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LAND VALUES.

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

Thirteenth Year—No. 145.

JUNE, 1906.

Price, 1d.; by Post, 1½d.

JOHN PAUL, *Editor.*

Receipt of a Free Copy of *LAND VALUES*
is an invitation to become a Subscriber.

This month's *Land Values* begins its thirteenth year. We have to cordially thank many friends for new introductions during the past twelve months, and would again urge all concerned to make the paper known, especially in political and social reform circles. We are prepared to post sample copies to possible new readers, and to forward supplies for free distribution at special meetings, reading circles, etc.

* * *

Fairhope Colony has added 2000 acres to its holdings, a gift from Joseph Fels of Philadelphia and London.

* * *

THE SWEATED INDUSTRIES EXHIBITION.—E. Hatzfeld, National Liberal Club, writes:—

In a recent leader *The Daily News* informs us "that it is good to learn that a large proportion of the visitors to the Sweated Industries Exhibition have been ministers of various denominations." The writer adds that "men criticise with impatience, asking for remedy," and, as "vague denunciation" is no use, he suggests the following:—"The regulation of home work through State or Municipal Boards; the creation of a minimum wage; the raising of the physical stamina of the poorest." May I offer another suggestion?

Let "ministers of various denominations" preach from the text:—"If any would not work, neither should he eat." Here are people working much and eating little, while others "working not at all," but are busybodies" look at them, lecture, and then—go to lunch or dinner.

And what about the remedy? How is it that *The Daily News* does not point out the relationship between this disgraceful state of affairs and the land question?

Here is an advertisement from *The Daily News* of the same day:—

PLEASURE AND PROFIT.

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"Pleasure and Profit." I like the words. But whose pleasure, and whose profit? Will "ministers of various denominations" please tell us? I can tell them that "sweated" labour is the result of the crowded state of the towns, which itself is caused by the inability of labour to get access to the land.

And then our "busybodies" will go lamenting over the decline of the birthrate, while at the same time assisting emigration schemes.

* * *

Several representative Single Taxers were present at the lecture given by Mr. G. P. Gooch, M.P. for Bath, on "Sweating Questions in Foreign Countries." Mr. Gooch

dealt almost wholly with official statistics, and, as the *Daily News* reported, advocated "the establishment of wages boards which had met and conquered the evil in Australia and New Zealand." At the close of the address Mr. Harry L. Davies asked the lecturer if he thought there was any connection between sweating conditions of labour and land monopoly. (The audience cheered the question). "Ah," said Mr. Gooch, amid great applause, "there you have hit the nail on the head." Though the lecturer did not appear to be conscious of it, this meant that he had been missing the nail and hitting the wood during the course of his 45 minutes address. The platform and the audience alike appeared to have a vague suspicion that this was so but the usual votes of thanks was turned on in a brace of seconds.

* * *

And so these friends of the workers go on in their sleep. They appear to be quite passionate in their affection for the sweated victims of social injustice, yet they lie down to a wages board, measured correctly by the old-time three foot rule of trades' unionism. All this while economic forces dictated by land monopoly proceeds, keeping wages at subsistence point, curtailing the natural field for the employment of capital and labour, and grinding out daily fresh victims for the sweater, and worse. Verily they are the people—these heavy-minded pro-poverty reformers—and wisdom shall die with them.

* * *

A few days later a member of the Royal family asked Mr. Cadbury if there was no remedy for these inhuman conditions of employment. "Alas," Mr. Cadbury replied, "there is no one remedy, but much can be done by bringing the true position of the sweated workers before the public." With all due deference we insist that there is one remedy and only one, namely, to open up the land to the people by the taxation of land values. A brisk and enduring demand for labour, caused by freeing the natural opportunities to employment, would give the sweated workers an independence and a power to make their own terms when the evils of sweating would vanish like fog before the rising sun. This is our remedy and we are going to have it tried. The sentiment behind this proposal in the country is now quite strong, and continues to make headway day by day. The people are already, in thought, on the land question far ahead of the good philanthropists, and no amount of statistics-mongering or egg-dancing can keep back the radical solution now being considered by the Select Committee at St. Stephens.

* * *

"The Russian popular conceptions of land tenure, though they may seem somewhat heterodox to a Western lawyer or modern economist, are exactly the same as these which in past time prevailed among all European nations before they happened to fall victims to somebody's conquest. Russian peasants hold that land, being an article of universal need, made by nobody, ought not to become property in the usual sense of the word. It naturally belongs to, or, more exactly, it should remain in the undisturbed possession of, those by whom, for the time being, it is cultivated. If the husbandman discontinues the cultivation of his holding he has no more right over it than the fisher over the sea where he has fished, or the shepherd over the meadow where he has once pastured his flock."—Stepniak, *The Russian Peasantry*. (P. 9).

ENGLAND OR CANADA.—Speaking recently at a conference on the unemployed question in London, under the auspices of the Sociological Society, Mr. Rider Haggard said—People from this country, if properly directed and instructed, could without doubt succeed in Canada, and they or their children might rise to be wealthy folk. He knew there was among the working classes a great prejudice against emigration, and he held it to be erroneous. He would like to see the problem of unemployment met with a joint system of land settlement in England and emigration to the colonies. But the land must be freed from its burdens. The owner must be placed in the same position as the owner of colonial land.

* * *

Mr. Joseph Fels replied to this quite effectively. It was the private ownership of the land, he declared, that was the cause of poverty; it mattered not whether there was Protection or Free Trade. The reason why people in the country crowded to the towns was because the conditions of life in the rural districts were so horrible. There were in England twenty million acres of unused land. He knew it, because he had been offered a great deal of it. (Laughter.) There was enough land in Essex, if thoroughly well cultivated, to support half the population of London. To his mind, emigration was justly unpopular. (Hear, hear.) The conditions in some of the cities of Canada were little better than those in London. The Salvation Army had started three colonies in Canada at a cost of £80,000, and they were inhabited by only 500 people. With these figures before one, it was ridiculous to talk of emigration. Let us colonise our own country.

* * *

FINANCIAL REFORMS FIRST.—For all Progressive measures, with the sole exception of financial reforms, "the House of Lords blocks the way." Ever since 1407, when the House of Commons wrested from Henry IV. "the power of the purse," the Lords have had no right to interfere in regard to matters of finance. This principle was reaffirmed by the House of Commons in 1678 by the following resolution (9, House of Commons Journals, 509):—

"That all aids and supplies, and aids to His Majesty in Parliament are the sole gift of the Commons; and all Bills for the granting of any such aids and supplies ought to begin with the Commons, and that it is the undoubted and sole right of the Commons to direct, limit, and appoint in such Bills the ends, purposes, considerations, conditions, limitations, and qualifications of such grants, which ought not to be changed or altered by the House of Lords."

This, as Lord Halsbury, the present Lord Chancellor, admitted some few years ago (April 2nd, 1897), has been the law of Parliament ever since. It is so much the law of

Parliament that the "House of Landlords" was absolutely powerless against the Death Duties Budget of 1894 in which Sir William Harcourt made a beginning of taxing the landlords; and Mr. Speaker Peel struck out, as breaches of the privileges of the Representative Chamber, their Lordship's amendments to the rating clauses, the financial clauses, of the Parish Councils Bill.

Having a free hand, then in regard to financial reform, and in regard to financial reform alone, it is surely upon financial reform that the Progressive forces of the country should first concentrate their energies.—From the manifesto of the Tyneside Branch of the English League for the Taxation of Land Values.

* * *

The natural first step in this direction would be to levy upon the values of to-day the old Land Tax of 4/- in the £, which, levied upon the values of 1692, even then under assessed, at present realises only £750,000 a year. If levied upon existing values this land tax would yield at least £40,000,000 per annum. The abolition of the "doles" given to the landlords and the parsons by the late "landlord government" would save a further £3,000,000 a year. This £43,000,000 would enable the Chancellor of the Exchequer to introduce payment of members and of election expenses, £1,000,000; to establish Old-Age Pensions, £25,000,000; repeal all taxes on food, £11,000,000; and to take 2d. off the income tax. I commend this to Mr. Asquith as a suggestion for next year's Budget.—A. W.

Democracy *versus* Socialism.

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BRANCHES IN ALL LARGE TOWNS.

A Single Tax Book of 80 pages, a dialogue in Spanish, has just been published in Uruguay. It is said that the author's grasp of the fundamental principles of our cause leaves nothing to be desired.

Some time in November a copy of "Progress and Poverty" and of "The Life of Henry George" were presented to the Baron Kaneko, and through the Baron to the Emperor of Japan. Their receipt has been duly acknowledged by the Minister of the Imperial Household.

In the spring of 1902 the National Party of Cuba offered a prize of 1500 dollars for an essay on the economic situation in Cuba, embodying a practical method by which the country might be rescued from its depressed industrial condition. The winner of the prize was Juan de Dios Tejada, an eminent citizen of Cuba, and formerly a member of the Manhattan Single Tax Club. The work is dedicated "To the Immortal Memory of my Beloved Master, Henry George."—*Single Tax Review*.

* * *

FROM ONE OF THE WORLD'S GREATEST EVANGELISTS.—The well-known evangelist, Mr. R. A. Torrey, writes:—

"I must say personally that I accept Henry George's theories regarding land and labour. I think it is the Bible solution of present social difficulties. I think it follows the lines of Joseph in Egypt and Moses in the promised land."—From *The Public*.

So it does; but it is remarkable how successful the Rev. Mr. Torrey was in withholding any glimpse of this fact from his audience when lecturing in this country.

* * *

The Taxation of Land Values was included in a general resolution adopted by the National Liberal Federation at Liverpool last month, but none of the speakers to the resolution referred to the question. By his past record and support of the Bills in Parliament, we fully expected Sir John Brunner, the mover of the resolution, would have taken some advantage of the opportunity afforded.

* * *

The Tribune Rendezvous, Tribune Offices, 23-29 Bouverie Street, London, E.C., is quite a club to all sorts of politicians and social reformers. The library and information bureau, under the direction of Mr. H. S. Perris, is most useful to almost everyone interested in public affairs. Societies wishing to hold meetings of their members are offered every facility within their reach at merely a nominal charge for cleaning, etc. Mr. Perris is most obliging, and ready at all times to assist anyone in search of information on social or political questions, and for this purpose he will be glad to receive copies of new publications. We advise our country readers when visiting London to look in at the *Rendezvous*.

* * *

As we go to press we are glad to receive word from Mr. Francis M. Milne, and to be able to report that our friends and co-workers in San Francisco are safe and well. Mr. Jas. Barry, editor and proprietor of "The Star," lost heavily, but he has already resumed his printing business. Mr. Jos. Leggett lost his law library, office furniture, and papers. Mrs. Milne has lost an edition of a 1000 copies of her book of poems, "For To-Day," which were destroyed in the burning of Mr. Barry's premises. We have some copies of "For To-Day" for sale. By post, 5s. *Land Values* offices.

* * *

THE LANDLORD EVERYWHERE.—Mr. T. W. Russell, M.P., speaking in the House of Commons in support of the Second Reading of the Town Tenants' (Ireland) Bill, 18th May, said:—

"The rent of the golf links, which had made Portrush famous throughout the United Kingdom, was a few years ago £65. Hotels had been built and the town improved, but though Lord Antrim, the landlord, had not done a single thing for the town, he demanded, on the expiry of the golf lease, a rent

of £500 for the links and half of the gross profits of the course. He had also raised the rent of a local hotel from £43 to £500. He did not put these forward as cases of hardship in the ordinary sense, but they showed that the landlord was everywhere. Lord Antrim had done nothing to earn the enhanced rents, and, therefore, he claimed that the community ought to get the benefit and not the individual landlord. The principle of this Bill had been fought out in every Ulster election."

According to this testimony, what the people of Ireland need is a Bill for the Taxation of Land Values, and Mr. Russell could not do better than frame one to be dealt with by the House in due course. Meanwhile, the Irish League for the Taxation of Land Values should have Mr. Russell's name on their list of speakers for their coming campaign.

* * *

A gentleman who writes to the *Scotsman* thus begins his epistle:—

SIR,—When the City and Tower of Babel were being built in the land of Shinar one language was spoken—the progenitor of Volapuk and Esperanto—but when the Architect of the Universe visited the works in progress—

He in derision sets
Upon their tongues a various spirit to raise
Quite out their native language, and instead
To sow a jangling noise of words unknown.
Forthwith a hideous gabble rises loud
Among the builders; each to other calls
Not understood. . . . Thus was the building left
Ridiculous, and the work Confusion named.

