenour of this brilliant little pamphlet, but also the identity of Mr. Hall's "Socialism" with the doctrines and aspirations monthly voiced in these columns, and to promote which this paper has been established.

Common Ground.

The common ground of all Social Reformers is well indicated by Mr. Hall in the following words:—

"The crux of the whole Social Problem—the main source of class poverty, class servitude and the bulk of vice and crime—is to be found in the economic subjection of those who labour by those who (legally but inequitably) appropriate the means and thereby control the fruits of labour. . . . All Socialists, then (including ourselves) "are united by the basic and common claim that the exploitation of labour—the active factor which produces all wealth—must cease."

Yes, with this we are sure all our readers will agree; but as Mr. Hall well says—"The cleavage begins with the question, how? They will also cordially and entirely endorse his contention that "The State Collectivists sincerity of intention and benevolence of heart must not be allowed to screen the visual obliquity and the spiritual 'throw-back' revealed in their quest for an answer." And also with his contention that "Collectivism is not Socialism."

Freedom or Slavery? That is the question.

Mr. Hall also succinctly and suggestively formulates the essential difference between his and our policy and the Official Socialist Policy in the following words:—

"The Official Socialist Policy aims at **protecting** the worker—and thinks that this can best be done by converting industrial society from a monster money-spinning mill into a monster governmental machine. The Liberationist Policy (which is our policy) on the other hand, aims at **freeing** the worker—perceiving that when he is free he will be able to protect himself, and that until he is free he will have nothing worth protecting."

He then continues, in words which remind us of many similar paragraphs in Max Hirsch's "Democracy versus Socialism," as follows —

"The Collectivist denial of all option may spell equality—but it is the equality of a spiritless and spineless solidarity; perhaps an equality of riches in our purses, certainly an equality of poverty in what makes life best worth living: a body without a soul. Socialism (or at all events our ism) is not a mere struggle against penury, but an endeavour after a larger life. All other freedom rest upon and have no other safeguard than **economic freedom** (*i.e.*, the freedom to produce, and to exchange or to contract or co-operate with one's fellows on such terms as may be just and mutually agreeable). To deny the right of each to dispose of his own faculties and to what he can without violence or fraud produce by them—whether the denial be imposed by Trust bosses or by fellow-townsmen with votes—is to deny **all right of person**. . . . The true Socialist ideals are not a Glorified Pauperism, a National Barrack, or a Municipal Nursery—but Equity and Liberty, the two essentials to sound citizenship, and where Collectivist absorption and a mere majority of noses at the poll threaten to swamp instead of to widen personal and labour rights, we find ourselves in opposition, and *vice-versa*."

The Way Out.

"As I shall presently show beyond cavil, Free (and therefore practical) Socialism will first abolish masterdom and poverty by making the worker the master of the labour market under conditions under which the competition will be no longer for jobs to do but for men to do them, with a consequent progressive rise, right from the start, towards the full product wage, and then rational government would enforce direct State absorption only where private effort **under equitable conditions** proved injurious, incompetent or impracticable. . . .

"The qualities of self-reliance, individual responsibility, and personal independence should not only be permitted exercise by the State, but encouraged in every way. **All unnecessary denials of liberty are unjust denials of liberty. . . . The people are down, because the monopolists are on their backs—put them off and the people will get up.** 'A hair of the dog' is not the cure—it is flat quackery; for considered *per se* Government monopoly is not less objectionable than private monopoly—which is saying much, since at worst it could hardly be **more** objectionable."

* "WHICH WAY? Root Remedies and Free Socialism versus Collectivist Quackery and Glorified Pauperism. A Protest and a Challenge." By LEONARD HALL (Member of the Independent Labour Party). Price 2d. From the "Clarion" and "Labour Leader" Offices, and from J. J. Riley, "Guardian" Office, Southport.

Competition.

"Competition," he tells us, and the words will sound strangely familiar to many of our readers, "as competition is neither moral nor immoral. Its goodness or badness depends upon its **conditions** and upon its objects. . . . Present industrial ills arise **not** from **competition**, but from **monopoly**—the exclusive control by some persons of things that are essential to the life and liberty of all persons—from **privilege** that supplies nothing but command everything! And these two contradictory principles, competition and monopoly, so far from being allies in mischief, as many State Socialists seem to suppose, are homicidal enemies, mutually destructive one of the other. . . . Competition freed from monopoly possibilities, simply connotes effort, emulation, and therefore growth, variation, progress, and the general health." . . . "Competition under monopoly drives the weak (and frequently the strong) to the wall. Abolish privilege, and there will be no wall, and the weak will be a constantly diminishing quantity. . . . The fact of one producing more or better than another could not possibly deduct from the quantity or quality of the second's product! **It is not wealth, but poverty, we seek to abolish.** . . . We do not want more social coddling or more political governing. **We want more fair play and more free play.** Civilisation is languishing not for need of more restriction, repression, regimentalism, tin-god officia dom and red tape, but for need of the **eradication of artificial inequalities and the liberation of natural energies.**" All of which almost every one of our readers will, we are sure, cordially endorse.

The Bull's Eye.

"The labour question hinges upon the dependence of the worker for work, on somebody else's hire. If the worker could freely work for himself or in co-partnership with others, the labour question would be solved. Why can't he? Is it because a 'capitalist' has machines, or buildings, or stores of food or coin? Nay, for all these things are got and made and shifted about by the workers themselves. Capital makes no real advances to labour; what advance there is is from the labourer to the capitalist, for work precedes payment. No. It is because **all the opportunities** for labour are appropriated by exclusive owners of the raw materials—of the natural resources—**of the land**—said owners only permitting them to be used on their own terms as monopolists."

Monopoly, not Capital, the real Enemy of Labour.

"All Socialists agree in their recognition of the present tyranny of capitalism, but we freedomsities (why didn't Mr Hall say 'Single Taxers?' it sounds better, and means the same thing), differ in that we regard capitalism as an effect, not as a cause; as a branch, not as the tree of evil; and perceive that when the trunk falls, the limb will fall with it. That trunk has its tap-root literally in the earth itself. Labour and Land are the force and the matter of industry—the two essential factors for the production and distribution of wealth."

The One and Only Remedy.

"The key to open the storehouse is **socialisation of rent** (again we would ask why Mr. Hall does not say the Single Tax? it means exactly the same thing). I am in good company (yes, indeed, better than he even yet wots of). George Bernard Shaw, in *Fabian Essays*, p. 179, specifically declares that—"What the achievement of Socialism involves economically is the transfer of rent to the whole people." Parasites and obstructionists deposed, not only what went to them in tribute will then be added to the reward of industry, but thrice as much besides in added production. For what constitutes the **overshadowing economic import-**

ance of the Land Question is not what the landlords take from labour and enterprise, **but what landlordism prevents the workers and traders doing for themselves.**"

The Craven Attitude of Socialist Leaders.

"I have for long been amused," says Mr. Hall, how long? it would be very interesting to us to know, "at the terror and stupefaction which mark the attitude of the regular Socialist Leaders to the Land Question, and can only assume that they fear it because they do not understand it. (Hear! hear!) The general body of their followers are much more alive to the absorbing significance and comprehensiveness of its economic bearings. **The laws determining the control of the national domain must necessarily be the main factor determining the distribution of the wealth produced therefrom. Just as such laws are equitable or iniquitous, the distribution of wealth will be equitable or iniquitous.**"

Inefficacy of other Reforms.

He then continues:—

"Whether one accepts or denies the affirmation that the right solution of the land question carries with it the whole solution of the labour problem, it must be patent to every mind at all competent to attack that problem that until and unless the land question is rightly settled—until the private appropriation of rent and land values is annulled—no other reform or attempted improvement can have more than merely tinkering and superficial results, nor lessen the tribute which industry has to pay to monopoly for the mere privilege of exerting itself. For the imperturbable law of private rent is that the effects of any measure aiming at softening (as distinct from freeing) the lot of the public will be wholly or mostly negated by the increased means of the rent-payers being absorbed automatically by the increased pressure of the rent-takers. And there is not a single factor in the nation's progress that does not add to the value of land."

The Effect of Real Radical Reform.

And towards the end of the pamphlet we find the following true and suggestive words, which we would strongly commend to the attention of all social reformers:—

"**The effect of rent nationalisation, then, would be, not it is true to socialise the ownership of all capital, but to socialise the use of all capital!**"

His Final Advice.

In conclusion, he contends that—

"The Independent Party itself could not do better than take its cue from the tactics of the Irish Nationalists. Just as the effectiveness of the Redmonite party arises from its knowing exactly what it wants and focussing its agitation on the fundamental thing necessary, so will the meaning of the Socialist Labour Party take strength and shape in the country's politics when it inscribes on its banner, in the prime sense in which the Irish have inscribed Home Rule on theirs, **'The Nationalisation of the Land.'**"

"**This is not the end, but it is incontrovertibly the beginning of reform!**"

We must really apologise to Mr. Hall for having quoted at such length from his pamphlet, which we do in the hope of making its merits known to those who will know how to make good use of it, more especially by circulating it amongst such of their Socialist friends who, unlike Mr. Hall, have not yet seen the whole of the ubiquitous Single Tax cat.

L. H. B.

News of the Movement.

South Africa. JOHANNESBURG TOWN COUNCIL.—At the fortnightly meeting of the Town Council held 26th May, 1904, the question of the Rating of Land Values came up for consideration, at the instance of the Finance Committee. The Committee recommended that the following sub-section be added to the clause of the Council's notice of intention to apply for a private Ordinance, which deals with proposed amendments of the Local Authorities Rating Ordinance, 1903:—

(g) To provide for the remission of a portion of any rate (other than a special rate) imposed under the Local Authorities Rating Ordinance, 1903, on any land not forming part of a township, and not laid out in stands or building lots, which is used solely for agricultural or pastoral purposes.

Mr. Brown opposed the recommendation. (Hear, hear). The nominated Council, he said, did in its time a few good things, and some of its actions were the reverse, but the best thing that it did was to impose fair, all-round taxation. It even went so far as to tax the landowner, which they could hardly have expected it to do. Now it appeared that the members of that nominated Council who were now on the present Finance Committee had grown weary of well doing. He could not think what moved their sympathy in the direction of remitting the taxes imposed on certain wealthy landowners. He was present when the deputation met the Finance Committee, and he could assure the Council there was nothing in their look to call out the sympathy of the Committee. (Laughter). He thought also that they made out a very poor case indeed. In reply to his question, the deputation said the land was not over-valued. They said they wanted a remission of taxes because they could not make a profit out of the land by agriculture. He (Mr. Brown) thought it was a blessing that they could not make that profit. The land was so valuable that they could not get anything like a return out of it by agriculture. He should like to be one of this band of agricultural martyrs. (Laughter). The proposal seemed so outrageous that it was difficult to discuss it calmly.

Mr. Mackie Niven said the Council, in electing the Finance Committee, endeavoured to choose hard-headed men of business, and up to the present most of the recommendations of the Committee had confirmed them in the view that they had done so. This recommendation, coming from that Committee, was therefore all the more extraordinary. They proposed to throw away £6,000 of revenue, and make a present of it to a few select individuals—41 in number—and make up the amount out of the general assessment levied on the whole community. It seemed to him that a proposition of that kind had only to be stated to be practically laughed out of the Council. (Hear, hear). It must be quite clear to everybody that land which was valued at from £200 to £500 an acre and was within the municipality was not agricultural land *per se*. As agricultural land pure and simple it would not be worth more than £3 an acre, whereas for present and future building purposes it was worth on the average nearly £150 an acre. The next argument was that they got no benefit from the assessment rate levied, but many of them could go back to one time, not many years ago, when this land, which was valued to-day at £1,348,000 was not worth more than £100,000 or £200,000. During the last half of 1898 it was valued at half its present figure, so that during the last six years this land had doubled in value owing to the proximity of that great community. Now, notwithstanding this undoubted fact, the owners of this land come forward and asked the Council to remit a very moderate rate of 2½d. in the £, which they were now charged.

As an illustration of the Value of Land

held by some of the 41 persons or bodies who would be benefitted by this proposal he would mention that there was

one family which held land valued at no less than £349,150. Another held ground worth £234,122; and there was a corporation which held land worth £297,500. The number of persons who would be benefitted would be 41 in all. He would be one of the fortunate ones. This proposal would save him 50 per cent. of his rates on a piece of ground which was not laid out as a township, and he was much obliged to the committee. He opposed strongly the recommended remission. Such remission would go into the pockets of the landowner, and not into the pockets of the real agriculturists. The Finance Committee had quoted precedents, but these should have been brought up to date, 1896 being the latest year quoted. But experience had shown that the landlord then got the value out of the tenant. If they wanted to argue on the precedent, they should take the latest precedent, which resulted in carrying a Bill, opposed diametrically to the present recommendation of the Finance Committee. It was a proposal which would nullify to a great extent the benefit which the community had received from the Rating Bill, which the much-decried nominated Council carried. He hoped that this Council, which claimed to be wiser than the old Council, would not reverse that decision.

Mr. Raitt endorsed the remarks made by Mr. Brown and Mr. Niven. If the Finance Committee had brought in a proposal opposed diametrically to the present recommendation, such proposal would have had his cordial support. It was well known in this town that they were cursed, practically cursed, with enormous rents, charged for housing accommodation; and one of the root-reasons was that land was "held." Practically it was impossible to get a stand, of any use to a man, under the price of £250 or £300—an amount of money which the bulk of their population and ratepayers had not to spend. On the other hand, if the land were heavily taxed, there would be every inducement to put stands into the market, and the consequence would be that more buildings would be erected then; and as a further consequence, the income of the municipality would rise, and all would benefit. The increase of value in land was the unearned increment, and that unearned increment ought to be taxed.

Mr. Pim, in rising to support the recommendation of the Finance Committee—"Oh!"—pointed out that this clause was permissive entirely.

Upon being put to the vote, the recommendation was defeated by 14 votes to 7. Those voting for the recommendation were:—Messrs. Jeppe, Buckland, Dickson, Pim, Tucker, Evans, Langermann. Against:—Messrs. Shanks, Raitt, Reid, Roy, Lace, Dalrymple, Brown, Epler, Thompson, Hancock, Niven, Hosken, Noble and Chudleigh.

New Zealand. Rating on unimproved values was adopted by Westport on the 19th ult., by 280 to 163—or a majority of 117. The reform was also adopted on the previous day (18th April) at West Harbour (Dunedin), by 62 to 30.

At Hamilton the reform was adopted over three years ago by 77 to 52—a majority of 25. On the 3rd inst. an attempt was made to get that borough to revert to the old system. The land sharks did their best to convince the people that taxation of land values was a bad thing, but the people knew better. More than twice as many votes were recorded on this occasion, and the result was that the reformed system of rating was maintained by 148 votes to 116, or a majority of 32. This is highly satisfactory, for we know that the monopolists spared no efforts to carry their point. It is the first attempt they have made, and they have been signally defeated on ground of their own choosing!—*The Liberator*, Auckland, N.Z., May 14th, 1904.

"A great wrong always dies hard, and the great wrong, which in every civilized country condemns the masses of men to poverty and want, will not die without a bitter struggle."—*Henry George*.

AN INSTRUCTIVE STORY.

At a gathering held on May 14th, at Chicago, to celebrate the twenty-fifth anniversary of the publication of "Progress and Poverty," a Mr. Raymond Robbins gave an instructive account of his own experiences in the mining camps of Alaska, which we cannot refrain from quoting in full.

He told how, after suffering all the hardships and privations of the overland route, he found all the available claims monopolised, and hundreds of stalwart miners in enforced idleness.

"It was no use," said he, "to say that they were lazy and wouldn't work, for no man with a lazy bone in his body would ever pack across the mountains."

A rumour came to the camp that there was good washing at Nome, and so he and a number of others went there, only to find that six or seven men held all the available land, and though not a tithe of it was being worked, it was held out of use. Wages soon fell from \$10 to \$3 a day, though it cost \$5 to live. Fully 3,000 men were idle.

One day a miner noticed a few colours by the sea shore, and after testing the sand he got his rocker to work. In three hours he had \$15 in gold. The news spread that there was good washing at the sea shore, and as this could not be bought from the government the men arranged among themselves to stake out claims fifteen feet wide, and the depth of the shore strip.

Wages went up.

In a few days about 3,000 men were washing gold and making from \$10 to \$15 a day out of the ocean sand. The effect on wages was instantaneous; waiters in the hotels got \$450 a month, clerks in the stores got \$500 a month, and miners working for hire received \$10 a day, and all this without anyone having to change his occupation. The fact that men could earn \$10 for themselves forced wages up to that sum as a minimum.

The speaker concluded by saying that, until men had equality of opportunity, it was impossible to judge them all by the same standard of morality. Single Tax, said he, would produce equality of opportunity, and then, and not till then, could we determine, in the case of our social wrecks and outcasts, how far their fall was their own fault and how far the injustice of society.—*Canadian Single Taxer.*

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Lady Henry Somerset—Land Reformer.

Lady Henry Somerset, the well-known leader in the temperance movement, has, like her late co-worker Frances E. Willard, come to see the land question in her earnest efforts to raise mankind to a higher plane, and to frankly bear testimony to the new view. In an article in "The Twentieth Century," Lady Somerset says:—

When we begin to realise that not in aggrandisement and not in the possession of wide territory beyond the seas, but in the real uplift of the people at home, in the realisation that the earth which is the Lord's must be owned for the benefit of humanity and not for the pleasure of the few, and that herein lies the best ambition of any nation, then will England wake up to see that she has fetters to be broken almost as heavy as those which held the slaves, and that sacrifices will have to be made by some members of the community in order that the many may benefit and that all may have a chance.

We earnestly hope Lady Somerset will continue to devote herself to this "best ambition" to break the fetters of land monopoly, and set the people free to work out their own salvation. "Let all have a chance"; then we can really see how much misery is due to individual action and how much to social wrong doing.

LAND AND LIBERTY.

Vancouver, B.C., May 20th.—Land and natural opportunities are comparatively free in British Columbia. The result is that rough labour sells at \$2.50 per day.

A mason's labourer receives \$2.50 per day of eight hours, and carpenters receive \$3.20 per day of the same time. Time and a half is allowed for overtime, and double pay for public holidays. A boot-black gets from ten to twenty-five cents. per shine, and the barbers charge twenty-five cents. per hair-cut.

Any willing worker can get employment. This being the case there is not enough of the needed discontent to make men think. Doubtless with advancing progress poverty will come in upon us and then we will seek relief by organizing a Single Tax Brigade.—CHARLES THOMPSON (*Canadian Single Taxer*).

OUR NATIVE LAND.

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Who in their heart of hearts have planned
To make this earth The People's Land.

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Land and Labour.

By JAMES DUNDAS WHITE, M.A., LL.D.

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LAND VALUES.

The Monthly Journal of the Movement for the Taxation of Land Values.

Eleventh Year—No. 124.

SEPTEMBER, 1904.

Price, 1d.; by Post, 1½d.

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The ex-Colonial Secretary, having recuperated after his efforts, and failure to impress the towns with his absurd proposals of protection as a cure for bad trade and unemployment, tried his hand at some spade work in the country. He made his deliverance at Welbeck on the 4th August to an audience of some 12,000, with the Duke of Portland in the chair. The platform party included the Duchess of Portland, the Duke and Duchess of Newcastle, the Duke of Rutland, &c., &c., representative of the agricultural industry! According to the daily papers "tickets were going at 10/- each and upwards, and the Tariff Reform League in one morning received a batch of 700 telegrams asking for additional tickets."

Although the great Protectionist pioneer devoted his subsequent remarks to the agricultural labourer, it is understood that these telegrams did not come from this class whose interest in the industry is measured at 13/- or thereabouts, for a week's toil.

After naming with approval the Government's policy of retaliation as a means of keeping Great Britain from sinking to the position of a fifth-rate power, as well as to provide profit for the manufacturer and employment for the labourer, Mr. Chamberlain asked:

"But where does agriculture come in? That policy (retaliation) will help the manufacturer of this country to recover and to maintain his position. But how does it help the farmer? And how does it help the labourer? And yet, if you look back, it is the farmer and the labourer who have suffered more than any other classes from the system (our present fiscal policy) to which I have referred."

Agriculture comes in just where Mr. Chamberlain said it did on November 9th, 1885. Speaking on the subject then he said:—

"The soil of the country was in a few hands, and that is the real, the true, and permanent cause of depression, which we all regret. The remedy is equally simple. It is not to return to a Protective Tariff, but is to be found in a radical reform of the land laws of the country."

The Birmingham Oracle continued (Welbeck, August 4th, 1904):—

"In the last 30 years the acreage in corn in this country has lessened by three millions of acres; the green crops have lessened by three-quarters of a million; much land has gone out of cultivation. What is of much more importance, an enormous amount of land has passed from arable to pasture, and, although that may not matter much to the farmer, it matters a great deal to the labourer—(hear, hear)—because there is less labour required upon the land. The consequence is that there has been less labour for the working man to do, and the number of people cultivating the land has decreased by 600,000 in the last 30 years; and if you go back for 50 years it has decreased by something like a million."

The Oracle forgot to mention at this point that "the radical alteration in the land laws" which he recommended so furiously in 1885 had not been effected. Instead of such radical alteration in the land laws, the agricultural labourer got the franchise and free education, to say nothing of the special political interest of the member for Birmingham the 30 years he has wasted in political strife.

At the present time he is in with the Dukes, and the Radicals can attend to the wicked confiscation proposals necessary in any radical alteration in the land laws. Coming to his new (Welbeck) remedy, Mr. Chamberlain said:—

"I want to extend to agriculture the same advantages that the Government promised to manufactures. I want, in order to equalise the competition, or at all events to make it more nearly equal, to equalise the competition between the foreigner and ourselves. I want to put a moderate duty on the chief productions of agriculture as well as on the chief productions of manufacture. I propose to put a two-shilling duty on corn. (Cheers.) I do not believe—I speak to you frankly—I do not believe that that will raise by a single farthing the price of bread; I do not think that it will raise to any substantial degree the price of corn. I propose to put such a duty on flour as will result in the whole of the milling of wheat being done in this country. (Cheers.) From that I expect two advantages. In the first place I expect more employment. The second advantage is that we shall keep in this country all the bran and all the offal—(cheers)—and, as you know better than I do, that will have the effect of cheapening feeding stuffs. Then I propose to put a smaller duty of two shillings a quarter on every other kind of corn, with one exception—barley, oats, rye, and so on. The exception is maize. In any scientific tariff we must try to keep raw materials as cheap as possible. At the same time I propose a duty of 5 per cent. on meat, upon dairy produce, butter, cheese, and so on, and on preserved milk. I propose a similar duty on poultry, eggs, and upon vegetables and fruit. (Cheers.) I believe that these duties will help—especially the small farmer, the holder of small quantities of land—to make his cultivation more profitable."

Such are Mr. Chamberlain's proposals to revive agriculture, reduce the cost of living, bring employment, and raise wages. With the revenue from these taxes he is going to adjust taxation, so that, to quote his own words:—

"The saving upon the reduction in tea and sugar alone would be 4½d. a week to every labourer's family—(hear, hear)—and, although it is not a great deal, I venture to say it is a great deal more than anybody else has ever promised you."

In the course of his harangue the Oracle likened Richard Cobden to the weather prophets, with this difference—that they the (W. P.'s.) were sometimes correct. The reply to this sneer is that Richard Cobden saw clearly that the benefits of free imports would be soaked in by increased land charges, and in his later days he called definitely for a radical alteration of the land laws, and for a very specific and decided alteration, known then, and now, as the Taxation of Land Values.

This is the Radical reply to those who traduce the name of Richard Cobden. Give us Cobden's full, true gospel. In the face of all the abuse and ridicule poured on the name and work of Richard Cobden to-day, it is to the everlasting shame and disgrace of the Cobden Club and the Liberal Free Traders that they deliberately keep from the public a true explanation of Cobden's Radical ideal.

It is time now that townsmen and countrymen joined hands in breaking down the rule of the landlord in the wealthy districts. The Liberal Party has a great work to do in offering a career to the labourer and in freeing the farmers from the vexatious and ruinous obstructions that impede them at every step.—*Daily News.*

Colonel Lonsdale Hale concludes an article in the July number of the "Nineteenth Century" on "Our Pitiable Military Situation," advocating conscription, as follows:—

"It is for the educated classes of this country—those who have a material stake in the existence of Great Britain as a great nation, the possessors of property, the bankers, the merchants, the manufacturers—to study the evidence most carefully, and then to influence the other classes (*i.e.*, those who have no material stake in the existence of Great Britain as a great nation) to accept with themselves the obligations common to them one and all, to render our island impregnable to assault, no matter how disabled or distant from us for a time may be the deservedly trusted first line of defence, our Royal Navy."

Such a paragraph certainly tends to make us think furiously, as the French say. The gallant Colonel evidently realises that the great masses of the people, the working classes of the country, those whose labours call into existence all the wealth they and others enjoy, the hewers of wood and drawers of water of the present civilisation, have no material stake in the existence of Great Britain as a great nation. Hence he makes his appeal solely to those who have, *viz.*, to the privileged holders of our land, our mines, our rivers, and our forests, to the holders of our National Debt Bonds, and other securities negotiable on our Stock Exchange, of our railways and other privileged undertakings, as well as to those who control our trade, commerce, and manufactures.

And yet if this be really so, then surely it bodes ill for the future of our country, to say nothing of the Empire, whether we adopt conscription or not. For, as Henry George solemnly warned us, and as history abundantly testifies, "Unless its foundations be laid in justice the social structure cannot stand." And surely the recognition of the fact that the great majority of our fellow-citizens have, in truth, no material stake in the existence of Great Britain as a great nation, abundantly demonstrates that some fundamental social wrong or injustice is continuously robbing them of their birth-right, of all share in the blessings and advantages of our continuously advancing material civilisation.

The doings of our present Government seem to us at variance with their professions. The majority of its members, even the great man with no settled convictions, incline to the "New Protectionism," as well as to the New Imperialism. According to this view what the country really wants is exports, what is tending to ruin it is imports—and yet they vigorously protest against the Russians preying upon our trading ships. We really cannot understand why, in view of their own avowed beliefs, there should be any reason for them to do so.

For if the Russians seize some of the ships laden with goods which were coming to this country, they only reduce our imports, the increasing quantity of which, according to their political philosophy, is tending to ruin us, and so are

benefiting, not injuring us. On the other hand, if the Russians seize ships laden with our exports, well, if these do not arrive at their destination we shall probably receive fresh orders, and so our exports will be really increased by their action. Or even if we should not get any fresh orders for a time, the Russians would probably not dare to insult and injure us by sending us anything in exchange for the goods they have seized, and so we shall have exported a large value of goods without receiving any equivalent import—which, of course, according to the New Protectionism, should be of great advantage to this country. And yet the Government protests!

From an article in the "Quarterly Review" on "The Japanese Revolution," from which we quote in another column, we learn that the property qualification for electors of the local assemblies established in the departments and larger cities of Japan is the payment of £1, for members that of £2, in land tax.

SUBSTANCE OF THE CHARTER OATH OF THE MIKADO.
Taken by the present Emperor of Japan, on April 17th, 1869.

1. A Deliberative Assembly shall be formed, and all measures shall be decided by public opinion.
2. The principles of social and political science shall be constantly studied by both the higher and lower classes of people.
3. Everyone in the community shall be assisted in obtaining liberty of action for all good and lawful purposes.
4. All the old absurd usages of former times shall be abolished, and the impartiality and justice, which are displayed in the workings of Nature, shall be adopted as the fundamental basis of the State.
5. Wisdom and knowledge shall be sought after in all quarters of the civilised world, for the purpose of firmly establishing the foundations of Empire.

We shall be more hopeful of the future of our own country when such views as find expression in clause 4 are honestly and unreservedly accepted by the privileged ruling classes throughout the Empire. Those who live may see: but we are not too sanguine.

Evacustes A. Phipson, 151 Strand, London, writes:—It might be worth mention in your next issue, that a wealthy citizen of Omaha was so incensed over the heavy taxes assessed against his magnificent home in that city that he has abandoned the dwelling, nailed up the windows and doors and let cattle graze in the elegant park. This is an illustration, only a little more striking than ordinary, of how taxes on improvements discourage enterprise, with results not only burdensome to individuals but injurious to communities. Had this gentleman's taxes been increased on his land only, the effect would doubtless have been to simply cause him, instead of abandoning his home, to dispose of a part of his expensive ground which would have been a benefit all round.

"I should also like to see a par. in your paper commenting on the insatiable and despicable greed of landowners, which induces some, who already have thousands of acres, to filch the narrow strips of roadside green which is often the only place that village children have to play on. This is going on everywhere."

WORKMEN'S TRAINS.—A RAILWAY MANAGER'S VIEWS.—Mr. J. F. S. Gooday, general manager of the Great Eastern Railway Company, gave evidence before Captain Bowles' Committee of the House of Commons on Workmen's Trains and Fares. It appeared to him that railway companies were not only expected by some people to reduce

their fares in such a manner as would enable employers to pay low wages to their servants, but also to increase the value of property and the rents in the districts served by the railways.—*Herald*, 21/7/04.

* * *

"Solve the problem of living on what your land gives you, and you have solved the problem which is called 'Back to the Land,'" said Lord Onslow the other day at Newdigate, Surrey.—*The Evening News* (Glasgow).

This looks like 20/- in the £.

* * *

Two hundred Irish towns are sending accredited delegates to the first great Conference of the Town Tenants' League to be held next week in Dublin. The object of the new movement is to protect the tenants in towns from the confiscation of their improvements by the ground landlords, who are specially favoured by the law as it stands. The taxation of land values in towns is, of course, also included in the programme.—*Daily News*, 19/8/04.

* * *

We have received from Mr. John J. Murphy, Secretary of the Citizens' Union of the City of New York (34 Union Square, East, New York), a copy of the first issue of the City Record Supplement containing the new system of property assessments for purpose of taxation. It gives in one column the unimproved land values, in the other the total value. Mr. Murphy writes, "This first issue covers only a section. It will probably take a dozen similar copies to give the entire assessments of New York. They can be had at the rate of 25 cents a copy, and thus for about 3 dollars any landowner, lawyer, or real estate man can have the full list of assessments for the city. This publication is made in compliance with a law passed last year largely through the efforts of Mr. Lawson Purdy of the New York Tax Reform Association."

DEATH OF MRS. GEORGE.

Mrs. GEORGE has passed away to her long rest, some seven years after the death of her beloved husband, our great teacher and guide in political thought and aspiration. She died at Merriewold Park, Sullivan County, New York, on the morning of July 21st. Quite a number of supporters and friends of the movement in Great Britain and Ireland knew Mrs. George personally. She had their highest respect and esteem. In their name, and in the name of the men and women of the movement on this side we extend to Mr. Henry George, jun., and the other members of the family our sincerest sympathy. We need make no apology in giving our readers the following fine tribute to the memory of Mrs. George by our co-workers in the fight—*The San Francisco Star*.

At dawn on the morning of July 21st, 1904, in Merriewold Park, the Single Tax Summer Retreat amid the mountains of Sullivan County, New York, one of the truest of human hearts stopped beating, and one of the gentlest and purest spirits on this earth quit its worn-out tenement of clay. At that time and place, Annie Corsina George, surrounded by all her children left on this side of the river, entered into rest. Two days later all of her that was mortal was laid by loving hands in beautiful Greenwood, by the side of him whose faithful helpmeet she had been for thirty-six years of trial and of triumph.

Mrs. George was born on the 12th of October, 1843, at Sydney, New South Wales. Her father, John Fox, was an English army officer, and her mother, whose maiden name was Elizabeth A. McCloskey, was a daughter of Henry McCloskey, who was born in Limerick, Ireland. Mrs. Fox died in this city at the age of twenty-nine, and was buried in the churchyard of the old Mission Dolores Church.

On the 3rd of December, 1861, Annie C. Fox, then eighteen, married Henry George, then twenty-two. He was a poor young printer, and she was an orphan. Her relatives opposed the marriage, but her love triumphed over all their opposition. During the early years of their married life, she endured with uncomplaining fortitude the privations of poverty.

Fifteen years after their marriage, her husband wrote her from Sacramento, where he was absent from her for a few days:—

"How much fresh delight there is in our love. From the time I first saw you, and was captivated by that something in face and voice, and manner, which I never could explain in words, it has gone on increasing and increasing. Husband and father, I am still more lover than when I used to stop in my work to take out your picture and steal a glance at it. Satisfaction only crowns desire, and the love of the mature man is not only deeper, but more passionate, than that of the boy, and this love is the great thing with me. All outside ups and downs are trivial compared with that."

What nobler tribute than this could wife receive from husband?

The world will probably never fully realise the debt of gratitude it owes to the faithful, loving wife of the great single taxer. Nobody can estimate how much her aid, support, and sympathy contributed to the inestimable service which he rendered to mankind during the thirty-six years of their married life. It is certain that to her tender care of him we owe the invaluable work done by him during the last six years of his life.

To intimate friends who besought her to influence her husband to decline to run for Mayor of New York in 1897, she replied:—

"When I was a much younger woman I made up my mind to do all in my power to help my husband in his work, and now after many years I may say that I have never once crossed him in what he has seen clearly to be his duty. Should he decide to enter this campaign, I shall do nothing to prevent him, but shall on the contrary, do all I can to strengthen and encourage him. He must live his life in his own way and at whatever sacrifice his sense of duty requires; and I shall give him all I can—devotion."

During her visits to Great Britain and Ireland, Mrs. George became acquainted with many of the best men and women of the three kingdoms. Wherever she went in those islands, she was treated with the greatest kindness and respect. Her noble character and gentle and dignified demeanour won the admiration and affection of all she met. When she visited her native city in 1890, she received a most hearty and cordial reception.

In 1897, the ties that bound Mrs. George to earth began to break. On the 2nd of May of that year her daughter, Jeanie, died suddenly while on a visit to her parents at Fort Hamilton, and was buried in Greenwood Cemetery. On the morning of the 29th October following, the heaviest blow of all fell upon her in the death of her husband. On the 6th of January, 1899, her only sister, Teresa, died at St. Louis. She passed the years of her widowhood in calm retirement, surrounded by dutiful and affectionate children, beloved by all who knew her. She had no fear of death. A few days before she fell asleep, she told her children that her release was near, and requested them to inform the loved ones at a distance. She lived a beautiful life, and her end was peace. The world is better for her having lived in it.

We extend our sincere sympathy to the members of her family in their bereavement.

ENGLISH LEAGUE FOR THE TAXATION OF LAND VALUES.

ANNUAL MEETING.

THERE was a good attendance of members, and a healthy display of enthusiasm, at the annual meeting of the English League for the Taxation of Land Values, held in the Hall of Clifford's Inn, on Wednesday, 20th July. Mr. Alfred Billson, the retiring President, took the chair.

The annual report, which was printed in full in our August issue, was adopted on the motion of the President. Mr. Berens (Hon. Treasurer) presented and explained the balance sheet for the year, which showed largely increased sales of literature and an improved income, but an immediate want of "ready money." He announced that a member of the Executive had offered a donation of £10 in the hope that ten other members might each subscribe a similar sum. The Hon. Auditor, who seconded the motion for the adoption of the accounts, spoke in the very highest terms of the way in which the finances of the League were managed. Mr. J. D. Hope, M.P., in moving the election of the officers (including Mr. J. H. Whitley, M.P., as President) for the coming year, said that more than 20 years ago he had heard Henry George, and he had been a supporter of the movement ever since.

Mr. Whitley, introduced by Mr. Billson, then took the chair for the first time as President, and thanked the meeting for the honour which had been conferred on him. A great deal of credit for the present position of the movement, he said, was due to his predecessor, Mr. Billson, who by his voice and pen, on the public platform and at elections, and especially by his article a few years ago in the "Co-operative Annual," had convinced many of the justice of our cause. During the last twelve months, the movement had taken a great step forward. The great municipal authorities had committed themselves to our principles, and had drawn up a Bill to embody them, and had so well used their persuasive influence with the House of Commons that the Bill, in the capable hands of Mr. Trevelyan, had passed its second reading by a majority of 67 votes. We may reasonably be proud of this; it assures us of the speedy triumph of our cause. It shows, also, that it is our duty to attack more and more the *practical* aspects of the question. Then the old bogey of "Protection" has been trotted out again after 60 years' rest. This was a great help, for the country had been compelled to turn its attention from war to the study of economic truth. Nothing but good could come of this, for the truth for which we stand is the bedrock of economics. "One-sided Free Trade": yes; we have as yet only won freedom of exchange; we want freedom for labour and production. "After sixty years of 'Free Trade' there are still poverty and unemployment." True; and thus we come at once to the Land Question. What is rent but the dictation of the small number who own the surface of the earth as to the terms upon which they will permit the rest to live? One may get buried, perhaps, without the permission of the landlord, but one cannot live without it. Thus the benefits of Free Trade have been mainly absorbed in rent. Our reform is the fundamental one. Every other reform is secondary, and must fail unless we attack the fundamental question of land values. The power of a few is balanced against the necessities of the rest, when some hold that which is necessary to the existence of all. So let us take advantage even of the present evil phase of political history in order to press home the economic truth about the Land Question.

Mr. Thomas Shaw, K.C., M.P., some time Solicitor-General for Scotland, moved:—

"That this meeting offers its hearty congratulations to Mr. C. P. Trevelyan, M.P., on securing, for the first time, a majority in the House of Commons for the second reading of a Land Values Assessment and Rating Bill; notes with

satisfaction the large and increasing measure of support given to the Bill by the municipalities of Great Britain; and pledges itself to use every effort to secure the passing of a Bill for the Rating of Land Values in both Urban and Rural Districts in an early Session."

Mr. Shaw (who had just come with other M.P.'s from the 26 hours' sitting of the House of Commons) said that several reasons, apart from his devotion to a great cause, had induced him to come, tired as he was, to the meeting. He was anxious to signify his high appreciation of the conduct of Mr. Whitley in the House of Commons. He and Mr. Trevelyan were striking examples of the best forces now at work for reform in the House. Mr. Trevelyan's great good fortune in carrying his Bill by such a majority (in such a House!), marked a great advance in the movement. The difficulty is not a difficulty of principle. There was a great sense of injustice throughout the community with regard to land values. He valued—he could not say how highly—the assistance of the municipalities who brought their practical knowledge to bear on the practical difficulties in the way of removing this sense of injustice. They were confronted by a novel and alarming situation. Expenditure had reached such proportions as to alarm every well-wisher of the Empire. It weighed upon our population in a crushing degree—an expenditure of £140,000,000, the aftermath of militarism. Unless the Government and its policy were changed, we should soon be on the brink of revolution. How were they to meet this enormous expenditure? The Government was almost barren of ideas. Their violent delights were bringing violent ends. The Licensing Bill raised the question of the taxation of licences. Agricultural Rating Acts raised afresh the whole question of the rating of land. That lies at the root of our social evils. The taxation of land on the rental actually received is a fiction. It enables the "owner" to hold up land at a rent which is only a fraction of its real value. Land is held up in fallow, in grass, in agricultural condition, in filth and waste; and the owner, instead of being a partner in the prosperity of the community, is a parasite upon its industry. Land thus escapes paying a contribution even towards its own improvement. The result is that we tax the community at a higher rate, and out of the proceeds raise the value of that which is not paying its due share. But this fictional value does not last when land is wanted for public purposes. The moment the community wants to take land, its value becomes not 30s., but £30, £40, £50 an acre. There is no defence for that: its injustice is manifest. This actual pocketing of the profit earned by the community, by those who have been benefiting year by year, can only be described as a ———. (Here the speaker left the "missing word" to the imagination of the meeting).

After referring to the honourable record of the municipalities of Scotland in connection with this question, Mr. Shaw said that there were at once elements of apparent hopelessness and of great hopefulness in the outlook. On the one hand we are living under a Government which vacillates between the extremes of tyranny and of subterfuge. It was impossible to get a discussion in the House of Commons on the greatest economic issue since the days of Richard Cobden. Yet even here was a source of hope: we are learning from this Government not to be so squeamish about carrying out reforms which we believe the people demand. All over the country the municipalities were going to help us. The late Mayor and present Conservative member for Liverpool had made a most helpful speech on Mr. Trevelyan's Bill. We can carry our reform in the House of Commons and in spite of the House of Lords: it is a financial matter. Feeling convinced of the justice of our cause, let us stand firm for this great reform. The discussion of Free Trade will drive home the question of Free Production. Then we shall be very near the root and ground of the Land Question. We shall thereupon build a fabric which will do more for the amelioration of the lot of the people than anything else we are likely to see in our time,

The resolution was seconded by Mr. S. Woodroffe Pascall (Croydon), who said that the League had confidence in its future because the reform it was pressing for was founded on absolute, patent, and eternal justice as between man and man, and as between the individual and the community.

The Rev. Thomas Hill, M.A., Vicar of North Somercotes, Lincolnshire, urged the importance of the taxation of land values in an admirable speech, which we publish in full in another column.

In putting the resolution to the meeting, Mr. Whitley said he had been engaged with some others in trying to put men on the land. They took a "derelict" estate. Where one family had failed to live two years ago thirty families are now living. But the tax and rate collectors had come down on them, and had taxed and rated them on their improvements. The doctrine which the League preached was, if anything, even more applicable to the needs of the country than of the town.

The resolution was carried unanimously.

Mr. Crompton Llewelyn Davies, M.A. (a former President), moved:—

"That this meeting, in view of the recent increase of taxation on food, and of the continued agitation in favour of increased taxation of commodities, whether for revenue or so-called Protective purposes, affirms that the true method of fiscal reform lies in the taxation of monopoly, and in the abolition of taxes on industry and its products."

He emphasised the fact that reformers looked to the taxation of land values not merely as "a new source of revenue," but as a means of bettering social conditions generally by promoting production. The view of the municipalities plainly was not only that the land values in towns were a new source of revenue, but also that the absence of taxation on land values prevented the provision of houses and the making of improvements. Then taxation of monopoly would not only afford relief from the pressure of urban rates, but also relief from evil conditions that hinder industry and cause injustice. The licence value so much discussed was really a land value; the Government gave a man a monopoly to do a certain profitable thing on a certain spot: "only here shall the public thirst be slaked." The economic wrong is that a public value—the value of the "public thirst"—goes into private pockets. We are told that the mines of South Africa cannot be worked except by slave labour or by men who work on the wages of a minimum subsistence. But what is the sum of money put down as the value of the mines on which a profit can be made only by such means? Say £150,000,000. Of this probably not one-third is really capital expenditure. Let us write down the "capital value" of the mines to the sum which really represents expenditure and improvements, and then see whether they cannot be worked profitably by decent human beings under decent conditions. We must either tax the privilege or tax the product. It is only by taking off the taxes which now fall on the use of land and on industry generally, and by taxing the value of the land, whether used or not, that we can enable the people of this country to enjoy the fruits of their work.

Mr. C. P. Trevelyan, M.P., seconded. The Bill, of which so much has been said, had excited great interest all over the world. For instance, it had been mentioned and commented upon in the American Congress, and German land reformers, who were advancing more rapidly in some respects than ourselves, had written to him about it. As regarded the Parliamentary situation, a small knot of Protectionists on the Conservative side, who knew their own mind, had forced it upon a Government which did not know its own mind, and which had neither imagination or ingenuity. Our position will be much stronger with the next Government, if we keep up a vigorous pressure in favour of the taxation of monopolies. If the next Government does

not deal with this question vigorously, and at once, all the forces of Progress will be disastrously set back.

The resolution was then put to the meeting, and unanimously agreed to.

In seconding a hearty vote of thanks to Mr. Billson, as late President, and to Mr. Whitley, as Chairman, moved by the Rev. Stewart D. Headlam, ex-M.L.S.B., Miss Jonas (of New York) said she was the bearer of a message of greeting to the English friends of the cause from Mr. Henry George, jun., and the Single Taxers of New York. In America they could see the beginning of the mistakes about the Land Question, of which England sees the end. The recent assessment of New York land showed the phenomenal increases even within the last few years. The Women's Henry George League had done what they could, and had helped to wake up the men.

Mr. G. B. Waddell (Glasgow) supported, and called attention to the significant fact that on one of the Scottish County Councils the landlords at first resisted the making of public improvements so as to save the rates, but changed their policy when they found that the landlords got the benefit of the improvements.

Scottish Notes and News.

[Scottish readers of *Land Values* are invited to send news for this column. Reports of meetings, or any reference by public men, or public bodies, to the land question, or the taxation of land values will be appreciated.]

HENRY GEORGE DAY.—The Annual Meeting of the League to celebrate the birthday of Henry George will be held in the Hall, 13 Dundas Street, Glasgow, on Friday, 2nd inst., at 8 p.m. Mr. Harry Ll. Davies, Vice-President of the League, will deliver the principal address. The Chair will be occupied by the President, Mr. Wm. R. Lester. Members and friends are cordially invited to be present and to bring interested friends.

* * *

The Open-Air Meetings continue to be held in Glasgow:—8 p.m., Monday, Govan Cross; Tuesday, Bridgeton Cross; Thursday, Maryhill (opposite Burgh Hall); Friday, Govanhill (corner of Aitkenhead Road and Cathcart Road). Placards announcing the meetings in the various districts have been posted on the hoardings and hand bills issued for circulation at public works, etc. All who can assist at these meetings are requested to report themselves at 13 Dundas Street.

* * *

The leading article in last month's issue—Explanatory of the Taxation of Land Values—has been published by the League in the form of a four page leaflet. As in the case of "The Labourer and his Taxes," which appeared in our July issue, questions for candidates for Local Boards and for Parliament are given in set terms.

* * *

"The Farmer's Friends," by J. Dundas White, published in this, the September number, will probably be issued by the writer as a four page leaflet. We sincerely trust it will. The Liberal Candidate for Dumbartonshire knows what is wanted and readily meets the needs of the case by his own pen and purse.

* * *

A special meeting of the Executive was held last month to hear a paper read by Mr. Lester, President, on "The Taxation of Land Values—What it is, and what it would accomplish." The paper was received and welcomed as a useful contribution to the movement. An edition of 10,000 in the form of a twelve page pamphlet will be published by the League at Mr. Lester's expense. By Post, One Penny. Special terms for quantities.

The *New York Evening Journal* makes a strong comment on the facts of the case given in the four page leaflet "The Labourer and his Taxes." Everyone interested in Municipal Taxation should procure a copy of this leaflet for himself and another for his representative at the Town, County, or Parish Council.

* * *

For 3d. we will send three copies each of "The Labourer and his Taxes," "Explanatory of the Taxation of Land Values," and one copy of "Land and Labour" (8-page pamphlet) by J. Dundas White. For sixpence we will add three copies of the new 12-page pamphlet by Wm. R. Lester, President of the League, entitled, "Taxation of Land Values: what it is, and what it would accomplish."

* * *

Provost Findlay, Motherwell, was elected last month M.P. for North-East Lanarkshire by a handsome majority. The Provost is known in municipal politics as a staunch supporter of the taxation of land values. He represented the Town Council of Motherwell at the Municipal Conferences on the question. The combined Liberal and Labour vote, both in favour of more Free Trade, not less, gave a majority of some 5,000 against the Protectionist candidate, one of Mr. Chamberlain's whole-hoggers, recommended by Mr. Balfour, Prime Minister.

* * *

At the N.-E. Lanark Election, Mr. John Cameron, Coat-bridge, boiled down the economic trouble to twelve lines in the following style:—

Ye men of North-East Lanark, come think it out with me,
And learn what we have yet to do to make trade really free,
All tariffs we've abolished on goods from o'er the foam;
But what does that avail while we've a tariff gang at home?

All that we eat, or drink, or wear is taken from the soil;
The man who owns the land can tax the fruits of all our toil,
We're free to make, sell, or exchange, but these are all no use,
Unless we get what we demand—the freedom to produce.

But those to whom the soil belongs can hamper and oppress,
By keeping acres idle, but for us there's this redress:
To free our own dear Scotland from the greedy landlord band,
We'll levy all our taxes on the value of the land.

—*Glasgow Evening Times.*

Mr. Cameron also contributed a very able letter on the question which appeared in the *Glasgow Herald* during the contest.

* * *

The *Falkirk Herald* has for the past two months been running a very spirited controversy in the form of letters to the Editor on Socialism *versus* The Single Tax. Some of the letters make interesting if not invaluable reading. A somewhat similar series of letters are appearing in the *Keighley News* where Mr. Fred. Skirrow and other friends are putting in some very good spade work.

* * *

The Inverness Ratepayers' Association devoted another evening in July to the Land Question. Mr. J. M'Kenzie delivered an interesting and instructive address. Councillor Wm. Gill presided. A good discussion followed, the speakers including the Chairman, Secretary, Mr. J. M'Leod, Ex-Councillor Young, and Mr. James Chisholm. At the close Mr. M'Kenzie was given a hearty vote of thanks.

* * *

The Edinburgh League and the Scottish League for the Taxation of Land Values have resolved to convene a Conference to promote the Taxation of Land Values to be held in Edinburgh, in March, 1905. Representatives will be invited from Scottish Rating Bodies as in the case of previous similar Conventions.

News of the Movement.

We have just received the following interesting letter from P. J. O'Regan, ex-M.P., along with the Report for 1903-4 of the Town-Clerk of Wellington to the Mayor and Councillors of the Capital City of the Colony, which over two years ago adopted the Act for the Rating of Land Values for rating purposes:—

Parliamentary Library, Wellington,
New Zealand, July 6th, 1904.

Editor of "Land Values."

Dear Sir,—I have much pleasure in sending you herewith a copy of the latest Report of the Wellington Town-Clerk, in which you will find a pleasing reference to the working of the rating on unimproved values system in this city. A reference to the matter in your paper will no doubt encourage our co-workers on your side of the world. The movement to levy all local taxation on unimproved values is steadily progressing in this country, and it is seldom indeed that a poll fails. Several attempts have been made recently to revert to the old system, for which full provision is made by the law, but in every case the ratepayers reaffirmed our plan by an increased majority, and I doubt very much if an attempt will be made in any district again to repeal what has been won.

We were pleased to see that Mr. Trevelyan's Bill had passed the second reading in the House of Commons. If you can achieve so much in the House that ratified the Chinese Ordinance you should do much more in the next House.—Sincerely yours,
P. J. O'REGAN, ex-M.P.

Excerpt from the Report 1903-4 of the Town-Clerk of Wellington, N.Z., to the Mayor and Councillors, Wellington, April, 1904.

RATING ON LAND VALUES.

SINCE my last annual report additional experience has been gained of this method of Municipal Taxation. Like all new systems, or reforms, it may be expected to have its opponents, but one cannot fail to notice how inert and indefinite the opposition, if any, is. There really seems to be no tangible ground for combined serious objection, though there may be for individual expressions of dissent. The cost of industrial ventures is not increased by the system, and it is clear that no one is penalised by reason of his enterprise in building. Taxation based on annual values is and always has been cavilled at in consequence of its penalising effects upon industry and enterprise. An owner built up his annual rate account with every pound he expended on his building, while a piece of vacant ground adjoining that built upon, equal in value, would only pay a nominal rate, and yet immediately gain a large addition in capital value with the erection of the adjacent building annually increasing with the increase of business centred therein.

It has often been asked, what is the effect of land value taxation upon the progress of a community?

In the prosperous times experienced in Wellington for some years past it would be extremely difficult, if not impossible, to accurately state whether and to what extent land value taxation has been a factor. As a matter of fact it should not be looked for as a factor at all. Land value taxation is in no wise

essential to prosperity although its principles facilitate progress. It is a method of taxation on values which rise and fall with the degree of prosperity or adversity experienced in a community. It may, however, to a great extent, be considered as an aid to industry as its tendency is to cause owners to use land which can be profitably used, instead of being idly held, for the industry of the general taxpayer to improve abnormally and thereby lay a heavy tax upon industrial enterprise in securing sites for further commercial developments. British people are naturally averse to any serious changes in well and time-worn methods of either local or National Government, but in New Zealand the time of hesitation has long since disappeared and many new ideas have successfully passed into concrete currencies of everyday life. It is worthy of note that there are now more than twenty boroughs in New Zealand which have adopted the land values taxation system, a fact which at least shows that the principle is finding favour among our own people.

An objection, however, may reasonably be raised (where rating on land values has been adopted) to the present method of raising general rates on the unimproved value while the Charitable Aid and Water Rates are raised on the annual and in some cases the capital values.* The whole rating power should undoubtedly be on one basis of value to prevent cumbersome duplication in book-keeping and confusion in the minds of the ratepayers. It is probable that the next Municipal Conference will endeavour to obtain such an amendment to the present law.

It has been contended that the Water Rate cannot without hardship be raised on the Unimproved Value, but the contention does not on examination appear to hold. For domestic use water has in Wellington been charged at 4% on the Annual Value. Stores have been granted half such rates, and extraordinary services are paid for by meter, consequently a rate on the Unimproved Value equivalent to the percentage on the Annual Value can be readily calculated, and half this rate be charged on Stores, the extraordinary supplies being still charged for by meter, and thus save the whole cost of making an assessment of the Annual Values. The Capital Value should, however, be still taken, as the information serves statistically many practical uses.

BETTERMENT ABANDONED AS UNWORKABLE. BETTERMENT CLAIMS.

UNDER the provisions of the Wellington City Betterment Act of 1900 the Council is empowered to charge owners of land on the opposite side of any street widened, with an amount based upon a valuation of the Betterment which the improved thoroughfare has added to the ground values.

In the cases of Adelaide Road, Riddiford Street, Revan Street, etc., etc., the notices of claims were served. Strong objection has been manifested to the prin-

ciple and legal proceedings commenced to test the validity of the statute. The Council arranged that several test cases should be taken in which all classes of property should be represented. Owing, however, to the difficulty in obtaining satisfactory and conclusive evidence of the betterment, which must, however, be patent to the most ordinary intelligence, the Council have, after mature consideration, decided that there was no alternative but to abandon the claims. This, of course, means that the cost of street widening cannot be reduced by the application of the principle in the locality, and that therefore the citizens as a whole must bear a larger proportion of the cost of such improvements.*

The Devonport ratepayers again carried the Rating of Land Values Act after a three years' trial by 415 votes to 176, thus maintaining the position by a majority of 239. The poll was taken on 6th June. "This defeat of the monopolists," says the *Auckland Liberator*, "following so closely on a similar defeat at Hamilton will make them chary of trying their tortuous tactics elsewhere."

Mr. George Fowlds, M.P., president of the New Zealand National Single Tax League, entertained about 80 members and friends of the movement at Auckland, June 24th. After tea, Mr. Fowlds addressed the meeting. In the course of his remarks, Mr. Fowlds intimated his intention of emulating the example of Mr. Fillebrown, of Boston Single Tax League, by inviting, as guests, at future similar gatherings, the clergy, labour, union representatives, lawyers, and representatives of every section of the community in town—no omitting the land agents and the landlords.

PROPOSED TAX ON LAND VALUES.
Western Australia.—Mr. Dalgleish, the new Premier of Western Australia, in a speech this evening outlining the policy of his Administration, said he proposed to levy a tax on unimproved land values, with exemptions up to £1000.—*Glasgow Herald*, 24/8/04.

The exemptions are to be deplored, but the proposal indicates strongly how the current for Land Value Taxation is drifting in Australia towards a successful issue.

*Our experience shows clearly what a fraud betterment taxation is—apart from the correct thing.—P. J. O'R.

THE LAND QUESTION IN JAPAN.

The current number of the "Quarterly Review" contains a most timely and instructive article on "The Japanese Revolution"—probably the most remarkable revolution that has ever taken place in the history of the world—from which we feel impelled to quote the following specially suggestive and interesting paragraph—

"The abolition of feudalism completed the second stage in the Revolution. One of the first measures which resulted from it was the emancipation of the peasants. Before the restoration [of the power of the Mikado] the peasant had been merely a tenant of the land which he tilled. To the feudal lord he did suit and service, performed onerous tasks, and paid taxes limited merely by the goodwill of his superior or the length of his own purse. By a series of laws passed between 1868 and 1874 the peasant was freed from these oppressive ties without compensation to his landlord, and became absolute owner of his former tenancy. Instead of the feudal dues a land tax was now levied, which, though by no means light, was a sensible alleviation in comparison with the burdens that the peasantry had hitherto endured."

* A Bill is now before Parliament to remedy this. The Act will then be perfect from our standpoint.—P. J. O'R.

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"OUR POLICY."

"We would simply take for the community what belongs to the community—the value that attaches to land by the growth of the community; leave sacred to the individual all that belongs to the individual."—Henry George.

ANCIENT LIGHTS AND ANCIENT RIGHTS.

"Light is not the exclusive property of any one, but every one has the common right to enjoy it. Nobody, however, has a right to more than his share, and as the common stock is more limited in a town than in the open country, we all have to put up with limitations."

—THE LORD CHANCELLOR OF GREAT BRITAIN, House of Lords, May 2, 1904.—*The Times*, 4/5/04.

IN the above suggestive words the House of Lords, through its highest legal representative, delivered a judgment of the greatest importance and most far-reaching scope. The question the highest judicial authority in Great Britain was called upon to decide was, to use the words of *The Times'* report, based on the Lord Chancellor's summary of the real point at issue:—Whether after an enjoyment of light for twenty years the owner of the tenement in respect of which that enjoyment was possessed would be entitled for all time to all the light without any diminution whatever at the end of such a period. . . . The contention virtually was that if A allows B for twenty years more light than B allows A, then A shall not be allowed an equal or even an inferior enjoyment of his own property." "Common sense," *The Times* continues, "pronounces such a contention absurd . . .

and by its decision the House of Lords has reverted to common-sense and the ancient principle of English law."

So far so good. We feel convinced that our readers will welcome and appreciate this rigorous application and vigorous upholding of this wholesome and common-sense ancient principle of English law on the part of the House of Lords, as well as its pronounced endorsement by that most ardent supporter of all ancient privileges and abuses, *The Times*. But surely there are other things to which this principle is at least as applicable, and its application to-day far more necessary than any question of Ancient Lights. Unlike the Roman Law, by which, however, unfortunately, it has been greatly influenced, the ancient principle of English Law, as well as of common-sense and of common justice, recognises no absolute rights of property in land. In the eyes of the English law there are no landowners or landlords, but only land holders. In theory, or in the abstract, at least, the ancient principle of English law realises and recognises that the land belongs in usufruct to the living; that the land of a country is the inalienable inheritance and common property of the people of the country, not of some, but of all. Hence we may confidently hope, when "some intrepid persons insist upon fighting some phase of this question to the last," and bring it before the highest tribunal of the land, that some future Lord Chancellor may awaken the public mind and stimulate the public conscience to the realities of the case, by asserting the ancient rights of the people, and declaring, to use the words of the present Lord Chancellor, that, according to English law—

"Land is not the exclusive property of any one, but every one has the common right to enjoy it. Nobody, however, has a right to more than his share; and as the common stock is limited, we all have to put up with limitations."

This would be a full and true presentation of the legal, as well as of the moral, aspect of the case; and would, in truth, tend to compel the British nation to reconsider its prevailing land laws in the light of the ancient principle of English law, which, whether they are cognisant of it or not, in the abstract at least, sufficiently safeguards the ancient and inalienable rights of the people. In its light they may yet learn to realise, that though for upwards of three hundred years the British people, A, may have more or less passively suffered the British land holders, B, to appropriate to themselves the control of their property and its value, yet this does not debar them from an equal enjoyment, as soon as they are sufficiently enlightened and intelligent "to insist upon fighting this question to the last." For, as the Lord Chancellor well expresses it—"Nobody has a right to more than his share."

It is, then, in the light of this equitable and legal view that the prevailing system of land tenure will

have sooner or later to be revised. The exclusive possession of land is a necessary condition of modern civilisation, is the best means of securing the fullest possible freedom to the individual, of assuring to him the fruit of the trees that he planteth, that he shall reap what he hath sown. But exclusive possession, as we now know, is by no means incompatible with the recognition and enforcement of the common rights of all. It is the highest merit and greatest claim to originality and immortality of our great master, Henry George, that he showed all future generations how the advantages of exclusive possession could be reconciled to the demands of social justice.

Again, to use the words of the Lord Chancellor, 'the common stock is limited; hence we all have to put up with limitations.' And the only limitation it is necessary to make in order to do justice to all and to secure the common rights of all, is to demand, *not* that each landholder should forthwith relinquish his exclusive possession, but that he shall recognise the claims of his fellow citizens by paying annually into the necessary public or common treasury the value of the common stock he is being privileged to control. Under such conditions the mere ownership of land would cease to confer any advantage on the individual; hence no one would care to control a single acre of land unless he was desirous of utilising it and putting it to the best use of which it is capable. Under such conditions there would, indeed, be room in this world for us all, aye, even though our numbers increased beyond the dire fears of Neo-Malthusians. Under such conditions the common rights of all would be safeguarded in accordance with the ancient principle of English law; and the necessary fruits of our common presence and our common activities, the annual rental value of the land on which we live and work, would accrue, as in equity it should do, to the common benefit of all.

If, in truth, as the poet expresses it, "The world is rolling Freedom's way," it is in this direction that it will have to roll, it is in this direction that the land laws of every country claiming to be civilised, more especially where these have been modified by the Roman law, will have to be altered. Nor do we doubt but that this will be done, and much more speedily than the majority of us have hitherto dared to hope. For, to use the telling words of a recent writer on the subject*—"There is no mistaking the fact that in the realm of economic thought a fierce battle is being waged. There is no concealing the fact that this battle will soon leave the field of thought for the field of action. There is no denying the fact that the established order is on trial at the bar of public opinion, and that this trial will go on until a final judgment has been reached and a rehearing has been denied. . . . Private property in natural opportunities and private property in public utilities

under the present system, are upon trial, and must make defence or die."

In view of the recent verdict of the House of Lords, of the decision of the highest judicial authority of our empire, there is manifestly no defence for private property in natural opportunities as it to-day prevails in our midst. For, according to this decision, natural opportunities are not the exclusive property of any one, but everyone has the common right to enjoy them. Nobody, however, has a right to more than his share. Let us hope, then, that in the near future the British nation will see to it that the prevailing social customs, laws, and institutions shall be made to conform to this equitable and far-reaching judgment. For thus, and thus alone, can we hope to lay the foundations of a social system based upon social justice, upon the recognition and enforcement of the equal claims of all to life, which is the necessary first principle of peaceful and equitable social life.

L. H. B.

ENGLISH NEWS AND NOTES.

[All communications respecting this column should be sent to the General Secretary, English League for the Taxation of Land Values, 376 and 377 Strand, London, W.C.]

Henry George was born on September 2nd, 1839. All over the world, this month, meetings will be held to celebrate this anniversary, and at most of them, no doubt, reference will be made to what is probably the most remarkable event in connection with the movement during the past year—the passing of the second reading of Mr. Trevelyan's Bill by a majority of 67 votes in a Tory House of Commons.

* * *

The celebration, in the case of the English League for the Taxation of Land Values, will take the form of a dinner at the Villa Villa Restaurant, Gerrard Street, Shaftesbury Avenue, London, on Thursday, September 22nd, at 7.45 p.m. Mr. J. H. Whitely, M.P., president of the League, will take the chair. It is hoped that there will be a large attendance of members and friends of the League. It is requested that early application for tickets (3/- each) be made, with remittance, to the general secretary.

* * *

Mr. Skirrow has arranged two meetings in connection with the commemoration, viz., on Friday, September 2nd, in the Victoria Hall, York, at 7.30., to be addressed by Mr. Peter Burt of Glasgow, and Mr. F. Skirrow, with Mr. B. Seebohm Rowntree in the chair; and on Saturday, September 3rd, at 7 p.m., in the Devonshire Hall, Keighley: Speaker, Mr. Burt; chairman, Mr. F. H. Bentham, chairman of the Bradford Board of Guardians. A programme of music is being arranged for the latter meeting.

* * *

A full report of the annual meeting appears in another column. We are mainly indebted to the *New Age* for it. The London Liberal papers, for some reason best known to the editors, ignored the meeting. Yet, if the vigour and earnestness of the speakers counts for anything, the meeting represented a movement which must be reckoned with and taken note of. Mr. Shaw (whose "fighting" speech made a deep impression upon all who were privileged to hear it) and Mr. Trevelyan came on from the 26 hours' sitting of the House of Commons. Mr. Billson came up specially from Owestry, and Mr. Whitley from the country, while Mr. Hill made a special journey of 150 miles each way to im-

* Oliver R. Trowbridge—"Bisocialism," p. 31.

press upon the meeting, from his experience as a country parson, the importance of including the rural districts in any Bill for the Taxation of Land Values.

* * *

The Rev. Harold Rylett wrote:—"I hope somebody at the meeting will note that the Salvation Army, according to Commandant Booth-Tucker, has become an agency for the enhancement of land values. The aristocracy was affected to tears and engaged in prayer at His Majesty's Theatre the other afternoon, owing to the fact that Mr. Booth-Tucker, by employing 'waste labour and waste capital on waste land' had raised the value of certain land from £5 per acre to £600. How delightful to think that we can put an end to 'slums' and increase the income of the fashionables at the same time. We may well engage in prayer and praise in a theatre."

* * *

The hon. treasurer announced at the annual meeting that a member of the Executive had offered a special donation of £10 (in addition to his annual subscription) on condition that ten other donations of like amount were forthcoming in aid of the funds of the League. The approach of the busy autumn season emphasises the need for such an addition to our funds, but, owing probably to the holidays, the response has not yet been very large. The secretary is, however, glad to say that he has received two donations of £2 and £1 respectively, and a promise of £10. Further promises or payments will be gladly received and gratefully acknowledged.

* * *

During the past month Mr. Skirrow has held meetings on the 8th at Crossroads; 11th, Keighley; 12th, Idle; 15th, Cottingley; 16th, Burley; 18th, Keighley; and the general secretary has addressed a meeting at North Somercotes, Lincs.

* * *

The secretary will be glad to be put into communication with secretaries of clubs, societies, etc., with a view to arranging for lectures on the Land Question during the autumn and winter. Lantern slides are available, where lantern, screen, and operator can be provided locally.

FRED. VERINDER, *Gen. Sec., E.L.T.L.V.*

MUNICIPAL ACTIVITY.

Ex-Bailie Ferguson, accompanied by ex-Bailie James Willock and Mr. Elder, of the Glasgow Town-Clerk's Office, were present to-day at a meeting in Westminster Palace Hotel of the committee which was appointed last year by the municipal authorities who have taken up the question of the rating of land values. Representatives were present from, amongst other municipalities, Liverpool, Manchester, Sunderland, and Salford; and the Scotch delegates included several members of Lanark County Council. Mr. Eugene Wason, Mr. Dobbie, Mr. M'Killop, and other members of Parliament took part in the proceedings. Ex-Bailie Ferguson presided.

A resolution was passed congratulating everybody concerned on the progress that had been made with Mr. Trevelyan's Bill, and requesting the municipalities to re-appoint their delegates with a view to action next session. It was stated that the various rating authorities had co-operated in contributing towards the expenses incurred by the Corporation of Glasgow in the matter. A great conference is being summoned for October, at which it is hoped that close upon 200 municipalities will be represented. In the meantime negotiations will be opened with German cities which have adopted the principle of the rating of land values, and also with New Zealand and Australia, so that authoritative statements as to the actual results of the reform may be submitted to the conference.—*Glasgow Herald*, 3/8/04.

"GOD SAVE THE PEOPLE."

No more important document has appeared of late years than the report of the Committee on Physical Deterioration, which is dealt with in our columns to-day. It tells us, it is true, little that we did not know, but it states the case with an authority and conviction that leave no excuse for shutting our eyes to the great Imperial problem that faces the country to-day. The Committee suggest some of the necessary measures, but the chief value of their work consists in the presentation of the sources of evil and the note of alarm it sounds to the nation.

The committee say that overcrowding must be "drastically" dealt with. That is an instruction to the Liberal Party of momentous importance, and we do not doubt that they will accept the report as a new stimulus to the enthusiastic adoption of a great domestic policy which, starting from the taxation of *land values and the extension of large land purchase* (italics ours) and housing powers to the municipalities, will strike at the great root evils of drink and overcrowding, of which the decaying physique of the people is the visible fruit. We trust this report will have the widest attention.—*Daily News*, 29/7/04.

Whence this eternal complicating of the issue: land purchase schemes tagged on to Taxation of Land Values? Surely the *Daily News* knows by this time that the Taxation of Land Values is the first step necessary to bring land out of the bondage of monopoly. "Extensive land purchase schemes" are good enough from those who are openly or secretly opposed to the more radical remedy. Under the taxation of land values land will come readily into the hands of all who desire it, for houses and all kinds of trade, improvement, and employment. Land purchase on an extensive scale is impossible now. With the taxation of land values it will be useless.

REV. DR. BEGG AND LAND REFORM.

THE Free Church crisis in Scotland has little interest to us as Land Reformers, except to note the bitter irony of things by which, at the moment when her ministers were enjoined to study the problem of poverty, the U.F. Church herself should be threatened with poverty and dispossession. It is also noteworthy that Dr. Begg, whose policy the Highland "Host" has followed out to such an extraordinary issue, was all his life a keen social reformer. He did not, like many ministers, forget the physical environment which goes so far to contribute to the character and the welfare of human beings. Amongst other measures he advocated the reform of the Land Laws. On the failure of the Glasgow Western Bank we find him thus pointing the moral:—

"One, and perhaps the most important, lesson to be learned from what has happened is the necessity of providing a more simple form of solid investment for the earnings of the people, by opening up the whole soil of Scotland to fair competition, on the principle of 'Free Trade in Land.' It is laudable and comparatively easy for our great noblemen, with whole counties in absolute possession, holding no bank shares, or, if they do, shielded from all real risk by the law of entail, to stand amidst the wrecks of the present system and cry up its excellence, without saying a word of the social mischiefs to which we have alluded. . . . The people will by-and-by discover that, especially for the investments of small capitalists, the best bank is a bank of earth."

We shall be glad when some of our advanced and professedly Liberal Churchmen come into line with these sentiments of the great Constitutionalist. A. C. W.

LAND VALUES IN THE RURAL DISTRICTS.

Speech by the Rev. THOMAS HILL, M.A., Vicar of North Somerscoates, Lincolnshire, at the Annual Meeting of the English League for the Taxation of Land Values.

Mr. Hill said he had travelled 150 miles in order to urge upon the meeting the importance of including the rural districts in any Bill for the Taxation of Land Values. He would endeavour to show the effect of our remedy (1) On parish life; (2) On individual livelihood; and (3) To show its urgency.

(1) "The chief reason why Parish Councils have done less for their villages than was expected when the Act of 1894 was passed, is a financial one, viz., our vicious system of assessment for rates. Improvements mostly cost money; and the farming ratepayer, because of his higher assessment in proportion to his income, is more unwilling to increase the rates upon it than his town brother.

"Including land in the term, a farmer occupies for the purposes of his trade far more valuable 'premises' than the artisan, or tradesman, or professional man of the same income, for whom a mere house, shop, office, or consulting-room is often enough. The amount at which the farmer is assessed often equals or exceeds his nett income; and so he feels a penny rise in the rate as other men feel an extra penny on the income tax. Higher as rates are in the town, and bad as the system of assessment is there also, a *growth* of rates is felt worse in agricultural districts. Rates are a local *income tax* to the farmer, two or three times the amount of the Imperial one.

"I am aware that in the long run all *permanent* rates on land (though not so completely on buildings or other improvements) tend to fall on the landlord, as he would obviously be able to get exactly as much more rent, where rents are freely competitive, if the rates were permanently struck off. But with all *fluctuations* of rates, till they permanently settle down, and time has been given for rent adjustment, it is the tenant—not the landlord—who feels the change. And, we have seen, the tenant of land feels it specially keenly in proportion to his means and income. Hence the agricultural voter is specially sensitive to local expenditure. He is as free in voting Imperial taxes as his town brother, but local taxes—rates—he is a very dragon to guard. And so the new Parish Council votes no more improvements than the old Vestry.

"I think it only just to the British farmer, large or small, to point out the cause of this. He is often called obscurantist and niggardly for buttoning up his breeches pockets so tightly against local public improvements and reforms. But put the average townsman who so complacently makes the charge into his country brother's place, and he would do just the same. And note that you do not help matters in this respect by any extension of small holdings, either tenant or proprietary. You only get a poorer and probably narrower-minded and larger class to oppose all public improvements that raise rates. Each single holder on whom the increase first falls, fights the great landlords' battles against land taxation, more zealously than any such landlord himself, not only because he first feels the taxation, but also because he is not generally so broad-minded a man.

"The remedy, then, for the stagnation of rural municipal or parish life is that which is the main proposal of our League, viz., to separate, in the assessment, rates on purely site or natural land values from rates on the values of the buildings, drainage, or other recent improvements; and to make the former fall on the owner directly. The tenant should feel fluctuations of rates only on his house, buildings, or other improvements. This would put the farming occupier into the same mental attitude towards increase of rates as his town brother.

(2) "But besides helping rural parish life, this separation of assessment of natural or site values from those of buildings or other improvements is the key to the whole 'condition of England' problem, urban *and* rural, which so haunts us all

to-day; the key to it, at any rate, on its material side, which so terribly affects its moral side also.

"It would, for example, make possible a gradual shifting of other taxation, besides rates, off men's private earnings and off improvements, the result of their labour and capital; a shifting on to natural land, mineral, or site values, due to *no* expenditure of money or effort by the owner, but purely to the bounty of the Creator, and the very presence and needs of the whole community. Plainly, this would be essentially just—at least in such slow instalments as are all we can hope for in English politics. It is also urgently expedient. It would set free labour and capital. It would loose the fetters from agriculture. Agricultural rents would never long be unjust, nor the conditions of tenure be such as to hamper the tenant's outlay of capital or enterprise, nor would small farms be difficult to obtain, if the owner were rated and taxed on the fair market unimproved value of the soil, *whether held by him from use or not*. And other rates and taxes, at present pressing on labour and capital, being gradually removed, agriculture would freely expand—the very root of the economic revival of country life.