This is, indeed, a magnificent opening, but we read on to find:—

This is not an inapt parallel to the confusion in the mind of the general public in connection with the proposed new Act for Taxing Land Values.

A man who can get poetry out of land values could get it out of any thing.—*Westminster Gazette*, 5/5/06.

* * *

The *Westminster Gazette* is happy in its innocence. If its pages had been devoted to land values, the editor would know quite a heap about the poetry of the movement.

* * *

The Financial Reformer for January-March, 1906, in the course of a criticism of Mr. Harold Cox, M.P., on the taxation of land values, says:—

"Our Glasgow friends have got respectable; they are supported by Tories and Liberals alike, with the result that an emasculated measure will, in all probability, pass the legislature, and then people will turn round and ask, "Where is the millenium you promised us?" Our memory goes back to the old days, when we were not respectable, but fought for the question against Liberal, Tory, and Socialist alike. We could bear with unpopularity, for we were fighting the cause of the poor and the oppressed. Had Henry George been alive, such a measure would, we feel convinced, never have been accepted, even as an instalment."

It is really difficult to make out the purport of the above reflections, more especially as the writer begins his remarks by stating "We heartily congratulate our Glasgow friends upon the success that promises to attend their efforts." It is passing strange, but there the commendation is, a dozen lines above the awful indictment that we "have got respectable," and that "as a result an emasculated measure will in all probability pass the Legislature." We can understand—at least we think we can—the danger of becoming respectable, and we have got to admit the soft impeachment that there are now quite a number of Tories and Socialists who declare themselves in favour of the taxation of land values; and, by the way, we had fondly believed that Liverpool was the stronghold of the Tory brand of politician favouring our practical proposal, but, all the same, we rather rejoice at the progress we are making. The Glasgow movement and the supporters of the Glasgow Bill, respectable and otherwise, have done something to bring the question out of the rut of academic discussion and planted it where it is to-day, strongly entrenched in the public and political life of the country. The *Financial Reformer's* talk about the old days

of "unpopularity," when "we were fighting the cause of the poor and the oppressed," addressed to its "Glasgow friends," looks like so much cant. If the "we" of the *Financial Reformer* were in Glasgow these days he would get a lively taste of a sort of "unpopularity" that would make him think of the old significance of the word as child's play. The friends of "the widows and the orphans" have wakened up. The much despised Bill has worked the oracle.

OUR OBJECT.

This journal exists to promote the Taxation of Land Values in lieu of other Taxes.

A Tax on Land Values is not a tax on land, but on the value of land. Thus it would not fall on all land, but only on valuable land, and on that not in proportion to the use made of it, but in proportion to its value. It would thus be a tax, not on the use or improvement of land, but on the ownership of land, taking what would otherwise go to the owner as *owner*, and *not as a user* of the land.

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

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

The Taxation of Land Values therefore would:—

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

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

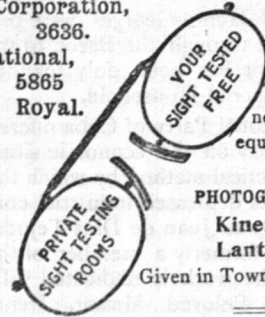
(3) It would do away with fines and penalties now levied on anyone who improves a farm, erects a house, builds a machine, or in any way adds to the general stock of wealth and employs labour. It would leave everyone free to apply labour or expend capital in production or exchange without fine or restriction,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

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

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(Editor "The Schoolmaster"), says—

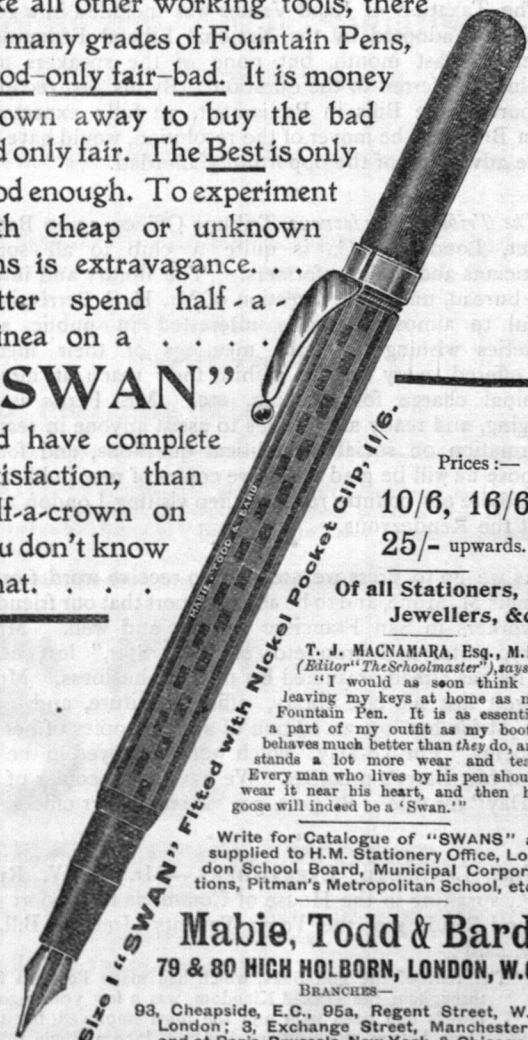
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THE GREATEST OPPORTUNITY OF MODERN TIMES.

BY JAMES DUNDAS WHITE, M.P.

(Appearing in "The Tribune," 4th May, 1906.)

The first step to practical land reform is to obtain a general valuation of properties throughout the United Kingdom on the basis, in each case, of the land value—that is to say, on the basis of the market value of the land, irrespective of any buildings or other improvements on it.

When these valuations are completed, we shall be in a position to consider the question of taxation. We shall probably find it best simply to substitute the new valuations for the present ones, thus relieving buildings and other improvements from taxation, and basing taxation on the market value of the land alone.

The Principle and the Effects.

The principle underlying the proposal is that those who hold the natural resources of the country should pay something like a fair rent for them to the community, and that buildings and agricultural improvements and all the other products of industry should be unhindered by taxation.

The effects of such a change may be seen by comparing the systems in a simple case. Suppose two pieces of land of equal size, of equal soil, and of equal position. The proprietor of the one builds upon it and improves it in various ways; the proprietor of the other leaves it undeveloped and neglected. Under the present system of valuation (which is based on the actual yield), the first property is valued at a high rate and the second at a nominal one; the development of the land is penalised and the unproductive retention of it is facilitated. Under the proposed system they would both be valued at the same amount; the improver would reap all the advantage of his improvements, and the other would soon be forced, by the pressure of a just charge, either to use the land himself or to transfer it to someone who would. Thus the benefits would be two-fold. On the one hand, improvements of all kinds would be encouraged. On the other, more land would be brought into the market, and the increase in the available supply of it would reduce rents to what they ought to be.

Housing.

The housing problem of to-day is largely the result of the present conditions. It is often difficult to obtain the land for building at a fair rent and on a satisfactory tenure, while as soon as a house is built it is included in the assessment, and the better it is the higher it is assessed and the heavier it is taxed. In many of our towns the rates operate as a 30 per cent. *ad valorem* tax on houses. No wonder that capital is diverted from buildings. No wonder that the President of the Local Government Board told us last month that "the trade that had the largest number of unemployed was the building trade." No wonder that the poor are huddled together so that, in the words of Mr. Arthur Sherwell, the slums of our cities are the satire on our dreams of Empire. The key to the problem is in the proposed reform. With land obtainable more easily and more cheaply, and all the rating and taxation of houses abolished, building would become more remunerative, there would be a boom in that trade, and the supply of accommodation would meet the demand far better than it has ever done.

Factories and Industrial Undertakings.

Here, too, there is the same difficulty in obtaining the land, even unused land, for putting up the buildings and for extending them. Here, too, they are penalised by taxation, because the better they are the higher they are taxed, and that taxation applies not to the buildings alone, but extends to all the fixed machinery which plays so important a part in modern production. Thus the development of our industries is checked, the scope of employment is narrowed,

and wages as well as profits are cut down. Well may the Prime Minister say that the present rating system "discourages investments and tends to check the building of houses and factories." It is time for systematic reform. With the land obtainable on fair terms, and with buildings and machinery freed from the incubus of taxation, our industries would develop, our capitalists would find more profitable openings for investment at home, and our workers would have new possibilities of earning a livelihood.

Agriculture.

Besides the difficulty of obtaining land, particularly for small holdings, on satisfactory terms, agriculture is crippled everywhere by a system which penalises by taxation every farm building, every hayshed, and every hot-house. This would be bad enough in any case, but it is particularly so in a country where we should do all we can to neutralise the disadvantages of climate by encouraging improvements. The proposed system, by making all agricultural buildings and improvements tax-free, would do much to attract capital to the cultivation of the soil and to give agriculture a better chance.

Mines and Quarries.

The working of mines and quarries would also be promoted, because, instead of valuing and taxing them on the actual yield, we should value and tax them on the basis of their market value, irrespective of the value of buildings, machinery, plant, &c. To appreciate the contrast, take the case of the Penrhyn quarries. So long as these were only partially used, or not used at all, the valuations for taxation were reduced to little or nothing, and every facility was given for holding them idle. Under the proposed conditions they would have been valued and taxed on the basis of their market value, whether they were worked or not, and the men would never have been "out" at all.

The General View.

These cases have been dealt with separately, but the same general principles are applicable to them all. They are all inter-related; the development of the country districts is necessary to relieve the overcrowding in the towns, and the promotion of all the industries is necessary to relieve the over-pressure in the labour market. Local considerations are important, but they are not all, nor nearly all. The welfare of the whole community depends on the development of all the natural resources of the country. The land question anywhere is the land question everywhere.

The Prospect.

Properly carried out, such a plan would be the greatest economic reform since the repeal of the Corn Laws, and greater even than that. That enabled us to purchase the products of other lands; this will enable us to develop the resources of our own. The country is ripe for it; the House of Commons is ripe for it; it is a tax-proposal which the House of Lords cannot veto. The Government is pledged to the principle. What will they do? What is wanted is a short Act to provide for a general valuation of land values throughout the United Kingdom, so that the valuers may be set to work to provide us with material for action next year. All proposals for actual taxation should stand over till then, unless, indeed, it should prove necessary to insert a nominal taxing clause in the Valuation Bill to meet the exigencies of the House of Lords. It is the greatest opportunity of modern times.

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The Land Values Taxation (Scotland) Bill.

The Select Committee of the House of Commons.

Mr. Whitley moved—That Mr. Solicitor-General for Scotland, Mr. Hugh Barrie, Mr. Arthur Dewar, Mr. Findlay, Mr. J. M. Henderson, Mr. M^cKillop, Mr. Mitchell-Thomson, Mr. O'Hare, Mr. Remnant, Mr. T. F. Richards, Mr. Sutherland, Mr. Trevelyan, Mr. Dundas White, Mr. Wood, and Mr. Younger be Members of the Select Committee on Land Values Taxation, &c. (Scotland) Bill :

That the Committee have power to send for persons, papers, and records :

That Five be the quorum.

This was agreed to (May 3rd, 1906).

Municipal Conference Committee.

Ex-Bailie Gray, Glasgow, appointed Chairman.

At the meeting of the Conference Committee of the Municipal Authorities held in the Westminster Palace Hotel, London, last month, ex-Bailie Gray presided. Before proceeding with the ordinary business, the Chairman referred sympathetically to the late ex-Bailie Ferguson, and moved that a resolution of sympathy be sent to the widow and family. The motion was unanimously agreed to.

Councillor Kirtley, J.P., ex Lord Mayor of Sunderland, seconded by Mr. J. H. Whitley, of Halifax, moved that ex-Bailie Gray, of Glasgow, be appointed Chairman of the Organisation in room of the late Bailie Ferguson.

The motion was cordially and unanimously agreed to, and in returning thanks for his election, Bailie Gray said—It is not without considerable hesitation that I accept the office you have been pleased to appoint me to. I should have liked that the Lord Provost of Glasgow, who is the other remaining member of this committee from our city, had seen his way to accept the position, but, as you can well understand, the magnitude of his work from day to day has rendered that impossible. Very much at his urgent request, and out of loyalty to the cause and to our own Corporation who have promoted what is known as the Scottish Bill, I will do what I can to adequately fill the vacancy which has taken place.

The Land Values Taxation (Scotland) Bill.

Public and Charitable Bodies Discuss the Measure.