"Of course, in the towns and mining districts the same full use of sites and natural materials would be compelled, the supply of houses would be directly quickened, and the awful housing pressure relieved, while trade of every sort would be set free, and profits and wages grow. As prosperity and population grew, land values and assessment would grow also—a natural source of revenue, expanding with the needs of the community.

"And if, as is coming to be generally seen, the poor rural districts need relief from Imperial taxation as compared with the wealthy towns, this reform would also supply this need. Fair assessments of urban and mining land are of course far higher than of agricultural; and so, with an equal Imperial tax on land values, the total contributions from rural districts would be lessened. This, again, would help to revive rural life. It is important in our rural propagandism to point this out, as a corrective to the farmers' idea that 'land' is already too heavily taxed. And since fair rents would grow with growing prosperity, even landlords, in the country, would profit by this great fiscal reform—at all events for a long time to come, till the proportion taken from them by taxation grew beyond all present likelihood.

"We must insist on our reform being not only rural as well as urban, but also imperial as well as municipal. The land values of London belong not only to the whole of London, but to the whole of England, which has helped to produce them. The land values of any country market town should similarly contribute to benefit the villagers who make those values by their weekly marketings. By all means let us support Mr. Trevelyan's Bill as an instalment, but let us beware of the desire of the municipalities to fence themselves off from the county as a whole.

(3) "Now a few words on the urgency of the question.

"Year after year philanthropic city workers become less hopeful. Year after year the problem of urban pressure has become more pressing, and all partial and local remedies, political or philanthropic, or even religious, have been neutralized as soon as they began to be general. Such improvement has been more than lost among the poorest and submerged. The drain of ever-increasing site-rent swallows all gain from temperance and thrift *as soon as they become general*. Competition for dwelling-site and work-place, and natural material source inevitably transfer before long all general increase of ability to pay into the landlord's pocket. Trade itself is checked whenever it improves; employment at least for the weak and unskilled is stopped; and the struggle for material existence among the poorest so increases as to choke all interest in spiritual things. Our cities are largely heathen once more. And, in the country also, public workers are losing heart, at the bleeding thin and white of country life, through the constant drain to the town of the strongest part of the population. That population flees from the profits and wages of a strangled agriculture, to districts where, at anyrate while

their countrybred strength lasts, and they can push the born townsman to the wall in competition, they can earn more. But their children in their turn are similarly pushed to the wall, and the 'submerged' and hopeless millions of under-sized and characterless masses are thus recruited, till they are killed off in the struggle. Imperial England fails in commerce and war, as imperial Rome failed, for failure of the crop of real men; and the Empire is saved, *for the present*, only by its healthier colonial children. If we do not solve this problem, it will solve our national life.

"Everybody cries 'Back to the Land.' Everybody sees that a nation of mere townsmen is on the way to decay; that a people, like Antaeus, can only remain strong while in contact with Mother Earth. But no one, save this League, can show how once again to bring this contact about. Free imports and exports, with which the official Free Trader seems to be satisfied, will not effect it. Urban and mining landlordism has absorbed much of the great gains from partial free trade. The divorce between the population and the soil has widened under such partial freedom. The Protectionist, on the other hand, does not pretend to tell us how private landlordism is to be stopped, under his system, from absorbing, in increased competitive rent, the benefit to the grower of a permanent increase of price of meat and wheat, paid for by the whole population. So it is with agricultural co-operation, or increase of technical skill, or of enterprise. The ground landlord is the residuary legatee of all general improvement. The 'garden city' remedy acts only within its own walls. Only we of this League, avowed disciples of Henry George, have enough clearness of thought and courage of heart to press to their conclusion the fundamental principles of justice and of freedom on which alone a nation can be exalted. We know that our principles can save England, and that none other can. Let us then rejoice in the growth of our influence in recent years, and, full of hope, redouble our energy to 'spread the light.'"

Righteousness is the law of the universe. Let human society obey that law and the earth, love-enchanted, will ring with the laughter of perfect children, and painless old age will find in death but a moment's sleep before the dawn.

The truly religious man is he whose thought and life are in accord with the righteousness of the universe. The noblest form of worship is the labour by which we strive to teach the world to deserve the rewards of righteousness. This religion is the salvation of society and the redemption of the soul that receives it.—*Herbert Bigelow on The Meaning of Human Misery.* (The Public, U.S.A.)

Mr. J. Dundas White writes:—

"I am interested to see in *Land Values* for August, the important quotation from Froude's *Caesar* as to the way in which the beginning of the decline of the Roman Empire was marked by the absorption of the land of Italy into vast estates, and the disappearance of the free cultivator from the soil. It recalls what the elder Pliny (*Nat. Hist.* 18.vii. 3.) wrote at the time. His phrase 'Latifundia perdidere Italiam' is often quoted. The whole passage runs thus:—

"Modum agri imprimis servandum antiqui putavere: quippe ita censebant, 'Satius esse minus serere, et melius arare:' qua in sententia et Virgilius fuisse video. Verumque contentibus latifundia perdidere Italiam: jam vero et provincias."

To which may be added this quaint rendering which was given by Philemon Holland, "the translator-general of his age," in the reign of Queen Elizabeth:—

"Our ancestours in old time thought it a principall point of Husbandrie, not to have ouermuch ground about one graunge: for they supposed more profit grew by sowing lesse, and tilling it better: of which mind I perceive Virgil was. And to say a truth, confesse we must needs, That these large enclosures and great domaines held by privat persons, have long since been the ruine of Italie, and of late daies have undone the provinces also thereto belonging."

THE FARMER'S FRIENDS.

By JAMES DUNDAS WHITE, M.A., LL.D.
(Author of *Economic Ideals, Island Economy*, etc.)
Prospective Liberal Candidate for Dumbartonshire.

WHO ARE THE FARMER'S FRIENDS?

The farmer's friends are:—

(1) Those who are trying, by the Taxation of Land Values, to bring the unused or insufficiently used land into the market, so as to increase the available supply of land and reduce rents;

(2) Those who are trying to stop all the rating and taxation of buildings and improvements, so as to make houses and farm buildings cheap and to promote agricultural improvements of every kind;

(3) Those who are trying to maintain free trade, so as to enable the farmer to buy at the lowest price all the agricultural implements and all the other articles which are part of his stock-in-trade, as well as the feeding-stuffs for his beasts and all the various things which he and his family want in their home;

(4) Those who are trying to reform the land-laws so as to give the farmer an abiding interest in his holding, and to enable him to reap the full benefit of his improvements;

(5) Those who are trying to deal with the question of railway rates and facilities in a systematic way, so as to secure better and cheaper means of transport for farm produce.

All these reforms are well within the range of practical politics. The first four are bound up together,* and the fifth will follow them.

OF WHOM SHOULD THE FARMER BEWARE?

(1) He should beware of those who propose to increase the taxation of what he requires for himself and his family, or of the feeding-stuffs or implements which he uses. All such taxation is bound to send up prices, and the more he has to pay for what he wants the worse off he will be.

(2) He should also beware of those who propose to tax corn imported from foreign countries. Mr. Balfour said at Sheffield on the 1st October, 1903, "I do not think that public opinion is ripe in this country for the taxation of food,"—and since then it has been steadily ripening the other way. Mr. Chamberlain's proposed 2s. duty on foreign corn (Glasgow, 6th October, 1903) has fallen flat. Agricultural protectionists say that that duty is not high enough; yet they know that the higher the duty the more hopeless would be the attempt to impose it. The millions who are dependent on cheap food will not stand any such tax at all. Even if they were to, it would not benefit those who are actually engaged in agriculture. Experience under the Corn Laws showed that. Mr. Chamberlain himself (at Ipswich, 14th January, 1885), in warning the farmers against following what he called the "will-o'-the-wisp" of protection, said—

"If they study history at all they will find that the condition of the farmer was never so hopeless, and that the state of the labourer was never so abject, as when the corn was kept up at a high value by a prohibitive or protective duty; when it was 64s. or even rose to 120s. a quarter. Even at that time the evidence given before repeated Committees of the House of Commons shows that the state of Agriculture was deplorable. The food of the people was taxed to raise the rent of the landlords. None of the plunder found its way into the farmers' pockets."

(3) He should also beware of those who propose to tax meat imported from foreign countries. The same reasoning applies to this. In the first place, the people as a whole would not stand it. In the second, it would raise a great many prices against the farmer himself. In the third, like

* Details as to this will be found in my pamphlet, *Land Law Reform, based on taxing Land Values and not taxing Improvements.*

every artificial attempt to raise the price of agricultural products, it would ultimately work out to raise agricultural rents.

HOW TO REVIVE AGRICULTURE.

The revival of agriculture is, indeed, of the utmost importance to the country. It is important from the standpoint of health, because it would bring the people back to the land. It is important from the standpoint of wealth, because it would develop the natural resources of our country far better than they are developed now. It is important from the standpoint of national defence, because our greatest strategic weakness is our undue dependence on a foreign food supply. But the road to it does not lie through tariff-tampering and artificial attempts to raise the prices of produce. The road to it lies through lessening the cost of production by bringing more land into the market, by reducing rents to what they ought to be, by giving the farmer an abiding interest in the farm, and by relieving all buildings and improvements from taxation. What the farmer needs is not "Protection"—but Land Law Reform.

THE WRITING ON THE WALL.*

A Modern Bœotia :

PICTURES FROM LIFE IN A COUNTRY PARISH.

These pictures from life should suffice to make any patriotic Englishman wince and feel ashamed, for they reveal, in a simple and yet touching manner, the gradual degeneration that is taking place in the rural districts of Great Britain, where unjust social laws and institutions have for generations robbed the masses of the people of all real enjoyment of the present, as of any rational hope for the future, thus gradually killing out every elevating aspiration and all the finer human faculties, without which man is indeed lower than the brute creation. It is not a book for the social reformer, though it may reveal the urgency of the work on which he is engaged, but for those he would fain move to indignation and spur to activity. It is evidently the work of a quiet sympathetic observer, astonished and appalled at the revelations due to a few years sojourn in a typical village of rural England. In the following simple words she indicates the character of these poor victims of centuries of oppression and exploitation amongst whom her lot was cast :—

"The people seem to have been born with the instinct of natural affection dormant and undeveloped.

From the more glaring vices they are on the whole conspicuously free ; but sometimes one feels one could bear them to be drunkards, or even worse, if only they would love. But these passionless, empty natures are so difficult of access, so far remote from all that lends grace and beauty and attractiveness to human character, that I often feel inclined to sit down in profound pessimism and say, 'I wash my hands of them. They aren't worth it. All the effort, all the care, all the time ; it is all so much precious vital force thrown away, and my cat is more affectionate than they are.'"

And yet, as she truly says—

"And yet, when all has been said, the maxim rings still in one's ears, 'Be tender to ignorance as to all forms of poverty.' It is a certain poverty of character which meets one in these people, a poverty by no means their own fault, engendered by years of oppression and unceasing toil, years in which the mind and heart have lain fallow, while the poor drudge of a body has sweated and laboured . . . and all the finer human faculties have never had an opportunity to develop. . . . When man in the press of his life lives by bread alone, and knows no other need, he is in truth poor, and deserves compassion rather than reproach or criticism."

* A Modern Bœotia ; Pictures from Life in a Country Parish. By Deborah Primrose. (Methuen, London. Price 6s.)

RAILWAY ENTERPRISE.

LOWER FARES—HIGHER RENT.

"Railway companies are not only expected by some people to reduce their fares in such a manner as will enable employers to pay low wages, but also to increase the value of property and the rents in the districts served by them." Such is the conclusion of Mr. Gooday, the general manager of the Great Eastern Railway, who gave evidence before the House of Commons Select Committee on Workmen's Trains yesterday.

Witness said it was doubly unjust upon the railway companies as their own servants lived in those districts. He had had cases where guards, signalmen, and others had complained that their rents had been largely increased owing to the demand created by the increased train facilities, and in consequence appealed to the company for increased wages. The increase in rents at Walthamstow had been most noticeable after the all-night service had been put on, and this service had been run by the company at a loss of some £2000 a year.

Commenting on the above, the *Daily Chronicle*, 21/7/04, says a railway manager is not exactly the kind of witness to whom we should look for evidence against our obsolete land system, under which the landlord profits by every improvement. But Mr. Gooday's statements before the Select Committee on Workmen's Trains yesterday deserve the more consideration because they were unexpected. As general manager of the Great Eastern Company, he declared, in effect, that cheap trains, like all other public benefits, accrued to the advantage of the landlord. The company's improved service at low fares to Walthamstow had, he said, led to a large increase of house rents. Railway servants living in the district have accordingly had to ask for an increase of wages. So that the company is penalised for its enterprise in opening up the district, and the landlords reap a harvest which others have sown. The time has come when, by a judicious tax on land values, this unearned increment should be secured for the relief of the rates, the burden of which at present falls almost wholly upon the tenant.

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"THE LANDLESS MAN."**"WHAT AMERICAN SALVATIONISTS ARE DOING."**

Under the above headings the *Daily News* of July 19 h gave a brief account of Commander Booth-Tucker's lecture, describing the American social work of the Salvation Army, delivered at His Majesty's Theatre, London, under the patronage of Lord Grey. Mr. Booth-Tucker's address was illustrated throughout by lantern slides, and bore the catch ing title of "The Landless Man on the Manless Land."

It was evident from the address (says the *Daily News*) that the Salvation Army in America is able to do much more in the way of getting people out of the slums on to the land than is the Army at home.

"We use waste labour on waste land with waste capital," was Commander Booth-Tucker's way of putting it.

The result is that on one of the Army's colonies the land which was bought five years ago for £5 per acre, is now selling at £600 per acre. Small farms of 20 acres each are thriving on the land, many of the former slum dwellers having built their own houses and cattle sheds, and some of them having a turnover on their farming of £400 and £500 a year."

In short, the Salvation Army have simply succeeded in showing in America, as all such work has shown in this country, that philanthropy and charity afford no solution of the poverty problem.

The true solution, however, is clear enough for all who have eyes to see and the courage to act upon what they see. If the Salvation Army would carry its religion into politics, denounce as a blasphemous injustice the monopoly by the few of the heritage intended by the All-Father for all His children of men, and demand that that monopoly shall be broken down and "the manless land" opened up to "the landless man" by taxing into the public exchequer the land values created by and therefore belonging to the whole community, it would do far more good than by establishing a hundred or a thousand "Army colonies." A. W.

LORD BUTE AND ETRICK BAY.

The following notice has been put up on the electric cars plying between Rothesay and Port Bannatyne:—

"The Rothesay Tramways Co., Limited, desire to express to visitors and the public generally their regret that they are unable at the present moment to make proper arrangements at Etrick Bay for public comfort and convenience. The tea rooms and refreshment houses have been closed by the order of Lord Bute, who does not desire that the electric tramways should be extended to the bay. This extension, however, has been duly authorised by Parliament, and the Tramways Company hope to arrange for its construction during the winter of this year, in which case a large and commodious pavilion or waiting-room and shelter, with suitable conveniences, will be erected at the bay for the use of visitors; and the Tramways Company are confident that the public will meantime not only make due allowance for the lack of this shelter, but that when it is erected they will avail themselves to the utmost of the facilities then offered them to visit the bay and enjoy its beauties with some degree of comfort."—*Daily Record and Mail*, 3/8/04.

Lord Bute is recognised by law as owner of the place, and, of course, as law-abiding citizens, believing that a man has a right to do what he likes with his own property, whether it be an island or a quarter acre garden plot, it will be difficult to see a grievance here. How would the Tramway Coy., or any citizen interested like to see a crowd of excursionists tripping into their back green to picnic? Why can't the public stay on the main road, or get a piece of sea-shore for themselves, the way Lord Bute got his, for instance? Meanwhile, let us reflect on the mean "man with soul so dead, who never to himself has said: This is my own, my native land,"

SIGNS OF THE TIMES.**THE CITY OF THE FUTURE.**

The city, the *Speaker* remarks, has come to stay. But the city that endures will be the city transformed out of all recognition from the random and squalid aggregations of the present:—

"In the years to come the changes that are now advanced timidly and with halting footsteps will seem so entirely natural and right that the resistance to their progress will appear frankly incomprehensible. That the city itself should control its own development; that the betterment which is created by its activities should go to the commonwealth of the community; that vacant land should bear its full value of taxation; that the assessment of municipal rate should no longer take the form of a tax on homes; that parks and free spaces should be within reach of every citizen, and the common schools surrounded by playgrounds and gardens and open fields; that the liberal arts, painting, decoration, music, should become functions of the city's activities; that, in a word, the present combination of private opulence and public meanness should be entirely reversed into a condition of individual simplicity and communal splendour—

these are some of the changes through which alone the present chaos can pass into civilisation, and the soul be kept alive in the cities of England."—*Westminster Gazette*.

NEW TWELVE PAGE PAMPHLET.**THE TAXATION OF LAND VALUES:**

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NEW EIGHT PAGE PAMPHLET.**Land and Labour.**

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(AUTHOR OF *ECONOMIC IDEALS*, *ISLAND ECONOMY*, ETC.)

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is an invitation to become a Subscriber.

Mr. P. J. O'Regan, ex-M.P., writes from Wellington, New Zealand, 8/7/04:—"You would be surprised how the cable news we receive here is tainted with bias in favour of the Chamberlain swindle, as well as the introduction of Chinese into South Africa. Chamberlain's pronouncement in favour of the cheap Chinaman has, however, done much to spoil the effect of the wholesale advertising he receives by cable. The Liberals of Britain have certainly much reason to complain at the studied endeavour made to inflame Colonial opinion against them by means of a tainted news supply. The cable-monger does his best to lead people out here to think that the Nationalists are a horde of semi-barbarous rowdies, and that the Liberals are the inveterate enemies of the Empire. The savage fury which was so conspicuous in these Colonies during the war was mainly due to the systematic lying of the press, particularly of the cable agent."

* * *

Speaking in the Corn Exchange, Lincoln, 20/9/04, Lord Rosebery—in the course of a severe exposure of Mr. Chamberlain's "offer" from the Colonies asked why "you should uproot and undo the fiscal policy under which we have prospered so greatly for the last 50 years.

* * *

Where is that prosperity? Millions in the country, living on the poverty line within a week's wage of absolute starvation, are waiting an answer to that question. It may suit Lord Rosebery and the free traders of the "free-food" school to pass by on the other side, but the social condition of the mass of the people calls loudly for radical legislation. When Cobden bitterly denounced our present "iniquitous land laws and methods of taxation" and called for "societies to advocate the taxation of land values in proportion to the wants of the State," the taxation of the country, Imperial and local, amounted to some £64,000,000 per annum, or about £1,230,000 per week. Last year it amounted to about £180,000,000, or £3,400,000 a week.

* * *

Verily, instead of freeing trade from taxation, which was Cobden's policy, we have gone as fast as we could in the opposite direction. Yet, notwithstanding these facts, our free trade leaders, so called, never fail to publicly boast about, and plead for, the maintenance of our glorious free trade policy. We have taken the taxes off the food of the people and placed them upon the houses they inhabit, and we continue to pile up taxation upon houses while landlordism takes daily in higher priced land the prosperity that should have come to the trader and the labourer.

THE ALTERNATIVE POLICY.—The Bournemouth and District Federated and Labour Council suggest, to the Cobden Club and the Tariff Reform League, as an alternative to Protection, "that an effort should be made to reform the Land Laws, which press heavily upon industry. If landholders to-day, the Council declares, contributed their quid pro quo to the State instead of a land tax contributing a beggarly £725,000 to the National Exchequer, the amount would be close upon £35,000,000 per annum, or more than one-fourth of the present enormous expenditure."

"I suppose you would deal with land?"

"Of course. Look," he said, with a sweeping gesture, pointing to the view from his Bristol windows, "look at those unoccupied fields. Why are they closed to the builder? Because the owners are waiting till they can get more hundreds of pounds an acre. I would have all the land forced into the market at a fair price. You can't house the poor properly if you have to pay fancy figures for your site."—CANON BARNETT in the *Daily News*, 19/9/04.

* * *

In a Blue Book, issued from the Foreign Office, Sir William Garstin, the modern Pharaoh (*Daily News*, 10/8/04) suggests gigantic irrigation works to an estimated expenditure of £21,400,000. Sir William Garstin estimates that when the whole of his Egyptian irrigation project has been carried out, the increased area under cultivation will at moderate rates bring in additional revenue from taxation of £1,205,000; while in the Soudan the direct return in the shape of land tax alone will be half a million.

* * *

The expenditure of the rates and taxes in the United Kingdom every year brings an additional revenue in increased land value, but as yet there is no direct return to the ratepayers in the shape of a land tax. This is coming, however, and it is the duty of all who see the justice of the proposal to strive earnestly all the time to hasten its coming.

* * *

The Conference of Municipalities on the Taxation of Land Values referred to in last month's issue, is fixed to take place in the Westminster Palace Hotel, London, on the 7th inst. A good attendance is expected, especially of representatives from the more important rating authorities throughout the country.

* * *

The rating of Land Values in New Zealand is proving an enormous success as the account of its working in the *Municipal Journal* shows. The Act of 1902 legalising this source of revenue is an adoptive one, and has been already put in force by sixty rating districts. From the first the good results have been very striking. The use of land has been much stimulated, and Wellington is being practically rebuilt in a very high order of architecture. Thus fares it with our go-ahead Colony. Thus will it fare with us when the inertia of centuries is overcome and we too establish a real land tax.—*Daily News*, 19/9/04.

* * *

Mr. Robbins, London, at the Institute of Journalists' Conference, Glasgow, 31/8/04, said: It was the duty of the Institute to warn outsiders not to rush into an already overcrowded calling in which the struggle for existence was already sufficiently severe.

* * *

Every profession and trade seems to be "overcrowded." Why is it so difficult for people to go to the root of the matter! "A struggle for existence," while mine, and field, and building site everywhere are closed on labour by unbridled landlordism. Perhaps, as the *Daily News* quotes, Canon Barnett touches the root of the evil when he says: "that the people are without causes or leaders to arouse their enthusiasm. They don't believe."

The *Daily Chronicle*, 3/9/04, contained a special article on effects of Land Value Taxation in New Zealand, based on the reports (1903 and 1904) of the Town Clerk of Wellington, the capital city of the Colony. The *Chronicle* holds that municipal reformers in Great Britain pressing for the Taxation of Land Values will be encouraged by the experience of New Zealand towns which have already adopted the reform.

* * *

The Taxation of Land Values, the adoption of the American Betterment Law (whatever that may be), forms Plank 6 of the Town Tenants' Association of Ireland. At their first annual conference held in Dublin, 26/8/04, a resolution was carried declaring for a Bill to tax Land Values, establish fair rent courts, tax unoccupied houses, etc. There is room in Ireland for sound education on the Housing and Taxation questions.

* * *

Deutsche Volkstimme, of 20th August, 1904, gives the names of 71 German towns and country communities which have introduced a special tax on the communal value of land in accordance with the Ministerial Act.

HENRY GEORGE ANNIVERSARY.

GLASGOW.

A MEETING was held to celebrate the anniversary of the birth of Henry George on Friday, 2nd September. The meeting was held under the auspices of the Scottish League for the Taxation of Land Values, and took place in the rooms of the League at 13 Dundas Street, Glasgow. Mr. Harry L. Davies, Annan, was the speaker, and the chair was occupied by the president, Mr. W. R. Lester.

The Chairman, in introducing Mr. Davies, said that he was an old friend of the movement. He had been a personal friend and admirer of Henry George, besides being devoted to his ideals. They believed that the man without an ideal was to be pitied, that it was good for one to hitch his chariot to a star, and he thought they were ahead of other idealists in this, that they not only knew what they wanted, but they knew how to get it.

Mr. Davies said his first thought on standing up was one of considerable misgiving, because he felt an overwhelming sense of his own unfitness to deal with the subject in a satisfactory manner. His second thought, however, was one of pleasure at seeing a number of old faces, and above all of seeing so many new ones. He had a feeling that Henry George had left behind him work that would go on independent of his guiding presence. Events had shown that the movement was going more rapidly forward since the death of Henry George than it had done during his life. The present occasion was a suitable opportunity for taking stock of the position that the movement stood in to-day. It was now practically 50 years since Cobden had completed his life's work, it was 25 years since "Progress and Poverty" had been published, and it was now seven years since Henry George died. There could be no question that during these last seven years the movement had gone on quicker than it had ever done before. If they looked back upon the past year they would find three notable events. The first, the raising of the Fiscal question; second, the municipal movement, culminating in the passing of the Land Values Bill through the House of Commons; and third, the ripening of public opinion upon the Housing question.

In all these three events the influence of their movement could be felt in varying degrees. For the raising of the Fiscal question they were indebted to the ambition—perhaps not very laudable ambition—of Mr. Chamberlain. The municipal action had been very largely influenced by Single Taxers; and in regard to the ripening of public

opinion on the Housing question, they could claim an entire monopoly.

He would say something first on the Fiscal question. He had often been met by a complaint about the cocksureness of Single Taxers. He thought we must admit this, and he did not think it was a position of which we should be ashamed. He thought the cocksureness came from the fact that they had thought the question out, which was more than could be said for the average supporter of the other side.

There was a want of courage which ran through both political parties, and Radicalism was badly wanted. He felt that Radicalism had declined since the days of John Stuart Mill and men of his type. Every one who really cared for Free Trade had a heavy responsibility on their head, and he thought Great Britain had such a responsibility, because for the last half century she had upheld the flag, and it would be a great misfortune if she was now to go back on that policy. It was her duty rather to go forward, and give the fullest scope to freedom of trade. So far as the present issue was concerned, he was afraid the Liberal party had done very little indeed for Free Trade, and he felt it was a disgrace that the Liberal party should have given an opportunity to others to appropriate the name of Fiscal reformers. There was need to convert the colonies to Free Trade rather than to convert the mother country to Protection, but this work had been left exclusively to the followers of Henry George.

He came next to speak about the work of the municipalities. Though there was no occasion for him to emphasise the importance of this in Glasgow, where the extent of it was so well known and the value so much appreciated, it seemed to him that the municipal movement presented the best field for them. Their influence in the municipalities was predominant, and though legal complications were a drag, yet at the same time he could not help thinking that a Land Values Bill of some kind or another would very shortly go through the House of Commons. Their duty was to keep the issue clear. He thought they would be assisted by the necessity of finding a new source of revenue, and that the tendency to look to land values as a source of revenue would grow stronger and stronger. Thus, while we want to keep clear the principle, the pressure of events would help us.

Coming now to the Housing question, which was perhaps a part of the municipal movement, he thought, as he had already mentioned, that the influence of this question was largely due to our propaganda. He thought we should give special attention towards pushing this question, and he thought our greatest strength lay in attempting to convince the people of this country that by freeing the homes of the people we would achieve a greater reform than Cobden accomplished by freeing their food.

This led him to a general conclusion regarding what lines our future policy should follow. He could not help thinking that the bulk of the work of the followers of Henry George must be of an educational character. The general public was still hopelessly uninformed upon the question, to which we attached importance.

What we should impress, even more strongly in the future than in the past, was that monopoly should be destroyed. He had dreams from time to time that what was really wanted was an "Anti-Monopoly League," on similar lines to Cobden's "Anti-Corn Law League," and he thought the philosophy of Henry George, if embodied in such a League, would find its fullest and truest expression.

What should be impressed on the public was the moral aspect of politics. There was a fundamental instinct which made people claim as their own what their energy had produced. That was Henry George's philosophy in a few words. It had been expressed by Isaiah, "Ye shall build houses and inhabit them; ye shall plant vineyards and shall eat the fruit thereof; one shall not build and another

inhabit; one shall not plant vineyards and another eat the fruit thereof."

It was freedom which caused healthy development. Restrictions, such as Protective tariffs, produced monopoly, and monopoly bred selfish interests all round. Their motto should be, "Equal liberty for all, and special privileges for none."

There was a dangerous rock ahead, he thought, in what were called Labour parties. They had to fear the unscrupulous demagogue, who would advocate all kinds of restrictions. The latest phase of Trade Unionism was to prevent people getting into a country. They were attempting to keep Australia for the whites. Shipwrecked Malays had been refused permission to land at Melbourne. A man, who was fined for being a prohibited alien, had offered to undergo the educational test in English, French, or German, but the authorities insisted on examining him in Greek!

Henry George did not claim special privileges for labour. He said—"I have never claimed to be a special friend of labour. Let us have done with this call for special privileges for labour. Labour does not want special privileges. I have never advocated nor asked for special rights or special sympathy for working men. What I stand for is the equal rights of all men."

Henry George was against every kind of restriction. It was as bad to tax the oven the bread was baked in as to tax the bread itself. Their work was to educate the people to take taxes off industry altogether.

People often told them their ideals were impracticable, but he held that if they even realised a part of their ideals, their propaganda would be justified.

He believed with Browning—"A man's reach should exceed his grasp, or what's a heaven for."

Speeches bearing on the lecture were contributed by Messrs. Wm. D. Hamilton, Alex. M'Kendrick, James Stewart, and John Paul. Mr. G. B. Waddell proposed a vote of thanks to Mr. Davies, which closed the proceedings.

MEETING AT YORK.

Mr. B. Seebohm Rowntree presided over a meeting full of interest at the Victoria Hall, Goodramgate, York, last night, 2/9/04. The feature of the evening was an address by ex-Bailie Peter Burt, Glasgow, late President of the Scottish League for the Taxation of Land Values, who described the evils arising from the present system of land tenure, and their remedies.

The Chairman, before calling upon ex-Bailie Burt, of Glasgow, to address the meeting, remarked that the question of the land was the most important economic factor in the solution of what they had come to know as the social problem. He did not personally think that there was any panacea for the solution of the social problem, but he did believe that the land question lay at the root of all social life. (Applause.) So long as the land problem remained unsolved a large amount of the benefit to the workers, to the democracy of this country, which would arise through success in their work in various directions, would go largely into the pockets of the landlord. Land was absolutely essential for life; without it no man could live even for a day. Therefore the man who owned the land could dictate to the man who did not own any land the terms upon which he should be allowed to live; and therefore it seemed to him that they should all practically be agreed that the fundamental proposition that land, being a gift of nature essential to life, and being limited in extent, should be administered for the common good; and that any system of land tenure stood condemned under which private individuals could retain absolute possession of land to the injury of the national well-being. (Applause.)

Ex-Bailie Burt, in the course of an interesting address, remarked that York had acquired fame owing to the social

work of Mr. Seebohm Rowntree. (Applause.) Proceeding to the subject of his address, he defined the social question as a poverty question. The people had allowed private individuals and private interests to control access to the opportunities which Nature offered them, and the people themselves were to blame for allowing those things. No system of trade unionism, of education, of co-operation could permanently benefit the people as long as they allowed a class to absorb all those benefits as soon as they appeared. Underneath all social grievances lay the basic grievance that, until they settled the land question they could make little or no progress. Their proposal was to tax landowners upon the value that they themselves put upon their land. The tax could be increased just as the nation required funds. The value of the land was created by the community, and not by the individual who held it, and what they proposed was merely to take in taxation the value which the people themselves created. The principle was so sound that it was self-evident. Increase of population increased the value of the land. But there was another very important fact, and that was that increase of population increased the public expenses. But here was a natural fund growing up by the increase of population which compensated for the increased expenditure and would meet it. (Applause.)

Questions were afterwards invited, and the proceedings terminated with a vote of thanks to the lecturer, on the motion of the Rev. R. Westrope, seconded by Dr. R. Petch, and a similar compliment to the chairman

KEIGHLEY CELEBRATIONS.

The anniversary of the birth of Henry George, the author of the single-tax movement, was celebrated (reports the *Keighley News*) at Keighley, on Saturday night, 3/9/04, by a public gathering held in the Devonshire Hall. The meeting, which was organised by Mr. F. Skirrow, Yorkshire agent to the English League for the Taxation of Land Values, was well attended. Speeches upon the life of Henry George and the principles of his teaching, were delivered by Mr. F. H. Bentham (chairman of the Bradford Board of Guardians), who presided, and ex-Bailie Peter Burt, J.P., of Glasgow, and at intervals songs and duets were contributed by Messrs. Whitaker and H. Connelly, Miss E. Butterfield accompanying.

HENRY GEORGE'S LIFE.

The Chairman said the birthday of Henry George could not be better celebrated than in the manner laid down by Mr. Skirrow, namely, by additional propaganda work. He looked upon Henry George as one of the greatest of American citizens, and one whose work would live in the memories, and whose name would be ever dear in the hearts of reformers in every civilised country on the globe. Though cut off in the prime of life, his words would live, and his principles would gain adherents more quickly as time went on.

Ex-Bailie Peter Burt said he first met Henry George at Glasgow, on February 18, 1884. Mr. George had published his book, "Progress and Poverty" before that time. Giving a short sketch of Mr. George's early career, the speaker said that he was first a sailor, and then, after working for some time in San Francisco he became a journeyman compositor, and ultimately began to write for the Press. After showing how he came to devote his attention to the social problem the speaker described the great sacrifices he made and the indomitable courage he displayed in writing and publishing his great book, "Progress and Poverty." If ever any man died on the battlefield fighting for a good cause it was Henry George. Yet he never had the slightest aspiration that he himself should appear prominently in connection with his work. It was the work he looked to, and not his own glory and gratification. The great tragedy of his career was his death while fighting for the mayoralty of New York. No man received such general recognition at

his death as did George. The Press universally praised him as a man, even though it did not in many cases agree with his policy and ideals. When his book "Progress and Poverty" was finished the publishers in New York refused to publish it unless he bore the expense of supplying the plates. English publishers refused to publish it even on those terms. Yet, with the exception of "Pilgrim's Progress," no book had been translated into so many languages; and no work on political economy had ever had such a large circulation.

George stood for liberty for the people. He believed that if they were given liberty they would work out their own salvation. He was one of the greatest men who had lived in the Christian era as the embodiment of an idea which he believed was going to work the greatest revolution in society. If real reform was to be accomplished this question must be solved before any other was taken up. The truth was exceedingly simple, yet it had been obscured and hidden from the wise men who had governed and guided the destinies of civilisations in so many centuries, and had met with greater opposition than any other truth. It was no new thought. George only put it in such a way that any man could grasp and understand it. George wrote his book so that it might be read by the simplest and humblest individual and understood by the commonest intellect that could study any question. Perhaps the very simplicity hid the truth. As the problem was presented by the ordinary economist, the average man might believe that a university education was necessary to its comprehension, but George had shewn in the plainest possible fashion that the solution was that the labourers should have free opportunity to apply their labour to land, and to produce whatever they wanted. Why was it that with all the advances of skill, invention, technical education, and so forth, 30 per cent. of the working classes lived on the verge of starvation? It was because monopoly shut men from the source of raw materials. The remedy was simple. It was that the people should exercise their powers of taxation so as to prevent men holding land idle, and appropriating a large proportion of the wealth produced when land was used. To use the common phrase, the remedy was to tax land values. If the people only insisted upon the whole of taxation being placed upon land values he was certain that the solution of the social problem would not be far distant. (Applause.)

Hearty votes of thanks were awarded at the close to the speakers and singers, and to Mr. Skirrow for promoting the gathering.

Scottish Notes and News.

[Scottish readers of *Land Values* are invited to send news for this column. Reports of meetings, or any reference by public men, or public bodies, to the land question, or the taxation of land values will be appreciated.]

Ex-Bailie Ferguson lectured on "Back to the Land" at the Ruskin College Educational League, Glasgow, 16/9/04. Mr. Ferguson, who never tires in his efforts to bring the land question before the public on the platform, in the press, or at the Glasgow Town Council, wrote to the Glasgow newspapers the other day that Five hundred pounds have come to the Land Values Committee of the Glasgow Town Council from other Municipalities to continue the agitation. Another Municipal conference will be held this month in London.

The newspapers report quite a number of Scottish Rating Bodies discussing the question of sending a representative to the conference which will be held in Westminster Palace Hotel, London, 7th October, 1904.

In a discussion on Finance at the Glasgow Town Council last month, it came out that 87,617 citizens are occupiers at rentals over £4 and under £10, and that 21,062 of these,

or 24.04 per cent., have not paid rates for the current year, because they are unable, or unwilling to do so.

The Council is meanwhile doing its best to push forward for access to the new source of revenue in the value of the land, with a view to relieving the oppressed ratepayer of the growing burden of rates, and to open up the land to employment, thereby raising wages. Strange that no member of the Council took advantage of the occasion to point out this expected relief.

A successful indoor meeting under the auspices of the League was held in the Dixon Hall, Govanhill, Thursday, 15th September. Subject, "A Lantern Lecture on Land Values." Mr. H. S. Murray, prospective Liberal candidate for Govan, was present, and spoke with much acceptance on the relationship of the value of land to wages.

The open-air meetings held in Glasgow and District still continue. Supporters are needed at these meetings to help to sell and distribute literature. A Single Taxer has been defined as one who does something to advance the movement.