The passing of the Land Values Taxation (Scotland) Bill through the second reading stage in the House of Commons in March last, by a majority of 258, has certainly wakened up the Opposition. The "hushing-up policy" is played out in Scotland, and the great landlords and property agents of Scotland are now strongly organised and out in the open fighting for their position. As usual with the vested interests when attacked, they have put "the poor widows and orphans" in the firing line. But we are just afraid that the general body of poor persons, made poor by law (widows and orphans included) are likely to look for relief from our more radical Parliament.

The Glasgow Hutchesons' Hospital.

A general meeting of the patrons of the Royal Incorporation of Hutchesons' Hospital was held on Wednesday, 25th April, in the Hospital Hall, John Street, Glasgow. Ex-Preceptor Mitchell presided.

The Committee on Lands reported that they had had under consideration the Land Values Taxation (Scotland) Bill, 1906, and that they had appointed a sub-committee with power to take such action as might be thought necessary to obtain exemption for the hospital from the provisions of the bill.

Councillor Young moved the approval of the minute.

Councillor Guest moved the disapproval of the minute. He thought there was a great want of consistency on the

part of members of the Trust. The greater part of them were members of the Corporation, and they had been sponsors for the bill all through, and it seemed to him ridiculous that they should be the first to claim exemption.

The Chairman—I do not think you quite understand. We are not claiming exemption. We are only—

Councillor Guest—The minute says "to obtain exemption for the hospital."

The Chairman—As a charitable institution. The Government are willing to give exemption to charitable institutions.

Councillor Battersby, in seconding, said he was exceedingly surprised to find that they should put themselves into the category of objectors to the bill on account of the position in which the municipal authority had placed itself. The proper way was to tax all alike, and he thought that the minute should not be approved.

Bailie Archibald Campbell supported the minutes.

Councillor Murray moved—"That a sub-committee of the Patrons be appointed to watch over the progress of the bill, with power to take such action as might be thought necessary to safeguard the interests of the hospital." The proposal, if carried into effect as drafted now, would tax every pensioner of that hospital to the extent of 2s. in the £1—that was to say, assuming the pensions averaged £10 each, every one of them would have £1 deducted per annum. What was done with that £1? That was the extraordinary thing which he thought members who were promoting this bill had not looked to. According to clause 5, "the net proceeds of such land value assessments shall be allocated *pro rata* to the several accounts in respect of which police and municipal assessments are levied within the burgh." That was to say, the widows and pensioners of Hutchesons' Hospitals would be taxed to the extent of £1 to relieve Arthur & Co. of hundreds of pounds of rates, and also to relieve the railway companies. And the poor people in whose name this was being promoted had been gulled and cajoled for the last ten years to support this movement believing that they were going to get benefit from it. A man paying £10 rental would therefore get 10d. of a rebate on his assessment, but Arthur & Co. and the people who had highly rented shops, the railway companies, and the rich people who lived in the west end and paid rents of £100 and £200 would get pounds of reduction as compared with the 10d. of the poor man, who it was said was to benefit by the bill.

Councillor Finlay seconded, remarking that he did so without associating himself with Mr. Murray's speech. He had supported the general principle of taxation of land values since the question was raised in Glasgow Town Council in 1893, and had looked at it from a broad point of view—namely, that those institutions whose funds were held for the benefit of people who were to be relieved should be exempted. He did not bring under that category big industrial insurance companies, because they could make their tables to meet the conditions which prevailed. He had maintained, however, since 1893 that legislation on this question should not be retrospective.

Councillor Gray quoted from a speech made by Mr. Haldane a few years ago in a discussion on the question of

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the taxation of land values in the House of Commons. Mr. Haldane had said that when practical men belonging to a great Corporation like Glasgow came forward and promoted a bill to tax ground values it was little short of a scandal that the Government should propose simply an inquiry by Royal Commission. Now they found the Government of which Mr. Haldane was a member proposing to send the bill to a Select Committee. The Town Council acted for the poorer ratepayers as well as for the rich. He would be no advocate for the Caledonian Railway Company, or other great companies, but he believed the shopkeepers of the city alone felt the burden of taxation very much indeed, and many of them were going to the wall on account of rents and taxation.

Mr. Paul Rottenburg, LL.D., supported Mr. Murray's amendment.

On a vote being taken between the two amendments, Councillor Murray's was carried by seventeen votes to six. The motion was then put against Councillor Murray's amendment, and the latter was carried by sixteen votes to eleven.

The Aberdeen Landowners.

A meeting of owners of heritable properties was held in Trinity Hall, Aberdeen, on Wednesday, 25th April, under the auspices of the Aberdeen Association against the Taxation of Land Values Bill, for the purpose of considering the effect of the alteration proposed on the Bill which was introduced into the House of Commons by Mr. Sutherland, M.P. There was a large attendance, and one lady was present. Mr. Adam Maitland presided, and with him on the platform were Mr. George Bisset, Mr. John Graigen, solicitor; Mr. A. B. Hutchison, convener of the Incorporated Trades; and Mr. Alexander Ledingham, S.S.C. *The Aberdeen Free Press* reported the proceedings in three columns. It was decided to give evidence against the Bill, and on the motion of the Chairman, it was resolved—"That in order to carry on the work of this Association, money should be provided by means of a guarantee fund, and that all the owners of heritable property within the city should be invited to subscribe to it."

The Position of the Church.

A meeting of the Presbytery of Fordyce was held on Wednesday, 25th April, in the Church Hall. Rev. Dr. Bruce, Banff, said that since last meeting of the Presbytery an important Bill, viz., the Taxation of Land Values Bill, had been printed, and, as it affected the interests of the Church and of the ministers in two ways, he thought their attention ought to be drawn to it. A committee had considered the Bill very carefully, and they had to submit their report. In the course of the report it is stated—"Under Section 1 every Parish Minister whose glebe is situated within a burgh (of which there are several hundreds) would be compelled to enter the annual value of his glebe, calculated according to sub-section (b) at the rate of four per cent. per annum upon the sum which the minister might fix as the price of it 'as between a willing seller and a willing buyer.' If that is not done, then the assessor, in making up the burgh valuation roll, shall, under Section 3, enter such amount as the value of the glebe land as he himself shall deem reasonable. Thus, a glebe of, say, ten acres, at present valued at thirty shillings an acre, and paying municipal taxes on fifteen pounds, may in future be valued by the assessor at a feu-duty of, say, £10 or £15 an acre; so that the glebe of ten acres will be liable to a tax up to 2s. in the £1 on a valuation of, say, £100 or £150. If the minister hesitates to commit himself to such an enormous new taxation, and simply enters in these new columns the agricultural values of his glebe, then, in the event of compulsory purchase of glebe land, the basis of the purchase price would be at the rate of 30s. an acre only. That is to say, the minister must either pay a huge increase of taxation on

his glebe, or he may lose any opportunity of ever feuing it to advantage by the Town Council or School Board laying their hands upon it, and compulsorily seizing it at agricultural value. This seems to be simply an act of confiscation, from which there will be no appeal. These first five Sections of the Bill seem crude and unworkable. But by far the most important part of the Bill is Section 7, referring to feu-duties or ground annuals. The tax of 2s. per £1 on existing feu-duties will very seriously affect the five *quoad sacra* parishes in the Presbytery of Fordyce—Buckie, Enzie, Seafield, Portsoy, and Ord—and also those parishes the stipends of which have recently been augmented, such as Cullen and Buckie. Their endowments are vested in feus or ground rents, and each of the ministers will be liable to a loss of £12 on his stipend of £120. The Endowment Committee of the Church of Scotland derive a revenue from feu-duties for *quoad sacra* churches of over £35,000 per annum, being the larger part of the endowments of 435 *quoad sacra* parishes. Under this Act the Church would suffer a loss of not less than £3500 per annum. These feu-duties were assigned in security for the stipends of the ministers. If henceforward the Committee receive them under deduction of their new tax of 2s., they will necessarily pay the ministers under deduction of the same amount. Whatever promises may have been made by the Lord-Advocate with respect to the retrospective clause, the Bill as it stands is one which is grossly unjust and confiscatory. It legalises a breach of contract entered into between superiors and feuars. By taxing existing feu-duties, which have been purchased by the Church in the belief that legislation would protect existing contracts, the Bill violates one of the most fundamental principles of civil justice. The Committee are of opinion that the Presbytery should petition Parliament against the Bill, both because of the prejudicial bearing on glebes within burghs and on feu-duties, which form the major part of the endowments of its *quoad sacra* parishes."

Dr. Bruce, in moving the adoption of the report, urged the Presbytery to take the Bill into their most serious consideration, and to remember that, even although the retrospective aspect were changed, under the scope of the first five Sections, the rights of all ministers in burghs would be most prejudicially affected. (Applause.)

The following committee were appointed to draw up the petition and forward it:—Rev. Dr. Bruce, the Moderator, and the Clerk.

The other business was unimportant.

The Glasgow Procurators.

The Parliamentary Bills Committee of the Faculty of Procurators in Glasgow have prepared a report on the Land Values Taxation (Scotland) Bill, which was set forth in a column of the *Glasgow Herald*, Saturday, 28th April.

In an introductory paragraph the committee say that the Bill is simply a repetition of what is now known as "The Glasgow Bill."

Alike on the grounds of the injustice, the impracticability, and the inexpediency of the Bill, the committee recommend the Faculty to use all efforts to prevent its being passed into law.

Public Trusts.

A conference of representatives of various bodies whose interests would be prejudiced by the passing into law of the Land Values Taxation (Scotland) Bill was held on Tuesday, 1st May, in Edinburgh. The meeting was called at the instance of the Special Committee of George Heriot's Trust dealing with the subject, and took place in the Council Room of George Heriot's Hospital. It was attended by over forty representatives from various parts of the country. Lord Provost Sir Robert Cranston presided, as chairman of the Board of Governors of George Heriot's Trust.

The Chairman said George Heriot's Trust was the superior of a very great part of the city of Edinburgh, and its whole

endowments were invested in land and feu-duties. It had taken two and a half centuries to develop the lands to their present value of about £30,000 a year, and the Governors had still 100 acres of unfeued ground within the bounds of the city. The whole proceeds of the endowment had for 250 years been expended on education and charity in the city of Edinburgh, and the Trust had in the course of its long history conferred untold benefit upon tens of thousands of succeeding generations of citizens. (Applause.) Were the Bill to pass as it stands, the burden falling to be paid by George Heriot's Trust would amount to £3000 per annum, or one-tenth of the revenues. The work of the Trust would be seriously curtailed, and the injury would fall upon the poorer classes, who benefited by the endowment. Further, the whole burden of the new assessment would fall upon the present owners of feu-duties, for no purchaser would be found to buy them except at such a price as would recoup him for the assessments which he would have to pay. The effects of this depreciation in value would, he was certain, be more far-reaching than at first appeared possible, for it was well known that, owing to the confidence with which investment in feu-duties had hitherto been regarded, the principal investors in this class of security were charitable and educational trusts, churches, insurance companies, and other institutions in which all classes were interested.

Professor Darroch moved a resolution declaring that the meeting, representing the principal landowners and superiors in the larger burghs of Scotland, viewed with alarm the inequitable and unworkable proposals contained in the Bill, and resolved to use every effort to prevent it being passed into law. The Bill would strike at earned incomes as well as the unearned incomes or increment which was supposed to result from the differential advantages which one piece of land had over another. In many cases the holding up of land had been for the good of the community.

Mr. William C. M'Bain, Glasgow, seconded the resolution. There was no holding up of land in Glasgow any more than in Edinburgh. As a matter of fact, land in Glasgow had been far too freely sold. The death-knell of the Bill was sounded the other day when the body known as Hutcheson's Hospital agreed to petition against the Bill on respective clauses. The motion was proposed and seconded by members of Glasgow Town Council, and the vote was largely made up of Glasgow Town Councillors. The feeling prevailed in the city that that was the beginning of the end.

Mr. William Grant, Master of the Merchant Company, moved that a committee, representative of the landowners and superiors in Edinburgh, be appointed to co-operate with other bodies in arranging for the views of proprietors being submitted to the Select Committee of the House of Commons, to which the Bill has been remitted.