8 p.m., Monday, Govan Cross; Tuesday, Bridgeton Cross; Thursday, Maryhill (opposite Burgh Hall); Friday, corner Butterbiggins Road and Cathcart Road.

The new 16pp. pamphlet, "The Taxation of Land Values; what it is, and what it would accomplish," by Mr. Wm. R. Lester, President of the League, is now in circulation. We cordially commend this explanation of our aim and object. An enquiring outsider said, "It was just the thing to rouse interest of a beginner, and to stimulate further inquiry." By post, one penny.

For sixpence we will send 10 copies of Mr. Lester's pamphlet, and single copies of four new leaflets just published.

DO YOU WISH TO PROMOTE THE MOVEMENT?

THE Executive of the Scottish League for the Taxation of Land Values appeal to the Members to enlist New Subscribers, and to sympathisers who know and appreciate the work of the League to become Members. Annual Subscription, 1/-

2/6 Secures membership of the League and a copy of "LAND VALUES," post free, for twelve months.

5/- Secures membership, "LAND VALUES" for twelve months, and copies of Pamphlets and Leaflets published during the year.

CLASS HATRED IN THE UNITED STATES.—Negro hatred is part of the plutocratic policy of contempt for "the lower classes." Negro hatred is not race hatred at bottom: it is class hatred. Plutocracy holds the working classes of all colours and races in contempt. When white working men, through education or wealth, or both, "break into" the "upper" class, they bring with them no label of their "low" origin, and in a generation or two it is forgotten. But Negroes, no matter how wealthy and polished they may become, carry upon their faces, in the colour of their skin, the evidence of their "menial" class, and can never escape it. It is this, and this alone, that makes the Negro question a race question. Plutocracy, North and South, would keep the working class "in its place," as a menial class; but in the South the working class is composed for the most part of Negroes, and the Southern working class is consequently pictured to "upper" class imaginations as the Negro class. Thus the labour question takes on in the South the form of a race question. It is no more a race question in fact than the question of peasant equality in Europe is a race question.—From *The Public*, 16/7/04.

THE TRUTH ABOUT TARIFFS.

By JAMES DUNDAS WHITE, M.A., LL.D.

(Author of *Economic Ideals, Island Economy*, etc.)

Prospective Liberal Candidate for Dumbartonshire.

A TARIFF is a tax on the things which we get from abroad. The effect of that tax is to increase the price of the things and to make our people here pay more for them. It is the consumer who has to pay the tax. The foreign producer is hit too, because the increase of the price reduces the quantity sold.

But we can hit the foreigner only by increasing the prices here, and so hitting ourselves.

Protective Tariffs.

We have a clear example of this in the "wheat figures" recently given in the House of Commons. Germany, France, and Italy all grow a much larger proportion of their wheat than we do; they all import a much smaller proportion; and yet the effect of their duties on that smaller proportion is to make the prices of all the wheat—both imported and home-grown—much higher than the prices here. The tax raises the price of the imported article by more than the amount of the tax, principally because the importer, who pays the tax in the first instance, has to get back both the money paid in the tax and also a profit on it. The tax also raises the price of the similar article which is produced at home, because the increase in the price of what comes from abroad enables the sellers to charge more for the home product. This is called "protecting" the producer. It is really exploiting the consumer.

Effects of Protection.

Any tax on what we get from abroad operates in the same way. Our own people have to pay the tax—and more than the tax—in the shape of increased prices. To tax cotton would increase the price of that, and bring distress to Lancashire. To tax iron and steel, as Mr. Chamberlain's "Commission" has recommended (*The Times*, 21st July, 1904), would send up the price of shipbuilding materials and throw thousands out of work along the banks of the Clyde. All taxation of trade diminishes the amount of trade and narrows the opportunities of employment. It hits the worker in a double way, because it sends wages down and prices up. **In every "protected" country of Europe the workers have longer hours and lower wages and higher prices to contend against, than the workers here.** The late Professor Thorold Rogers was right when he said:—

"Modern Governments still wrong labour by pretending to protect it against foreign competition. What they really do, is to swell the profits of the capitalist, to cripple the energies of the workman by narrowing his market, and to shorten the means of the consumer by making that dearer which he wishes to purchase."
—*Six Centuries of Work and Wages*, p. 551.

Mr. Joseph Chamberlain was right when he said—

"Protection very likely might, it probably would, have this result—it would increase the incomes of the owners of great estates, and it would swell the profits of the capitalists who were fortunate enough to engage in the best protected industries. But it would lessen the total production of the country, it would diminish the rate of wages, and it would raise the prices of every necessary of life."—*Birmingham*, 5th January, 1885.

Preferential Tariffs.

Preference is only a variation of Protection. A preferential tariff is a tariff designed to "protect" the Colonial producer against foreign competition in British markets by taxing the competing articles which the British consumer gets from foreign countries, and so raising prices in the interest of the Colonial producer. This would hit us in the same way as the other, and it would hit us with peculiar severity, because most of what we get from the Colonies are food-stuffs, and, therefore, it would be food-stuffs that we

should have to tax. As Mr. Chamberlain himself has told us:—

"If you are to give a preference to the Colonies . . . you must put a tax on food."—*House of Commons*, 28th May, 1903.

Here is his reasoning:—

"You cannot give them, at least it would be futile to offer them, a preference on manufactured goods, because, at the present time, the export manufacture of the Colonies is entirely insignificant. You cannot, in my opinion, give them a preference on raw material . . . What remains? Food. Therefore, if you wish to have a preference . . . you must put a tax on food."—*Glasgow*, 6th October, 1903.

Retaliatory Tariffs.

A retaliatory tariff also means a tax on food, because the countries which have by far the highest tariffs—and which would, therefore, be the first objects of our retaliation—are Russia and the United States. What do we get from these Countries? In each case considerably more than one-half consists of food-stuffs, and of the remainder, far the greater part is raw material. Neither has Mr. Chamberlain proposed a tax on what is classed as raw material; so retaliation practically means a tax on food. We are to "retaliate" on these nations by making our own food dearer! We should only be making things worse. If these nations adopt a system which makes them pay more for the manufactured article which they want, that is no reason why we should follow their example and adopt a system which would make us pay more for the food which we want. As Mr. Chamberlain himself has said on this very subject:—

"If other people choose to cut off their tails, are you going to be so foolish?"—*Birmingham*, 12th November, 1885.

What Retaliation Produces.

A retaliatory tariff, besides being an evil in itself, would aggravate the very evil which it is supposed to remove. It would send the foreign tariff up. This will be evident to anyone who takes the trouble to read the recent Blue-book—Cd. 1938 (1904)—on "Tariff Wars between certain European States." Every one of these tariff wars arose from the attempt to combat a protective tariff by a retaliatory one. In every case the reply was to raise the original tariff specially as against the retaliating country; then that country raised its retaliatory tariff, and so hostilities went on. The Russo-German Tariff war lasted six months; the Franco-Swiss one, two and a half years; the Franco-Italian one more than ten years. In every case the retaliating country (like the other) lost far more than it gained, for the enormous injuries far outweighed such small reductions of tariff as were ultimately agreed upon. The only nations which benefited were the neutral nations to which trade was diverted, and particularly those neutral nations which, without doing anything, shared equally in such reductions of tariff by reason of the "most-favoured-nation clauses" in their treaties of commerce.

Most-Favoured-Nation Clauses.

That was our position. The recent Blue-book—Cd. 1807 (1904)—of "Most-Favoured-Nation Clauses—i.e. existing Treaties of commerce and navigation between Great Britain and Foreign Powers," shows that we have such arrangements with almost every other country in the world. High as some of the foreign tariffs may be, they are no higher against goods from here than against similar goods from elsewhere. Indeed, where there is a difference in the treatment of outside countries, we are in the position of the most favoured, and any reduction of tariff which may be granted to any one of them is made to apply automatically to us as well. This is no small advantage to reap from our free trade policy. We should risk these advantages if we adopted retaliatory tariffs, because in that case our treaties with the countries concerned would have to be terminated, and by discriminating against them we should open the way for them to discriminate against us. Then would probably come a tariff war in

which both nations would suffer, but in which we should suffer in a peculiar degree, because we are peculiarly dependent on our foreign food-supply and our foreign trade.

British Shipping.

We should also be endangering our shipping interests all over the world. At present, the most-favoured-nation arrangements cover British shipping in foreign ports; but the reckless policy of retaliation would lay our shipping open to reprisals there. What did Russia do when Germany tried to combat her protective tariff by a retaliatory one? She put a special tariff on German goods, and, in addition, put special dues on German ships—

So that every German ship would have to pay a rouble a ton every time she visited a Russian port . . . and Germany was unable to make an effective reply, as few Russian ships were in the habit of calling at German ports.*

While these reprisals injured the trade of Russian ports they crippled German shipping in the Baltic. Ours would be a similar case, but on a much larger scale. We have a greater mercantile tonnage than all the other nations put together, and the number of foreign ships which call at British ports is as nothing to the number of British ships which call at foreign ports. We should be endangering British shipping as well as British trade. Mr. Chamberlain spoke truly when, referring to proposals to retaliate upon other countries, he said—

"We cannot retaliate upon them without running the risk of retaliation upon ourselves, which would be very much worse for us than anything we could do for them."—Birmingham, 12th November, 1885.

Towards Free Trade.

The foreign tariffs, while they hit us, are hitting the foreign peoples too. These peoples are beginning to realise it. The German workers are in revolt against the German corn laws which increase the price of bread. The German manufacturers are agitating against the taxation of what he uses as raw material. Nor are these the only signs. The Foreign Office Report on the Trade of Germany for 1903—Blue-book Cd 1766-87 (1904), at p. 4, tells us that in that country

"A source of bitter complaint also is the practice of the pig-iron and half-finished goods syndicates to sell abroad cheaper than at home."

Similar results have been experienced in the United States, where there is a growing public opinion that where home manufacturers charge more for things at home than abroad, they should be deprived of the tariff "protection," which, by keeping up the prices at home, enables them so to do. Thus enlightened self-interest is prompting them to steps which will benefit themselves and, in so doing, will also benefit us.

What is Wanted.

We cannot make trade freer by taxing it. Taxation hampers trade and revives those national animosities which are contrary to the spirit of commerce. Tariff-tampering will only do us harm. We do not want to go back on such freedom of trade as we have, but to go forward to something else. Our great need is to develop the natural resources of our own country by opening up the land to the people, by reducing rents, by giving the tenant an abiding interest in his holding, and by stopping all that taxation of buildings and improvements which makes houses expensive and hinders agriculture. Land Law Reform, based on the Taxation of Land Values, would secure these results. It would also prove to be an important step towards a wider free trade

* See Blue-book Cd. 1938 (1904) already referred to at p. 45. In the Franco-German tariff war, shipping was attacked in the same way (ib. p. 8). I. would probably have been attacked in the Franco-Swiss tariff war also, but for the fact that Switzerland has no seaboard and no sea-going ships.

even here, because, in practice, trade can never be tax-free* till we find some other basis of public revenue. *The true basis of public revenue is the rent of the land itself, which is there naturally, and is not the result of anyone's industry.* Once we recognise that, we shall have laid the foundation for a system which will establish the rights of the people to use the gifts of nature, which will promote production, which will secure the rights of private property in all the products of private industry, and which will prepare the way for that uninterrupted exchange which will gradually bind all the nations together for their common good.

* Tariffs for revenue, though not so bad as other tariffs, are bad nevertheless. They hamper trade. They take more from the people than they give to the State, partly because—as already explained—a tax sends up the price of the taxed imports by more than the amount of the tax, and partly because of the cost of the collecting machinery. They are also apt to develop protective features, as in the case of the tobacco duties, which were imposed for revenue and have been re-adjusted [1904] for "protection."

News of the Movement.

Germany. Conference at Darmstadt.

The Bund Deutscher Bodenreformer (League of German Land Reformers), which is the German Single Tax party, holds its fourteenth annual convention on October 15th and 16th, in Darmstadt. This is the first attempt of the Land Reform League to hold a convention outside of Berlin, where the party first had birth, and the result of the convention will show how the theories of Single Tax are gaining ground in conservative South Germany. More than a hundred delegates have announced their coming, and besides various German States, Switzerland, France, and Scandinavia will be represented. The Senates of the Free Cities, and the governments of those German States which are at the moment meditating a reform in taxation, have been invited to attend the convention, and acceptances have been received from Hamburg and Bremen. The President of the Senate in the latter city, who is a member of the League, will himself represent his town. The Government of Hesse-Darmstadt and the Municipality of Darmstadt are very friendly towards the League, and it is hoped that the Grand Duke will receive the delegates. Besides the summing up of the work of the past year, given by the president, Adolf Damaschke, the following subjects will be treated:—"Legislative Attempts at Taxation of Land Values," by Professor Baumeister-Karlsruhe and Dr. Jäger, M.P.; "The Housing Problem and Tuberculosis," by Professor Gruber, Munich, and Dr. Ebeling, Berlin; "Governmental Ownership of the Water Power," by Professor Shär-Zürich; and "Land Reform and Colonial Politics," by Admiral Boeters.

NEW EIGHT PAGE PAMPHLET.

Land and Labour.

By JAMES DUNDAS WHITE, M.A., LL.D.

(AUTHOR OF *ECONOMIC IDEALS, ISLAND ECONOMY, ETC.*)

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The Farmer's Friends.

By JAMES DUNDAS WHITE, M.A., LL.D.

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TAXATION OF LAND VALUES IN OPERATION IN BRISBANE AND WELLINGTON.

The following interesting letters have been received by Mr. E. H. Lister, clerk to the Urban District of Finchley, in reply to letters of enquiry which he addressed some time ago to the Town Clerks of Brisbane (Queensland) and Wellington (N.Z.)

BRISBANE.

City Council Chambers,

Town Hall, Brisbane, 5th August, 1904.

SIR,—I have the honour to acknowledge receipt of your letter, dated 16th March, 1904, which only came to hand on the 28th July, seeking information in regard to the taxation of land values, and I enclose herewith a copy of your list of questions with replies thereto. I also forward you under separate cover a copy of the Local Authorities' Act of 1902.

In regard to the principle of taxing land values I have no hesitation in stating that it has met with the entire approval of the Local Authorities of the State of Queensland, and we believe it to be a distinct advance upon the system of rating upon an annual or rental value, as obtained prior to 1890. I have the honour to be, sir, your obedient servant,

W. HENRY E. MARSHALL,

Town-Clerk.

[Enclosure: Replies to Questions.]

1. *Assessable Value of your District?*—For 1903, £6,538,755.
2. *Total Rates in the £ in your District?*—1903—In 5 Wards, 1½d, and in 2 Wards, 2½d. In addition to this a Sanitary Rate was levied partly according to services rendered, and in part upon a valuation basis.
3. *Proportion (Land Values)?*—Do not quite follow you.
4. *Amount received from the Taxation of Land Values?*—1903—General Rates, £49,846 12s. 3d; Cleansing Rates, £13,005 6s. 6d.
5. *How is the Valuation made, and what is the basis of the assessment?*—See Part XI. Sub division II, Section 194-203, Local Authorities' Act.
6. *By whom is the question of appeals considered and dealt with?*—See Part XI., Sub-division III., Section 204-8, Local Authorities' Act.
7. *What is the cost of the Valuation Assessment and collection as compared with others?*—No difference.
8. *Has additional burden been cast upon the occupier in consequence of the tax?*—No.
9. *Do you consider the tax a satisfactory method of adding to your revenue, and is its collection of a difficult character?*—(a) Yes; (b) No.

WELLINGTON.

Town-Clerk's Office, Wellington, 9th August, 1904.

SIR,—I have to acknowledge receipt of your letter, dated 16th March, together with a list of queries which you desire me to answer. . . . I think it would be . . . to set out the position here in Wellington where the taxation of land values has been in force for some considerable time.

The capital value (this includes lands and buildings) is £9,868,962, the unimproved land value being £5,841,964. The value of improvements is estimated at £4,026,998. Upon the unimproved value we have struck a rate this year of 1½d in the £, which produces as much, but not more, than would be produced under the previous system adopted

here—viz., taxation on annual or rental values, the difference being that, whereas vacant lands hitherto were rated on an infinitesimal annual value, now, such lands pay on exactly the same basis as lands having buildings erected thereon: That is to say, the land value is the basis of taxation, there being no percentage deduction therefrom whatever. In Wellington we have, besides the General Rate (which is the one above quoted) Interest on Loans and Library Rates, struck on the same valuation, these of course being struck to produce as nearly as possible the exact sum required in each case.

With regard to your queries, in case they should be of some value to you, I will endeavour to reply as nearly as possible.

1. *Assessable value?*—Land value or unimproved assessment, £5,841,964.
2. *Total Rates in the £ on the unimproved value?*—2³⁸/₅₇d.
3. *Proportion of land values?*—The whole.
4. *Amount received from the taxation of land values?*—The whole amount, 2³⁸/₅₇d. in the £.
5. *How is the valuation made, and what is the basis of the assessment?*—On the actual values of the land, irrespective of improvements.
6. *By whom is the question of Appeals considered and dealt with?*—By a stipendiary magistrate, sitting as a judge of the Assessment Court, and two assessors.
7. *What is the cost of the valuation assessment and collection as compared with others?*—About the same, not materially different.
8. *Has additional burden been cast upon the occupier in consequence of the tax?*—No, not necessarily; but rents generally in this city are fairly high.
9. *Do you consider the tax a satisfactory method of adding to your revenue, and its collection of a difficult character?*—I do not quite understand what you mean by "adding to your revenue," but can answer you to the effect that the tax is equally satisfactory with any other method that I know of, or that has been tried here for municipal revenue, and its collection is equally simple.

I hope I have supplied information that will be of service to you; but should you require further information I shall be pleased to send it.

The operation of the Land Value Taxation here is altogether of an extremely simple character, and compares in every way favourably with either annual or capital values which have been hitherto adopted.

I send for your information a copy of the New Zealand Act* and amendments† dealing with the matter. There is a further amendment before Parliament this Session having for its object the striking of all rates on the land taxation basis. In explanation of this I may point out that there are several rates, such as the Charitable Aid Rate and the Water Rate, which are not at present charged on this basis, but are charged on the annual or rental value (this annual value being estimated as 6% upon the total capital value), but may confidently be expected to be so in the near future. I have not included these rates in the answer No. 2, because I considered that doing so would somewhat befog the situation.—I am, Sir, your obedient servant,

JNO. R. PALMER,
Town-Clerk.

* Rating on Unimproved Value Act, 1896 [Act No. 5 of 1896; sixpence.]

† Rating on Unimproved Value Act, Amendment Acts of 1900 [No. 18] and of 1903 [No. 56]. Sixpence each.

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"OUR POLICY."

"We would simply take for the community what belongs to the community—the value that attaches to land by the growth of the community; leave sacred to the individual all that belongs to the individual."—Henry George.

A FARMER OF FARMERS.

AT the Jubilee show of the Craven Agricultural Society, held at Skipton, on August 27th, last, the Duke of Devonshire, a farmer of farmers, had a few words to say in regard to the vexed question of agricultural depression. The Duke, say the *Daily News*, "recalled the intense pride with which, as a boy, more than fifty years ago, he achieved the honour of receiving 10/- as second prize for a pig at the show of a Lancashire agricultural society," and his Grace has no doubt received many another prize since. But it is not for this that we term the Duke of Devonshire "a farmer of farmers;" though, as a farmer, the Duke is of the elect. There are, it should be stated, two classes of farmers: first, the "common or kitchen garden" farmer—the farmer who farms the land, and second, a most select and aristocratic type, the farmer who farms the farmer. It is to the latter class that his Grace belongs. Hence he may very justly be styled "a farmer of farmers."

His utterances on agricultural depression carry great weight. He ought to know his subject. In fact, one might entitle his discourse, "The Burdens on Agriculture: By One of The Heaviest of Them." Did

not Adam Smith well say, "the heaviest burden on the land is the landlord?"

"They had," said the Duke, "many, perhaps, almost too many, advisers on the subject of agricultural depression. They had political advisers who put forward remedies ranging from land nationalisation, small holdings, three acres and a cow, down to tariff reform. . . . He asked them not to expect that any statesman or any Parliament would ever work a miracle for them. They must, as their fathers had done in times past, put their own shoulders to the wheel, work with all their hearts, and remember that Providence helped those who helped themselves."

The head of the house of Cavendish speaks with authority on these matters. He comes from a long line of those who, when the fathers of the farmers he was addressing, "put their shoulders to the wheel and worked with all their hearts," "remembered that Providence helps those who helped themselves"—and helped themselves accordingly!

As for the farmers who farm the land, we wonder how long they will take lying down all this flapdoodle about their interests being identical with the interests of those who farm the farmers. How long will they allow "those who toil not, neither do they spin" to go on helping themselves? How long will they allow them "to reap where they have not sown, and gather where they have not strawed?" The landlords will do everything for the farmers except the one thing that can do them any good—namely, get down off their backs and take their hands out of their pockets. Is it not about time that the farmers, like the worthy fruit-grower who was much annoyed by apple stealers, should put up the notice:—"The Lord helps those who help themselves, but the Lord help those whom I catch helping themselves."

It is astonishing how seriously such men as the Duke of Devonshire, Lord Rosebery, and others of that class, take themselves as public mentors, as watch-dogs of the interests of their country, as patriots, and all the rest of it. The somnolency of the Duke has passed into a proverb, and that may account for the fact that he has not yet awakened to the fact that your landlord, instead of being a pillar of the State, is but a social caterpillar; that your landlord, so far from being a patriot, is, *quid* landlord, but a parasite. It is strange, however, that Lord Rosebery, a man of more alert mind, a man, too, who is by way of being a Liberal should be so blind to his actual economic position. How comes it that men of intelligence and public spirit can go on, year in and year out, enjoying such vast unearned wealth without once saying to themselves, "Whence all this wealth? I don't produce it; that is clear. Who, then, does produce it? I don't earn it. Can it be that others earn it, and that I am living in idleness on the fruits of their unrequited toil? Can it be that my huge unearned wealth has as

its necessary corollary the undeserved poverty of masses of my fellow-countrymen?"

It seems impossible that such thoughts should never suggest themselves. But man is a creature of custom; he is very prone to take things for granted; and, as Herbert Spencer points out in his "Study of Sociology," "The bias of the wealthy in favour of arrangements apparently so conducive to their comforts and pleasure, while it shuts out the perception of the indirect penalties brought round on them by their seeming advantages, also shuts out the perception that there is anything mean in being a useless consumer of things which others produce."

However, the leaven is working. Since Henry George first branded landlordism as "a bold, base, enormous wrong like that of chattel slavery," hundreds of thousands have awakened to the iniquity of the system he denounced; and amongst those who see the wrong, and are determined to overthrow it, are to be found not merely farmers who farm the land, but here and there one of the class which farms the farmer. Ere long, indeed, "it will become," as Spencer said, "a matter of wonder that there should ever have existed those who thought it admissible to enjoy, without working, at the expense of others who worked without enjoying." Each true citizen will then realise that "all further requirements are unimportant compared with this primary requirement, that each shall so live as neither to burden others, nor to injure others;" and no patriot will, for lack of thought, allow himself to play the parasite.

A. W.

ENGLISH NEWS AND NOTES.

[All communications respecting this column should be sent to the General Secretary, English League for the Taxation of Land Values, 376 and 377 Strand, London, W.C.]

London members should be interested in a series of four fortnightly lectures on Land Reform as the first step towards social justice and industrial freedom, to be delivered in the Friends' Meeting House, Devonshire House, Bishopgate Street, E.C. These lectures have been arranged by the "Committee on Poverty," appointed by the London and Middlesex Quarterly Meeting of the Society of Friends, and will be as follows:—

- Oct. 24.—Mr. J. H. WHITLEY, M.P.: "How and Why Land Reform is Fundamental in dealing with Social Questions."
 Nov. 7.—Mr. CHAS. H. SMITHSON (of Halifax): "The Injustice of Land Monopoly, and its effect on the condition of Labour."
 Nov. 21.—Mr. CROMPTON LLEWELYN DAVIES, M.A.: "Land Monopoly in Towns. The effect of Taxation of Land Values."
 Dec. 5.—Mr. H. C. FAIRFAX-CHOLMELEY: "Landlordism in the Country; its effect upon Agriculture. Possible Reforms."

Copies of the syllabus may be obtained from the office of the E.L.T.L.V.

Two very successful open-air meetings have been held under the auspices of the Tyneside branch. The first was held at Birtley on August 29th, and Swalwell was visited on September 7th. The hon. secretaries of the branch, Messrs. James Veitch and Richard Brown were the speakers, and resolutions calling for the imposition of a tax upon Land Values were carried unanimously at both meetings.

The financial condition of the branch continues to be very unsatisfactory. Subscriptions are urgently needed to wipe off the existing burden of debt and to place the branch in a position to carry on an efficient propaganda during the forthcoming winter months. Members who have not yet paid their subscriptions are asked to do so by an early post, either to the hon. treasurer, Mr. C. E. Schweder, 98 Park Road, Newcastle, or to the hon. secretary, Mr. Richard Brown, 22 Lish Avenue, Whitley Bay, R.S.O., Northumberland.

* * *

Secretaries of Political Associations, Co-operative Societies, &c., in Northumberland and Durham, who are making up their programmes of meetings for the winter months are requested to communicate with Mr. Brown, who will be glad to arrange for a speaker on our subject at any of the meetings.

* * *

Mr. Skirrow continues active in arranging and holding meetings. During the past month meetings were held—1st and 2nd, York; 3rd, Keighley, 5th, Shipley; 7th, Cross-road; while the undenoted have been fixed for October:—7th, 16th, 18th, Clayton Liberal Club. Mr. J. W. S. Callie opens a debate at the Keighley Literary Society (Temperance Hall) 18th, on "The Single Tax, a scientific form of taxation."

* * *

The second Henry George commemoration dinner of the English League for the Taxation of Land Values, held at the Villa Villa Restaurant, Soho, was a great success. Among the 54 guests who sat down to dinner were Messrs. J. H. Whitley, M.P., President of the League, C. Ll. Davies (past president), L. H. Berens (treasurer), R. L. Outhwaite (Johannesburg), Erik Givskov (Denmark), Harold Rylett (editor, *New Age*), H. Samuel, M.P., E. S. Weymouth, M.A., C. H. Smithson (Halifax), Geo. Orr (Bradford), Jno. Wilson (Glasgow), Councillor Holding (Wood Green), A. Lawrence (candidate for Strand), J. Hart Davies (candidate for N. Hackney), D. W. M'Innes (candidate for Wick Burghs), T. Y. Nuttall (Darwen), Rev. S. D. Headlam, Rev. Thomas Hill (North Somercotes), S. W. Pascall, and other well-known friends of the movement. Among the ladies present were Mrs. Berens, Miss Emily Davies, Mrs. Coad, Mrs. Rylett, Mrs. Givskov, Miss Pattinson, Miss Sheepshanks, Mrs. Lawrence and Miss Verinder. A report of the speeches will appear in next month's *Land Values*.

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The next meeting of the Central Council of the League will be held on Monday, October, 24th.

FRED. VERINDER, *Gen. Sec., E.L.T.L.V.*

SCOTTISH DEER FORESTS.

It is not every one south of the Tweed who realises the enormous extent of some of the Scottish deer forests, where sportsmen by the hundred are now "stalking the elusive stag." The forest of Mar alone, with its 80,000 acres, is almost as large as two of the counties of Scotland; Blackmount covers almost as much ground as the County of London; Reay stretches over a hundred square miles; and there are fourteen other forests, ranging from 30,000 to 51,000 acres. In all, these Scottish forests, which number over 150, have an area four times as large as Westmorland, and yield a rental revenue of about half a million pounds sterling. For a single forest, Invercauld, a rent of £5,000 has been asked and paid; Invermark would not be considered dear at £4,000; Glenquoich at £3,000; and Mamore at £2,500! The county of Perth has a yearly shooting value of £150,000, and the shires of Ross, Argyll, Aberdeen, and Inverness have a sporting revenue averaging little short of six figures apiece. So enormous has been the growth in rental value that Coignafearn, which was let a couple of generations ago for £30, found a tenant recently for £2,000.—*Westminster Gazette*.

SIGNS OF THE TIMES.

THE OPPORTUNITY OF LIBERALISM.*

This is a book which official Liberals would do well to circulate through their agents in every constituency, and which Land Reformers may confidently commend to their yet unconverted friends. Its author is evidently a practical, acute, and far-seeing politician, who studies social and economic tendencies in order to discover the most promising path of further social and economic progress. Hence it is that though he does not accept our philosophy, the logic of facts forces him to advocate our practical policy, which at the present crisis of affairs is of far greater importance. In truth, Mr. Brougham Villiers, its author, advocates the Taxation of Land Values in no half-hearted fashion, and in a manner which will help to commend our proposals to progressive as well as to the most unprogressive Liberal. The whole tone of this pamphlet—for despite its high price it is really little more—is moderate, practical, and convincing.

Willingly or unwillingly, Mr. Villiers find himself compelled to return again and again to the Land Question; and he thoroughly realises that no further social, economic or political progress is possible without some radical measure of Land Law Reform, which, as he repeatedly emphasises, can alone break down the overwhelming power and influence of those who are advantaged by existing social wrongs and the present prevailing class privileges. As he well expresses it:—

“The basis of all power is economic; and so long as the economic basis of class government exists, you cannot destroy its practical control of politics by any constitutional tinkering. . . . Land Reform implies something more effective than electoral reform—it strikes at the political power through the economic basis of landlordism, and in so doing destroys the strongest prop of historic Toryism for ever. And this, be it observed, not by any elaborate code of law-making, which might take generations to fashion into shape, but by letting free those economic forces before which feudalism has already fallen in other countries. For, though vested interests may be too strong for any direct attack, they can be dissolved like ice in summer seas, by setting free the forces of society which are everywhere tending to build up the new democratic world.”

Moreover, Mr. Villiers thoroughly realises, what we in our columns have repeatedly emphasised, that the key to the present position, “the beginning of all reform,” is to be found in the Budget. As he expresses it:—

“We have seen that the prospects of passing any really important measure through either the Lords or the Commons, much more both, is at present very slight; but there is one Bill to which hardly any of our criticisms apply. If the annual Budget can command a majority in the House of Commons, it is certain to pass. . . . Any opposition in a minority against the Budget is absolutely helpless. It cannot defeat the measure, it cannot even delay it. In the Lords, too, the position is here equally strong. The Lords cannot amend the Budget, and they dare not reject it; however unpalatable to themselves, they are bound to see it through. The Budget, in fact, is the key to the position; with it everything can be done; without it, nothing.”

And in the following passage Mr. Villiers indicates what he thinks should be done:—

“Some new tax, then, is necessary, and consistently with Liberal and Labour principles, it can be found only in one thing—Land Values. This is a form of taxation to which all Progressive parties and groups in

the country are more or less committed, and even many Tories are prepared to support. A majority even of the present Parliament are in its favour, and in any progressive House of Commons it should easily pass. Such a tax seems to me the one really important reform the next Liberal Government can certainly carry. . . . The next Liberal Government is therefore doubly bound to pass it at once. If they fail to do this, then the strongest criticism of Independent Labour has been amply justified. There is no excuse here, such as exists in most other important matters, on the score of the House of Lords; for in a matter of money the Lords are really weaker than the Commons, and on a Budget they are quite helpless. I contend that if, in its first session, the next Liberal Government removes the coal and sugar duties, and substitutes for them a tax upon Land Values, it will have done the chief thing at the moment actually practicable, and Liberalism will have justified its existence; while if it fails to do this, present-day Liberalism is a sham, and the sooner the Radicals and Socialists break up the new Government the better, even if the Tories get in again for a time.”

A conclusion which we feel sure most of our readers will cordially endorse.

L. H. B.

THE MYSTERY OF JUSTICE.

WE are far too eager to include under the title “Justice of the Universe” many a flagrant act that is exclusively human, and infinitely more common than disease, the hurricane, or fire. I do not allude to war; it might be urged that we attribute this rather to the will of the people or kings than to Nature. But poverty, for instance, which we still rank with irremediable ills such as shipwreck or plague; poverty, with all its crushing sorrows and transmitted degeneration—how often may this be ascribed to the injustice of the elements, and how often to the injustice of our social condition, which is the crowning injustice of man? Need we, at the sight of unmerited wretchedness, look to the skies for a reason, as though a flash of lightning had caused it? Need we seek an impenetrable, unapproachable judge? Is this region not our own; are we not here in the best explored, best known portion of our dominion; and is it not we who organise misery, we who spread it abroad, as arbitrarily, from the moral point of view, as fire and disease scatter destruction or suffering? Is it reasonable that we should wonder at the sea’s indifference to the soul-state of its victims, when we who have a soul, the pre-eminent organ of justice, pay no heed whatever to the innocence of the countless thousands whom we ourselves sacrifice, who are our wretched victims? We choose to regard as beyond our control, as a force of fatality, a force that rests entirely within our own hands. But does this excuse us? Truly we are strange judges of an ideal justice, we are strange judges! A judicial error sends a thrill of horror from one end of the world to another; but the error which condemns three-fourths of mankind to misery, an error as purely human as that of any tribunal, is attributed by us to some inaccessible, implacable power. . . . Before we complain of Nature’s indifference, or ask at her hands an equity she does not possess, let us attack the iniquity that dwells in the homes of men; and when this has been swept away, we shall find that the part we assign to the injustice of fate will be less by fully two-thirds. And the benefit to mankind would be far more considerable than if it lay in our power to guide the storm or govern the heat and the cold, to direct the course of disease or the avalanche, or contrive that the sea should display an intelligent regard to our virtues and secret intentions. For, indeed, the poor far exceed in number those who fall victims to shipwreck or material accident, just as far more disease is due to material wretchedness than to the caprice of our organism, or to the hostility of the elements.—From “The Buried Temple,” by Maurice Maeterlinck; publisher, George Allen, London.

* “The Opportunity of Liberalism.” By Brougham Villiers. Publisher, T. Fisher Unwin. Price 1/- net.

MORE ACRES THAN PEOPLE.

INTERESTING CENSUS RETURNS.

The general report upon the census of England and Wales for 1901 contains some very interesting particulars.

The first interesting fact is that there are more acres than people. Here are the figures:—

Total land area of England and Wales (in acres),	...	...	...	...	37,129,162
Total population on March 31, 1901,	...	...	...	...	31,527,843

Thus, if the population could be spread out evenly, every person would have rather more than one acre.

The striking decrease in the birth-rate is shown by the following comparison:—

Intercensal periods.	Increase per cent. by recorded births.
1861-71	37'56
1871-81	37'86
1881-91	34'24
1891-1901	31'57

The "natural increase of population"—i.e., the percentage of excess of births over deaths—fell from 15'09 in 1871-81 to 12'39 in 1891-1901. It was the increase in immigration into the country that accounts for the slightly higher rate of increase of population in 1891-1901 as compared with 1881-1901, although the rate of increase by births over deaths had fallen.

Perhaps the most remarkable fact is that nearly one-twelfth of the houses in England and Wales are unoccupied in spite of the "no-room-to-live" theory. Here are the figures:—

Inhabited houses,	...	6,260,852
Uninhabited houses,	...	448,932
Houses building,	...	61,909

The population consisted of:—

Males,	...	15,728,613
Females,	...	16,799,230
Excess of females,	...	1,070,617

Or, 1,068 females to 1,000 males.

—*Glasgow Evening News*, 1/8/04.

FROM THE MONTHLY REVIEWS.

THE LAND QUESTION IN VICTORIA.

In the September number of *The Nineteenth Century*, Mr. Tom Mann, the well-known Socialist, has a most interesting article on "The Political and Industrial Situation in Australia," the perusal of which, though it deals almost exclusively with Victoria, we can cordially commend to all interested in progressive politics. To our readers the most interesting portion will be that which deals with the proposed tax on Land Values in the State of Victoria, from which, therefore, we take the liberty of quoting at length. He says:—

"Among the items found on the programme of the State Labour Party nothing has excited so much controversy as that of the proposed 'progressive tax on Land Values, without exemptions, exclusive of improvement.' The Government, with Mr. T. Bent as Premier, are strongly opposed to a land tax. Those who are advocating it call attention to the fact that although Victoria is the smallest of the Australian States it consists of 88,000 square miles, or the same area as Great Britain, and that 24,000,000 acres of the best of this land is in the hands of private owners, chiefly large squatters. That although the total population of Victoria is merely 1,205,000, of whom 500,000 are in

Melbourne, it is impossible for Victorian natives who have a knowledge of farming to get land to farm. Worse than this, a considerable number of young farmers have quite recently been compelled to leave the State because of the impossibility of obtaining good land under tolerable conditions. The loss of population by such means almost equals the natural increase, and yet it is universally admitted that a much larger population is urgently needed in the State, and quite a number of plutocratic statesmen are habitually calling attention to the necessity for a greater population; but a State which cannot find an outlet for the young farmers who were born in the State, with a knowledge of its climate, its soil and its methods, can offer but a sorry invitation to others at present living in other parts of the world. The land was sold by the Government for an average of £1 per acre, some of it for considerably less. Much of this land now yields 30s. per acre per annum rent; in the Western district much of it is let for dairy-farming for £2 and upward per acre. Land suitable for potato-growing lets for from £5 to £6 10s. per acre, and in a number of instances this is not paid for the use of the land for the whole year, but just from the time the potato crop is put in till it is taken off, the owner claiming the use of the land for the remaining portion of the year."