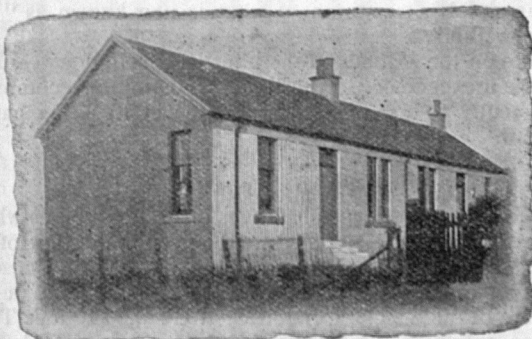
Mr. G. M. Paul, D.K.S., seconded the motion, which was adopted, and the following committee was appointed:—

Lord Provost Sir Robert Cranston, Professor Darroch, and Mr. Peter Macnaughton, S.S.C. (as representing George Heriot's Trust); Mr. William Grant, Master of Merchant Company, and Mr. Alexander Heron, S.S.C. (as representing the Company); Dr. Turnbull Smith (as representing the Governors of Fettes Trust); Mr. George M. Paul, D.K.S. (as representing Lieut.-Colonel Gordon Gilmour of Craigmillar and others); Mr. George M. Low, F.F.A. (as chairman of the board of managers of insurance companies in Edinburgh); Mr. James Kennedy, of Messrs. Charles Jenner & Co. (as representing the Princes Street frontagers); Mr. Alan L. Menzies, W.S. (as representing the Endowment Committee of the Church of Scotland); Mr. Wm. Garson, W.S. (as representing the Trustees of Lady Gordon Cathcart of Cluny); Mr. Robert Strathern, W.S. (as representing the Duke of Buccleuch); Sir Henry Cook, W.S. (as representing Donaldson's Hospital and Mrs. Agnew of Easter Warriston); Mr. John S. Pitman, W.S. (as representing Sir George Warrender's trustees and Sir James Miller of Manderston's trustees); Mr. David Campbell, S.S.C. (Hope Trust); Mr. H. E. Richardson, W.S. (as representing Sir Wm. Dick-Cunyngham of Prestonfield); and Mr. Wm. Robertson, W.S. (as representing the Walker Trust).

Established Presbytery of Glasgow.

A meeting of the Glasgow Presbytery of the Church of Scotland was held on Wednesday, 9th May—the Rev. A. Miller, Bluevale, moderator.

Mr. John Brown, Bellahouston, gave in the report of the Law Committee on the Land Values Bill. The report stated that the committee had carefully considered the Land Values Bill of 1906, which if passed into law would seriously affect the endowments within the Presbytery. The committee did not think it necessary to refer specially to that part of the Bill relating to the value of sites, although there were parishes within the bounds that might be seriously and injuriously affected by it. It was clause 7 of the Bill which more particularly affected the Presbytery—that with reference to feu-duties. Feu-duties were to be subject to a rate not exceeding 2s. in the £1, and the endowments would therefore be diminished by 10 per cent. The usual endowment of a *quoad sacra* parish was £120. There were sixty-nine of these parishes in the Presbytery, and as other two were about to be erected, it might be said that there were seventy-one. That represented a diminution of £852 per annum, and, inasmuch as some of the parishes had larger endowments than £120, they might say it represented in round numbers a diminution of £900 per annum. The Committee were not in a position to state what effect the clause would have on the funds invested for charitable purposes, but the committee pointed out in connection with these funds that a diminution of 10 per cent. in their



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revenue represented a considerable curtailment of charitable work, and a great hardship on the deserving poor, for whom these charities were intended. The Presbytery of Glasgow had over £600 a year to aid in the education of students both in arts and divinity, which would be also materially affected if the Bill came into operation. It was said that the Bill was not to be retrospective; but the committee pointed out that there was nothing in the Bill to show that that was the case. The Committee considered this a most unjust Bill, and one which, if passed into law, would seriously affect and hamper the work of the Church, and they recommended that the Presbytery use every legitimate effort to prevent the Bill becoming law. The committee further recommended the Presbytery to petition against the Bill; that a communication be sent to kirk-sessions within the bounds pointing out the injurious effect which such an Act would have upon the Church, and advising kirk-sessions to petition against the Bill, and to bring the matter directly before the Members of Parliament for their constituencies; and the committee further suggested that the representatives of the Presbytery in the General Assembly take steps to bring this matter before the General Assembly by overture.

Mr. Brown, in moving the adoption of the report, said that some of the members of the committee did not see much objection to that part of the Bill dealing with vacant ground which was held up for the purpose of procuring an extravagant price, and they considered that in these circumstances it would be quite fair to subject it to taxation. The Presbytery, however, had little to do with that. What mainly concerned them was the question of feu-duties. What the committee wished to lay before the Court was that this taxation would press most heavily upon the poor. (Hear, hear.) It might have been intended to get at the rich, but they were missing the rich and striking the poor.

Professor Cooper seconded the motion. He wished strongly to emphasise the point that while the Bill might have been intended to get at the capitalist, it really struck at the poor. Many small endowments had been invested under the security of the law of the land, and now out of these small sums a large proportion was to be taken. It was not only the ministers of quoad sacra parishes—of whom there must be a large number—but widows and other people whose small properties had been invested by trustees in accordance with the law in such securities who would be liable to the same thing. He thought the promoters of the Bill had not very carefully considered those who were not commonly called poor, but who were really poor and in very narrow circumstances, and what effect the Bill would have on them. He was sure the Presbytery would agree to petition against the Bill; and he hoped that kirk sessions would not only follow that example, but that they would write to their members of Parliament and express their views on this subject. In that way it would be brought home to the representatives of the Scottish people that there were many whose feelings deserved consideration, and who were in a position to judge of the effect of the Bill.

The report was unanimously adopted, as also the recommendations contained therein.

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AN EXPLANATION OF OUR POLICY.

By JOSIAH C. WEDGWOOD, M.P.

In "The Tribune," May 1, 1906.

Our object is not to place an extra impost on particular persons, or to encourage extravagant expenditure. What we do want to do is gradually to change the basis of taxation and rating—to take off the tax on buildings, machinery, and improvements, and place it instead on the value of the bare land used.

The same people who pay at present may, for the purposes of this reform, pay the tax or rate in future—only let it be based, not on the use to which they actually put the land they monopolise, but on the best use to which it might be put—in other words, on the land value.

This is spoken of as something approaching robbery. Let me give an illustration of its real effect.

There is a certain celebrated manufactory of pottery in the borough of Hanley which has recently been re-valued for assessment purposes at about £1000 per annum, and the land was one-third of the total value. Rates in Hanley are 9s. 6d. in the £, so they pay about £475 a year. The value of the land in Hanley is about one-third of the total rateable value, so that if the rates were based on the land value alone they would have to be 28s. 6d. in the £ in order to produce the same revenue. But if they were 28s. 6d. in the £ on this new basis would this firm of potters be any worse off? Every year they would pay to the municipality 50 per cent. more than the full annual value of the land they used. Their land would be more than nationalised, and yet these potters would be better off. They would pay the same £475 a year, but any improvements they chose to make in their factory would go tax free. Hanly and England would be better off, because these potters and many others might then invest their profits in improving their business instead of drawing out the last penny to invest elsewhere. At present every penny they invest in their business is taxed 50 per cent., and consequently they go and buy shares in something like the Pennsylvania Railroad.

The factory is an old one—a modern up-to-date factory would find itself paying actually less under the new system. The only people who would actually suffer would be those who might—but who do not—use their land to the best purpose.

Moreover, under this system every improvement in a town—street widenings, new sewers, the removal of tolls or improved economies in manufacture, improved trade, and increased population—would revert immediately to the community. The citizens would always reap the full advantage of their efforts and of every increase in land value. At the same time buildings and improvements, being freed from taxes, would spring into being for the welfare of the community.

What is true of a town is true also of the country rates and Imperial taxes. A landlord who has improved his property—who has invested his capital so as to get the most from the land—would find his burden reduced. The small freeholder, for whom some of our statesmen fancy special exemption would have to be provided, would probably be the one to benefit most. Only those would suffer who starve their property or who withhold it from use, as Lord Penrhyn did his slate quarries.

There are undoubtedly weak points in the Scotch Bill for Mr. Harold Cox to criticise, but when properly understood there are no weak points in the ultimate goal towards which that Bill is a first step.

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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 BUDGET.

AS IT IS, AND AS IT MIGHT BE.

Having in hand from the previous year a realised surplus of £3,466,000, the Chancellor of the Exchequer, as required by law, devoted this sum, constituting the Old Sinking Fund, to the reduction of debt. To this purpose he also allocated £9,000,000 estimated to be available from the fixed annual charge for the debt (£27,000,000 to £28,000,000), together with £500,000 from the revenues of 1906-7, and a further half million expected to accrue from the Chinese indemnity. Thus the record total of £13,500,000 was set aside for debt reduction—a very welcome and a very necessary step in the direction of sound finance. A step which Mr. Asquith very wisely followed up by declaring that for the future no new military or naval works shall be commenced on borrowed money.

On the basis of the then existing taxation the Chancellor estimated that the revenue for the current year would be £144,860,000, while the expenditure was put down at £141,786,000 (excluding in both cases the revenue intercepted in aid of local taxation). The estimated surplus for the year is, therefore, £3,074,000, and this surplus Mr. Asquith disposed of as follows:—Sinking Fund, £500,000; grants in aid of necessitous school districts, £135,000; increased postal and telegraph facilities, £105,000; repeal of Coal Tax as from November 1st, £1,000,000; reduction of the tea duty as from July 1st, £920,000*—making a total

* Subsequently altered to May 14th at a further cost of £70,000 to £80,000.

of £2,660,000, and leaving for contingencies a balance of £414,000.

There is no gainsaying the fact that this Budget is of a very humdrum character, and this Mr. Asquith recognised, for he desired the House and the Country to remember that the Government "only came into office last year, when some of the governing factors of the case (the Army and Navy Estimates, to wit) had already been fixed in advance." "So far as I am personally concerned," he added, "I have had little more than four months in which to survey the large tract of rough and tangled ground. I should like to see more things attempted and more done than I can attempt or do this year in the reduction of expenditure, in the repayment of debt, and in the readjustment of the incidence of taxation."

The repayment of debt is a very important matter. The reduction of expenditure is also a very important matter; and one cannot but regret that no really determined attempt was made to cut down the swollen Army and Navy Estimates bequeathed to the Government by its predecessors. But the most important, the most vital, the most fundamental matter of all is the readjustment of the incidence of taxation.

And it was to us a profound disappointment to find that all that Mr. Asquith had to suggest in regard to this point was the setting up of a Select Committee to enquire into the practicability of the graduation and the differentiation of the income tax, and a measure for dealing with "the anomalous and unsatisfactory condition of the license duties."

"As to the income tax," said Mr. Asquith, "there are two perfectly valid objections to the incidence of the tax. They are, as everyone knows, first, that, above the limit of exemption and abatement, it is levied at a uniform rate; and, secondly, no distinction is made between precarious and permanent incomes." But these are not valid objections to the income tax. The one valid objection to the income tax—an objection that applies, unfortunately, to all our existing taxes—both local and imperial—is that it is not an honest tax. If a man earns his income honestly, not one of the 43 millions of us has any right to mulct him of any portion of that income. And, that being so, the 43 millions of us put together have no right to do so. If his income be dishonestly acquired, the State, instead of sharing in the proceeds of his dishonesty, should deal with him according to his deserts. If, by reason of some form of monopoly, he is enabled to "bleed" the public and secure an income without earning it, the State should, where possible, abolish the monopoly. Monopolies that arise from Protective Tariffs will disappear when Protection is overthrown. Land monopoly will be taken down by the taxation of land values. And franchise monopolies, such as gas, water, electric lighting and supply, trams and railways should be respectively municipalised or nationalised; or, better still, perhaps, the monopoly value of such

franchise—at bottom a land value—should be appropriated to public purposes by the exercise of the taxing powers of the State, leaving to private enterprise simply a fair return for the services actually rendered to the public.

The same applies to the monopoly value of licenses. License duties, unlike the income tax, are a just method of raising public revenue for the monopoly value of licenses is created by the public, and is, therefore, rightly liable to taxation. Mr. Asquith has repeatedly stated that he can do nothing appreciable in the direction of reducing taxation unless the pruning knife of retrenchment be first vigorously used; and it is a common-place, both on the platform and in the press, that the South African War has swallowed up all the funds available for Old-Age Pensions and other social reforms. But Mr. Asquith overlooks the fact that no mere retrenchment, no mere reduction of existing taxes, no mere chopping and changing and shifting of the incidence of taxation, so far as our present system of taxation is concerned, can benefit the labour and capital of the country. The burden labour and capital now bear is the triple burden of rent, rates, and taxes. If expenditure be cut down, and if rates and taxes be reduced or repealed, labour and capital can afford to pay so much more in rent and the landlord may be trusted to see to it that they do so. But, on the other hand, the taxation of land values will not only provide funds for the reduction or repeal of existing rates and taxes but it will also force idle land into the market and thus reduce the toll which the idle few are able to levy upon the workers for the use of "their" land. All other forms of taxation rob labour and capital of their just earnings and hamper trade and industry. But the taxation of land values robs no man; it simply takes for the community the values created by the community; and, instead of hampering, it would greatly encourage trade and industry.

As to the contention that the South African War swallowed up all the funds that would otherwise have been available for Old-Age Pensions and so forth, it simply is not true. During the three years of the South African War we spent some £250,000,000 on behalf of the landlords, but during the same period we handed over to the landlords here at home at least £200,000,000 per annum—or a total of £600,000,000! And in the four years succeeding that war we have paid to these gentry who "toil not, neither do they spin," a further total of eight hundred millions sterling! It is not the South African War, it is our own ignorance and want of courage that prevents our finding the money for Old-Age Pensions and other social reforms. The land values of the country, created by, and therefore rightly belonging to the people as a whole, would, if taken as they ought to be for public purposes, enable us not only to make ample provision for the aged, for the sick and the disabled, and for the widow and the orphan, but also to sweep away the whole of the present rates and taxes which now penalise trade and industry.

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GLASGOW.

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. George Fowlds, M.P. (New Zealand) will be present at a meeting in the League Rooms, 13 Dundas Street, Glasgow, Friday, 1st June.

At a meeting of the Scottish League for the Taxation of Land Values, held at 13 Dundas Street, Glasgow, Wednesday, May 9, 1906, ex-Treasurer James Fairlie (Falkirk), president, in the chair, the following resolution was adopted:—

(1) "That this meeting views with satisfaction the progress of the movement as evidenced by the return of sixty Scottish members of Parliament at the recent General Election pledged to promote the taxation of land values; (2) the reply of the Chancellor of the Exchequer to the delegates from the municipalities and rating authorities on February 26, to the effect that the Government desire to pass a satisfactory and more permanent measure rather than introduce a small and piecemeal instalment of the reform; (3) the passing of the second reading of the Land Values Taxation (Scotland) Bill (promoted by 550 municipalities and rating authorities of the country) in the House of Commons on March 23 by a majority of 258; (4) cordially endorses the statement of the Lord-Advocate in the course of the debate made on behalf of the Government, that the first requisite is to separate the value of the land from the value of improvements so that when the assessment comes to be made in the following year, 1907, it may be done smoothly and without friction; (5) is of opinion that the Bill now before Parliament should be made applicable to the whole country, so as to include rural as well as urban land, and appeals to the Government and members of Parliament to see that this sound and more permanent measure is incorporated; (6) that the seventh clause of the Bill, providing for the taxation of feu-duties and ground annuals, in so far as these do not represent the value of improvements, should be maintained."

The Edinburgh League adopted the following resolution at a meeting held 18th May:—

"That the Executive of the Taxation of Land Values League, Edinburgh, approves of the principle of the Land Values Taxation (Scotland) Bill, expresses its satisfaction that the Bill has passed its second reading in the House of Commons by a majority of 258, and trusts that the Select Committee of that House now sitting will report in favour of extending the measure to the country generally, rural as well as urban districts,

and that this reform will be brought forward as a Government measure in the near future."

Our faithful band of press correspondents have been busy during the past month in the columns of the daily and weekly press. The letters by the Anti-Taxation of Land Values League are also more abundantly plentiful. The more the better for our side.

I think that vacant land, whether agricultural or urban, when needed for the extension of industry, should come into the market at a normal price unhindered by monopoly, and if such land is compelled to take its share of the burdens incidental to the community by a tax on its value, there will be less land held in "the ripening process" in the future.—
JAMES BUSBY in the *Glasgow Evening Citizen*, 26/5/06.

The *Citizen* in foot note states that "the only logical and clear-headed reformers are the extremists."

Mr. George Cowie, Jun., Aberdeen, ably defends the proposal to tax land values in the local press. He has a thorough knowledge of local circumstances and states the case clearly and with every confidence that the mass of the Aberdeen people are for the reform.

Professor Darroch in opposing the Glasgow Bill at the Edinburgh meeting held under the auspices of the Public Trusts, stated that "in many cases the holding up of land had been for the good of the community." Mr. W. C. M'Bain, Glasgow, went one better by declaring that "as a matter of fact land in Glasgow had been far too freely sold." Mr. M'Bain is the Chairman of the Anti-Taxation of Land Values League in Glasgow.

At the Scottish Trades' Union Congress held at Greenock, 28th April, the following resolution moved by Mr. Burgess, Glasgow, and seconded by Mr. Templeton, was adopted:—

"That the Congress reaffirms its approval of the principle of the taxation of land values for local purposes as being just and equitable, and expresses satisfaction that the organisation initiated by the Corporation of Glasgow, having for its object the promotion of these measures, has now associated with it over 500 rating authorities."

DO YOU WISH TO PROMOTE THE MOVEMENT?

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DESOTISM VERSUS DEMOCRACY.*

BURNING ISSUES.

In the last analysis there is but one issue that burns. Though human controversies be limitless in multitude and variety, the essential issue in every one is the same. It always has been the same and doubtless always will be. Whenever particular controversies burn, it is because they radiate the heat of this essential issue with practical effect. Academic questions never burn. However heated their disputants may become they develop no social heat until they take on practical form. Neither do practical questions burn unless they are vitalized with the heat of this essential issue. And the essential issue, this question of questions, this one burning issue of all the past and as far as we can see of all the future too, what is it but the irrepressible issue of despotism against democracy?

Sometimes we think that in our democratic country we have banished despotism, but we are mistaken. Though some of its more ancient forms have been cast out, the ancient principle of despotism is here and now as active as ever, and the old principle of democracy continually renews its youth among us.

I have no intention of even enumerating the particular burning questions of our generation, nor shall I so much as attempt the discussion of a single one of them. All I ask of you is to consider that those that do burn, those that split society—whether international, national, or local society—into hostile camps swarming with vigorous partisans, are only battles in a perennial war between the principles of democracy and the policies of despotism.

Do we observe—either in the present or the past, either here or elsewhere—any burning questions in the churches? Let us examine them minutely, and we shall find that in the last analysis they are controversies in behalf of ecclesiastical dominion on the one hand and religious freedom on the other. Are our burning questions political? Then they are struggles for personal liberty against governmental oppression, be the oppression administrative, legislative, or judicial. If economic, then our burning questions are essentially conflicts in behalf of the natural rights of manhood as to property, against the oppressions of privilege as to property. And these three kinds of despotism are allies. Both ecclesiastical despotism and economic privilege fortify themselves with political power, while political dominion draws strength from ecclesiasticism and sustenance from economic privilege. Here is an unholy trinity in unity to appal the stoutest knight errant of democracy.

But democratic knights errant unappalled were never wanting in the past, though the penalties for temporary defeat were rack and thumbscrew, fire and gibbet. Why should there be timidity now, when the severest possible penalties are the irreverent pencil jabs of mercenary cartoonists, and the cheap slurs of smug-souled pharisees? The question is hardly worth the asking. Penalties play a small part in baffling the democratic spirit; whether they are severe or contemptible makes little difference. The democratic knight errant is a reactionary effect of despotism, not an originating cause of democracy; and when the spirit of democracy stirs the hearts of men, it thrusts forward its spokesmen and agents—they cannot help themselves. And the spirit of democracy does stir the hearts of men whenever despotism begins to unmask or its veiled operations begin to sting. Then it is, and only then, that any question offers a burning issue.

The controversy may be religious, political or economic, or a confusion of any two or of all three, and the question in its particular form may be almost anything from "government by injunction" to municipal ownership; but the issue, if the question be a burning one, is always the issue of natural rights. It is the issue (it may be in large or it may

be in small) of people's government or superimposed government, of organised selfishness or organised justice, of despotism or democracy.

The despotic impulse may indeed be benevolent, but it is none the less despotic for that. Nor is it less likely to become tyrannous. Haven't most tyrannies originated in despotic benevolence? Yet we must not assume that all who take their stand with despotism are necessarily selfish in their impulses or undemocratic in their aspirations. The benevolent despot is of course as despotic as the tyrant, and more dangerous to the principle of liberty. But I am far from saying that all who support despotic measures are despotic men. I have been comparing not hostile men but hostile principles. The democracy of individuals on either side of any specific controversy cannot be questioned fairly without incriminating proof in each man's case; for particular questions between despotism and democracy are never simple, nor is the issue ever sharply drawn except by historians long after the contests are over and the questions no longer burn.

Were we to attempt a classification of men with reference to their attitude toward particular controversies that burn, we should probably be able to assign them to three general categories. Though we should still be in a maze, for the sub-classifications would be innumerable, the three general categories could be fairly distinguished, I think, as the democratic, the despotic, and (if you will allow the verbal invention) the "grafteric."

Unselfish men of the democratic and the despotic classes are in honest conflict over a principle of social life, one class believing in the benevolence of despotism and the other in the beneficence of democracy. Although these classes vary in their constituents, from unqualified individualists at the extreme of democracy to unrestrained centralizationists at the farther extreme of despotism, and although there is a middle space between the two where the constituents of both remind one of the little boy whose trousers were so curiously cut that his own mother couldn't tell at a distance whether he was going to school or coming home, yet on the whole I think there are clearly distinguishable among unselfish men the two tendencies I have indicated, one of which makes for despotism and the other for democracy.

But these tendencies are more or less diverted by the "grafteric" tendency. This also has its maze of sub-classifications. They extend from the disreputable gray wolf with his raw carrion, through many grades downward to the two-dollar voter, and many more upward to millionaire beneficiaries of the two-dollar vote. They extend even to the supernal plane, where "grafteric" clergymen tithe those beneficiaries for the cure of their souls and the moral policing of their tainted treasures.

Both sides of burning questions are affected by the influence of graft. The democratic side has its little graft, and men of undemocratic or indifferent impulses are doubtless often drawn to that side for the graft rather than by the principle. The despotic side has richer graft. Not only is the graft richer, but usually its successful appropriation operates also as a general certificate of good character. Business interests of the "grafteric" kind usually flourish better under despotic than under democratic influences. So do professional ambitions of the "grafteric" kind. Every large form of selfishness, from the benevolent type that would magnificently regulate the lives of the poor to the type that would commit any predatory crime of magnitude if assured immunity—springs as naturally to the despotic side of every burning question as iron filings to a magnet.

But what is the moral difference between large and little forms of selfishness? We differentiate respectable graft from the disreputable. We send some little grafters to prison, while we send some bigger ones to the council, the legislature, the senate or the bench, and depend upon other bigger ones to lend their respectability to missionary enterprises and anti-crime committees. But in all candour, what

* A paper read by Louis F. Post at a symposium of the Chicago Literary Club, April 2, 1906, on "Burning Issues."

is the moral difference, for instance, between an impoverished citizen who votes any way you want him to for \$2, and a "penniless plute" who votes as business men tell him to, or the business men themselves who vote for what they are pleased to call "business interests?" What moral difference does it make whether the "business interest" is an interest in a law creating a privilege worth millions in the course of a few years, or an interest in a two-dollar bill on election day? And let me also ask how much superior morally to election grafters who begin a graft job by selling their votes for \$2 apiece, are distinguished lawyers who for a larger fee perfect the job, or successful business men who seek profit by investing in it, or distinguished editors who earn salaries by writing editorial defences or apologies for it?

A politician of the "grafteric" type once confided to me his three rules for political success. He was a man of compact speech, whose verbal embellishments were few. They were usually phrased in spiritual terms, though seldom in terms of heavenly significance. "In the first place," said he, "you must keep your family in good standing in the church; in the second place you must be true to your friends, true to your ring; in the third place you must keep out of the penitentiary; and after that you can do anything you damn please. "But," he added reflectively, "you *must* keep out of the penitentiary."

With the advance of our era of fierce commercialism (now happily passing away), when gross idolatry of commercial success grew more and more obtrusive and repugnant, I often wondered if those rules for ignoble political success might not be the rules also for pretty much all ignoble successes—for all those ignoble successes at the bar, in the counting room, in the pulpit, in the editorial chair, in society, as well as in politics, before which we were strenuously admonished to fall down in ignoble worship. They seem indeed to be rules of universal application in the wide domain of successful graft, and the one important consideration seems always to be the keeping out of the penitentiary.