Mr. Mann then emphasises the farcical nature of the provisions of the Land Tax already imposed, "under which no land in the State is valued for taxation purposes at a greater capital value than £4 per acre; i.e., even land that brings in £5 per acre per annum rent is for taxation purposes never considered to be of a greater capital value than £4 per acre;" and which exempts from taxation all estates under 640 acres in extent, as well as all those under £2,500 in value. With the result that of the 24 millions of acres which are privately owned, but seven and a half millions of acres, of the nominal value of £11,700,000, yield any tax, the tax being 1¼ per cent. on capital value, leaving fifteen and a half millions of acres of the declared value of £100,000,000, as per Coghlan, the statistician, which altogether escape taxation. As Mr. Mann well says:—

"Those who wish to understand why the Labour Party is growing so rapidly should give attention to these matters; herein lies the cause of their deep-seated dissatisfaction, and seeking a remedy they resort to the vigorous advocacy of a tax on unimproved land values, beginning with 1d. in the £, which is estimated to yield £600,000, or nearly half a million more than the present system, which yields £120,000 per annum only. If these figures appear small by comparison with similar figures that might be adduced concerning Britain, or portions thereof, then it must not be forgotten how small is the population of the State, rather less than one and a quarter millions."

Mr. Mann concludes his article with the following suggestive words:—

"Fate has decreed that these Australian States shall be the forerunners in a really triumphant democracy, not on the lines set forth by Mr. Andrew Carnegie. . . . The stupendous power of wealth production in America does not result in raising the standard of life of the workers, or in solving the problem of unemployment. The conditions in all countries under a capitalist regime are so unsatisfactory that the Australasian States are compelled to look forward to a Collectivist regime; this the workers believe to be inevitable, and this they are sensibly preparing for by peaceful and constitutional methods. Many of them are students of social economics, with no prejudice in favour of any system other than that obtained by education and observation of the world's affairs, and they have come to see the wisdom of John Stuart Mill's statements:—'The social problem of the future we consider to be, How to secure

the greatest individual liberty of action, with a common ownership of the raw material of the globe, and the equal participation by all in the benefits of combined labour."

* * *

This, undoubtedly, is the problem that the thoughtful in Australasia, as elsewhere, are seeking to solve. But we need not apologise to Mr. Mann for expressing our doubt whether this compels them "to look forward to a Collectivist regime." It may be that the solution will be found in greater and more equal individual freedom for all, and not in imposing greater restrictions on all. For, as the immortal Locke expressed it over a hundred years ago—"The end of law is not to abolish or restrain, but to preserve and enlarge freedom." This fundamental social truth should, we hold, always be kept in the very forefront of their minds by all who concern themselves with the nature and function of Governments; for as the same great seer elsewhere expresses it—"There cannot be done a greater mischief to prince and people, than the propagating wrong notions concerning Government."

THE LAND QUESTION IN THE "MONTHLIES."

In the September number of *The Contemporary Review* Mr. Eric Givskov has an interesting and instructive article on "The Small Industries of France," in which he lays special emphasis on the necessity for radical land reform in both France and Great Britain. The article opens with the following suggestive words:—

"There is no country in the world where the tie between the labourer and the land has been so completely severed as in the United Kingdom. It is not necessary to expatiate on this, for the fact is manifest to every impartial student of the economics of industry in Great Britain; and the evil consequences, the depopulation of the rural districts and the congested states of the slums in the industrial centres, are to day making themselves sufficiently recognised. Everywhere one hears the watchword "Back to the land," and almost every social reformer has his own pet scheme by which this might be effected. To be of any real value, however, any such scheme must be based on the knowledge of the causes that have led to the present state of things. For if only the causes of any social disease be once clearly diagnosed, it is comparatively easy to prescribe the true remedy, as also to indicate what palliatives may alleviate the evils till the time for the application of such a remedy is at hand."

Mr. Givskov then continues:—

"Unnatural social conditions may in all cases safely be attributed to unjust social customs, laws, and institutions. And any shortcomings in the industrial position of Great Britain, as well as the present most unsatisfactory condition of the masses of its industrial population, as revealed in the recent investigations of Messrs. Rowntree and Charles Booth, are undoubtedly to be attributed to the prevailing unjust and preposterous land laws of Great Britain, which secure to a few the entire control of the natural resources of the country, and deny to the masses of the industrial population all access to the primary necessity of life and industry, to the land of the country in which they live and work. Hence it is that, whilst grain, corn and wheat are being grown on the sterile hardpan of Flanders, rich fertile land is lying idle by millions of acres in Great Britain, and that a country so favoured by nature is dependent for three-quarters of its food supplies on foreign resources. It is clear, therefore, that the only real and radical remedy for this state of things is some measure of land reform that will secure

to the industrial masses of this country the use of the land upon equitable terms, and at its lowest natural or economic value. . . . The problem that confronts the nation, if it would re-establish a thriving agricultural and industrial population in our depopulated and impoverished rural districts, is primarily to secure to them the use of the land at its natural or economic value, and upon equitable terms and conditions; and, secondly, to take such steps as will tend to establish small industries throughout the length and breadth of the country."

Our author then emphasises the fact that France's position as one of the wealthiest countries of Western Europe is undoubtedly due "to the great number of its peasant farmers, who cultivate their little plots of land with a love and care which is found only amongst small holders, and at the same time utilise every spare moment in carrying on some petty industry." He then continues:—

"No one can travel through the French villages and hamlets without being struck by the comfort and cleanliness everywhere prevailing. Almost every house lies half hidden behind a thicket of fruit and rose trees, and behind the flower pots in the large windows, or sitting on the threshold, as the case may be, one sees the whole family in busy activity, turning out ribbons, laces, combs, brushes, knives, baskets, or whatever may be the special industry of the district. This solid and enduring prosperity is solely to be attributed to the land laws of France, which, despite protective duties, which have killed far more industries than they have fostered, have kept the producers on the land by promoting and encouraging the division of landed property. This has secured to the land of France a sufficient number of skilled and loving hands to do justice to its capabilities. For it is man, not land, that produces, draws forth wealth. And the peasant farmer of France, as elsewhere, finds time for everything. Given access to land, and fairly equitable social conditions, and in response to his labours the earth yields its fruit in such exuberance as enables him to sell the best thereof—peas, asparagus, tomatoes, grapes, potatoes, etc.—at prices which we in Great Britain dare not dream of; whilst his spare time, as well as the long winter days, are profitably employed converting flax into linen, wool into broadcloth, silk into ribbons, or any other of the raw material nature yields into the special forms desired by man."

"Compared with the English and Irish agricultural labourers, the life of the French peasant farmers," our author contends, "appears almost ideal." And, after pointing out how they would be still further advantaged by the Taxation of Land Values, he concludes his article with the following eloquent and suggestive passage:—

"Why, we would fain ask, should not a corresponding degree of moderate happiness be brought within the reach of the remaining peasantry of Great Britain, and the yet greater number in Ireland? Difficulties, great difficulties, undoubtedly exist; but to the courageous man and nation difficulties exist only to be conquered. The first step, the step which alone can make any other step possible and permanently valuable, is some measure of land reform, recognising and enforcing the claims of the masses of the people to the land on which they live and work, which will secure to them its use at the lowest possible natural or economic value, together with the fullest security of tenure, and the unrestricted and untaxed enjoyment of all improvements they may make either in or on the land. We have occupied much space in describing what has been accomplished in France under most adverse conditions. But what they have accomplished will be as nothing compared with what may be accomplished, and as I believe will be accomplished, in Great Britain,

when the path for future progress has been cleared by some radical and far-reaching measure of land reform, which to all impartial observers seems the most pressing necessity to safeguard the future destinies of this great country."

THE LAND QUESTION OF NO ACCOUNT!

The people of the New England States think just because one can buy an abandoned farm for less than the buildings cost that the land question is of no account, but when we realise that we all get our living off or out of the land, and that one-half of all the people in the United States are farmers, then we begin to learn that the land question is of great importance.

Do people want land and can they get it?

If all the people in the United States were put into the state of Texas they would not be so crowded as we are in the state of Mass. to-day, yet the landlord has got control of every acre that is of any value in Texas.

Three years ago right now the Government gave away by lottery 13,000 quarter sections in the Indian Territory and 171,000 registered for this land. One in 13 got 160 acres.

Think of the great rush for land when Oklahoma was opened up for settlement some ten years ago. There was an unbroken line along the Kansas border 30 miles long waiting for the signal.

There is such a demand for land that millions of acres of desert land have been reclaimed by irrigation.

General Miles says that enough treasure has been expended on the Phillipine Islands to put water on every quarter-section of arable land in our country where it is required. It would have built for the farmers of this country a splendid system of good roads, and for commerce two ship canals across the Isthmus.

You can have some idea of what it would amount to for the home seeker to have all the land in the far west irrigated and opened up for settlement when you know that about all the land west of the Rockies must be irrigated to raise crops except west of the Cascade Mountains in Oregon and Washington.

The Canadian Government helps the home seekers and some 200,000 have settled in Manitoba within a few years, many of them from the United States. One can ride on the Canadian Pacific R. R. for 1000 miles and never get out of sight of wheat fields.

In the state of Illinois there is but one acre in 100 that is not good farming land, and not one acre within 100 miles of Chicago that can be bought for less than \$100.

There is no way to place a value on land that one can raise crops off for a life-time without fertilizer. Corn is king in Ills., and one can ride all over the state and seldom get out of sight of corn fields.

The land is too valuable for the poor man to own. Many of the farmers there hire the land, work it on shares, or work for wages.

Kansas gets from 60 to 75 millions of dollars every year for her wheat crop. In 1901 one county (Harper) raised 7 million bushels of wheat.

In Kansas one can ride in a team for days on land owned by one man. Near Wellington, Sumner Co., one man owns 30 miles square and it is cut up into 120 quarter-sections of 160 acres each.

In 1901 this landlord's share was 100,000 bushels, bringing him \$60,000 net without a day's work. This man exploited each family to the tune of \$500. The estimated value of this land was about \$2500 for 160 acres. The people who live on these lands are so poor that they can hardly get the necessary things to make them comfortable.

Oklahoma is perhaps the most prosperous part of the middle west. On about every 160 acres is a farmer who owns his farm without a mortgage. He has good buildings, plenty of stock, good schools and everything that goes to make a happy home and good society.

The single tax plan would open up all unoccupied lands for settlement and it would be possible for every family to own a home. Home is the great civilizer. Is there a family in the world who does not want a home?

People who own their homes commit very little crime. 90 per cent. of the Mormons in Utah own and occupy their own homes, free from debt. There are 20,000 farms in Utah; 18,000 are free from all incumbrance, and are cultivated by the owners.

Salt Lake City is 60 per cent. Mormon, but the courts records show that 95 per cent. of the crime is committed by the Gentiles.

A man formerly from Mass., who has been in business there 15 years, told the writer that he had always trusted out goods but he had never lost a cent. by a Mormon.

The Mormon, no doubt, would claim it was all due to his religion, and this may be true to some extent, but give 90 per cent. of the people of this country a home free from debt and I think we should have a happy, contented, and prosperous people.—CHAS. H. WHITTIER, Beachmont, Mass., in *The Fairhope Courier*.

THE DOCTRINE OF FREEDOM.

"The end of law is not to abolish or restrain, but to preserve and enlarge freedom."—JOHN LOCKE.

In a sermon delivered in the Vine Street Congregational Church, Cincinnati, the Rev. Herbert S. Bigelow, the pastor, referred to the current apologies and explanations of the fundamental principles of the Declaration of Independence. Referring to a recent pronouncement of a fashionable Chicago preacher that "There never was a more interesting falsehood than that 'all men are born free and equal.' Freedom is something to be won. Men are not born free," he continued—

These words are taken from the public press, and as they stand, seem to assume that either the authors or the readers of this Declaration are fools.

For Freedom's Sake.

The men who put their names to that Declaration well knew that they might be signing their death warrant. They understood quite as well as this preacher that freedom had to be won. What made them great was the conviction that under God they were entitled to their freedom, and that the men who tried to rob them of it were offenders against heaven's laws.

What does it teach? Freedom is a natural law, and the moral obligation rests upon human government to respect that law. It means that man's soul needs freedom as much as his body needs food. It teaches that liberty is a necessary condition of man's moral welfare. Every page of history bears witness to this fact. The centuries are eloquent with warnings to those who ignore it.

If we know anything about God we know that he intended man to live in a state of freedom. If any obligation rests upon man, it is the obligation to respect his brother's freedom.

A Sober Truth.

This Declaration that all men are born free, states as sober a truth as ever found its way into words. It does not declare the obvious absurdity that men are not born with different and unequal endowments. It was not referring to natural endowments, it was discussing political principles. It was disputing the right of any man to lord it over his fellows by means of unequal laws. When the children of queens are born with the stamp of royalty upon them; when the mine monopolist can show us his title deeds duly signed by Almighty God; when the unrequited toilers are born without stomachs, and the luxuriant and the idle are born

without hands; then we may know that Jefferson was wrong in asserting that men are born with an equal right to political justice.

Law not Nature.

The child of an Astor comes into the world as naked as the waif of Five Points. Land monopoly makes the difference. Nature does not starve one and gorge another; human law does that. To the stars above men are brothers, heirs of a common bounty, children of the same impartial Father.

That Government which exaggerates the differences in nature, making the strong stronger, and the weak weaker, violates primary justice. This is the teaching of our immortal charter. It is the Golden Rule translated into politics. Let us teach our children to love it, that in all coming days it may be, as Lincoln said, "a rebuke and a stumbling-block to the very harbingers of re-appearing tyranny and oppression."

We only wish that similar expositions of fundamental social or moral truths were to be heard from the pulpits in Great Britain.

TEMPERANCE AND TRAMWAYS.

How better housing conditions would tend towards temperance is clearly shown in the interview with Mr. John Burns, M.P., on London (*Daily News*, 31/8/04).

"I suppose tramways have contributed to the causes of your optimism?" asked the interviewer.

"By all means. We mustn't forget tramways. Listen to this: The Chief Constable of Newcastle-on-Tyne gives as a reason for the decrease of drunkenness in his district the facilities afforded by the new Tramways, which enable the workman to proceed at once to his home, clean up, and have a wash and his tea before considering the question of a drink."

If our Temperance friends would pay more attention to this side of the problem, if by securing the taxation of land values they were to break down the barriers of land monopoly which condemn so many hundreds of thousands to herd together in the slums under conditions which absolutely drive them to seek refuge in drink from their wretchedness, they would do more for temperance in five years than has been accomplished on the old lines during the past fifty years.

This is being realised by some of the leading men in the movement. Mr. Arnold Rowntree, for instance, speaking at York, on August 5th, of the 190 allotments held in connection with the Leeman Adult School Allotment Gardens Society, said "he believed that during the recent short time worked on the railway the allotments had proved a great boon to men in occupying their spare time, and he was firmly convinced that temperance reformers would do well to give more attention to the provision of occupation for the people and the positive side of temperance work generally. One of the most striking features of the census returns was the great increase in population in the suburbs, owing to the increased facilities for transit, and he regarded this as a most hopeful sign, and hoped that the agitation for Tramway extension in York would bear fruit.

"It had an effect quite beyond the immediate advantage of easy riding in good cars, and enabled working men to live where houses could be obtained with land attached."

And on August 23rd, referring to the report of the Royal Commission on Physical Deterioration, he said, "among other findings was that the drink question was largely responsible for the physical deterioration of the English people. The Commission said that drinking caused poverty, and that poverty caused drink.

"He believed both statements to be absolutely correct, and he felt that the temperance movement was losing somewhat.

"They did not frankly admit the truth of both of these statements and seek to mitigate poverty." A. W.

Some four years ago a Monkseaton builder obtained some land from the Duke of Northumberland at 3s. 6d. per yard. Monkseaton has since gone ahead; other builders have been at work, a main drain has been put in, the North-Eastern Railway is electrifying the line between there and Newcastle, and for similar land the Duke to-day demands 12s. 6d. per yard. This works out at £3000 per acre, but the Duke, being only assessed at 5s. per acre, can easily afford to hold the land idle. For ten years the high prices demanded by His Grace prevented all building at Tyne-mouth, and when the town wanted land for a reservoir the Duke demanded 1000 years' purchase!

Lord Londonderry holds the whole of Seaham Harbour in the hollow of his hand. Sometime ago the local Co-operative Society wished to buy land on which to erect workmen's houses, but his Lordship demanded £2000 an acre, an absolutely prohibitive price. The land, rated at 5s. per acre, still lies idle, and the workers still live in hovels.

About 30 per cent of the population of Newcastle are overcrowded, yet, according to the City Surveyor, out of 4000 acres available for building purposes within the city boundaries, considerably more than a square mile stands idle, and, presumably, pays no rates whatever?

The rating of land values, whether the land be put to use or held idle, would soon stop this dog-in-the-mangerism.—*Municipal Reformer.*

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LAND VALUES.

The Monthly Journal of the Movement for the Taxation of Land Values.

Eleventh Year—No. 126.

NOVEMBER, 1904.

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We would venture to remind our readers that the two Associated Leagues are still responsible for a very large number of their special edition of Henry George's great work, "Protection or Free Trade." Consequently they cannot just now render a greater service both to the cause and to the Leagues than by promoting its sale and circulation in the special locality in which they live. If each member were to send for but one dozen, our available stock would soon be materially lessened. Few of them would have any difficulty in placing such a cheap book amongst their friends, or by means of the services of their own news-agent, who could easily be induced to handle them.

* * *

To show what can be done by those who are in earnest we might add that one of our "Working-men" friends has during the past month managed to place four of our five and sixpenny sets of Henry George's books, as well as nearly three dozen of our special edition of "Protection or Free Trade." Reader, go thou and do likewise.

* * *

The necessity for increased revenue, and the anxiety to obtain such revenue by means of indirect taxation through the customs, is, in truth, the mainspring of the feverish activity of the leaders of the so-called "Protection Policy." Direct taxation they are very anxious to avoid; and that for the simple reason that to-day they well know what direction it is likely to take, and upon whom it would fall. We would that the leaders of the masses understood the whole question of taxation as well as do the leaders of the classes. If they did, our cause would receive an impetus such as it has never previously had. This book will reveal the truth to them; hence our special desire to push its circulation at the present crisis in our national affairs. Every little helps, and all our readers can render us some aid, if only they will to do so.

* * *

Speaking at Luton, on Wednesday, October 5th, Mr. Chamberlain is reported to have said—"I do not mean to say that we are not getting richer every day. But who is getting the wealth? There are two things to be considered; wealth is one thing not undesirable for a nation, but the welfare of the people is much more important." This is quite true, though it was Mr. Chamberlain who said it. During the past few decades the privileged few have been steadily growing richer and more powerful, the disinherited many, poorer and more helpless. Some radical change is, indeed, necessary. Some change that will not only remove the present heavy burdens from the wealth producers, but also secure a more equitable distribution of the wealth that is produced.

* * *

But will the taxation of our imports effect any such change? Would it not rather increase the cost of both living and production, reduce the purchasing power of our own people, and weaken our present hold in every foreign market? Would it not directly tend to reduce wages, to lessen the demand for labour, to make a few monopolists richer, but to make the great mass of the people considerably poorer? This is the question which those who feel themselves momentarily led away by Mr. Chamberlain's forcible appeal to the prevailing discontent, should endeavour to answer for themselves.

Moreover, though the present day Joseph Chamberlain may never refer to it, there is a change in our present fiscal policy the effects of which would be the very reverse of this. A change that would remove the present heavy burdens on industry, that would free our houses, our food, our machinery and all other necessities and comforts of life from taxation. That would not only encourage the production of wealth, but would also secure a more equitable distribution of the fruits of the industry of the nation. And this is the alternative policy that the Liberals must, sooner or later, advance, if they would save the country from the Chamberlains, the Markses, the Rutherford Harrises, *et omne hoc genus*, whose prominence in political affairs is of such evil omen for the future of our country.

* * *

Vested interests and ignorance alone block the way of this greatest of social reforms; and it is to both vested interests and ignorance that Mr. Chamberlain and his followers are to-day more or less successfully appealing. For let us not deceive ourselves. The battle is not yet over; it has, in truth, scarcely begun. If the victory is to be gained, it can only be by educating the people; and it is to this work that the Liberal stalwarts should betake themselves without delay.

* * *

Our friendly readers would render us a great service by supplying us with names and addresses of the Liberal Candidates in their Constituency. Those in England and Wales should be sent to Fred. Verinder, 376-77 Strand, London, W.C.; those in Scotland to John Paul, 13 Dundas Street, Glasgow.

* * *

"If," said Lord Onslow on Saturday at Gloucester, "they could train the eyes and minds of the children in the observation of rural things, they might do a great deal to stem the disastrous migration from country to town."

There are some rural things that no amount of training will enable anyone to observe, because, generally speaking, they aren't there; for example, decent cottages, fair wages for agricultural labour, and some prospect of attaining an independent position on the land. The observation of another person's rural things is not going to fascinate anybody to the extent of keeping him content with the lot of the modern agricultural labourer.—"Table Talk," *Daily News*, 17/10/04.

* * *

Speaking on the question of Poverty at the annual meeting of the Birmingham Labour Church, Sunday Night, 16/10/04, Mr. Seebohm Rowntree, in dealing with the Remedies, pointed out that in New Zealand and New South Wales the local expenditure was met by the taxation of ground values, and it was obvious that the community which, by its residence there, increased the value of land, ought to receive the benefit, and not the accidental owner of the site. He did not wish to enter into politics, but he was bound to say that if the land laws were remedied there would be no need for the artificial bolstering up of any of our industries.

* * *

The October Report of the Boilermakers' and Iron and Steel Shipbuilders' Society shows that the number of unemployed on the books has increased from 5,445 to 6,581 during the month. The Report states:—

"Something is lacking in the organisation of industrialism when thousands of willing workers of all trades

and callings are without the work they are willing to do, and which is so necessary to enable their wives, their little ones, and themselves to get the necessary food, clothing, housing, and air space that is needed to prevent the physical deterioration of the race."

In addressing a meeting in the Town Hall, West Hartlepool, 14/10/04, held under the auspices of the National Union of Teachers, Sir Christopher Furness, M.P., said:—He would like to see more time devoted to the study of the economics of trade and industry, which would enable us not only to rid ourselves of the tax burdens, monopolies, and restrictions which now hampered our efforts, but it would show that the interests of the workers—using the word in its widest sense—were identical all the world over; that given justice and fair-play there was room for all to trade together for mutual convenience and profit, and that the greatest interest of the workers of the world was peace.

Mr. J. M. Robertson, the Progressive Candidate for the Tyneside Division, is advocating the taxation of land values as a necessary part of the next Budget which the Lords could not block. Such a Budget, Mr. Robertson declares, would be a strong point for Liberalism.

The Lord Provost of Glasgow, Sir John Ure Primrose, Bart., was the guest of the Municipal and County Club on the occasion of his visit south last month to preside at the Land Values Conference. The Chairman of the Banquet, Mr. E. A. Cornwall, Deputy-Chairman of the London County Council, in the course of his speech, said, "that if their guest, Sir John, could do anything to bring about the taxation of land values, they in London should be most grateful to Glasgow. They thanked Glasgow for taking the initiative in the matter."

The Manchester Citizens' Association have expressed the opinion that local authorities should be given power to tax land values for local purposes.

After the death of Sir Michael Shaw-Stewart, it was very generally anticipated that the feuing of Ashton, Gourrock, which he never permitted to go beyond the present tram-car terminus, would extend in the direction of the Cloch, but the new laird, Sir Hugh, has decided to carry on the policy of his father, and maintain the utmost amenities of the Ardgowan estate by granting no feus.—*Glasgow Evening News*, 11/10/04.

Builders, masons, carpenters, plasterers, printers, plumbers, labourers, etc., are on the unemployed list. The Government, inspired by the labour leaders, are going to fix up labour colonies to pick up the social wrecks that landlordism produces by keeping the opportunities to employment out of use. A ten per cent. tax on the value of land would do something in the direction of solving the unemployed problem; labour colonies are mere playthings for the politicians, signifying nothing.

At the formal opening of the Royal Architectural Museum, Tufton Street, Westminster, on 1st October, Mr. E. Guy Dowber, F.R.I.B.A., commenting upon the development of the metropolis, mentioned that London suburbs were spreading and filling so fast that as many as 900,000 people settled in them in new houses in ten years, so that to Greater London every year is added a whole city the size of Norwich.

Ayr keeps stretching out in almost every available direction. Her suburbs extend. Villas and terraces keep on springing up with the needs and the demands of the population. Land that was but the other day of no more than agricultural value becomes precious for feuing. It is the community that has enhanced its value; it is the people who have

turned it into a valuable possession for the proprietor. That happy individual has himself done nothing to raise the worth of his estate. The public needs have been a godsend to him, and have converted what was worth, yearly, from two to three pounds an acre of agricultural value into a possession worth anything from five and twenty to fifty pounds an acre, and even more. The town not only opens this land up; it drains it, it lights it, it polices it, it gives water to it as well. It takes it into its kindly keeping, and the ground owner nets the spoil. The owners of the houses that are erected on the land are burghally assessed, and heavily. The tenants of the houses are also burghally assessed, and heavily. But the man whose land has been converted into a treasure field is not locally taxed, even on his feu-duties. For him all others toil and spin, his is the reward, and he gives back in local taxation nothing to the community that has enriched him, and that is compelled to pay through the nose for the privilege of making him wealthy. Here, then, is a moral that one may draw from the high burgh taxation—the necessity for broadening the basis of taxation, so that the ground landlord shall be assessed locally on the unearned increment, on the highest available scale.—*Ayrshire Post*, 16/7/04.

THE TREASURER'S CHIRRU.

How dear to our heart is the annual subscriber,
Who pays in advance at the birth of each year,
Who sends on his money, and parts with it gladly,
For this casts round our office a halo of cheer.

Who never says "stop it, I cannot afford it!"
Or "I'm getting more papers than I can well read,"
But always says "send it, the family like it,
In fact, it's considered an up-to-date need!"

How inspiring his note when he sends to our office,
How he makes our heart throb, and our sad eyes to dance;
We silently thank him, and inwardly bless him—
The steady subscriber who pays in advance.

The question of the taxation of land values cropped up on the recommendation of the Finance Committee that the Hornsey Town Council should not appoint representatives to a conference dealing with this matter. Councillor Craig, however, thought otherwise, and he succeeded in passing a resolution that Messrs. Piercy, How and Hewitt should attend this conference, despite Alderman Sloper's remark that it would be a waste of time. Alderman Fox, although a Conservative, declared himself in favour of the taxation of land values, "if properly carried out."—*North Middlesex Chronicle*, Oct. 1.

A piece of ground near the the Queen's Road entrance to Bushey Park, rented from the Crown for allotments for the working classes, has increased in value from 30s. to £20 per annum in ten years.—*Daily Chronicle*, 29/9/04.

An esteemed correspondent writes us—"I have lately been wondering whether the majority of our co-workers are sufficiently alive to the value of 'The Life of Henry George' as a means of spreading the light. My copy has been in almost continuous circulation ever since I had it, and in most cases with most satisfactory results. Many of my friends whom I could not induce to read any of George's works have been converted by reading what you would well describe as 'a worthy record of a noble life.'" As our readers are probably already aware, copies of this book will be sent from our Offices for Six Shillings, post free.

We would again urge on our co-workers the good results which often follow on a brisk newspaper correspondence, more especially when offers to supply literature are inserted. During the current month one short letter brought the English League upward of thirty applications for pamphlets bearing on our question. Some of our active co-workers, more especially in Yorkshire and Northumberland, have

recently been doing capital work in this direction, and we trust many more will become active in this work as the General Elections approach. Every little helps. The great thing is to force the discussion of our question at every possible opportunity.

* * *

In view of the great interest now taken in everything appertaining to Japan, we have decided to offer to send copies of "Japanese Notions of European Political Economy," published at One Shilling, for Sixpence, post free, to any address in Great Britain. Only a limited number are available; so those who want copies of this very remarkable book should apply at once either to 376-77 Strand, London, W.C., or to 13 Dundas Street, Glasgow.

* * *

The Autumn Conference of the Scottish Liberal Association, held this year at Inverness, gives promise of a good discussion on the Land Question. The Agenda contains five different resolutions on the question. The most striking, coming from the Plantation and Bellahouston Association (Govan Division) is in the following terms:—

"That this conference is of opinion that our present system of land tenure and taxation is directly responsible for the backward condition of our agricultural industry and the poor condition of the country population, inasmuch as it enables the landlord class to appropriate in rent the legitimate earnings of farmer, crofter, market gardener, and labourer; keeps millions of acres of land from being put to its best use, and labour from the natural field of employment; stands in the way of valuable building land in town and country being put to use for the growing requirements of the people, directly causing involuntary idleness, poverty, slum dwellings, and destitution; this condition is maintained by the fact that the value of land, as such, is exempt from any contribution to the rates and taxes, and calls upon the Liberal leaders and Liberal party to do everything possible to hasten the passing of a measure for the Taxation of Land Values which will open up the opportunities to employment, correspondingly relieving food, farm buildings, houses, and all other labour products and necessities from the present grievous and injurious burden of local and imperial taxation."—*Moved by* JAMES STEWART, Esq., C.C.

* * *

The *Lady's Pictorial* says that "since the magnificent times of the Roman Empire there has never been a period when people have been so over-fed, over-amused, and over-stimulated as in the Imperial London of to-day." Another paper remarks that "thirty persons died of starvation last year in this over-fed city, while the government and local municipal councils are discussing the urgent need of doing something for the unemployed, poverty-stricken thousands."

* * *

WHEN LONDON LAND WAS CHEAP.—For nearly 250 years stood in Old Street, E.C., certain almshouses, which were demolished to make way for the new police-station. They were replaced by cottage residences, opened yesterday at Wood Green. In 1658 the site of the almshouses cost £35; the police bought it for £11,300, or 323 times the original amount.—*Glasgow Evening Citizen*, 17/9/04.

* * *

Mr. R. B. Haldane, K.C., M.P., in a speech at West Calder (Midlothian), 18/10/04, in support of Lord Dalmeny's candidature, expressed himself favourable to the taxation of land values. We quote from the *Glasgow Daily Record and Mail*:—

"Concluding with a word in support of the taxation of land values, Mr. Haldane saw in this reform a solution of the housing problem, and an end of the spectacle of drunkenness."

* * *

At a Free Trade demonstration held at Carnarvon, 18/10/04, Mr. Winston Churchill, M.P., declared "it would be necessary to give effect to the almost unanimous demand for the taxation of land values."

* * *

The Social Democratic Federation, in view of the coming General Election, have written, through their Secretary, Mr. H. W. Lee, to Sir Henry Campbell-Bannerman, as leader of the Liberal party, asking for a declaration on the subjects of the State maintenance of children in the schools of the country, and the payment of Members of Parliament.

And this is the practical outcome of the Socialist movement. What a poor thing it is after all. Any ordinary Liberal or Radical Association look to Sir Henry for something more substantial than an extension of out-door relief for the poor. They are looking to him to carry a programme built upon more wholesome ground, some measure of social justice that will more equitably distribute the wealth produced, and open up free from the evil clutches of monopoly the natural opportunities to employment, thereby enabling the working classes to feed and clothe their children out of their own earnings. The payment of Members of Parliament is a radical measure common to advanced thought everywhere.

* * *

No doubt the Protectionists (says the *Daily News*, 15/10/04) will use the lack of employment as an argument for tariffs, regardless of the bitter irony of bidding the hungry cure their woes by a tax on bread. We must not be content with replying that Protectionist countries are in just as bad a case or worse. The evil arises not from free imports, but from our social arrangements, which permit the wealth of the land to be locked up in pleasure estates and treated as the preserve of the rich instead of the workshop of the nation. Our land system must be reformed in town and country if that fairer distribution of wealth, which is the only way of securing a more even distribution of labour, is to be brought about.

EMERSON ON THE LAND QUESTION.

"If I am born into the earth, where is my part? Have the goodness, gentlemen of this world, to show me my wood lot, where I may fell my wood, my field where to plant my corn, my pleasant ground where to build my cabin."

"Touch any wood, or field, or house lot at your peril," cry all the gentlemen of this world, "but you may come and work in ours for us, and we will give you a piece of bread."

"And by what authority, gentlemen?"

"By our law."

"And your law, is it just?"

"As just for you as it was for us."

"I repeat the question, is it just?"

"Not quite just, but necessary."

"I will none of your law, it encumbers me."

"I find this vast network which you call property extended over the whole planet. I cannot occupy the bleakest crag of the White Hills or the Alleghany range, but some man or Corporation steps up to me to show me that it is his. Now, though I am very peaceful, and on my private account could well enough die, since it appears there was some mistake in my creation, and that I have been missent to this earth where all the seats were already taken, yet I feel called upon, in behalf of rational nature, to declare to you my opinion that if the earth is yours so also is it mine."

LAND VALUES LEGISLATION; A SURVEY OF WHAT HAS BEEN DONE.

By JAMES DUNDAS WHITE, M.A., LL.D.
(Author of *Economic Ideals, Island Economy, etc.*)

PROSPECTIVE LIBERAL CANDIDATE FOR DUMBARTONSHIRE.

"Our purpose is to consider what form of political community is best of all for those who are most able to realise their ideal of life. We must therefore examine not only this but other constitutions, both such as actually exist in well-governed States, and any theoretical forms which are held in esteem; that what is good and useful may be brought to light."—ARISTOTLE, *Politics* II. i., JOWETT'S Translation.

At the present stage of the movement for the taxation of land values in this country, it may not be out of place to review the progress which has been made elsewhere in actual legislation.

The Australian Colonies have led the way. First in point of time came the Taxation Act (No. 323) of 1884, of

South Australia.

This Act relates to the taxation of land and income. So far as the taxation of land is concerned, the following are the most material provisions.

Section 2 interprets various terms in the Act, of which the following are important:—

"Land tax" shall mean the tax imposed by Section 7:

* * *

"Actual value," as applied to any land, shall mean the capital amount for which the fee-simple of such land would sell with all improvements, if any, on such land: and

"Unimproved value" shall mean the actual value of any land less the amount of the value of all improvements, if any, on such land:

"Owner," as applied to any estate or interest in land, shall include any person not being a mortgagee, legally or equitably seized or possessed of or entitled to or to purchase or acquire the estate or interest referred to:

* * *

7. A tax is hereby imposed on all land in South Australia, with the following exceptions:—

I. Land of the Crown, which, for the time being, shall not be subject to any agreement for sale or right of purchase:

II. Park lands, public roads, public cemeteries, and other public reserves:

III. Land used solely for religious or charitable purposes, or used by any Institute under the provisions of the "Institute Act, No. 16 of 1874."

* * *

8. The Land tax shall be at the rate of one halfpenny for every pound sterling in the amount of the taxable value thereof.

* * *

11. The unimproved value of any land shall be the taxable value thereof.

* * *

15. The taxpayers in respect of the land tax shall be—

The owners of the fee-simple of the land taxed.

* * *

20. Every taxpayer in respect of any land tax shall be liable to the Treasurer for the full payment of the whole amount of the tax.

21. The burden of the land tax shall be distributed between the taxpayers in the relative proportions of the value of their interests in the land taxed. And every taxpayer who shall have paid any land tax shall be entitled to recover from every other taxpayer in respect of the land tax of the same land a proper proportion of the amount paid.

This is followed by some further provisions as to contribution. The next sections to be quoted are:—

36. The Commissioner shall, once in every third year, make an assessment of all land liable to land tax, and general notice of the making thereof shall be given so soon as conveniently may be after the same shall have been made, and immediately thereafter such publication such assessment shall be and remain in force, except so far as the same may at any time be altered, until a new assessment shall be made.

37. Such assessment shall be written in a book, wherein shall be specified in separate columns the following particulars:—

I. A short description of or reference to the land assessed:

II. The actual value of the land assessed:

III. The unimproved value of the land assessed:

IV. The amount of the land tax:

V. The names and descriptions of the taxpayers in respect of the land assessed, so far as such name and description can be readily ascertained.

The next six sections contain various supplementary provisions with reference to the assessments. Later on in the Act, section 57 provides that:—

All land tax shall, until payment, be a first charge upon the land taxed, in preference to all rates, mortgages, charges and encumbrances.

Sections 58-61 provide for the letting, and after an interval the sale, by the public authorities of land in respect of which the tax has not been paid. Section 76 provides that contracts are not to affect the burden or incidence of the tax unless the tax is expressly mentioned, while the last section (77) provides that—

No statute of limitation shall bar or affect any action or remedy for recovery of taxes.