Into every burning question this element of graft enters, and not one of us knows how much he himself may be affected by it until he is tempted. Even if we withstand temptation, how can we know we have been offered *our* price? Mayhap we are unconsciously only holding out for a higher price or a different kind of price—for a safe fortune instead of a dangerous bribe; for a professional or business career instead of ready money; for political advancement or social recognition, rather than anything else. Let none of us be too ready to cast the first stone at a grafter, whether that grafter belong to the upper four hundred or to the submerged mob.

Apart, however, from the sin of judging others, it is a fact we cannot blink, that the element of graft tends to distort the issue of despotism or democracy in every burning question. Have we not met men who are academically democratic, yet never on the democratic side of any concrete

question which has begun to burn? Why is this so? Some no doubt are influenced by genuine alterations of opinion, induced by the heat of the conflict, which brings their academic speculations to the test of a stimulated judgment. Many, however, are influenced—unconsciously, it may be, for the most part, yet influenced nevertheless, by considerations of personal gain or loss. And do not these considerations constitute the essential principle of graft?

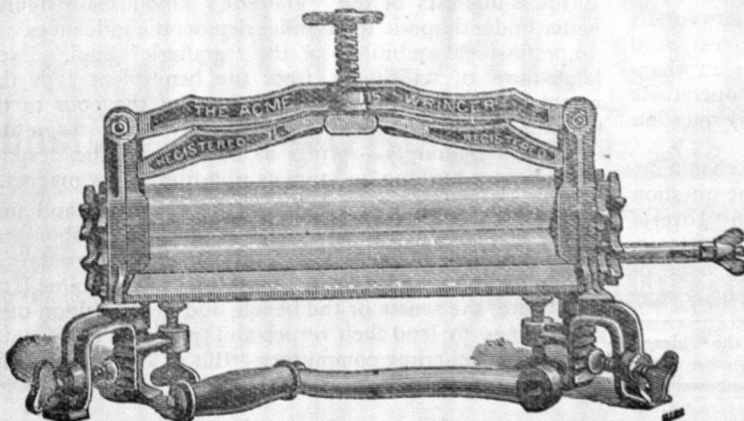
But when all the diverting influences to which individual minds are subject have been given full weight, there remains the truth which it has been my chief object here to point out, that the essence of every burning question, the principle that makes it what we understand by burning question, is the clash of the despotic and the democratic forces in human society—the irrepressible conflict of despotism against democracy.

In greater or lesser degree, every man yields himself to one or the other of those forces. The degree to which he yields may be affected by his selfishness, his ignorance, his thoughtlessness. But he does yield. And whatever the motive that determines him, he does turn his face, when the heat of social controversy arises, in one or the other of those directions—either in the direction of which the logical goal is perfect equality of legal rights, of political power, and of economic opportunity, or else in the opposite direction, of which the logical goal is obligarchy if not absolute monarchy. The ultimatum of democratic principle is government of the people by and for the people; the ultimatum of the opposite principle, whether we call this principle despotism or by some smoother name, is government of the people by and for a few or may be only one of the people.

When these two principles clash, as they do clash whenever and wherever common rights and private interests conflict, they generate burning questions. These questions vary in form with time, place and circumstances, and are numerous accordingly. But they are burning questions only because and to the extent that they are battle gauges in the perennial war of despotism upon democracy. In this sense, therefore, there is but one burning issue.

And the war of despotism upon democracy, let me close by saying, is at its heart the same war on a larger scale that is fought out to the end of his life in every man's breast, between his own selfish instincts of lust and pride, and his own sense of brotherly justice. His selfish lust and pride are the germs in him of that despotic spirit which in the wider field of human society is manifested in schemes for political conquest, for ecclesiastical dominion, for economic privilege. His sense of justice, on the other hand, is the germ in him of that spirit of democracy which is set forth as the vital principle of our patriotism in the Declaration of Independence and of our religion in the Golden Rule. Though the despotic spirit might possibly conquer the whole world, it is the democratic spirit alone that can make the whole world kin.—*The Public*, April 21st.

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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 current financial year will close on the last day of the present month (June 30th), and the accounts for 1905-06 will then be made up and audited. The year has been a very busy, a very fruitful, and a *very expensive* one. It is much to be desired that the costs to which the League was put, before, during, and since the General Election, by the special work of the past six or seven months, should be paid up, if possible, before the 30th inst. In spite of special help generously given by a few of the members, there is still a heavy deficit to be got rid of. Members will greatly help the hon. treasurer if they will be good enough to respond promptly to the annual request for the renewal of subscriptions, and if they will endeavour, with the subscription, to send the name and contribution of at least one new member, or an order for literature for sale or distribution. Donations for the special purpose alluded to above will be very welcome.

* * *

The Twenty-third Annual Meeting of the League will be held on Wednesday, July 18th, in the Hall of Clifford's Inn, next 187 Fleet Street, at 8 o'clock. Full particulars will be given next month. In the meantime, members are asked to make a note of the date.

* * *

During the past few weeks several very welcome visitors have been received at the League office. Mr. Max Hirsch is now on his way back to Victoria and Mr. George Fowlds to New Zealand. But another representative of the Australasian movement, Mr. P. J. Firth, President of the Darlington Single Tax League, New South Wales, has lately arrived. From the States, Mr. W. Lloyd Garrison, always sure of an enthusiastic welcome from his many English friends, has paid his first visit to the London office. Mr. Max Popper, of San Francisco—whose name will be known to readers of the "Life" of Henry George (see chap. ix.)—has brought many reminiscences of his old friend in the early Californian days, and also news of the present safety of Mr. Joseph Leggett. The officers of the League have also much enjoyed a long interview with Mr. J. W. Sullivan, of New York, now on a mission of enquiry on Public Ownership and Operation for the National Civic Federation.

* * *

Some years ago the Secretary of the League contributed a series of articles on the Bible and the Land Question to the London *Echo*. These articles were frequently used, afterwards, as the basis of Sunday morning lessons at "Adult Schools." A year or two ago a Danish writer gave the substance of them in translation to his countrymen. The writer has just learnt that they are now likely to appear in a Norwegian magazine, and that some use will be made of them in a forthcoming book by a well-known Norwegian author.

* * *

Mr. Skirrow reports a good sale of literature among the delegates to the Annual Meeting of the Yorkshire Liberal Federation. Mr. J. H. Whitley, M.P., President of the English League, was re-elected chairman of the Federation, and Mr. C. H. Smithson, of Halifax, hon. secretary. Mr. C. P. Trevelyan, M.P., in moving an important resolution on the Land Question, made a very outspoken speech, of which a special report appears in another column.

* * *

Mr. W. R. Lester and the General Secretary of the League spoke at the very successful meetings of the Ramsey Allotment Holders, called by the National Right-to-Work Committee on Saturday, April 28th. Two other members of the League's Executive were present at the meetings and stayed over the week-end in order to inspect the allotments and gain further information.

The York League for the Taxation of Land Values—a local organisation which has recently grown out of Mr. Skirrow's splendid work in the Yorkshire district—now numbers about 30 members. Mr. C. W. Sorensen, of West Huntington, York, will be glad to add to the local list the names of any other friends of the movement who live in the city of York.

* * *

The *Hemel Hemstead Gazette* of May 12th gives a very full report of a "debate" on the taxation of land values, which took place at the quarterly meeting of the local Town Council. The Council must be a queer body, and Councillor Hebert must have required a good deal of courage to bring the matter before them. He moved "That the common seal of the Corporation be affixed to the copy of the petition in support of the movement to procure legislation for the separate assessment and rating of land values." The reading of the resolution was "received with laughter." Councillor Hebert, in moving the resolution, was interrupted in the most extraordinary way by the Mayor, and was informed that the Clerk "did not think that it was within the range of practical politics." Not to be outdone by these two sapient officials, Alderman Thompson spoke at some length without even attempting to answer Mr. Hebert, and sat down, apparently in great dudgeon, because he was not permitted without challenge to discuss a totally different subject. He then expressed the opinion that it was "degrading" to the Council to hold such debates. Finally, the Council adopted Alderman Thompson's amendment (that the Council should wait until the subject had further developed) by a majority of eleven votes to eight,

* * *

Thanks are due to several members who have been especially helping the cause in the columns of the newspapers; to Mr. E. Hatzfeld and Mr. J. C. Wedgwood, M.P., for their replies to the criticisms of "Fiat Justitia" in *The Tribune*; to Mr. Arthur H. Weller for a lengthy correspondence in the *Co-operative News*; and to Mr. Neil Mackenzie for a well-sustained anti-Protectionist controversy in a Hertfordshire paper.

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PARLIAMENTARY DEBATES.

RURAL HOUSING.

(House of Commons, April 27th).

Speaking in the debate on the Rural Housing Bill Mr. WEDGWOOD (Newcastle-under-Lyme) asked that if there was any charge on the rates for building these houses, that charge should be put on to a special rate to be based on the unimproved value of the land in that district or parish. The landlord got the benefit of these buildings because, if these houses were put up so as to provide cheaper houses for the labouring classes, the labouring classes would receive a lower wage, of which the landlord ultimately got the benefit. Secondly, supposing one could double the number of houses in any particular parish it was obvious that the value of the land would immediately go up. Because, if the number of the houses and the population were doubled, although they might not double the value of the land, the value of the land would certainly be improved. As the value of the land was improved the State might come in under this Bill and recoup itself by the means he had suggested. The State could not recover for itself the benefit conferred by its expenditure until it was able to tax land values. They could not hope to get anything but a temporary palliative for this permanent evil so long as the State allowed others to reap the benefit of its efforts.

RATING OF MACHINERY BILL.

(House of Commons, May 4th).

Mr. J. D. WHITE (Dumbartonshire) said he supported this Bill because it was a small and practical step in the right direction. It was a moderate measure, the fundamental principle of which was to exempt machinery which was not fixed and machinery which was only temporarily fixed. The hon. member who moved the rejection of the Bill professed to be unable to see the distinction between the machinery which was not fixed and machinery which was. The distinction was an arbitrary distinction, but it was a distinction that was made by this House, and in the Scotch Rating Act, passed four years ago, that very distinction had been put in. The promoters of this Bill desired to have in England the advantage already possessed in Scotland. It was almost a pity that the Bill did not go further, for he should like to see all the rating and taxing of machinery abolished. Machinery played a more and more important part in modern production, and they should encourage its use in every way, instead of penalizing it. The hon. member for the Wansbeck Division had argued that if machinery was exempted from rating, rates would be put upon the houses of the working classes. He could not agree with the hon. member in that. He was opposed not only to the rating of machinery, but to the rating of factory buildings and industrial buildings of every kind, including crofters' cottages in Scotland and labourers' cottages in Ireland, and even to the hut tax in Natal. He quite agreed with the criticism made by the noble Lord (the member for the Horncastle Division) that if they did this for certain industrial undertakings they should do it for all. He would like to apply the same principle to agriculture, and to exempt from rating farm buildings, haysheds, and other agricultural improvements of all kinds. He quite agreed that if they exempted all these things from rating they would have to find other things to rate. He was one of those who for many years past had advocated the fundamental reform of our taxation so as to base the whole taxation of landed property upon the market value of the land, and to leave all buildings and other improvements tax free. Though he would continue to advocate that great reform, he was content to take this instalment now, and he would therefore support the Bill.

The Government Plan.

Mr. RUNCIMAN (Secretary to the Local Government Board) suggested that the best way of dealing with the

question would be to bring other, and to a large extent exempted, classes of property under rating—that, in fact, before proceeding to transfer burdens from one set of persons to another, we should see how far we could embark on a system of monopoly rating. The Government had already stated that they intended to deal with the rating of land values, and hoped they would be able to introduce a Valuation Bill next session. In this way they would do something towards removing the burden from the great machinery users to great monopoly holders. (Hear, hear.)

Finance Bill, House of Commons, May 16th.

Mr. TREVELYAN (Yorks, Elland), said this Budget was a modest prologue, many of them hoped, to a very considerable drama. The success or failure of that Parliament would turn on its Budgets, and therefore the attitude of mind of the Chancellor of the Exchequer was of supreme importance. But the two main duties that Parliament had to fulfil were to make the position of free trade impregnable, and to accomplish great social reforms, and for both of these economy was not the last word. Unless they opened new sources of taxation in the life of that Parliament, the Protectionists might get their opportunity. They should hope for the beginning of some scheme of old-age pensions and many other things, such as the payment of members, which would drain the resources of the Exchequer. Therefore they wanted a new system of taxation which was capable of indefinite expansion. Some £10,000,000 was now given as subventions in aid of local ratepayers, and that tendency was liable to increase. It would be increasingly difficult for the Chancellor of the Exchequer to meet these demands for the relief of local rates by reductions. Many of them, therefore, looked to land value taxation as a means of making our fiscal system impregnable against the assaults of Protection. The Chancellor of the Exchequer might make for himself a reputation by breaking the land monopoly and placing the local taxation no longer on the industries, but on the land values of the country.

Mr. CHAMBERLAIN—I regret that the Chancellor of the Exchequer should have left the House while his hon. friend behind him was giving him his instructions—(laughter)—rather than suggestions, as to what he should do in the future, in the next Budget he brings before us. The hon. gentleman went on to tell the Chancellor of the Exchequer his business, and also to present him with a mandate. That mandate was to make free trade impregnable. The hon. gentleman has perceived, what some of us perceived a long while ago, that the Chancellor of the Exchequer will always want a great deal of money if he is to carry out the many mandates of his party, and, knowing that the money cannot be obtained without an extension of the basis of taxation, he offers as an alternative a policy of confiscation, for it is nothing else. He seems to think, however, that unless local authorities are controlled, their expenditure will be so large that they will be obliged to come to the Chancellor of the Exchequer for assistance, and to that extent encroach upon the money that would otherwise be available for social reforms; and he urges, therefore, that some form of direct taxation, such as land values, should be immediately undertaken. Land values may possibly be a proper subject for taxation. (Ministerial cheers.) I say "may be." That is a point that I am not arguing at the present moment. But one thing I do say—they are not a subject for confiscation. (Cheers.) When Mr. George wrote his interesting book, which made so great a sensation some years ago, he advocated that the taxation of land values was to go on until the value was taxed out of existence. That is confiscation. (Cheers.) If it could be carried out, though it would bring many evils in its train, it is just possible that it would raise a sufficient amount of money to carry out the objects which the hon. gentleman opposite has in view. But, on the other hand, if it is only to be brought in as another item of direct taxation, and if the taxation is to be moderate in amount, it will prove a barren source of revenue indeed. At any rate, it will not

give anything like the amount of money talked of as necessary to carry out the schemes of social reform.

"A NEW LIBERAL FISCAL POLICY."

(Specially reported for "Land Values.")

At the second annual meeting of the General Council of the Yorkshire Liberal Federation, held at Harrogate, on Friday, May 18, Mr. C. P. Trevelyan, M.P. for Elland, moved:—

"That a revision and readjustment of the whole system of National Taxation and Local Rating is urgently needed in both Urban and Rural Areas; that a universal valuation of Land Values, apart from improvements, is the first necessary step towards the desired Reform; that a National Tax on Land Values should form the fund by means of which indirect Customs Duties may be reduced and the cost of National services may be taken off Local Rates; and that a Local Rate on Land Values should provide the means for relieving from assessment for Local Rates unexhausted improvements which are the product of the expenditure of Labour and Capital by Landlord or Tenant.

"That His Majesty's Government be strongly urged to carry through a Reform on these lines with the least possible delay; and that copies of this resolution be forwarded to the Prime Minister, the Chancellor of the Exchequer, and the President of the Local Government Board."

Mr. Trevelyan said the resolution he recommended outlined a new Liberal fiscal policy, which was in every respect the converse of the protectionist policy of the Conservative party, and on the general adoption of which the ultimate victory of free trade depended. It was a proposal to relieve local rates, to relieve industry, to relieve the food of the people by placing a great part of, and ultimately all our local taxation upon the land values of Great Britain. Local rates were a huge tax upon industry. Six, eight, and ten shillings in the pound was paid on every place in which industry was carried on, according to the rates of each district. The rates were levied directly on the houses in which people lived, on the mills in which people worked, and the natural result was that people were overcrowded and their industries were throttled.

Pointing out the evils of the sugar tax, the income tax, and the evil that followed from the reduction of the spending power of the people by these taxes, he said that most of these bad taxes could be swept away if we did not give out of our national revenue £10,000,000 a year in aid of local rates. The evil was not in the expenditure of local rates, but in the way we levied them. Alluding to the slackness of the building trade, he said he could not help thinking it was due to the fact that we taxed every house that was built, in some cases 10/ in the pound. This was as wicked a tax as the old Corn Laws, and was the essential reason of the overcrowding of our cities. This was precisely the case, too, in regard to agriculture. Our present system penalised the farmer for farming well. It was the landowner who got off cheap. The more they thought of it, the more they realised that all economic progress in this country hung upon two things:—Obtaining land easily and cheaply for the men who want it, and taxing the man who won't allow his land to be used as it ought to be used; and, secondly, freeing all kinds of industries and improvements from the enormous burdens which now fall upon them.

Taking the case of London as an instance, Mr. Trevelyan said that, comparing the Elizabethan with the Victorian era, the value of houses had not greatly differed, nor had the

wages of the workers greatly altered. But the striking fact was that there had been an enormous increase in the ground values of London. Yet, with that before us, we continued to tax food, to tax houses, and left untapped this great source of revenue created, not by the men who owned the land, but by the industry of all the people.

THE ETHICS OF TAXATION.

Notes of a Paper by Mr. ALEXANDER MACKENDRICK, read to the Glasgow Progressive Club, May 3rd.

Among the many educative results flowing from the long and arduous campaign in which we have been engaged, one may note that the idea of taxation is being gradually lifted to a higher plane, and is now beginning to take its place as a first principle in social ethics.

Adam Smith's theory of "ability to pay" stood for a long time as a sufficiently sound one, until it was perceived, as ought to have been so obvious, that this principle is little better than that of the highway robber, who selects the rich man for his victim, and considerably leaves the slender purse of the poor man unmolested; and that it is to sap at its roots the springs of industry, punishing a man for rising early and working late, and for exercising those activities which make him a useful citizen.

"An equality of sacrifice" is another principle around which the minds of economists and politicians have played in their efforts to find some intelligible and equitable principle upon which to provide society with an income. The difficulty, however, or rather the obvious absurdity of trying to effect an equality of sacrifice between the receiver of a large income which comes to him without labour, and the receiver of a small income which reaches him in response to toilsome effort, have not been unfelt by the economists themselves.

Governments in their attempts to provide society with an income for its social needs, upon these principles, have been driven to the most undignified expedients. Not long ago they taxed us for having windows, and only the manifest absurdity and unwholesomeness of that impost caused its abolition. Now they tax us for keeping a dog. If we are wealthy enough to drive a carriage, we must pay for permission to do so. If family pride suggests a coat-of-arms on our notepaper, we must pay a tax for that privilege. If you buy a house or enter upon a business partnership, a 5s. or 10s. stamp is required, that so the Chancellor of the Exchequer may have his picking out of the transaction. The number of articles which have been suggested as fit subjects for taxation it would be almost cruel to harass Governments to mention, including, as they do, wigs, artificial teeth, bicycles, bachelors, and a host of other articles and conditions of luxury.

And the British taxpayer grumbles—and pays. The tax-collector is the least loved of all his fellow citizens. To cheat him is not considered a serious disqualification for membership in the kingdom of the pure in heart. His importunities are regarded like the bad weather, evils which are to be dodged and avoided as adroitly as possible.

Now, do not the muttered grumbings of the highly moral British taxpayer, and the futile efforts of Governments to find a basis for taxation which shall satisfy the innate sense of justice in the breast of this moral person, suggest the thought that society is seeking its income from an entirely wrong source? Is the moral taxpayer's indignation not a just one? Is it not founded upon an instinctive perception of a truth, *i.e.*, that society ought to have an income of its own, and ought not to be under the necessity of filching away his purely private earnings?

Let us picture to ourselves a solitary settler squatting upon a fertile prairie of practically unlimited extent. Imagine him to be the handiest and most capable of men. Endow him if you like with all the resourcefulness of the typical Scot. He builds a house for himself of a kind, and

constructs something like a barn or stable for his horse. With the utmost expenditure of energy and ingenuity the living he wrests from the storehouse of nature will be of the most meagre description, and the value of his life, measured in leisure and intellectuality, will be almost at zero. But now imagine six such men to have settled together, and to have agreed to help one another as men instinctively do under such circumstances. They build six houses in less time than the single man had taken to construct one, and of a much better quality. One man has been trained as a carpenter, and agrees to do all the joiner work; another has been educated in veterinary surgery, and undertakes the care of the horses; a third takes upon himself the ploughing for the whole community, while a fourth acts as blacksmith, and so on. To this little community a new form of wealth has come into existence which is not the result of any one man's labours, because, as we have seen, the living with which Mother Nature rewarded the unaided efforts of the single man was of the barest quality. The increased measure of wealth is purely the result of the sub-division of labour and combination of effort, and already one may see that each member of this small community derives his wealth or well-being from two distinct sources, one part coming to him as the result of his own individual effort, the other and by far the larger part reaching him as his share of that socially-created wealth which is entirely the outcome of combination and sub-division of labour.

If we follow the progress of this community by that use of the imagination which scientific methods have established as legitimate, until it numbers say ten thousand members, we shall see that two phenomena simultaneously appear.

First, society will have begun to feel its need of an income. It must make roads or streets for inter-communication. It must provide public lighting and a system of sanitation. It must institute a system of police and other machinery for preserving law and order. It must do many things which no individual member of the community can do for himself.

The second phenomenon which will have emerged into existence will be that rent will have become possible. When new settlers appear on the scene, two alternatives will be offered them—either to settle at the outskirts where land can be got for nothing, or to come within the settled area where the privileges of communal life may be enjoyed, and to pay for those privileges by handing over part of his product to the original settler who has made room for him; and the amount he will be required to pay at any point within the settled area will be exactly proportional to the difference between the advantage of living within the community and the disadvantage of living outside of it. If we represent the bare living which can be obtained outside upon free land which nobody else wants by the figure *ten*, and the more profitable living which can be enjoyed at the centre by the figure *fifty*, the rent the new settler must pay at the centre will be *forty*, and that rent will graduate downwards to zero from the centre to the circumference—that is to say that the man at the centre enjoys a measure of wealth represented by the figure 50, of which 10 is the result of his own individual effort, and 40 is the socially created wealth resulting from sub-division and combination of effort; and each less favourably situated member of the community similarly enjoys a prosperity to which his own effort contributes 10 and society contributes something more or less according to the advantage of his location.

Now when society finds itself in want of an income it may be asked in social ethics, from what source should society draw its income? Should it obtain it from the fund which represents each man's individual effort, or from that socially created fund which finds its expression in land values? Surely abstract equity can return but one answer to this question—*i.e.*, that as society by its combined effort has created this wealth which is represented by the monopoly value of favourable situations and corner lots, that that fund alone should bear the expense of purely social expenditure.

The man at the outside margin tilling land which nobody else wants, and upon which society has not yet conferred any selling or letting value, should pay nothing towards society's income. The man at the centre using land which yields a living represented by the figure 50, but of which he may be paying back 40 to the original owner, should pay nothing either. Clearly equity demands that the owners of those sites upon which society by its corporate effort has conferred a value, should provide society with its income in proportion to the value conferred. Obviously it makes no difference if we think of the original settler at the centre as still occupying his own land. In that case he exists in the double capacity of tenant and landlord. As a tenant earning his own living he should go free; as a landlord enjoying a monopoly value created by social effort and social demand he should contribute to society's income.

It remains, of course, to say, that the picture is incomplete as a representation of society as we know it. In old countries the free land has long ago been seized and monopolised—the guarantee of a minimum living which Nature would have provided is thus removed, and new settlers or new generations are driven inwards to the centres there to compete with one another for leave to toil, and actually forcing rent values to rise higher than they would naturally have risen.

The taxation of land values would cure two evils. It would restore to society its rightful income which it has itself brought into existence, and it would open up the opportunities for self-employment which are now kept closed. It is the *only* form of taxation which is ethical.

AN ILLUSTRATION OF THE FACTS IN THE WEST RIDING OF YORKSHIRE.

Within the town of Bradford there are estates belonging to the Earl of Rosse, Sir Francis Sharp Powell, M.P., the trustees of William Pollard, and the trustees of J. A. Jowett. The value of these estates cannot be less than £2,000,000, yet the rates paid on them are no more than £800. To take one instance, Lord Rosse has in Heaton and Shipley an estate of 1800 acres, ripe for building, and worth, according to the price demanded when any part is wanted for municipal purposes, £780,000. The rates on this are £189 per annum; the rates, if it were mill or house property, *i.e.*, if it were rated at the price at which it is sold would be £4012. When instances like this are adduced it is indeed difficult to understand why land should not be treated like Consols and taxed according to its value. Also, it is obvious that the cost of production and the cost of living are both enhanced by this concession to the landholder.