Next in point of time comes

Queensland

with the Valuation and Rating Act, No 24 of 1890, which deals with "the valuation and rating of rateable land by Local Authorities for the purposes of Local Government." The interpretation section of that Act—section 4—contains, amongst others, the following definitions:—

"Occupier" means the person in actual occupation of any land, or if there is no person in actual occupation, the person entitled to possession thereof:

"Owner" means the person other than Her Majesty who for the time being is entitled to receive the rent of any land, or who, if the same were let to a tenant at a rack rent, would be entitled to receive the rent thereof.

The more important sections are:—

11. All land is rateable for the purposes of this Act, with the following exceptions only, that is to say:—

I. Crown land which is unoccupied or is used for public purposes;

II. Land in the occupation of the Crown, or of any person or corporation, which is used for public purposes, including land vested in trustees for any agricultural or pastoral society for the purposes of a show ground;

III. Land vested in, or in the occupation of, or held in trust for, the Local Authority;

IV. Commons;

V. Land used exclusively for public worship, or for public worship and educational purposes, or for mechanics' institutes, schools of arts, schools of mines, public schools, libraries, or cemeteries; and

VI. Land used exclusively for hospitals, lunatic asylums, benevolent asylums, or orphanages.

12. Every local authority shall from time to time make, in conformity with the rules prescribed by this Act, a valuation of all rateable land within the District, and such valuation shall be the basis of all rates made by the Local Authority upon the land within the District, and every valuation of any land shall remain in force until a fresh valuation thereof has been made . . .

13. In the valuation of land the following rules shall be observed:—

I. Except as hereinafter otherwise provided, the value of any rateable land shall be estimated at the fair average value of unimproved land of the same quality held in fee-simple in the same neighbourhood.

II. In the case of land held under any tenure peculiar to Gold Fields or Mining Districts, the value of the land shall be estimated at the fair average value of land of the same quality and held under the same tenure in the same neighbourhood, together with the value of the buildings erected thereon, but without regard to the value of any other improvements made or work done upon the land, and without regard to any metals or minerals contained or supposed to be contained in it.

III. In the case of land held under lease or license from the Crown for pastoral purposes only, or as a Grazing Farm under

"The Crown Lands Act of 1884," or under a license to occupy an Agricultural Farm, the value shall be deemed to be a sum equal to twenty times the amount of the annual rent payable under the lease or license at the time when the valuation is made.

IV. When more persons than one are in separate occupation of a building erected upon any portion of rateable land, each of them shall be deemed to be in occupation of a part of the land, and the value of such part shall be taken to bear the same proportion to the value of the whole of the land as the value of the part of the building occupied by him bears to the value of the whole of the building.

V. No separate portion of rateable land shall be valued at less than thirty pounds:

Provided that when the same person is the owner of two or more parcels of unoccupied land adjoining each other, such parcels shall be taken as one portion.

VI. When land is held by trustees under a grant from the Crown, or under a Statute, subject to restrictions upon the mode of its use, the value of the land shall be estimated at a reduced amount, and the amount of the reduction shall be proportionate to the extent by which the availability of the land for profitable use is reduced by reason of such restrictions.

14. As soon as conveniently may be after the passing of this Act, fresh valuations of all rateable land shall be made in every District, in accordance with the provisions of the last preceding section . . .

Then follow various provisions as to valuers and appeals, as to the maximum and minimum amounts of rates, etc. Section 47 makes the rate recoverable in the first instance from the occupier, and enables him (except in the case of Crown lands or where there is a special agreement to the contrary) to recover it from the owner. There are also provisions for the recovery of rates by distraint, and for enabling the local authorities to deal with land of which the land tax is in arrear.

The next Colony to be mentioned is

New South Wales.

The Land and Income Tax Assessment Act, No. 15 of 1895, has the following important sections:—

10. Subject to the provisions of this Act, there shall be levied and paid to the Commissioners, for the use of Her Majesty, at the times and in the manners hereinafter directed, a land tax, at such rate as Parliament shall from time to time declare and enact, per pound sterling of the assessed value of all lands situate in New South Wales, and not included in the exemptions specified in section eleven. And such land tax shall be levied and paid as follows:—

I. By every owner of land in respect of all land of which he is such owner for every pound of the unimproved value thereof as assessed under the provisions of this Act, after deducting the sum of two hundred and forty pounds. Such deduction shall not be made more than once in the case of an owner of several estates or parcels of land (not being a bare trustee of different estates for the benefit of different *cestuis que trust*), but in each case the aggregate of the values of such several estates or parcels shall be regarded for the purpose of taxation as if such aggregate represented the unimproved value of a single estate or parcel: [here follow further provisions as to deductions on account of mortgages.]

Section 11 contains a list of exemptions, not unlike those of the Queensland Act; section 12 deals with the liabilities of co-owners and the right of contribution, while the next two sections relate to the calculation of values and the liabilities of trustees and agents. Section 54 makes the land tax a first charge upon the land taxed, and enables the public authorities to deal in certain ways with land of which the land tax is left in arrear for some time. Among the definitions in the interpretation section (68) at the end of the Act are the following:—

"Improved value" means the capital sum for which the fee simple estate in land, with all improvements thereon, would sell under such reasonable conditions of sale as a *bona fide* seller would require.

"Improvements" include houses and buildings, fencing, planting, excavations for holding water, wells, ringbarking, clearing from timber, or scrub, or sweet briar, or noxious weeds, or laying down in grass or pasture, and any other improvements whatsoever, the benefit of which is unexhausted at the time of valuation.

* * *

"Land Tax" means the land tax imposed as such by any Act in force for the time being as assessed under this Act or any Act amending the same.

* * *

"Owner" includes every person who is, jointly or severally whether at law or in equity

(a) Entitled to land for any estate of freehold in possession;

or

(b) Entitled to land for any such estate of freehold as aforesaid as a married woman, to her separate use, otherwise than through trustees; or

(c) Who is a settlor, grantor, assignor, or transferor of land comprised in any settlement, grant, assignment, transfer, conveyance, or other instrument, not made *bona fide*; or

(d) Entitled to land partly in one, or partly in another or others of the aforesaid ways;

(e) Entitled to receive, or in actual receipt, or if the lands were let to a tenant, would be entitled to receive, the rents and profits thereof, whether as beneficial owner, trustee, mortgagee in possession, or otherwise.

* * *

"Unimproved Value" means, in respect to land, the capital sum for which the fee-simple estate in such land would sell, under such reasonable conditions of sale as a *bona fide* seller would require, assuming the actual improvements (if any) had not been made, and, in case of conditionally-purchased land, of which no grant shall have been issued, after deducting also the balances or amount of purchase money due to the Crown in respect of the same: Provided that the unimproved value of lands reclaimed from the sea, or from any harbour or river, or made fit for building purposes by levelling or quarrying, or by the erection of retaining walls, or by any similar operations or works, shall be the capital sum for which the said land would sell under reasonable conditions, after deducting from such sum the cost of reclamation or making, as well as all other improvements.

Here ends this Act, and the next, the Land Tax Act, No. 16 of 1895, imposes an annual "land tax of one penny in the pound of the unimproved value of all lands" as specified in the foregoing Act.

We now come to the most important instance of all, that of

New Zealand.

The first of the New Zealand Acts bearing on the matter was the Land and Income Assessment Act, No. 18 of 1891. That Act provided for the taxation of land, subject to exceptions and provisions not unlike those which have been already referred to, and it imposed two taxes on land, an ordinary tax and a graduated one. The ordinary tax is provided for in Schedule A, thus:

1. Every person and company being the owner of land shall be liable to tax in accordance with this Act, and such tax shall be assessed and levied upon the actual value of such land; but the value of improvements upon all land owned by any person or company up to three thousand pounds, shall be deducted from such assessed value, and any mortgage then due or owing upon such land shall also be deducted from such value.

"Actual value" means the capital value for which the fee-simple of land with all improvements (if any) could be purchased for cash:

"Improvements" include houses and buildings, fencing, planting, draining of land, clearing from timber, scrub or fern, laying down in grass or pasture, and any other improvements whatsoever, the benefit of which is unexhausted at the time of the valuation.

The remaining sections of the Schedule provide for a further deduction in the case of certain mortgaged properties, for the apportionment of deductions and for other matters. There are also special provisions for a tax on mortgages.

Schedule B provides for an additional graduated tax on land, varying from one-eighth of a penny in the pound where the value is £5,000 and less than £10,000, to one penny and six-eighths of a penny where the value is or exceeds £210,000, with an increase of twenty per cent. in the case of what may be termed "absentee landlords" who have "been absent from or resident out of the Colony for a period of three years or over that period prior to the passing of the annual Act imposing the tax." The Schedule goes on to provide:—

And all graduated tax as aforesaid shall be assessed and levied on the amount of the assessed value of the land less all improvements thereon.

"Improvements" are defined as in the preceding Schedule, and it is further provided that no deduction shall be allowed in respect of any mortgage, so far as the graduated tax is concerned.

More important still are the New Zealand provisions with respect to the local taxation of land. The general law of rating was amended and consolidated by the Rating Act, No. 24 of 1894. Section 2 contains this definition:—

"Rateable property" means all lands, tenements, or hereditaments, and all Native land in the Colony, with the buildings and improvements thereon,

subject to exceptions, which include a list of Crown and public lands not unlike those already mentioned.

A further step was taken in 1896 when the Rating on Unimproved Value Act, No. 5 of that year, authorised rating on the unimproved value of land. This Act was an "adoptive" Act, and contained provisions enabling the ratepayers of a district to adopt it if they desired to do so. The following are among the definitions given in the Second Section:—

"Gross value" means the capital value of land with all improvements thereon, as assessed by the local authority of the district, the unimproved value of which is rateable under this Act:

"Rateable value" means the unimproved value of land as herein defined:

"Unimproved value" means the gross value of the land, as herein defined, less the value of all improvements thereon:

"Improvements" includes water-races, whether constructed by loan or otherwise, houses and buildings, fencing, planting, draining, clearing from timber, scrub, or fern, laying down in grass or pasture, and any other improvements whatsoever on land, in so far as the benefit thereof is unexhausted at the time of valuation; but does not include reclaiming of land from the sea.

Section 3, for the purposes of this Act, amends the above-quoted section 2 of the Act of 1894 by substituting "without" for "with" in the definition given there; it also repeals another definition given in that earlier Act, and provides that:—

No buildings or improvements on lands held under lease or license for mining purposes or residence or business sites shall be rateable.

Section 4 provides for the apportionment of rates where there is more than one occupier of a building. Sections 5 to 10 provide for the adoption or discontinuance of the Act, while Section 11 provides that a fresh proposal for either of these shall not be made till three years after the previous decision.

12. As soon as conveniently may be after an adopting proposal is carried in any district, a valuation-roll of the rateable property in the district shall, for the purposes of rating on the unimproved value, be prepared by the local authority in manner provided by "The Rating Act, 1894," in respect of local authorities rating on the capital value.

Provided that, instead of setting forth the capital value, the roll and all notices of assessment shall set forth the gross value, the value of improvements, and the unimproved value of all rateable property in the district; and the rates when made and levied shall be made and levied on the unimproved value in accordance with "The Rating Act, 1894," as amended by this Act.

The next sections relate to objections to assessments and to various other supplementary matters, while section 19 provides that in the case of various mining properties the gross value is to be taken as the rateable value, and the last section (20) provides that

This Act shall not apply to water rates, gas rates, electric-light rates, sewage rates, or hospitals and charitable-aid rates.

It remains to add that this Rating Act has been amended in some particulars by the Rating on Unimproved Value Act Amendment Acts, No. 18 of 1900, and No. 56 of 1903. Neither of these, however, call for special notice here.

The Rating Act has now been adopted in no less than sixty districts in New Zealand, including Wellington, the capital. As to the effects, it will be sufficient here to quote what the Town Clerk of Wellington, N.Z. (Mr. J. R. Palmer), in his annual report, 1902-3, to the Mayor and Councillors of the city said:—

"The result of the first year's trial of this system of rating must be considered a gratifying one, and leaves no room for regret at

its adoption. That which was claimed by its exponents has been amply fulfilled; it encourages improvement, stimulates the use of land, secures the unearned increment to those who have added the value, mulcts all lands in their fair share of taxation, and paralyzes the old system under which rental values on lands could, by simple manipulation, reduce local taxation to a farce. It is to be hoped that in the near future legislation will enable the unimproved system to be adopted for all those purposes for which it is now necessary to also undertake an assessment on the annual value basis. It is only stating a fact to say that much, if not all, of the activity in the building operations of the city and surroundings during the past year is due to the influence of this healthy measure."

United Kingdom.

Though, as yet, there has been no corresponding legislation here, yet the principle of separating the unimproved from the improved values in the assessments has been provided for and carried out under the "betterment" sections of several local Acts. So far as I am aware, the first provision for such separate assessment of land values was that in the Manchester Corporation Act, 1894 (57 and 58 Vict. C. ccix.), section 22, of which the following portions may be quoted:—

And whereas the street improvements . . . authorised by this Act . . . will be effected out of public funds charged over the whole city and will or may substantially and permanently increase in value lands in the neighbourhood of the above-mentioned street improvements which will not be acquired for the purpose thereof and it is reasonable that provision should be made under which in respect or in consideration of such increased value a charge should be placed on such lands Therefore the following provisions shall have effect . . .

1. All lands within the limits marked on the deposited plans as "limits of deviation and of land to be acquired" in relation to the improvement but which shall not be purchased and taken by the Corporation under the powers of this Act shall be liable to have an improvement charge placed on such lands or some of them (in accordance with the provisions herein-after set forth) in respect or in consideration of any substantial and permanent increase in value which is clearly shown to be derived from the improvement:

2. [Provides for what is called "the initial valuation" of the lands in question, and also that] In making such valuation the valuer shall separately distinguish and assess in each case the value of the land apart from that of any existing buildings thereon and shall also value the lands and buildings as a whole and shall not take into consideration any increased value accruing or supposed to accrue to such land or buildings from or in consequence of the improvement . . .

Later sub-sections provide for subsequent assessments, for the collection of the improvement charge, and for various other matters.

Similar provisions for the assessment of the value of the land apart from that of the buildings and improvements thereon, will be found in the "betterment" sections of the London County Council (Tower Bridge Southern Approach) Act, 1895 (58 and 59 Vict. C. cxxx.) section 36, and the London County Council (Improvements) Act, 1897 (60 and 61 Vic. C. ccxlii.), section 42.

THE LAND QUESTION IN THE "QUARTERLIES."

THE TAXATION OF LAND VALUES IN AUSTRALASIA.

In the current number of *The Economic Journal* (No. 55, September, 1904.) Miss A. F. Dodd has a timely article on "The Taxation of Land Values in Australasia," in which the steady progress of our movement in that portion of the British Empire, as well as of the legislation based thereon, is admirably summarised. We certainly think that Miss Dodd would have done well to have given prominence to the fact that it was whilst the different Colonies, or States, of Australasia were still subject to the well-meaning, perhaps, but certainly uninformed and uninspired government of Downing Street, that the upas tree of landlordism was firmly rooted in Australasia, by means of enormous grants to certain favoured individuals and companies, and of conditions, restrictions and regulations which discouraged the working Colonists, but encouraged land speculation, land jobbing, land monopoly, and the so-called "investment of

capital" in land. However, Miss Dodd clearly indicates that the established system of unrestricted individual ownership has been given more than a fair trial in every part of Australasia, and has been found wanting: that, instead of promoting, it has everywhere discouraged cultivation and hindered settlement, and caused the accumulation of land in the hands of a few monopolists. It was, as Miss Dodd well says, "to check this accumulation of land in a few hands" that recourse has been had in Australasia to that system of taxation, or rather of appropriating the natural public revenues, known as the Taxation of Land Values.

Of course, as Miss Dodd well points out, "Land Taxation, even in Australasia, is still in its infancy;" and consequently the abuses it was designed to remedy, and which it is fully competent to remedy, still exist. Still, though the most that can be said is, that "notice has been served on the monopolists, and they must surrender or disappear," it has already afforded ample verification of its beneficial effects, and has earned the expressed approbation of the many public men conversant with and attentive to its practical working, and Miss Dodd sagaciously quotes some of the many expressions of approval which have already appeared in our columns. The article concludes with the following suggestive words:—

"On the whole, in spite of the mistakes incidental to the initiation of any new system, it may be said that the recent experiments in Land Taxation have been successful, and that the effects have been to encourage an even growth of prosperity. . . . The justice and fairness of the Land Tax is universally acknowledged. It is very simple both to assess and to collect, for the property liable to taxation cannot be concealed, and its value is easily discovered; the occasional difficulties met with at first were due to the inexperience of the valuers and to the opposition of the large landowners. The most significant feature of the new system is, however, the fact that the Land Taxes, light though they are at present, can easily be increased until they make the ownership of unoccupied land a practical impossibility. Little more has been done as yet than 'to point the way and take the first step,' but still, in the words of Seddon, it is a step in the direction of 'establishing our civilisation in this new land on a broader basis in a deeper sympathy for humanity.'"

We cordially congratulate and sincerely thank Miss Dodd for this worthy service to our cause.

SOUTH AUSTRALIA.

HENRY GEORGE COMMEMORATION.

A social evening to celebrate the anniversary of the birthday of Henry George was given under the auspices of the Single Tax League in the Adelaide Town Hall, on Monday evening, 5th September. There was a large attendance, and Mr. A. D. Williams (the President of the League) occupied the chair. Little round tables were placed here and there about the hall, and around these the people sat and chatted. The front of the platform was decorated with arum lilies. A photograph of Henry George encircled with these flowers occupied a prominent place, and beneath the picture were the words—"In the beauty of the lilies Christ was born across the sea. As He died to make men holy, let us live to make men free."

The Chairman in the course of a short address said the league existed to spread the doctrines so ably propounded by their founder (Henry George). There efforts would never succeed unless they imbibed a spirit of enthusiasm and love for humanity. (Applause). Rp. Johnson, owing to his having been subpoenaed as a witness at the Supreme Court, Melbourne, was unavoidably absent.

Mr. Henry Taylor thereafter delivered an address. About twelve months ago, he said, he had the high privilege of occupying a similar position among the single taxers of Glasgow. Travelling as he had he could say that no man

could measure the success of this movement. There was an undercurrent at work, and to-day millions of people knew something of the principles of Henry George, although they never saw him at a single tax meeting. If the Labour Party could only be educated up to the principles propounded by Henry George there would be no need for side issues being raised and the machinery legislation which was being called into play. If they only got what belonged to them there would be no need for charity or the restrictive laws which were passed to compel people to do their duty. The remedy for the sweating evil and the wage question was to be found in the principles of Henry George. The evils would never be settled by the methods which were being adopted to-day. (Applause).

Miss Spence thought it was right that they should pay a tribute to Henry George and his faithful and devoted wife, who stood by her husband in evil days and bright days.

The quartets "Maiden, listen," "Love's old sweet song," and "Comrades in arms" were capitally rendered by Messrs. Doley, Hiscock, Chaplin, and Huttie. Miss Matthews was responsible for two excellent recitations, and Master Thrush sang in an appropriately sweet manner "I've got my eyes on you." This is the little fellow who sang the refrain of the same song so successfully with Miss Olive Evans at the Tivoli Theatre.

THE CASE FOR IRELAND.

High rents will prevail in Irish towns so long as the people allow the rates to be levied on the annual rental of buildings. In Dublin and Belfast, rents are increasing. Why should a house or shop rent increase when from the moment the building goes up the stone and lime begin to wear away and so decrease in value? Why, therefore, should there be an increase? The answer—Because of the fact that ground has increased in value. Now, sir, if the ground in and around Irish towns has a value apart from human labour, if it has a value apart from the erection on it, this value is a communal one, it is produced by the entire citizens and not by the proprietor of either the ground or the buildings. Irish municipalities should, therefore, demand power from Parliament to take this value in taxation for public purposes. In Dublin and Belfast thousands of pounds are extracted yearly by landowners from the people in the name of head and ground rents. Proprietors of all kinds of buildings, occupiers of shops and dwelling houses are compelled to pay local rates on the annual rental, but the person who receives the head or ground rent escapes paying. The remedy for this evil lies in the levying of local rates, not on buildings, but on the value of land, whether in use or lying idle. How long would ground suitable for building purposes lie idle in Dublin if it had to pay rates on its full value? Local rates if levied on the value of land would force the valuable idle acres into the market seeking users. Such a tax, by making it unprofitable to landowners to keep land idle, would force it into the market and so enable the builders to get land at a cheap rate, and rents would fall in the towns as a consequence. The taxation of land values will do more to kill land monopoly and the power of the householder than any other measure dealt with at the recent Town Tenants' Conference; and within the next five years the Scottish Town Councils will have won from Parliament this power.—J. O'DONNELL DERRICK, in the *Freeman's Journal*.

DO YOU WISH TO PROMOTE THE MOVEMENT?

THE Executive of the Scottish League for the Taxation of Land Values appeal to the Members to enlist New Subscribers, and to sympathisers who know and appreciate the work of the League to become Members. Annual Subscription, 1/-

- 2/6 Secures membership of the League and a copy of "LAND VALUES," post free, for twelve months.
- 5/- Secures membership, "LAND VALUES" for twelve months, and copies of Pamphlets and Leaflets published during the year.

LAND VALUES.

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"OUR POLICY."

"We would simply take for the community what belongs to the community—the value that attaches to land by the growth of the community; leave sacred to the individual all that belongs to the individual."—Henry George.

THE LORD BISHOP OF RIPON ON THE PROBLEM OF POVERTY.

"That Christianity that puts on the Creator the evil, the injustice, the suffering, the degradation that are due to man's injustice, is worse, far worse, than Atheism. That is the blasphemy, and if there be a sin against the Holy Ghost, that is the unpardonable sin!"—*Thy Kingdom Come.*

THESE burning words of Henry George were recalled to our mind when reading the report of a meeting recently held at Bradford to initiate the Bradford City Guild of Help, a most praiseworthy association formed to do something to ameliorate the lot of the poor victims of the social crime of poverty. To seek the economic causes of poverty and to take part in the political movement, or rather the social revolt, against them, is, we hold, the highest and best work to which a man can devote his life. To endeavour to relieve and comfort the unfortunate victims of poverty, is, perhaps, the next best work. But when taking part in it, we should be constantly on our guard scrupulously to avoid, either by word or by insinuation, attributing to Providence the grievous ills wrought by the iniquity, the social injustice, of man. This is the blasphemy, the unpardonable sin, against which our great Master repeatedly warned us; and this is the sin

which, to judge from the published report, was committed by that Right Reverend Father in God, the duly anointed and consecrated Bishop of Ripon, at the meeting to which we have referred.

As reported in *The Yorkshire Observer* of Wednesday, September 21st, after warning his hearers against regarding the city "as a place in which they were to coin money and then shake off its dust," and reminding them that "one had every responsibility towards the place in which one settled down," his Lordship continued—

"Did Christ mean nothing when He spoke the parable of the Samaritan? I tell you He meant that every human being whom we meet fallen on the road of life by what we call accident, *but which I call Providence*, is a responsibility in our path."

What do these words mean, if not to blaspheme against God, the Almighty Father of all His children of men, by attributing to the mysterious working of His Divine Providence the poverty, with its attendant train of misery, ignorance, degradation, vice and crime, which, as all attentive to the subject are to-day well aware, is but the necessary and inevitable fruit of the prevailing social injustice created and maintained by man? What do these words mean, if not to attribute to "accident," to "Fate," or to "Providence," social results for which each one of us, according to our powers, our influence, and our opportunities—and the powers, influence and opportunities of Bishops are large indeed—is directly and immediately responsible? The man whom the good Samaritan relieved had, we are told, fallen among thieves, who had worked their will on him, and left him quite incapable of looking after himself. The Priests and Levites of those days, though fully cognisant of the wrong done and the suffering inflicted, took no steps either to stop the one or to relieve the other. The good Samaritan, the despised heretic of those days, was powerless to stop the wrong-doing; but when binding up the wounds and relieving the distress of the poor despoiled victim of man's inhumanity to man, whom he had found "fallen on the road of life," we have no evidence that he made any attempt to explain away the facts by attributing to "accident," "Fate" or "Providence," results which he well knew were due solely to man's cruelty and injustice. Nor dare we attempt to blind ourselves, or to deceive others, by any such blasphemy.

Those whom to-day we find fallen on the road of life, often despite the most heroic struggles, are but the victims of the present social system, which demands and enforces such sacrifices; their condition, too, is not due to "accident," "Fate" or "Providence," but to man's social cruelty and injustice. Hence, if my Lord Bishop of Ripon had desired to be true to his sacred office, surely he would have felt himself impelled to take advantage of the grand opportunity granted him at that meeting specially to urge his hearers not to attempt to soothe their apparently

awakening social-consciences by any such sophistry. Surely, he would have warned them not to be led away by the idea that Charity can in any way compensate or serve as a substitute for Justice, or yield the fruits of Justice; and that any such false belief would but make their charity of no avail, and to serve, in fact, but as a means whereby "to skin and flim the ulcerous place, whilst rank corruption, mining all within, infects unseen."

Doubtless his Lordship, if he deemed it worth the while, would be able to explain away the meaning his words convey. To us, however, they simply betray the necessary working of the minds of those who to-day have proved themselves the fittest to fill the highest offices of Church and of State. These do not, nay, they dare not, openly avow, or even allow themselves to realise, that there is any fundamental social wrong and injustice directly responsible for the social ills which are constantly being forced on their attention, and which they, as other inferior men, as constantly deplore and express the desire to see remedied. And yet these ills are necessarily due either to the niggardliness of Nature—to the failure of the great Creator, the Almighty Father, to provide abundantly for all His children—or to social injustice; either to the laws, will or decrees of God, or to the laws, will or decrees of man. Though they may shrink from admitting it even to themselves, though it may sound blasphemous in their ears when proclaimed by others, practically their position necessarily is, that the customs, laws and social institutions of man are all right, and that it is God's laws that are all wrong; that it is not to the established social injustice of man, which they could be such potent instruments to remedy, but to the laws, fiats, decrees, or even the intentions of God, of Providence, to which we should humbly and if possible uncomplainingly submit ourselves, that the untold miseries and degradations of poverty in the midst of plenty are due. That, in truth, these would be unbearable were they not occasionally thwarted or modified by human laws and regulations, made, it may be presumed, by such superior people as Mr. A. J. Balfour, Mr. Joseph Chamberlain, Dr. Rutherford Harris, and Mr. Harry Marks, or by Charity Organisations under the gracious patronage of philanthropists and Bishops. This, we say, is necessarily their belief, though it is only very occasionally that it is revealed to us, as it was, though unconsciously perhaps, in the above words of the Lord Bishop of Ripon.

Our belief, on the other hand, is the very opposite of this. We hold that those whom the workers of the Bradford City Guild of Help will find in such overpowering numbers "fallen on the road of life," are as much the victims of man's inhumanity to man, of man's injustice, as was the man in the parable to which the Bishop of Ripon referred. They, too, have been robbed, despoiled, and left helpless by the

wayside, incapable of looking after themselves, not, perhaps, by any individual, but by social customs, laws and institutions, for the continuance of which each one of us is responsible, but which they are powerless to resist. We hold that we are all equally children of an Almighty God, "who is no respecter of persons," and that, despite the poverty which exists in our midst, He has abundantly, nay lavishly, provided for the needs and requirements of us all.

When we look around in any country in the civilised world, we see abundance of idle acres and numbers of unwillingly unemployed hands, natural opportunities running to waste, natural bounties being allowed to pass away ungathered, and that by command of the few whom the established social laws and institutions allow to control the use of the great storehouse of Nature, whence all the necessaries and comforts of life can alone be drawn forth. Then it comes home to us with overwhelming force, with a conviction that the eloquence and sophistries of neither Priests nor Politicians can possibly shake, that poverty and the fruits of poverty, from which to-day both we and they shrink back appalled, are not due to "Providence," to any failure of the Almighty to provide for our needs, but to our own blindness and ignorance in allowing His bounties to be engrossed and monopolised by some few of our fellow-creatures. This, we know, is the fundamental social injustice to which the present continuance and deepening of poverty in the midst of plenty is directly due, and to which the helpless condition of those whom Guilds of Help are established to benefit is, directly or indirectly to be traced. Hence what is really wanted is, not Social Charity, but Social Justice; and the first step toward Justice, the step failing which all other efforts must necessarily remain futile, is such an alteration in the prevailing social customs, laws and institutions as would recognise and enforce the equal claims of all to share in the bounties of Nature.

Pending this achievement, which to-day seems to us inevitable, we would appeal to every honest citizen to look the facts of social life fairly and squarely in the face, to seek to trace social effects to their social causes: for it is only by removing the causes that we can hope to remove their effects. Above all we would urge them not to be led away, either by layman or Bishop, blasphemously to attribute to "accident," to "Fate" or to "Providence," social ills due solely to our own cruelty and blindness, to the ignorance and apathy of the disinherited many and the near-sighted class selfishness of the privileged few, supported as this latter is to-day by the combined powers of Church and of State. Such an action is worthy only of cowards, or worse, of those who, whether priests or laymen, have aptly been described as "blind leaders of the blind." No honest man will consent wilfully to blind or to deceive himself, still less to attempt to blind or to deceive others. The problem of poverty

is one loudly crying for solution: its cause and its cure are now well known to all who desire to know. In the words of Henry George, we earnestly appeal to those whom these lines may reach "to think for themselves, to ask themselves whether this widespread fact of poverty is not a crime, and a crime for which each one of us, man and woman, who does not do all that he or she can to call attention to it and to do away with it, is responsible." Let not this responsibility weigh longer on your souls; but if circumstances force you to do so, then do not add to this crime the more heinous sin of ascribing to "Providence," to a bountiful, loving, all-merciful God, the evils wrought by man.

Scottish Notes and News.

[Scottish readers of *Land Values* are invited to send news for this column. Reports of meetings, or any reference by public men, or public bodies, to the land question, or the taxation of land values will be appreciated.]

Mr. John Paul, Editor of "*Land Values*," is a candidate for 8th (Townhead) Ward, Glasgow. The day and date of Election, Tuesday, 1st November. Members and friends of the movement who can assist in any way are cordially invited to do so. Report at 13 Dundas Street, and at the Committee Rooms, 190 Stirling Road.

As we go to press, a public meeting under the auspices of the League is in progress at Maryhill, Glasgow. The meeting, which takes place in the Burgh Hall on 29th October at 7 p.m., has been promoted at the request of the Western Division (Glasgow) members of the League. It takes the form of a concert and lecture, illustrated by lime-light views, subject, "Taxation: who pays, and who should pay?" by Mr. John Paul.

During the past eight months, successful open-air meetings have been held in Glasgow and district—Govan, Maryhill, Govanhill, and Bridgeton—under the auspices of the League, the audiences numbering in some cases as many as five and six hundred. The Executive intend carrying out a series of indoor meetings during the coming winter months, the Maryhill meeting being the first of the series.

A conference on the Land Question will be held in the Christian Institute, Newmarket Street, Falkirk, on Saturday, 5th November, at 3.30 p.m. The meeting is under the auspices of the Young Scots Society. Ex-Bailie Burt, Glasgow, and Mr. Fred. Verinder, Secretary English League for the Taxation of Land Values, are among the speakers.

The Falkirk Young Scots commenced a class for the study of Political Economy on Tuesday, 18th October (fortnightly) in the Co-operative Hall, text-book, "Progress and Poverty." Mr. John Paul, Glasgow, delivered the opening address, and will conduct the class during the course.

The Glasgow Municipal Election contests, to be decided this month, have shown much new interest by the electors on the question of taxing of land values. It was brought before the ward meetings more than ever, hovering around the various reports given by the Councillors at these meetings, and breaking out in unexpected quarters, especially

when improvements, housing, or increased rates were dealt with. The League has published over 100,000 leaflets on the question, which have been well circulated by post and at meetings in several of the wards.

Quite a number of letters to the newspapers stating the case for town and county municipal expansion and private enterprise, have recently appeared. This branch of the work is most important, and should be maintained and extended as occasion demands. We would specially ask that our members, where possible, should state in these letters to the editor that fuller information on the subject can be had at the offices of the Scottish League for the Taxation of Land Values, 13 Dundas Street, Glasgow. We are ready at all times to post explanatory literature to anxious enquirers.

Mr. J. C. King, one of the Candidates for the Blythwood Ward, declared "the proposed Taxation of Land Values a scheme of plunder and robbery." There are two seats vacant and four Candidates. None of them are worth voting for says a lawyer and well known single taxer in the constituency.

In the Woodside Ward, Bailie Wm. Martin is being opposed. It was stated that the Bailie had voted consistently against the Taxation of Land Values, but he had no difficulty, as he put it to his committee, in "Nailing that falsehood to the Counter."

"The Truth about Tariffs," by J. Dundas White, Liberal candidate for Dumbartonshire, has been published by the League in the form of an eight-page pamphlet. The article appeared in our October issue. Copies can be had at 13 Dundas Street, Glasgow.

Dr. M'Namara, M.P., told the Glasgow Young Scots last month he would tax land values instead of taxing imports. In view of the Bill on the subject introduced by the member for Camberwell, many came to the meeting expecting to hear the taxation of land values as the alternative policy expounded by an expert politician, but they were grievously disappointed.

Mr Joseph Dobbie, M.P. (Ayr Burghs), in an address to the Glasgow South Suburban Branch of the Young Scots, 7/8/04, declared that "The real welfare of a country depended upon a just distribution, and that could only be obtained by having absolute freedom of trade and industry. (Cheers.) He suggested the taxation of land values as an alternative policy to Mr. Chamberlain's nostrums. (Cheers.) Such a reform would end the reign of landlordism, which had dominated Parliament since Parliament began.

Our Vice-President, H. S. Murray (prospective Liberal candidate for Govan), was one of the principal speakers at a Liberal demonstration held in the Town Hall 12/10/04. He dealt most effectively with Mr. Chamberlain's latest piece of legerdemain on the question of employment, showing the bearing of the land question on work and wages. An enthusiastic supporter said Mr. Murray had excelled himself. When he takes off his coat in the fight, the Govan Radicals will discover they have indeed secured a candidate earnest and able to expound the true alternative to Protection.

The Aberdeen Town Council passed a resolution last month in favour of taxing land values, and deputed Treasurer Wilkie to attend the London conference. Treasurer Wilkie has since joined the League, and writes:—"I mean to push the question forward now, and strive for more enlightenment." At the Council debate, Bailie Esslemont led the discussion.

ABERDEEN TOWN COUNCIL.

At a meeting of the Town Council, held last month, the Finance Committee recommended that Treasurer Wilkie should be appointed the delegate of the Council to the Conference in London, to be held on the 7th October.

Bailie Esslemont, in the absence of the convener of the joint committee (Treasurer Wilkie), moved the adoption of the report. He said the subject involved a very important principle affecting the interests of corporations throughout the length and breadth of the land. In illustration of his argument, Bailie Esslemont quoted the case of the lands of Torry, which he said had been enhanced in value, not by the brains of their proprietors, but by the energy and industry of the people of Aberdeen.

Mr. Dunn seconded.

Bailie Coutts moved that the matter be sent back to the committee for further consideration.

Bailie Coutts—As a matter of fact, feu-duties and ground rents did pay their fair share of public burdens—indeed they paid as large a share as property did. It might be that unfeued land, which was let at agricultural value, would be assessed at a larger sum than at present, but there was no reason for a general change on the system of taxation.

The Lord Provost, in seconding the adoption of the amendment, said that was a bill which would require to be very carefully considered. It was quite true what Bailie Esslemont said about the enhancement of the value of the lands of Torry, but he did not see what that had to do with the bill. The proprietors of those lands had been very lucky individuals, and he had no doubt that the Corporation would be glad to share in the value of them; but it was a very difficult thing to interfere with the rise and fall of land in and round about cities. He understood that the feu-duty was to be taxed at a rate not to exceed 2s or 10 per cent. He might point out that the Corporation of Aberdeen with the mortifications had a revenue from feu-duties and ground annuals of about £14,000. If feu-duties were to be taxed at 10 per cent. they would have to pay £1400. The same would be the case with the Land Association. It was his opinion that there was more necessity in counties for a bill of that kind than in towns. The ground was taxed on what it was bringing in in the meantime, not on what it was worth as a feuing subject. If this bill became law all those feuing subjects, instead of being let out at, perhaps, £5 an acre for garden ground, etc., would be assessed at £20, £30, or £40 an acre, and maybe £60. He did not think that was fair to owners of land in the circumstances he had referred to—(laugh by Mr. Gray). Mr. Gray might laugh, but he didn't think Mr. Gray had looked into the matter rightly.

Mr. Gray said Bailie Coutts had told them that he could no more understand this bill than the man in the moon. He (Mr. Gray) did not know if there was a man in the moon, but he knew men around that table who were "loonie" enough, and thought every other body was like them. Land around Aberdeen which used to be valued at £1 per acre, was now valued at £40 or £50, and the land-grabbers who got the land put the difference into their pockets.

Bailie Esslemont, replying to the discussion, said Bailie Coutts had pointed out that he had stated that land did not bear its proper share of public burdens—perhaps he should have said that landowning did not bear its proper share. The Lord Provost had stated that he did not understand the bill, but he had shown in his speech that he did understand it, but he did not like it. Referring to the purchase some time ago of 8½ acres of land at Torry, Bailie Esslemont said that this land was purchased for £56,000, and it was well known that the owners of that land contributed practically nothing in relief of local rates. Had this bill been in force before the purchase of this land, it would be valued at four per cent. on its selling value, and would be rated on £2240 per annum. In conclusion, Bailie Esslemont gave a concrete example of the effect of

the proposed bill. His own house was feued 30 years ago with an acre of land, and the feu-duty was £18. To-day it would cost £40—a difference of £22. The land would no doubt be valued at its present value £40, and he would have to pay on that amount, but he would be entitled to deduct the sum of 36s from the landlord for the share of the rate.

The vote was then taken as follows:—

For the report—Bailies Esslemont, Brown, and Boddie, Messrs. Barron, Dunn, Edwards, Gray, Kemp, Laing, Lorimer, Milne, Newton, Sinclair, Wallace, Watson, and Wishart (16).

For the amendment—The Lord Provost, Bailies Glass and Coutts, Messrs. Hutcheon, Taggart, Taylor, and Todd (7).

ENGLISH NEWS AND NOTES.

[All communications respecting this column should be sent to the General Secretary, English League for the Taxation of Land Values, 376 and 377 Strand, London, W.C.]

This month we have been kept specially busy arranging lectures for the coming autumn and winter months. Applications for the services of our lecturers are coming in much more freely than has been the case for some years past. The series of lectures on the Land Question arranged by the Committee, on Poverty and Social Service of the Society of Friends, promises to be a great success, and seems to us to have been specially well organised. As already reported, they will be held at Devonshire House, 12 Bishopsgate Street, Without, E.C., on October 24th, when our President, Mr. J. H. Whitley, speaks on "Land Reform;" on November 7th, speaker, Mr. C. H. Smithson, of Halifax; on November 19th, speaker, Mr. H. C. Fairfax, Cholmondeley; and on December 5th, speaker, Mr. Crompton Llewelyn Davies, M.A. Visitors cordially welcomed.

* * *

A very successful meeting was held on Wednesday, October 13th, at the Friends' Meeting House, Manchester, under the auspices of the Association for the Improvement of the Dwellings of the People. Mr. Horsfall, whose book, "The Example of Germany," was recently noticed in our paper, occupied the chair, and the chief speakers were Mr. J. N. Whitley, M.P., and Mr. A. H. Scott, of Manchester. In opening the meeting, the Chairman made some very pertinent and telling remarks, emphasising the fact that "the land was the nation's, though the nation, for its own welfare and convenience, allowed individuals to exercise certain rights of ownership. But," he contended, "the time had arrived when the increased value of land should be used to the advantage of the whole nation."

* * *

At a Conference to consider the Housing Problem, held on Saturday, September 24th, Mr. Keir Hardie, who occupied the chair, said that "If houses were to be built by Councils, as they were in ever increasing numbers, the class to be catered for was the well-to-do and well-paid working classes, in order to relieve the pressure on the top. Other classes would then take a step upwards. (Applause.) He pointed out that land in rural districts was obtainable at twopence per yard, but in Glasgow or London the price was £5 or £6. He respectfully submitted that a remedy could be found for that in getting Parliament to tax all land, let and unlet."

* * *

The fact that labour leaders such as Mr. Hardie are commencing to realise the fundamental importance of the land question, as well as the far-reaching effects, direct and indirect, of the Taxation of Land Values, should encourage our members to renewed efforts to spread the light.

* * *

The Hon. Treasurer regrets that he finds it necessary again to urge the friends and supporters of the League not only to send on any subscription that may be due, but also,

if possible, to increase their financial aid. The fact is that, despite the very generous support of some few friends, the finances of the League are a constant source of harassing anxiety and worry to its officials, though every penny of expenditure is weighed, and the most rigorous economy prevails. He is reluctantly compelled to point out that subscriptions of half-a-crown, though very welcome, do little more than cover the expense of the monthly paper and pamphlets sent to every such subscriber, and consequently leave but little margin to defray the general expenses. This latter, therefore, falls for the most part on the larger subscriptions and occasional donations, which the Executive would gladly be able to devote to some of the special work which is always urgent. If those who can afford it would only take this hint, and if each member would only exert himself to get us one new member during the coming winter, our anxieties would be materially lessened, and the League might be put into a position worthy of the cause for which it stands. However, we have the satisfaction of knowing that the cause is steadily progressing, even though the work of the League is hampered for want of adequate support.

* * *

The General Secretary will address a series of meetings in Scotland, under the auspices of the Young Scots Society, during the first week in November, and will take part, with Ex-Bailie Burt, of Glasgow, in a conference to be held in the Christian Institute, Newmarket Street, Falkirk, on November 5. He will lecture on the Housing Question at St. Augustine's, Leytonstone, Essex, on November 20th, and address the Men's Adult School, Pott Street Hall, Bethnal Green, on December 6th. The Honorary Treasurer (Mr. L. H. Berens) lectures on "The Life and Teachings of Henry George" in St. Anne's Hall, Miles Street, South Lambeth, on November 1; and at the North Brixton Gladstone Club on November 6. On November 7th he will open a debate at the Morley College Debating Society, Blackfriars, at which visitors will be welcomed. Mr. F. Batty lectures for the North St. Pancras Liberal and Radical Association on November 28.

* * *

The winter work in Yorkshire district was opened by a very successful Soiree, at the Café Royal, Bradford, on Saturday, October 15th. Mr. F. H. Bentham, chairman of the district, presided, and there was a good attendance of members from various parts of the country. Mr. J. H. Whitley, M.P., president of the league, delivered an address, and the Rev. R. Roberts (of Bradford), and Messrs. C. H. Smithson (Halifax), Jacob Moser, and E. J. Smith also addressed the meeting.

* * *

Mr. Skirrow (Yorkshire Agent) has spoken during the past month at the Harcourt Liberal Club, East Bowling; and at the Liberal Clubs at Windhill, Silsden, Bingley, and Cleckheaton. He will lecture on

Nov. 3rd at Westgate School, Carlisle Road, Bradford;
 ,, 4th at Clayton Liberal Club;
 ,, 8th at Bingley Liberal Club.

* * *

A New Penny Pamphlet is in the press, and will be ready early in November. It consists of Mr. Charles Booth's plea for the rating of Land Values, with special reference to the Housing Question, reprinted by kind permission, from the final volume of "Life and Labour in London." The great authority attaching to Mr. Booth's views on social questions should make this pamphlet a specially useful one for distribution. It can be supplied in quantities, at 5/- per 100.

* * *

The Municipal Elections are just now affording a valuable opportunity for the distribution of literature on the Taxation of Land Values, and for the heckling of Candidates as to their views on the same subject.

FRED. VERINDER, *Gen. Sec., E.L.T.L.V.*

SCOTTISH LIBERAL ASSOCIATION AND THE TAXATION OF LAND VALUES.

MR. ASQUITH ON THE QUESTION.

The autumn meeting of the General Council of the Scottish Liberal Association was held in Inverness, Friday and Saturday, 21st and 22nd October, Sir Thomas Glen Coats, Bart., one of the Vice-Chairmen, presided, in the absence of Lord Tweedmouth. Suitable reference was made by the Chairman to the death of Lady Tweedmouth, to the passing of Sir William Harcourt, and to the loss the Association had sustained in the death of Mr. Gilbert Beith, Glasgow. About 160 delegates were present from nearly every constituency in Scotland.

The Land Question occupied the first place on the programme, with five different resolutions on the subject dealing with town and country.

Mr. John A. Dewar, M.P. (Inverness-shire), and Mr. A. C. Morton, candidate for Sutherlandshire, seconded a resolution calling for amendments of the Crofter Act, and an extension of holdings upon the two million acres scheduled as suitable for crofter occupation by the Deer Forests Commission of 1895. Two amendments were moved in the direction of having "A Land Court in Scotland," and in favour of "Compulsory purchase of all Deer Forests and Grazing Farms which are capable of being cultivated to profit, or otherwise advantageously occupied by crofters or small holders."

Mr. James Stewart, Govan, said that the land hunger was as great in the cities as in the Highlands. We must tax land at the economic rent value, and then they would have the power to break down the monopoly pressing so strongly both upon town and country.

The resolution was carried against both amendments by an overwhelming majority.

Four resolutions about the taxation of Land Values were included in the programme, and the Executive recommended that those from Plantation and Bellahouston, Blackfriars and Hutchesontown, and Kirkcaldy Liberal Associations be dropped in favour of one from Scotstoun Liberal Association.

An amendment was moved to the effect that the resolution from Plantation and Bellahouston be put to the meeting instead of the Scotstoun one, but on a division the recommendation was confirmed by 36 to 33.

Mr. H. L. Davies, Annan, Dumfriesshire, thereupon moved the Scotstoun and District (West Renfrewshire) resolution—

"That the meeting believed the question of land reform was of urgent importance, that the present system of rating and taxation was injurious to the trade of the country and social well-being of the people, and that it regarded with satisfaction the work of municipalities and rating authorities in bringing before Parliament the urgent need for the direct Taxation of Land Values, and urged upon the Liberal leaders to do all in their power to secure this reform."

He did not think, he said, that the Liberal party as a whole had grasped the importance of the question. He thought some of them regarded it solely as a small matter of rating, but he argued that it was a national question, and that Free Trade could not exist until they had the Taxation of Land Values in its fullest form.

Bailie Fairlie, Falkirk, seconded.

Councillor John Battersby, Glasgow, said the Taxation of Land Values was an accepted doctrine of the Liberal party. (Cheers.) He referred to the action of the Corporation of Glasgow, and stated that if there was an opportunity next session, a bill would be introduced on lines which would give municipalities at all events the power to levy taxes on Land Values.

Mr. Jordan, Glasgow, said the land was the burning question to-day in the city of Glasgow.

The resolution was adopted unanimously.

At the Liberal demonstration held in the evening of the 21st, in the Music Hall, Inverness, the Right Hon. H. H. Asquith, M.P. for East Fife, was the chief speaker. He put the question of Taxation of Land Values in the forefront of Liberal effort in the following terms:—

"There was no matter upon which public opinion had so steadily ripened in the course of the last few years as on the question of the Taxation of the Land or Site Values. Dr. MacNamara's bill upon the subject was rejected last session by a majority of 13. His friend Mr. Trevelyan's bill, which was introduced this session, was read a second time by a majority of no fewer than 67. (Cheers.) What was the principle which underlay both these measures, which, indeed, lay at the root of the whole of this agitation? He had never found anybody who was prepared to controvert or to question the principle that land ought to be rated at its real value. It sounded like a truism. So it was—(cheers)—but it was when one came to the practical application of truisms that they often found people failed to see how they ought to be developed and applied. Everyone knew that land was not rated at its real value in our towns. A proprietor by holding back his land from the market, by deliberately keeping it unoccupied, waiting for the good time coming, might see its value enormously enhanced by improvements made at the public expense, to the cost of which he had contributed little or nothing. Now, a practical question for them as Liberals was, how were these and similar injustices to be remedied? Well, by a very simple expedient—it was already at work in some of our Colonies with great and almost universal testimony to its most beneficial results—the expedient of a separate assessment on Site and Building Values. In Mr. Trevelyan's bill the Site Value was taken to be the amount equivalent to 3 per cent. on the selling value of the land as distinct from the building. When once they had arrived at that, observe the practical consequence that followed. Where the Site Value so estimated exceeded the present Arable Value, as would necessarily be the case where land was ripe for building, which was being withheld from the market, rates would have to be paid, not on the existing Rateable Value but on the Site Value. It was a modest step; it was not a revolutionary step; it did not anything like cover the whole ground; but if it were adopted it would be the first step towards the settlement of one of their most pressing problems. (Cheers.) Let him just in two sentences indicate the beneficial results which would follow. First, they would have a more rapid development of their urban communities, and they would at any rate have advanced one degree on the road towards the solution of the licensing question. (Laughter and hear, hear.) The burden of public improvements would be adjusted in fairer proportion to the benefit received, and a great maxim of political equity would thereby be satisfied. Lastly, and not least important, a new reservoir of taxation would be opened to local authorities in partial relief, at least, of the now over-weighted urban ratepayers. (Cheers.) He confessed he thought one of the first duties which would be cast upon any Liberal Legislature would be to overtake the problem and endeavour to solve it on the lines he had indicated." (Cheers.)

NEW EIGHT PAGE PAMPHLET.

Land and Labour.

By JAMES DUNDAS WHITE, M.A., LL.D.

(AUTHOR OF *ECONOMIC IDEALS, ISLAND ECONOMY, ETC.*)
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HENRY GEORGE COMMEMORATION.

LONDON.

At the "Henry George Dinner," organised by the English League for the Taxation of Land Values, and briefly referred to in our last issue,

Mr. J. H. Whitley, M.P., President of the League, occupied the chair, and proposed the "Memory of Henry George." The study of "Progress and Poverty," he said, was his introduction to real political thought. From it he learned that there were two kinds of poverty: that due to a man's own fault, and that due to unjust laws; and his aim now was to assist in the reversal of these laws. They might congratulate themselves upon the progress the cause was making. The reason was that Henry George alone among economists put the horse in front of the cart. He was the first man who said to us: Find justice, and then base your laws on that. Other economists had taken law and custom as they found them, with all their awkward corners and inequalities, and tried to squeeze justice into the shape that was left, and a poor unrecognisable thing they had made of it. That was the reason why Henry George's ideas were likely to receive wider acceptance until they were made the foundation of a sound social structure. And of course this explained, in addition, the fierce anger, and even venom, with which Henry George was received by the whole crowd of economists so-called. They could not understand the common-sense method of putting the horse in front of the cart. We did not sufficiently hammer into people's minds the question: Why is there so much poverty? Do not 90 per cent. of the people accept it as a dispensation of Providence that there should be a few idle rich and multitudes of poor? When people produce so much more than formerly, there must be something seriously wrong with a system which results in such a lamentably unfair and unequal sharing as exists to-day. The true answer was that which George gave in his book—viz., that in spite of the abolition of slavery, and the destruction of feudalism, there still remained in the land system an actual offering of the power to a few to command the labour of the many. Suppose a tribe in Africa in possession of a well that gave them a sufficient supply of water. Then suppose one of the tribe laid claim to the well, dictated terms, got the highest price, and so gradually got all over and above what was strictly necessary to enable the tribe to use the well at all. That was exactly what took place with regard to land. It followed from permitting a portion of the community to claim all the profit of the use of land. Because we questioned this we were charged with attacking property. In truth, we were upholders of property. We attacked not the right to use land, but the right to withhold land from use. And the only class who would suffer from our proposals was that which withheld land from use. Happily, all the omens were favourable. Mr. Chamberlain had done our cause much good. He asked for restriction of supply; we insisted on expansion of demand. Then the Lord Chancellor said the other day light was not the exclusive property of anyone. We said the same of land. Further, the municipalities were taking up the question, and it was growing in the colonies, and notably in Johannesburg.

The toast was drunk in silence, and with much feeling.

Mr. Harold Rylett (Editor, *New Age*) proposed the toast of "Our Cause." What, he asked, was "our cause?" It was the common cause, the common weal, the cause of human welfare: that the human family should live in harmony and in the innocent enjoyment of all that human industry and wit can extract from the Universe. No one would say that this was so now! Look in what direction we would, we saw anything but the common weal. We saw men exploiting other men; that we were plunged into criminal international wars, and into industrial wars no less serious. We desired to abolish all this—to abolish wars and strikes. But how? There were many schemes; most of them marvels of ingenuity and ineffectiveness. What was it that impelled us to go on trying the same old futile

ways? We cannot destroy the results of injustice without destroying the root cause, and that was land monopoly. Of course, it was a great reform, but for that very reason it must be the longer fought for. We should not carry our reform by antagonising either Socialists or Liberals. Henry George, in "Social Problems," spoke of self-sacrifice as a greater power than selfishness. We must try to win men to our cause by sweet reasonableness, by gaining their sympathy. Let Mr. Chamberlain educate the Tories, but let us educate the Liberal party in the faith that the checking of land monopoly was the one essential condition for social progress. Sir Henry Campbell-Bannerman had asked, "What is the housing problem but a land problem?" The same question might be asked about other social problems. He coupled the toast with the name of Mr. Lewis H. Berens, hon. treasurer of the League.

Mr. Berens, in his reply, announced a third promise of £10, just received, towards a special fund of £100 which the League was trying to raise for pressing needs. The evil which the League was fighting was poverty. The cause of poverty was monopoly. The remedy for monopoly was justice. The reason why we worked for the Taxation of Land Values was that it is based on the principle of justice.

The Rev. Stewart D. Headlam proposed "Our Friends in Other Lands," coupled with the names of Mr. Erik Givskov (Denmark) and Mr. R. L. Outhwaite (of Johannesburg). He said that if any question was an international one, it was the land question. "Land is the mother and labour is the father of all wealth." "If you've got the cow," as Henry George said, "you've got the milk"—*i.e.*, the capital. "White parasols and elephants mad with pride are the results of a grant of land." It was therefore a moral and social question. The establishment of social equality which Socialists desired to bring about can only be solved by dealing with the land question.

Herr Erik Givskov said the question was truly an international one. In many cities in Germany and Switzerland the Taxation of Land Values had been adopted with great success. Denmark, Norway, and Sweden had not, as yet, much to boast of. Thousands of willing workers were leaving every year for America, which showed that there was something radically wrong. In Denmark there were 200,000 peasant farmers, and they fully understood that the Taxation of Land Values was a prime necessity. Still, they were looking to England as the country from which they hoped to get the lead. A few years ago the Chairman of the Danish Co-operative Societies remarked that the land of the peasant farmers was 50 per cent. more valuable than other land. The peasant farmer had to pay 50 per cent. more because of his own labour upon the land.

Mr. R. L. Outhwaite spoke as an Australian who had lately come from the Transvaal. In Australia they were just now marking time, but either for municipal or for State purposes they had Taxation of Land Values in all the States except Victoria, and it had been decided that, in the new Federal territory, land was not to be sold into private hands. One of the most remarkable developments on our lines was in Johannesburg. The Municipal Council had proposed a measure for the Taxation of Land Values, but Lord Milner was not willing. They had constructed tramways to a certain point, and had then waited for the landlords. The landlords had constructed the tramways to outlying districts, and had handed them over to the public with a guarantee against loss. When the mine-owners cut down wages by 50 per cent., Englishmen must have consented. But the Kaffir would not consent, because he had, under his tribal customs, access to land; so they had to raise wages to their former level, and higher. The poor "savages" beat the great monopolists because they had access to land. The next move of the monopolist would probably be, under some pretext, to deprive the natives of their land.

Mr. Herbert Samuel, M.P., proposed the health of the chairman, and spoke in very high terms of his services to

the cause of progress, as President of the League, as Member of Parliament, and in connection with the Municipal Conference.

Mr. Whitley briefly replied, and a very pleasant and successful evening came to a close.

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JOHN PAUL, *Editor.*

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LONDON COUNTY COUNCIL, Nov. 22nd, 1904.—Reporting on the recent conferences called by the Glasgow Corporation on the rating of site values, the Local Government Committee recommended:—

That the Council re-affirms its opinion in favour of the direct rating of site values; and that it be referred to the Parliamentary Committee to approach the members of Parliament representing London constituencies with a view to their balloting for a place next session for a Bill on the subject of the rating of site values.

Mr. Harris moved as an amendment:—

That the recommendation be referred back to the Committee with instructions to report upon the reference made to it on March 4th, 1902, and to report as soon as possible upon the proposals contained in the Minority Report upon the Taxation of Site Values, and to set out the general provisions of the Bill which they desire members of Parliament to ballot for.

Mr. McKinnon Wood said the Council would never be able to deal properly with the housing question until it secured this necessary amendment in the rating laws. (Hear, hear).

A division was claimed, when there voted: For the amendment, 30; against, 85—majority, 55.

The figures were received with cheers. That did not discourage Sir Richard Beachcroft from submitting a further amendment to delete that portion of the recommendation relating to the appeal to members of Parliament.

This was, however, also defeated, and the committee's proposal was carried.—*Daily News*, 23/11/04.

As we have repeatedly emphasised in these columns, we have arrived at a very serious crisis in the history of our country. The social ills which afflict us have forced themselves on the attention of the people. Hence the country is ripe for change; and unless the true line of really effective and progressive change is clearly revealed to them by their political leaders, the people will blindly accept any quack medicine that may be authoritatively commended to them, even though it be by men whose individual and class interests are diametrically opposed to those of the rest of the community.

At the Thirty-Ninth Annual Meeting of the National Union of Conservative and Constitutional Associations, held at Southampton, on Friday, October 28th, all the ingredients of the special quack medicine the Conservative Party—those who fight, and ably fight, the political battles of the privileged classes—are preparing for popular consumption, were revealed to the public. But though we have read numerous speeches and almost countless leading articles thereon, we have as yet seen no exposure of its true inwardness and purport.

This, however, was sufficiently revealed, not, perhaps, in the resolutions that were allowed to pass, but at least in one which was reluctantly withdrawn, as its adoption was not yet considered wise or timely.

We refer more especially to the resolution, proposed by Sir Thomas Wrightson, M.P., and seconded by Mr. J. F. Hope, M.P., which ran as follows:—

“That inasmuch as the retaliatory fiscal proposals of Mr. Balfour will benefit directly and largely the manufacturing classes, it is the opinion of this conference that a large portion of the proceeds of such tariffs as are levied on foreign manufactures and collected at the Customs should be devoted to a fund for the relief of rates throughout the country, with equivalent relief to those whose rates are paid by the landlord, and thus assist agricultural and other classes who could not benefit by the proposals as at present put forward.”

Let us see what this means. The rural landocracy have always been the mainstay of the policy of Protection, and for obvious reasons. Mr. Chamberlain's original proposals would have put some £15,000,000 annually into the pockets, not of the agricultural workers, whether farmer or labourer, but of the rural landowners. “If you would give a preference to the Colonies [not to the rural landlords] you must put a tax on food,” said Mr. Chamberlain, at one of his first meetings. But, though assured on the highest Protection authority that the good, kind foreigner would philanthropically pay any such tax, the working classes have shown fairly definitely that they will have none of it. Hence as a beginning, to get in the thin end of the wedge, the Tory wire-pullers are commencing to commend, more especially in industrial centres, “Protective” Taxes on manufactured goods only.

“But where do we come in?” frankly ask the rural landocracy, the followers of Mr. Chaplin, without whose aid no Protective Tariff can be imposed at all. The answer is pretty obvious. The Agricultural Rating Act, alias the Landlords' Relief Bill, expires in 1907. This puts some £7,000,000 annually into the pockets of the rural landocracy. In the present state of the National Finances, it would be almost impossible for the most Tory Government to renew it, unless, indeed, the National Exchequer can be refilled by increased indirect taxation imposed under the guise of a Protective Tariff. Hence Sir Thomas Wrightson's resolution.

“If you cannot secure us increased rents by taxing the food of the people, as we expected, then the least you can do is to secure us the reversion of any revenue secured by other taxes,” is the lowest demand of the rural landocracy. And this would be secured if Sir Thomas Wrightson's resolution were given practical effect. The masses of the people would pay; a few specially favoured “capitalistic” manufacturers would pocket the increased prices for their products such a tariff would ensure to them; and the rural landocracy would secure at least “a large portion of the proceeds of such tariffs as are levied on foreign manufactures and collected at the Customs.” And thus the time-honoured Tory policy, of special privileges, would be strengthened and extended.

However, this resolution was quietly dropped; but the following, which means much the same thing, was adopted, on the motion of a Mr. MacIver, M.P.:

“That in the opinion of this Conference the burden of local and other taxation presses unduly upon the food-producing and manufacturing industries of this country, and should, as far as possible, be transferred to foreign importations.”

In seconding this resolution, Sir Carne Rasch, M.P., without attempting to show how this could be done, how we could make "the foreigner pay," indicated the present line of thought of the Tory party, by saying, as reported in *The Times*, that—"What was required was a 10% duty on all imported manufactured articles, and the proceeds devoted to taking rates and taxes off the land." (Italics are ours).

We quite agree that "the burden of local and other taxation presses unduly upon the food-producing and manufacturing industries of this country;" but would respectfully suggest that the only possible and practical remedy is to take such burdens off industry, and transfer them to privilege and monopoly. However, we do not for a moment expect that any such recommendation would be acceptable to a Conference of the National Union of Conservative and Constitutional Associations.

Before leaving this subject we must say that we quite agree with Mr. F. W. Deacon (Secretary, Lancashire and Cheshire Conservative Working Men's Federation), one of the speakers at this Conference, that—"It is, indeed, a strange commentary on our boasted system of Free Trade that people were unable to find work, and that it was necessary to open soup-kitchens for honest and industrious artisans." But if he is one of the gulled, not one of the gullers, we would ask him to remember that the same condition of things prevail, not only in all "protected" countries, but also in the most highly "protected" industrial centres of those countries. Which seems to us conclusively to demonstrate that the remedy is to be sought elsewhere than in "Protective Tariffs," which will only tend to make things worse, not better.

The Bishop of Ripon, to whose utterances on the problem of poverty we referred to in our last issue, has a series of "Bible Talks" in the current, November, number of *The Sunday Strand*. Amongst other topics, he deals in a most eloquent and misty manner with "Preparations for God's coming." As it seems to us, however, this highly-placed reverend gentleman, like the majority of his kind, has yet to learn that the best preparation for such an advent would be the establishment of social justice, by which alone can we hope for any realisation of the prayer—"Thy will be done on earth, as it is in heaven." By such means alone, we hold, is it possible for mankind "to put off the works of darkness, and to put on the armour of light," as the Bishop would have them do.

"Be not deceived; God is not mocked: for whatsoever a people soweth that also shall they reap."

There is, however, one passage in these "Talks" which seems to us true and worthy of every consideration; and that is the one in which the Bishop warns his readers that—"The worldly mind sees not the evil where the pure see it clearly; the worst feature of this state of mind is the slow confessing of the judgment between right and wrong. Men live in a twilight and see nothing clearly; they will not come to the light which would make manifest to them the real darkness of things evil." All of which is true indeed.

However, as Arthur Hugh Clough beautifully expresses it:

"Say not the struggle naught availeth,
The labour and the wounds are vain;
The enemy faints not, nor faileth,
And as things have been, they remain.
If hopes are dupes, fears may be liars—
It may be, in yon smoke concealed,
Your comrades chase e'en now the fliers,
And, but for you, possess the field.
For while the tired waves, vainly breaking,
Seem here no painful inch to gain;
Far back through creeks and inlets making,
Comes silent, flooding in, the main.
And not by eastern windows only,
When daylight comes, comes in the light—
In front the sun climbs slow, how slowly!
But westward look, the land is bright."

"King George of Saxony left a fortune of £6,000,000, and fifty-two landed estates."—*Daily Paper*.

Of such is the kingdom of—European Royalties: small wonder that Land Reform is not popular in the "hupper circles." Of course, as our Socialist friends would remind us, to-day Kings and other Aristocrats are not only land-owners, but also "Capitalists." True; but just as it was their position as large landowners, that in olden times made them Kings and Aristocrats, so it is that which to-day make them "Capitalists."

Their privileges, as land-owners, secure them an ever increasing share of the wealth produced by the labour of others. Such portions of this wealth which does not find what is called "investment in land" in their own or other countries, they sometimes allow to be used for industrial and similar purposes, and this makes them "Capitalists."

It is, however, the command by the "Capitalists" as a class of the control of the use of the natural sources, whence all "wealth," as well as all "capital," can alone be drawn forth, that gives them their present overwhelming power and influence, that enables them to enslave and impoverish the industrial, wealth-producing classes, and to hold the destinies of the nation in the hollow of their hands.

As it is expressed in "Toward the Light":—
"No matter to what degree the division and sub-division of labour may be extended, the whole body of co-operating workers must for ever remain entirely dependent upon Nature. They can create nothing, hence their prosperity and well-being, nay their very existence, depend on their having access to the great, inexhaustible natural storehouse, whence, by labour, everything essential to life and comfort can alone be derived. The first link in the great chain of co-operative production is always formed by those producing direct from Mother Earth. . . . Hence it is that the prosperity and well-being of the masses of every country are mainly determined by those customs, laws, and institutions, which determine their relations to the natural sources of the country they inhabit."

Recent events in South Africa offer strong verification of the truth of this contention. When the Mining Magnates, the "Capitalists" of South Africa, attempted to reduce the scanty earnings of the black miners, these did not "strike" nor attempted to prevent others from working the mines. They simply withdrew to their land, the use of which the established customs and institutions secured to them. The white miners of Great Britain have no such resource; hence they are more helpless when British "Capitalists," in order to find the huge tributes they have to find for British landlords, attempt to screw down the earnings of the white miners.

Free land means free men, whether black, yellow, or white. Free land will increase the earnings of the workers, whether with brain or muscle. Free land will kill the present tribute-levying power of monopolists, whether we call them landlords or capitalists. And the taxation of land values will, as we have repeatedly demonstrated, ultimately lead to free land. "Land and Liberty!" this, the cry of a past generation of Russian Reformers, is to-day the inspiring call of Land Reformers in every part of the world, and is the cry which is arousing men to social action wherever it is heard.

Those who wish to arm themselves to combat the reactionary flood of Imperialism which of late years has threatened to overwhelm all ideas of social reform, and to sweep away everything that makes life humane and worth the living, would do well to read Goldwin Smith's little book, "Commonwealth or Empire." Though there is nothing about the Land Question therein, yet it is mani-

festly animated by those fundamental democratic principles which form the basis of all serious projects of Land Reform. Moreover, it contains a much needed and convincing warning against those dreams of Empire, of dominion over others, which of late years have been used to stifle and debauch the public mind and conscience.

One quotation should suffice to indicate the tone and matter of this weighty and timely book. In his closing pages he says:—

"Spain was once what England is now, the mightiest of European nations, and the terror of the world. She sank into impotence under the weight of despotism, a dominant priesthood, and a multitude of dependencies. The vaunted magnitude of the Empire drained away the life-blood of the nation. Only since the Empire was lost has there been something like a return of national life to Spain. To British Empire, as to the rest, a term is probably set by fate. Her people will awake from their dream of imposing peace upon the world. The people will return to peaceful industry, and will no longer allow their earnings to be taken from them for the objects of a chimerical ambition and the barren service of war. There will be an end of such phrases as "Greater Britain" and "Little Englander." It will be seen that the true greatness, as well as the happiness of England, is not in dominion over subject races, but in herself. The sun of humanity is behind a cloud. The cloud will pass away, and the sun will shine forth again. The aged will not live to see it, but younger men will."

TARIFF LEGISLATION IN THE UNITED STATES.—"Over tariff legislation the nation seems to lose control, so great is the power of a group of protected interests bringing their pressure to bear in concert upon Congress."—*Goldwin Smith.*

As it is in the United States, so it will necessarily be in Great Britain, if such enlightened political leaders as Chamberlain, Pearson, Harmsworth, Rutherford Harris, Harry Marks, and Chaplin are allowed to impose their will upon the people, and the battle is not yet over, even though the great Achilles has for a time retired to his tent.

Let us speak plainly. No matter under what specious pretences it may be advocated, Protection is robbery. It enriches some, but it impoverishes others; it takes from some, the many, to give to others, the few. It increases and strengthens the tribute-levying power of a few monopolists and privileged men, but it impoverishes the great mass of the people. It may encourage some special industries, but it discourages and makes less productive the industry of the nation as a whole. It may increase some rents, but it reduces all earnings. It may increase the demand for labour in some few favoured callings, but it lessens the demand for labour in the community as a whole. By diminishing the spending power of our own people, it injures our greatest and most important market, our home market; and by increasing the cost of production it weakens our hold in every foreign market, whether "free" or "protected," "foreign" or "colonial." As the so-called "Tariff Reform League" prove at every election, Protection can only be supported by lies and misrepresentations.

LUCKY LAND SPECULATION.—Decision has been given in an interesting dispute between Liverpool Corporation and Mr. W. H. Lever, of Port Sunlight. Some years ago Mr. Lever purchased 2,200 acres of land at Horwich, adjacent to the Rivington watershed, the property of the Liverpool Corporation, for £60,000. He gave 400 acres of the land to Bolton, his native place, for use as a park,

and for the remainder he demanded from the Liverpool Corporation £400,000. The Corporation, however, would only offer £40,000. The arbitrators have fixed the price to be paid by Liverpool at £138,449.—*Daily Chronicle*, 5/11/04.

A profit of over £68,000, after making one's native town such a handsome present, is not to be despised. Still, those who are forced to buy land before they can obtain its use, cannot be severely blamed for asking exorbitant prices when they find that its use is indispensable to others, more especially when such other is a Corporation! The Taxation of Land Values would soon put an end to such profits, as well as to such remarkable differences in the estimated value of land.

Speaking at the annual meeting of the National Reform Union, on Friday, November 4th, Sir John Brunner pointed out that "Mr. Chamberlain had told the country that the Colonies were our undeveloped estates, and that it was the national duty to develop them." But, he continued, "the Colonies might be developed, but they are not ours. The New England Colonies belonged to land speculators, and not to the nation in any sense."

This was well said, and should be remembered. It is true not only of the Colonies, but also of the Mother Country. The public expenditure develops *our* estate, but the landholders pocket the fruits of all such development. The Taxation of Land Values, however, would soon alter this also, and the sooner the better.

Many of our readers have availed themselves of our offer to send "Japanese Notions of European Political Economy," post free for sixpence, and several have written to express their appreciation of the book. Supplies are still available from 376-77 Strand, London, W.C., or from 13 Dundas Street, Glasgow; and those desirous of securing copies should write at once.

Our readers will be glad to learn that Swan, Sonnenschein & Company have just brought out an entirely new edition of Krapotkin's instructive and inspiring book, "Fields, Factories, and Workshops;" paper covered, 6d. net, and cloth, 1s. net. The latter is most tastefully bound, and would ornament any book-shelf. As most of our readers are aware, it is a book that no student of economics, no one who would know the almost infinite possibilities now within our powers, can afford to be without. We shall be pleased to send copies to any address at the published price plus 3d. to cover postage.

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As the *San Francisco Star* well said, "No one can read 'Fields, Factories, and Workshops' without having his faith in the beneficence of the Power that orders all things deepened and strengthened."

The official correspondence between the Clerk to the Finchley Urban District Council and the Town Clerks of Brisbane (Queensland) and Wellington (New Zealand), on the assessment and rating of land values has been published by the Finchley Press printers.

Sir Joseph Leese, M.P., Accrington, told his constituents last month that he was a staunch advocate of the taxation of land values, and suggested a place for the question in forefront of the Liberal programme.

A correspondent writes:—On the 8th November, the 'Life and Labour' column of the *Daily News* quoted the case of the Brighton waiter who makes £60 a year off half-an-acre, and then on the 11th, three days later, the following rubbish:—

" . . . We begin to feel somewhat impatient when rival theorists expound to us their remedies for unemployment. There is no remedy while the work of the nation remains unorganized, and the problem will remain with us and be spasmodically discussed at times of bad trade, as it is at this moment. As a matter of fact, the problem of 'unemployment' is one with the question of 'employment.' So long as the system of master and man prevails, so long will there be men for whom no 'master' can be found."

There are signs that the thinking number of the unemployed are beginning to feel "somewhat impatient" of the press scribes who write so profusely upon the question, yet cannot see or recognise the solution even when it appears quite plain above their own signature. As in the case of the Brighton waiter, all that is wanted to solve the unemployed question is access to mother earth. She welcomes all to work for a living, but the law enables a class to put up the sign, "Trespassers will be prosecuted," hence the unemployed. The solution of the problem is really too simple for some people.

Scottish Notes and News.

[Scottish readers of *Land Values* are invited to send news for this column. Reports of meetings, or any reference by public men, or public bodies, to the land question, or the taxation of land values will be appreciated.]

GLASGOW CONCERT AND LECTURE.—Under the auspices of the League for the Taxation of Land Values (Glasgow Western Division), a Concert and Lime-Light Lecture were given in the Maryhill Burgh Hall, on Saturday evening, 29th October. Mr. Wm. R. Lester, President of the League, presided, and was supported on the platform by ex-Bailie Burt, Messrs. M'Lardy, Morrow, Gemmell, Hamilton, Paul, and Stenhouse. There was a good attendance. The first part of the programme took the form of a concert, which was ably sustained by Miss Helen C. Meikle, who sang "When the Heart is young" and "The Stars of Normandie"; while Mr. A. M'Quarrie, of the Glasgow Select Choir, sang "The Village Blacksmith," "M'Gregor's Gathering," and "Monopoly must clear." Both artistes had to respond to encores. Variety was lent to this part of the programme by two readings given by Mr. A. Steedman. At the piano Miss Smith proved an able and accomplished accompanist. The second part of the programme consisted principally of the lecture given by Mr. John Paul, Secretary of the League, and Editor of "Land Values." The subject of the lecture was "Taxation, who pays and who should pay?" Mr. Paul, in proceeding with his lecture, showed in a graphic and lucid manner how, apart from the people who live upon it, land has no value, but that immediately men

come together in communities so does land value arise, not as a result of the individual effort of anyone, but through the collective presence and industry of the whole community. Concurrently with the appearance of this value, and its steady increase, just as the community grows and progresses, public requirements also appear and grow. Clearly, therefore, the land values which arise, through the presence and industry of the community, forms the natural source from which to meet public expenses. Land values represent, therefore, a natural public asset, but as our land laws force us to accept as true the fallacy that land is wealth in an economic sense, this public asset becomes transformed into a public debt, which increases step by step with public progress, vitiates our whole national economy, resulting, as Mr. Paul convincingly showed, in poverty, want of employment, bad housing conditions, and many other evils. The remedy for all this is to change the incidence of taxation, and bring back to the people their own asset by taxing land values, and thereby enable the community to pay its own expenses out of its own earnings, without burdening industry with taxes as is done at present. The lecture was followed by a large and intelligent audience, who seemed in full sympathy with the subject.—*Maryhill Herald*.

The meeting was a huge success, leaving a surplus of over £1 after paying all expenses. Further indoor meetings are being arranged. A guarantee fund has been started to provide against any loss, so that these meetings will not in any way tax the ordinary funds of the League. This fund presently amounts to £4, and the organising committee will be glad to receive further contributions for this very special purpose. The League is in a position to hold any number of such meetings, and all who favour such work are cordially invited to help financially and otherwise.

We have received several flattering compliments about the Maryhill meeting from members and strangers, many of whom want another such meeting in the district soon. This rests with Messrs. George Stenhouse, Matthew Gemmell, John and Ebenezer Wilson, Alex. Cleland, and several other members of the Western Division, to whose earnest devotion and business-like methods the success of the meeting is due. The special thanks of the Executive go to the artistes, Miss Meikle, Mr. A. MacQuarrie, and Mr. A. Steadman, whose contributions were so much appreciated. An early meeting of these gentlemen, with the local friends of both sexes who helped in the sale of the tickets, will be held to consider the next meeting, and how best to strengthen the League, and promote the circulation of "Land Values" in the district.

The devoted convener of the Press Propaganda Committee of the League is in good form these days. The letters to the Editor are plentiful and good. But again we would ask the scribes to mention 13 Dundas Street, Glasgow, as the depot for further information on the subject.

Our Vice-President, H. S. Murray, along with Mrs. Murray as accompanist, charmed the Govan Liberals with a performance on his 'cello, 17th November. The occasion was a social meeting of the Association, held in the Govan Lesser New Town Hall. It is now freely acknowledged in the Division that Mr. Murray is a first-rate Radical candidate, and a first-class musician as well.

Mr. J. Dundas White, M.A., LL.D., Liberal candidate for Dumbartonshire, addressed a great many meetings last month throughout the constituency. His "Land and Labour" and "The Truth about Tariffs" were well distributed at each meeting. This is no mistaking his advocacy of the question. He speaks strongly in favour of the abolition of taxes on houses, and puts in the hands of the electors his written words on the subject, published by the Scottish League for the Taxation of Land Values.

The Conference held at Falkirk last month, reported in another column, was a decided success, thanks to Bailie Fairlie, Mr. David Bain, and their numerous co-workers in the town and neighbourhood. The tone of the meeting, no less than the fellowship of the after meeting, where Bailie Fairlie generously entertained the delegates to tea and cigars, formed a striking indication of the growing strength of the movement. It was an afternoon and evening where one could feel the reward of past efforts, and with good hope for the future.

The class for the study of political economy meets in the Co-operative Hall, Grahamston, Falkirk. Text book: "Progress and Poverty." All interested invited. Meetings, December 13th and 27th.

The North Berwick Town Council have resolved to ask R. B. Haldane, M.P., to assist in the House of Commons in the promotion of the Municipalities' Bill for the Taxation of Land Values.

Lord Rosebery speaks in Glasgow, St. Andrew's Hall, on 5th inst. The last time the high priest of "efficiency" addressed a public meeting in St. Andrew's Hall he protested he had never publicly spoken *against* the taxation of land values. Is he going to join the procession by speaking in *favour* of it this time? "Efficiency," with or without a "clean slate," will certainly raise land values. Nothing can stay this increase, and nothing can better prevent its unjust appropriation by the non-producer than the taxation of land values. Let us have "efficiency and economy" by all means, but let us have social justice—let the efficient and the economical have the reward of their care and labour. Surely this is the highest statesmanship to be fearlessly expressed, even though those who profit by injustice should be swept into the ranks of the common man to earn their bread by their own industry.

The eleven Glasgow Municipal Elections, as we stated last month, brought out more than the usual amount of discussion on the taxation of land values, with a considerable increase in the leaflets posted and delivered to the ratepayers. The net result has been to add 2 members to the Council strongly pledged to promote the question. Out of 26 candidates contesting seats, 20 were returned as pledged supporters.

The contest in the 8th (Townhead) Ward, where Mr. John Paul came forward as a candidate within one week of the Election, was specially devoted to the taxation of land values. Though the sitting Member, Bailie Finlay, kept the seat by a majority of 1101, he proclaimed himself a strong supporter of the movement.

The Council is full of such "strong supporters" who never miss letting slip an opportunity to bring it to the front when the unemployed, housing, or rating are being discussed.

* * *

The publican interests were thoroughly roused in favour of Bailie Finlay. He had voted for a license in another Ward, against the declared wishes of the inhabitants! The Catholic vote went solid for Bailie Finlay, and the Socialists in the Ward decided to remain neutral.

Against such opposition, organised and otherwise, the temperance party and the single taxers could not prevail in a week's campaign. 59 per cent. of the electorate went to the poll. Another fortnight would have brought out other 20 per cent. of the voters for the progressive candidate, who polled 1527 votes.

The two main features of Mr. Paul's printed address to the electors were the taxation of land values and temperance reform, and during the contest much good educational work was accomplished by the circulation of literature, and by meetings. The 8th Ward was practically new ground for the single taxers, and many new, firm friends were won for the question of the hour.

* * *

The Organising Committee of the League is now regularly at work with meetings twice a month. This is the business department of the Executive, and new proposals or suggestions for extending the work of the League are invited. The first meeting of the month will be held on Saturday evening first, 3rd inst., at 13 Dundas Street, at 7.30 o'clock.

* * *

A Public Meeting will be held, under the auspices of the League, in the Govan Hall, Robert Street, Govan, on Friday, 9th December, at 8 p.m. Speakers: Ex-Bailie Ferguson, Glasgow, and H. S. Murray. W. R. Lester will preside. The meeting will take the form of a demonstration on the unemployed problem, and against the present system of taxation. All friends of the movement are invited to be present.

DO YOU WISH TO PROMOTE THE MOVEMENT?

THE Executive of the Scottish League for the Taxation of Land Values appeal to the Members to enlist New Subscribers, and to sympathisers who know and appreciate the work of the League to become Members. Annual Subscription, 1 -

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FALKIRK YOUNG SCOTS' SOCIETY.

Conference on the Land Question.

Taxation of Land Values strongly advocated.

Under the auspices of Falkirk Young Scots' Society, a conference on the land question was held in the Christian Institute on Saturday. There was a good attendance of delegates from Young Scots' Societies and other Associations all over the country. Councillor Fairlie presided, and he was accompanied on the platform by Provost Christie, Falkirk; ex-Bailie Burt, Glasgow; Mr. F. Verinder, London University; Mr. John Paul, editor of "Land Values"; Mr. Wm. Lester, M.A., Glasgow, President of the Scottish League for the Taxation of Land Values; and Councillor Muirhead.

The Chairman, in opening the meeting, read apologies for absence from Mr. Robert Wilson, Bantaskin, and Councillor Webb. Proceeding, the Chairman said he did not think there was much doubt about the question they had met to consider—the question of the just incidence of taxation. At the bottom it was really a question whether people should be taxed on the results of their own industry, or should they be taxed on the values which sprang up apart from any efforts of their own. A great many thought that some of them made too much of this land question, and that the mere reform of taxation was a very trifling matter, and that it did not matter, after all, how taxation was raised. In reply to that idea, he would just like to ask them to look back upon the repeal of the Corn Laws. Let them think of the state of the country before that legislative measure was framed and after. What an enormous difference was caused! Before the repeal the most terrible poverty existed, and yet within a few years after it trade and commerce increased to an enormous extent, and the wealth was very much more widely distributed among the whole community. He thought that was one instance of the effect of just taxation on the community, and anyone who thought that land taxation was a very small question should think over that. (Applause).

Ex-Bailie Burt moved the following resolution:—

"That this conference is of opinion that our present system of land tenure and taxation is directly responsible for the backward condition of our agricultural industry and the poor condition of the country population, inasmuch as it enables the landlord class to appropriate in rent the legitimate earnings of farmer, crofter, market gardener, and labourer; keeps millions of acres of land from being put to its best use, and labour from the natural field of employment; and stands in the way of valuable building land in town and country being put to use for the growing requirements of the people, directly causing involuntary idleness, poverty, slum dwellings, and destitution. This condition is maintained by the fact that the value of land as such is exempt from any contributions to the rates and taxes, and this meeting therefore calls upon Parliament to do everything possible to hasten the passing of a measure for the taxation of land values, which will open up opportunities of employment, correspondingly relieving food, farming, buildings, houses, and all other labour products and necessities from the present grievous and injurious burden of local and imperial taxation."

In speaking to the resolution, ex-Bailie Burt said the great problem with which they had to deal was the problem of poverty, and what they had got to decide was whether poverty was voluntary or involuntary, whether the poor were responsible or not for their poverty. He did not think that any intelligent man would say at the present day that the most of the people in this country were poor through any fault of their own, and went on to show that an analysis of the land question made them realise that this concerned everybody who was associated with the production of wealth

in any form. He demonstrated that people were not poor because of any lack of raw material, and held that what was wrong with society was that men were not able to take full advantage of all the facilities offered by nature, etc., notwithstanding their mental and physical powers. The reason for that was that all natural opportunities were regulated, controlled, and monopolised by a section of the community, with the result that no matter how willing and able men might be to work, they could only work on the terms and conditions of those who formed that section of the community. He spoke of the huge sums of money that were extorted for land when it was situated in a good business locality, and when (though a mere marsh and to the landlord worth nothing) there was a likelihood of it being put to some important use, and held they should tax the land value which the community had created, for the benefit of the community. By doing so they would simply reap where they had sown, and gather where they had scattered, and abolish all other forms of taxation. (Applause).

Mr. Verinder, in seconding the adoption of the resolution, said he thought that the time had come when some Government should pass a measure for the taxation of land values. They had brought before the present House of Commons certain bills in that direction, and one of them had been carried to the second reading, mainly through the action of such places as Glasgow, etc. The work on behalf of such municipal bills had been so far magnificently successful, but they must remember that that municipal movement only represented a part of a much greater movement, the whole of which should be in their minds and hearts all the time. While they were exceedingly grateful for the work that the great municipal bodies were doing, they should still entertain the hope that when the Government passed a measure for the taxation of land values they would not forget that there were country districts as well as urban districts. (Applause). There should be no scruples about doing that, for what benefited the agricultural labourer in this respect would, in the long run, benefit the urban working man. He did not approve of the principle of the land values of a town being taxed entirely for the benefit of that town, and showed the necessity for urging upon the Government that land values must be taxed, not merely as local rates for local purposes, but also by the Chancellor of the Exchequer for national purposes. So only could they do the kind of justice all round which inspired those who thoroughly believed in the taxation of land values. The present method of giving grants-in-aid had not brought justice as between rural districts and towns. The taxation of land values would do so, however. If they taxed an area according to the value of land within that area, then if the land values were great, the taxation would be heavy, while if land values were small, taxation would be proportionally small, and so people would be relieved of burdens which they ought never to bear, because the burdens did not represent advantages which they enjoyed. What was in their minds was not a new, in the sense that it was an additional, method of taxation of the people. The people were taxed quite enough already. (Applause). What they were working for was not an additional method of taxing people, but a new basis of taxation altogether, which would enable them to get rid of that old basis, local and national, and to raise revenue by a method which would be just to everybody. If they thought of it as a question of justice as between man and man, as between one district and another district, as between one locality and the State, then they would find that they got just exactly what they wanted if they adopted taxation of land values as their basis. (Applause).

Mr. J. Hastie, Grangemouth, spoke in favour of the resolution, which was carried unanimously.

Mr. John Paul read the second resolution which was as follows:—

"That this conference recognises mining rents and royalties to be a part of the economic or monopoly value of the land; that their present appropriation for private

purposes is an unjustifiable impost upon the public, while restricting the development of the mining industry, and is of opinion that the taxation of land values should be applied to all mining land.

Mr. Paul, in opening, said he thought this resolution was included in the first one. People had thought that the mining royalty question had gone down, and the reason why was because it was now recognised that mining royalties were just a part of land values, and that the proposal to tax land values set the mining royalty question on the right basis. That was to say, if they had taxation of land values, it would apply to mining royalties. He thought that taxation of land values would not only bring the nation the economic value of the output, but, falling on the value of all mineral-bearing land, it would tend to open up that land and take it out of the hands of monopoly, just as taxation of the value of agricultural land would suit the agricultural question, and just as taxation of building sites would fix the question for towns and cities. If they were to have the present poverty of the country relieved, the power of the landlord, his absolute control of the ownership of land must be broken, and the taxation of land values was the best means of breaking up that unholy power. He did not think there was any more important cause than the taxation of land values, and he closed by urging upon all to give it their earnest support. (Applause).

Mr. Lester seconded, saying that when owners of mineral land and royalties knew that a tax was to be put on the market value of their property they would be anxious, and even intensely desirous, to get tenants for the land they presently found it to their own advantage to keep untenanted. (Applause).

This resolution was also unanimously adopted.

The third resolution was moved by Councillor Muirhead, and was as follows:—

"That this conference expresses its satisfaction at the progress the movement for the taxation of land values, as shown by the carrying of the second reading of the municipal bill, introduced by Mr. Trevelyan last session, by a majority of 67, and that the delegates to the conference pledge themselves to advance the question by every legitimate means in their power."

Mr. Muirhead, in the course of a short speech, showed that while the population of the country was increasing, marriages were decreasing in number, and he attributed the reason to the fact that young men and women of the present day were afraid to face matrimony on account of the difficulty to be experienced in getting a living in the country. He called upon all to take an active interest in the question, and advance it as much as they possibly could. Referring to the lack of interest taken in the movement by County Councils compared with Town Councils, he said the former were composed chiefly of men who thought that taxation of land values would be an injustice to them, and so could hardly be expected to be very enthusiastic over the matter. (Laughter and applause).

Mr. A. Wallace, in seconding, said that when they considered that for the improvements that men made themselves they had got to pay taxation, it was not stretching the point surely to ask landowners to pay taxation when they were paying absolutely nothing for these improvements. (Applause). In the time of William the Conqueror the land was understood to bear the military charges. He wondered how the land-owning classes would have felt during the last two or three years if they had been bearing the military charges. (Laughter). He thought it might contribute to a very large extent to the reducing of military charges in the country if they were simply to base their taxation on land as formerly. (Laughter and applause).

The third resolution was likewise carried by acclamation.

Provost Christie, who was cordially received, in rising to propose a vote of thanks to the speakers, said he was very pleased to see such a large body of men turning out on a Saturday afternoon to consider that important question.

They were now within a very short distance of again having a Liberal Government—(applause)—but it would be a great disappointment if, after so much Tory waste, this Government did not do something in the way of bringing forward measures of real, pronounced good, and if the Liberals were to achieve anything they must concentrate their efforts on one great measure. (Applause). They must make up their minds as to what was the most important matter they could bring forward, and concentrate their efforts upon it. They must consider what was at the root of this ever-increasing poverty with ever-increasing wealth. What Liberals must do was to impress upon their representatives that the Liberals of this country would not be satisfied unless a drastic measure of land reform was brought in. (Applause). He had much pleasure in proposing a vote of thanks to the speakers. (Applause).

The company thereafter adjourned to Mathieson's Tea-Rooms, where Councillor Fairlie generously treated the delegates to tea. In the course of the evening Mr. Matthew Wallace, Liberal candidate for the Bridgeton Division of Glasgow, who was passing through Falkirk, looked in, and interested the company by stating, in conversational style, his views on the subject which had been engaging their attention all afternoon.—*Falkirk Herald*.

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"OUR POLICY."

"We would simply take for the community what belongs to the community—the value that attaches to land by the growth of the community; leave sacred to the individual all that belongs to the individual."—Henry George.

THE COUNCILS AND THE UNEMPLOYED.

WINTER has once more come round, and with the change in season has come the need for men, women and children to adapt themselves to it. Nature is inexorable; no prayers will move her, and when she changes her moods it goes hard with those who do not obey her promptings and warnings. But we find in our city, and we hear from other cities and lands, that there are thousands of human beings who cannot act on these warnings, and who are therefore driven to despair and almost to madness. Like creatures born out of season and out of place, they cannot relate themselves to the new conditions. Nature wages sterner war against the citadel of their being. They need more food, more clothes, and more fuel to keep out the cold, but the opportunities for getting these things have become fewer, and the knowledge of this fact is troubling men.

Those who are thus unfortunate in Glasgow are presenting themselves and their case to the Town Council, and the following is a report of what has been done in the past year, and what it is proposed to do, given at a meeting of Council on November 17:—

The Special Committee on the Relief of the Unemployed, at a meeting held yesterday, had under

consideration a statement prepared by the City Chamberlain, showing that the expenditure last year amounted to £6155 16s. 7d., and that the value of the work done was estimated at £2098 10s. 11d.

It was agreed that the remuneration should be fixed at 1s. per day for each man, 9d. for his wife, and 3d. for each child, the remuneration in no case to exceed 2s. 6d. per day, and that the minimum wage be 10s. a week.

Throughout the discussion which followed there was the tacit admission that the system was unsatisfactory and ineffective, and as we did not expect anything else, we would suggest that the time has come for every Council which is in this position to re-consider its methods. We shall be told, no doubt, as we have been told before, that it is the business of Councillors to take an interest in every scheme which is put forward for the amelioration of the conditions in which the citizens are placed. This may be true, but a more important truth is that Councillors should take a special interest in endeavouring to abolish those conditions.

The meaning of the report quoted above is that the Council last year gave £4057 to the unemployed in charity. We grant that this was better than nothing, but we contend that it is the duty of the Council to do far more than this for the unemployed. The money annually spent in charity in Glasgow will amount to tens of thousands of pounds, but in spite of it all, poverty abounds to such an extent as to be a reproach to our city, and the Town Council is in an absurd position with regard to this very question. In the month of August there were over 20,000 ratepayers who had failed to pay the rates which were due at the end of 1903. To recover those arrears, the Council brought pressure to bear on the defaulters, and, by means which we deliberately call oppressive and cruel, wrested money from men and women who were in extreme poverty, from the very men who are to-day clamouring at the Council doors for relief. They have already sent notices to pay poor rates for the current year to men who have been out of work for six weeks, and who are utterly destitute. We contend that this action of the Council in taking taxes from the poor and unemployed serves to render more acute and difficult the problem with which they are trying to deal.

We believe that the Council could do much, if not everything, to solve this and many other problems, were it not that the power to do so is withheld from it. The Council is tied up and prevented from expending its energies and influence in directions which lead towards the end which many of its members have in view. Therefore, we conceive it to be the first duty of the Council to extricate itself from its position of helplessness by demanding on every occasion the power to deal with those problems in an effective way. The fundamental reasons for such

action on the part of Councils were well expressed by Professor Latta in a lecture given in Glasgow on November 18. "The State," he said, "could not make a man free, but it could secure the conditions of freedom; it could not make a man happy, but it could secure conditions of happiness. The setting up of any class or trade above or against the State was opposed to freedom." If such philosophy were more commonly taught and acted upon, there would be much more progress in municipal and national politics. The Council cannot give employment, but it can secure conditions which will enable men to employ themselves. To secure those conditions it will have to set aside the class which has set itself above the State and above the Municipality. That class is the land-owning class, who will not allow the State, the Municipality, or individual citizens to use land except on their terms. Until this absurdity of making the part greater than the whole is swept away, the Councils will accomplish nothing; for with all their power, and with all their good intentions, they are still subject to this class, they are, in a real sense, enslaved, and like all slaves they are, in turn, forced to become tyrannical. The task that awaits the State and the Municipalities is to fight for their rights against the class which holds them in the hollow of its hand. It is not to attempt to distinguish between the loafer and non-loafer, and make themselves ridiculous in the attempt. They are weak just now, and their efforts are ineffectual because they are bound by a class law which says to them, "You can tax the labourer; you can tax the unemployed; you can tax any man except the man who holds land." They obey this command; they tax the over-worked man; they tax the man who is out of work, but who is willing to work; and they allow the men who do nothing but prevent others from working to go off scot-free. Then they wonder why trade is depressed, and set themselves to alleviate the hideous evils which follow on this glaring injustice.

The Glasgow Town Council, assisted by others throughout the United Kingdom, have made a good beginning in agitating for the taxation of land values. But hitherto they have looked on this movement too much as if it were merely a means of getting at a new source of revenue. When the questions of housing, of fair rents, of unemployed, and of minimum wages come up, we never hear of the taxation of land values being put forward as a means of solving these problems. Yet this is the solution, and there is no other. The Councils want to house the people in comfort, and to do this they must get land; they want to fix fair rents, it is the value of the site that has increased, and caused the rise in rent; they want to get employment and high wages for the citizens, and for this they must get more opportunities for employment, and therefore more land. But when they put forth their efforts in any of these directions, they are defied, they are driven back, they are fined, and yet, in general, they take this meekly. This is the shame and disgrace that attach to our Councils, from which it should be the endeavour of every business-like and freedom-loving Councillor to free them. This is the cause of the sad sights which we see in our streets, despairing men, broken women,

and children whose bodies and minds are deformed, and whose souls are tortured with perpetual anguish until, like the older men and women, the souls seem to be driven out of them, and they are lost. This is the charge that has been put upon our Councils, both municipal and national. It is because they have shirked it that these things are which should never have been. Just in proportion as they take up those duties will they deserve the respect of the citizens, and just as the citizens demand the performance of these duties by the councillors will anything be accomplished. J. O.

PUBLISHER'S NOTES.

We heartily wish our readers the season's compliments, and direct their attention to our advertising columns when making the usual purchases for Xmas Presents. You help the paper when you deal with our advertisers. Mention the paper where possible.

The sales of "Land Values" go on steadily and pleasingly increasing. Both here and over the border we have run out of copies these past two issues, and add to our publishing order this month.

2,500 copies of "Land Values" were circulated free at the Glasgow Municipal (8th Ward) election contest last month.

A new Publishing Office has been opened at 2 Darley Street, Bradford. The paper is doing good service to the movement in Yorkshire and in the Tyneside district.

We regret it is impossible this month to deal with even half the interesting available news of the movement. Several good educational articles have also to be set aside for a future number.

We modestly express the hope that at this festive season our readers everywhere will make "Land Values" a Christmas present of a new subscriber. If any reader has difficulty in selecting a friend or neighbour who ought to have the paper for twelve months, there is the alternative policy—send along the 1s. 6d. and we will undertake to provide a desirable recipient, and possible new recruit.

Cut out the subscribers' slip to be found on page 112, and post as directed to any of the three Publishing Offices.

We hope to be able to enlarge the paper next month by four additional pages. This will give a 24 page paper, but even then we expect to be unable to do justice to the good news of the movement that reaches us day by day from all parts of the civilized world. The volume of sentiment in favour of our policy grows as the public conscience is quickened in apprehending the paramount need of our day.

ENGLISH NEWS AND NOTES.

communications respecting this column should be sent to the General Secretary, English League for the Taxation of Land Values, 376 and 377 Strand, London, W.C.]

The new pamphlet on "Rates and the Housing Question in London" is ready, and is selling well. It is an argument, by the Right Hon. Charles Booth, for the rating of site values; and is re-printed, by the author's kind permission, from the "final volume" of "Life and Labour of the People of London." Price One Penny; 5s. per 100.

During the past month the General Secretary has paid a visit to Scotland, lecturing at Hawick, Edinburgh (Stockbridge), St. Andrews, and Partick for branches of the Young Scots' Society, and speaking at a conference at Falkirk under the auspices of the same Society. He has also addressed a members' meeting of the Scottish League at the Glasgow headquarters. On his return journey, he paid a visit to the local headquarters in Yorkshire, and addressed a meeting at Bingley. On November 20, he lectured to the men's meeting at St. Augustine, Leytonstone, on the Housing Question.

Mr. Berens has lectured at St. Anne's, South Lambeth, and opened a debate at the Morley College, South London; and Mr. Batty has lectured to the North St. Pancras Liberal Association.

Present arrangements for December are as follows:—4th, New Southgate; 6th, Men's Adult School, Pott Street Congregational Lecture Hall, Bethnal Green; 8th, Sunbury Debating Society; 13th, Carshalton; 15th, Pecham Liberal, Radical, and Progressive Association (Lantern Lecture). The General Secretary is the Lecturer in each case.

On Monday, Dec. 5th, Mr. Crompton Llewelyn Davies, M.A., ex-President of the League, will lecture at Devonshire House, 12 Bishopsgate Street Without, London, on "Land Monopoly in Towns: The Taxation of Land Values." Mr. J. Allan Baker, L.C.C., will take the chair at 7 p.m. This is the last of the four lectures on the Land Question arranged by the London and Middlesex Quarterly Meeting of the Society of Friends.

London members are requested to note that the President of the League, Mr. J. H. Whitley, M.P., will lecture at the National Liberal Club on Monday, January 16th, at 8 p.m., on "Free Trade and the Land." Admission Free. This is one of a special course of ten lectures on Free Trade arranged by the Cobden Club, and is a valuable recognition by the Club of that connection between Free Trade and the Land Question, upon which the Land Values League has laid so much stress.

The following organisations have become affiliated to the League during the past two months:—

- Battersea Labour League.
- Woolwich Radical Club.
- Walthamstow Labour League.
- Portsmouth Radical Club.
- Borough of Hackney Working Men's Club.

The Yorkshire agency of the League has now opened an office at City Chambers, 2 Darley Street, Bradford. One result has been a large increase in the sales of literature during the last few weeks. Many strangers have called on Mr. Skirrow in search of information about the movement.

The taxation of land values has been very much to the front in the Yorkshire district in connection with the municipal elections. In addition to many speeches referring to the question, there has been a large circulation of leaflets by the agency, and a considerable amount of correspondence in the newspapers. On October 25th, the Bradford City Council passed a resolution in favour of taxation of land values almost without opposition, except that the Tory members walked out of the council chamber without voting.

On November 16th, the Bradford Board of Guardians unanimously decided to co-operate with the municipal and other rating authorities in seeking powers to rate land values. Progressive candidates for the city council at the bye-elections are making our question prominent in their programmes, and they have been well supported by speakers who have been able to put the case for reform exceedingly well. Messrs. H. H. Spencer, F. H. Bentham, T. B. Lund, Councillor E. J. Smith, among others, have done specially good work.

Lectures have been delivered on October 31st at Silsden (Mr. W. Thomson); November 3rd, Manningham (Mr. F. Skirrow); 8th, Bingley (Messrs. Skirrow and Verinder); 11th, Clayton (Mr. Skirrow); 25th, Earby (Mr. Skirrow); and 29th, Heaton (Mr. T. B. Lund).

Mr. Richard Brown, 22 Lish Avenue, Whitley Bay, R.S.O., Northumberland, Hon. Secretary of the Tyneside Branch, reports that, on October 20th, at the Sunderland Unitarian Literary Society, the Rev. G. A. Ferguson gave his interesting lecture on "The Philosophy of Henry George." The Rev. F. Woods presided over a good attendance of members and friends. An interesting discussion followed, and the lecturer was thanked for his address.

On Thursday evening, November 17th, a resolution calling for the imposition of a tax on all land values and mineral rents and royalties, and for the repeal of the Agricultural Rating Act, 1901, was submitted at the weekly sitting of the Tyneside Parliamentary Debating Society. The resolution was introduced by Mr. A. B. Lemon, who, in a historical resumé of the duties and taxes formerly imposed upon landholders, pointed out that whereas at one time the whole incidence of taxation fell upon the holders of land, land now bore only a very small proportion of the burden. After giving numerous instances of the rise in the value of land, due to the presence and energies of the people, Mr. Lemon showed that such a tax as he demanded would force into the market land which was being held idle to the detriment of the whole community.

Mr. Richard Brown seconded the resolution. Dealing with the agricultural side of the question, he showed that the decline of agriculture was due to an iniquitous land system, which prevented a farmer from making improvements for fear of a rise in rent and rates. As to mineral rents and royalties, Mr. Brown showed that we had more to fear from our present land system than from foreign tariffs. We needed "protection," but not the sort Mr. Chamberlain advocated. The protection we required was from landholders and royalty owners at home. Other speakers followed, both for and against; and, on a division being taken, the resolution was carried by a majority of 67 votes. Thus, by a curious coincidence, the majority in the "amateur" Parliament was the same as that by which Mr. Trevelyan's Bill passed its second reading in the House of Commons last March.

On Nov. 15th, the Rev. F. Brockway of the Bradfield and North Walsham Congregational Church, opened a discussion on the taxation of land values at a meeting of the North Walsham Liberal Association. There was a good meeting, and the members warmly welcomed Mr. Brockway's paper. In the discussion which followed, the Chairman (Rev. G. Pilgrim), Messrs. R. Howes, F. Townsend, Vincent, Griston, and others took part, but there was little opposition to the views of the opener.

THE "NEW YORK STANDARD."—Thanks to the kindness of some friends, we have recently completed our file of this pioneer paper of our movement, which we have had bound. We have now the following surplus copies, which we shall be glad to send to anyone desiring to complete their sets, at three-pence (six cents.) per copy, post free:—

THE LAND QUESTION IN THE MAGAZINES

"THE LAND OF THE LONDONER."

Under the above heading Mr. G. Gale Thomas has a well written and tellingly illustrated article in the November number of "The Sunday Strand." In his opening remarks he points out that a Parliamentary return on the subject in 1873 revealed the fact that no less than five-sevenths of the whole of the British Isles, or over 50,000,000, acres, were owned by some 10,000 families, of which one, the Duke of Sutherland, owned more than 1,333,333 acres, equal to a strip of land, $5\frac{1}{2}$ miles broad, running from Brighton to Berwick. He then approaches his main subject as follows:—

"The absence of public information, however, has prevented Londoners from realizing to how great an extent the most valuable part of the land they live on is the monopoly of a few families, who draw enormous revenues under the London leasehold system, and succeed in securing for themselves, at the expense of the community at large, the increased value which has been given to that land by the industry and necessities of the inhabitants, as well as by the improvements effected out of public funds."

The Leasehold System.

It is mainly to the leasehold system that Mr. Thomas attributes the overwhelming power and princely plunder* of the landholders of London. He says:—

"The 99 years' lease system has its stronghold in London, where the great landlords have been able, by their weight, to keep the people beneath its yoke, and to reap where they have not sown, by seizing the property after 99 years, and re-leasing it at enormously increased rents, which have in most cases only been rendered possible by the tenant's industry."

Its Effects.

The effects of this system on the lessees Mr. Thomas ably summarises in the following words:—

"The lessee who is unwilling to meet the increased demands of the landlord when the lease falls in must go, without redress or appeal, and if he be a tradesman, leave, without one penny of compensation, the business which his industry has developed. The tenant is helpless and must submit. For there is no freedom of contract between a man who owns a prime necessity of life—a great natural monopoly—and the man who must have that necessity on any terms. The landlord is only human, and naturally takes the fullest advantage of the power which the land laws at present in force give him."

The Rates in London.

Our author then points out that "during the past thirty years the rates in London have increased from £4,000,000 per annum to £10,000,000, or 150 per cent.; but," he contends that, in fact, "no part of this increase has been borne by the owners of the land, the value of which has increased in equal proportion during the same time." And it is to this, among other causes, that he attributes "the persistence of the increasing demand by municipal authorities and the public for the taxation of site values."

Land Values at London Centres.

Mr. Thomas gives some very interesting figures regarding the almost fabulous London land values, which we cannot refrain from quoting in full. He says:—

"In the City and on central sites rents are at extraordinary figures. An outfitter in the Strand pays

a rent of £800 a year, while a bootmaker in Cheapside pays £1,200 a year for a ground floor shop and basement alone. The highest prices for the freehold of sites are, of course, to be found in the centre of the City, in the immediate neighbourhood of the Bank of England, a price at the rate of over £3,250,000 an acre being attained: that is £75 per square foot, or over ten shillings per square inch!

"From this centre," he continues, "the price diminishes in a receding tide, rising again in the Strand to a price of from £12 to £20 a square foot, or from £500,000 to £870,000 per acre. In Bond Street a still higher price of £35 per square foot, or more than £1,500,000 per acre, has been reached. . . . For land at Charing Cross a ground rent of 15s. per square foot can be obtained; this at twenty-five to thirty years purchase shows a capital value of from £800,000 to £1,000,000 per acre."

And in the Suburbs.

In the suburbs, too, land values have recently increased by leaps and bounds. To give but one example, mentioned by our author, "land in Fitzjohn's Avenue, Hampstead, realized £9,600 an acre, the agricultural value of which would probably not exceed £50 an acre, the balance of £9,550 representing the 'unearned increment.'"

Social Evils.

After referring in moderate but convincing language to the social evils directly attributable to the workings of the present land laws, overcrowding, infant mortality, disease, vice, and crime, Mr. Thomas well indicates the direct cause thereof in the following words:—

"It cannot be too clearly stated that this condition of affairs does not so much exist because there is not land enough for the people, as because of the onerous conditions imposed, and the tremendous prices required by the landowners. It is quite true that exorbitant terms are required also by small owners, but the existing system is the creation of the great landlords, and the tone of the market has been set by them."

The Remedy.

Mr. Thomas then proceeds to indicate the true, effective, simple, and practical remedy in the following cautious and moderate words:—

"To a certain extent the evil could be remedied by a juster system of rating or taxation. For instance, there is a considerable area of land lying idle, and not allowed to come into the market until it is 'ripe' for building purposes. That is to say, it is to be 'held' in just the same manner as wheat is held by those who make a 'corner' in it. As the land is not 'occupied' it is not rated, although a valuable property, or, if occupied, it is only temporarily let for agricultural purposes at a small rent until the time comes when the needs of the neighbourhood for housing accommodation becomes so great that the people must have it on the landlord's terms. Here, then, lies the first of the remedies for the existing monopoly. The obtaining of a separate assessment for urban land, as apart from buildings, and the levying upon it of a rate according to its actual value would bring unoccupied land into the market to relieve the existing congestion. It would no longer pay the landlord to 'hold' it until necessity had starved the community into accepting his terms, and paying him an enormous price."

In conclusion, we would express our gratification at finding such a valuable article on a fundamental social question in a popular magazine, and sincerely trust that it will only be the first of a series. The attention of the people is steadily being attracted to such questions, and magazines, claiming to be serious, would do well to devote more space to their consideration.

* The reader will gain some insight into the amount of this plunder, as well as of the means by which it is extorted, from Mr. Banfield's book, "Great Landlords of London," to which Mr. Thomas refers. Post free, 1/-, from F. Verinder, 376-77 Strand, London, W.C.

A DOLLAR REASON.—The taxation crank used to hold up a dollar to his audience and say: "I will give this dollar to anyone who will give a good reason why you tax a man more for improving his lot than for keeping it idle."

No one claimed the dollar, till one night a man said: "I can give a good reason."

"Give a good reason why you should tax a man more for improving land than for doing nothing with it?"

"Yes."

"Well, what is the reason?"

"We don't know any better," said the man.

"Here's your dollar."—Bolton Hall.

"More than two-fifths of the real estate values of the State of Kansas are owned by non-residents."—*American Paper*. This is bad enough. But nobody seems to know who really pockets the land values of London, or of Glasgow, which is worse.

It is not always easy to obtain good musical instrument at a moderate price, yet no house seems complete without at least a piano or American organ. We would advise intending purchasers to visit the show-rooms of Mr. Wm. Thomson, at 3 to 7 Govan Road, Glasgow, which contains the largest and most varied stock in the United Kingdom. The instruments are all of a high-class order, being thoroughly tested before leaving the shop. In addition to his own special make of pianos, Mr. Thomson has a large selection by all the leading makers, including Monington & Weston, Hulbert & Jones, Hicks & Son, and Milton. He is also sole agent for the celebrated "Wagener" and "Dassell" pianos of Berlin. Mr. Thomson imports more American organs than all the other dealers in Scotland combined. He believes in the system of small profits and quick returns, and by combining cheapness with superior workmanship, never fails to satisfy his customers. He has recently issued a new illustrated catalogue that all who intend going in for a piano or an organ should write or call for, as it will be the means of saving them pounds, and be the means of giving them more satisfaction than they would get elsewhere.

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