As for the popularity of the scheme, I might, perhaps, say this: During the general election I spoke sixty-nine times, chiefly in the West Riding of Yorkshire. No doubt the education question had left a deep undercurrent of resentment, no doubt the people had quietly made up their minds against food taxes and Chinese slavery, but the question in which audiences were really interested was "Unemployment, and how it can be solved by a reform of the land laws." Beyond all doubt we have a mandate to deal strongly with the landholders and to remove both the fiscal anomalies and also the system under which such men as the Duke of Sutherland and the Duke of Northumberland hold excessive amounts of land.

I have been careful to speak of landholders and not landowners. The only landowner in this country is the Crown or people; the freeholders hold in return for various services which they have in course of time managed to ignore. These we may very well reimpose, and as a beginning should throw upon them the entire cost of maintaining the Army and Navy.—(Rev.) G. H. GODWIN, The University, Durham, in *The Tribune* 4th May.

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LAND VALUES.

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

Thirteenth Year—No. 146.

JULY, 1906.

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JOHN PAUL, *Editor.*

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is an invitation to become a Subscriber.

As we go to press, we have word of a great speech, "A Statement of Policy," by the Premier of West Australia, Mr. Newton J. Moore, delivered at Bunbury, May 22nd. "The first measure (the Prime Minister said) of importance in the direction of taxation, that will be necessary, and which we propose to introduce, is a tax on unimproved land values. The proposed tax has for its objects—firstly, the raising of additional revenue, and, secondly, the breaking up of large unimproved estates."

Mr. Balfour, the late Prime Minister, told the members of the St. Stephen's Club last month that "the great mass of the electorate knew nothing of what the Unionist Government had done, that if Manchester had the opportunity it would reverse its verdict, and that the present Government would give ocular demonstration of what a radical Government meant." What will the rejected of Manchester not say when the alternative policy to protection is presented to the House by this Radical Government? The people of Manchester and the City Council have already spoken on the subject in no uncertain manner.

LAND VALUE TAXATION SHOULD HAVE BEEN FIRST.—
Speaking at Cinderford, in the Forest of Dean, on Thursday, June 7th, Sir Charles Dilke said:—

"Whatever might be their conflict with the House of Lords, the Finance Bill would be outside the ken of the Upper House. For his own part he regretted that the Government had found themselves unable to deal with the question of ground values in the first Session of the new Parliament when these proposals must have passed. The complexity of the question had prevented legislation in the present year, and this pointed to the probability that the great Budget which they could not but expect next year must proceed upon other lines."—
Daily News, 7/6/06.

Needless to say we sincerely trust that Sir Charles Dilke's prophecy will not be fulfilled. Nor can it be if the Prime Minister and his colleagues remain true to their oft-expressed convictions, and the body of Liberal members to their election pledges.

At the National Co-Operative Conference held at Birmingham, 5th June, Mr. H. R. Aldridge moved a resolution in favour of "new building areas with gardens to each house, with ample breathing space and playing fields, and expressing the hope that co-operators will use their opportunities of influence and capital to secure this end."

In the course of the discussion, Mr. Maxwell, Glasgow, said the greatest curse of Scotland was its land laws. They could do nothing in the direction of housing reform as long as they retained the present land laws and allowed landlords to place on the land, values which had been created by the workpeople themselves.

Mr. Maddison, M.P., hoped they would not wait for housing reform until they got a thorough and radical reform of the land laws. There was no worse institution in the

world to wait for than Parliament. The man who attempted to solve the housing problem with the laws we had now was doing the most to get the land laws reformed.

The resolution was carried.

At the Conference held at Paisley last year, the co-operators were more emphatic on the land and housing questions. Then the following resolution was carried:—

"That this Congress declares itself in favour of the taxation of all land (whether occupied or unoccupied) according to its value as an article for sale, and urges upon Parliament the necessity for legislation having this object in view, believing that such taxation is reasonable and equitable, and would confer great benefit on the community, inasmuch as it would lead to (a) the opening up of land for use to its fullest extent, and would thus facilitate the practical settlement of the housing question; (b) the improvement of buildings in towns; (c) the solution of the unemployed question by attracting labour back to the land; and (d) would tend to relieve and equalise the burden of local rates."

Mr. Maddison strongly supported this resolution, remarking in the course of his speech that: A man could own land in the midst of it and absolutely refuse to sell it at any reasonable price—waiting for the blood tax, and saying, "No, you are not prosperous enough; wait until the town becomes richer, and then I will sell my land."

The Middleton Guardian, May 12th, reports that at a Conference of 350 delegates from Socialist and Labour organisations in Lancashire and Yorkshire held at Mirfield, on Saturday, 5th May, Mr. Keir Hardie supported a resolution in favour of feeding the children, old age pensions, State work for the unemployed, and that as originally drafted the resolution also included the taxation of land values, but on the suggestion of Mr. Hardie the words "land values" were deleted and "unearned incomes" substituted, whereupon the resolution was unanimously passed.

Mr. Hardie professes to be very angry in Scotland with anyone who dares to say that he is against the taxation of land values. What has he to say to this account of his support of the question?

Mr. Fred. Skirrow, our indefatigable secretary and agent in the Midlands, is busy addressing open-air meetings five nights in the week, and circulating literature of the kind that tells for progress on the land question. A good report of the first meeting at Huddersfield appeared in the local newspapers.

The British newspapers are crediting President Roosevelt of the U.S. with the intention of preventing any more land having coal or petroleum deposits from passing out of the hands of the Government! It appears that there are still in the United States 40,000,000 acres of public domain which is known to contain such products, and Mr. Roosevelt's plan is to permit corporations or individuals to lease the coal and oil lands under conditions advantageous to the country in general.

We have to deplore the fact that none of the newspapers, possessing so much knowledge on the right solution of the land question, suggested the taxation of land values as the

fairest means of settling the difficulty. If land values were taken for public purposes, all land would be out on lease "under conditions advantageous to the country in general," and to the lasting benefit of all the people.

Mr. Seddon, Premier of New Zealand, died suddenly at sea, June 10th. His popularity in the Colony was largely due to the freer economic conditions prevailing there now for so many years, which was undoubtedly brought about by the taxation of land values. Mr. Seddon publicly supported this policy, and was returned at succeeding elections as a pioneer of progressive politics.

A 35s. A WEEK BUDGET.—"I work in a printing office," said the man, "for 35s. a week. I could tell you where every shilling of it goes, and you'd agree with me it would be a pretty hard job to save out of it." A little pressure elicited the following details of the budget of a working-class family consisting of husband, wife, and two children:—

	S.	D.
Rent, including rates,	10	0
Travelling,	1	6
Butcher,	2	6
Milkman,	2	0
Baker,	3	0
Grocer,	5	0
Fire and light,	2	0
Clothes and boots,	3	6
Man's pocket-money,	2	0
Sick club and insurance,	2	0
Chemist, household repairs, &c.,	1	6

35 0

"I think," said the man, who furnished the figures, "it would take Mr. Carnegie all his time to show where I'm going to make a 'competence' out of that."—*The Tribune*, 31/5/06.

An English correspondent suggests for *Land Values* a series of articles dealing with the Land Question and the Bible. The Secretary of the English League, Mr. Fred Verinder, wrote an instructive magazine article on the subject some years ago, which we think would be very suitable and well worth re-producing.

The *Warrington Guardian*, 26/5/06, devoted a column to reports of two meetings addressed at Warrington by Mr. W. R. Lester and Mr. Ockel. In the course of his speech Mr. Lester put the case that the result of a tax on land values would be (1) to lower rents; (2) to increase wages, because a new demand for labour would spring up; and (3) to lower rates, because they would be bringing under contribution all the existing sites that did not contribute at present.

We have received a copy of the *Journal* for Ratepayers of Belfast (address, 75 High Street, Belfast), issued monthly.

Annual subscription, 2s. 6d. The *Journal* prints in full the explanatory leaflet issued by the Scottish League on the "Taxation of Land Values."

Progress, the monthly journal of the Single Tax Movement of Victoria, S.A., reports Mr. Max Hirsch much better in health as the result of his trip to the old country. Max Hirsch's friends and co-workers here will be glad of this news. We congratulate the Australian movement in having in the author of "Democracy versus Socialism," so able and well-informed a leader in the fight they are making.

The *Yorkshire Evening News* of June 9th and 11th, contained two stirring articles by Mr. Charles Trevelyan, M.P., on "Land Taxation and the Use of Land," taken from his recent pamphlet on the same question, which we are glad to say is still selling steadily. Copies from these offices, 1½d., post free.

The *Westminster Review* for June gives the first place to a timely article by Lewis H. Berens on "Sweating and Race Suicide: the Price of Privilege," in which special privileges, more especially the privileges attached to the unrestricted control of Nature, of land, are shown to be the true and direct cause of these direful social ills so often attributed to "cheapness" or to "competition."

In the June number of the *Independent Review* we notice two articles which will be of special interest to our readers, the one on "Scotland's Political Aspirations," by J. W. Gulland, M.P., and the other on "A West Indian Ireland," by Arnold Eiloart.

Mr. Gulland's general views are soundly democratic, and at the close of his article he vigorously voices a widespread sentiment in favour of "Home Rule all round" for all local purposes, with an Imperial Parliament devoting itself exclusively to Imperial affairs. His views on the question—the Land Question—may be gathered from the following suggestive passage:—

"The Scottish people have never been revolutionary, and they are not likely to become so now. But they are beginning to realise that the land is an original national inheritance, and to demand that its private appropriation must not longer be permitted to interfere with the general good."

In "A West Indian Ireland," Mr. Eiloart graphically describes the present state of affairs in the Island of Barbadoes, and, though he himself is apparently unaware of the fact, convincingly shows that there, as elsewhere, the unrestricted control of the few of the land is the direct cause of the extravagant and partial misgovernment of that fertile island, and the deplorable condition of the vast majority of its inhabitants of every shade of colour.

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NATIVES AND THE LAND IN SOUTH AFRICA.

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

The Report of the South African Native Affairs Commission, 1903-1905 (Cd. 2399, 1905) is an instructive document. I have to thank Mr. P. A. Molteno, M.P., for introducing me to it. It shows that the principal reason why the South African Natives will not work for low wages is that they can win a better livelihood from the land. This is what Mr. John Paul has aptly termed "the Kaffir's alternative." The way to force the Kaffirs into the cheap labour market is to deprive them of that alternative; and this is the key to the policy of restricting the reserves and locations, of preventing the practice of squatting, of the hut tax, of the poll tax, and of all the other measures which hamper the Natives in their use of their own native land.

Here are some of the material paragraphs of the Report with the more important passages printed in italics. After speaking of the native population—about one-half of the whole—who live on reserves, and the native population who occupy "either Crown lands or the lands of private owners upon payment of rent," the Commissioners say:—

372. Both the above classes of Natives have had access to the land on terms which have enabled them to regard work for wages as a mere supplement to their means, and not as it is regarded in the older industrial communities, namely as the urgent condition under which the majority of mankind earn their daily bread.

373. *The theory that the South African Natives are hopelessly indolent may be dismissed as being not in accordance with the facts.* Even the simple wants of the Native population cannot be supplied without some degree of exertion. The population of 4,652,662 has to derive its sustenance from a soil which is not everywhere fertile, and the Native agriculturist has to contend with the same drawbacks of drought and pestilence that beset the European farmer. The labour of tilling the soil, weeding, and reaping, is shared, but is by no means exclusively performed, by the Native women; and the representation of the Native living at his own village a lazy and luxurious life, supported by his wife or wives, is misleading. The Commission is not of opinion that polygamy has any considerable effect upon the Native question in retarding the development of the Native as a worker.

374. The main reasons for the existence of the labour difficulties may be summarised as follows:—

The Native populations have always been pastoral and agricultural.

The rapid increase of South African labour requirements, particularly during the last quarter of a century, has found them to a great extent unprepared to meet the new conditions which surround them.

The normal condition of Native life is that of a small cultivator and herdsman, and the circumstances of their history have never developed among them a class accustomed to, and dependent upon, continuous daily labour.

The inexpensiveness of their living, the limited nature of their wants, and the comparative absence of incentive to labour.

The terms on which they occupy the land.

375. *Given such a population, possessing easy access to the land, it would have been extraordinary if the present situation had not followed on a very rapid growth of industrial requirements.*

In other words, "it would have been extraordinary if" there had not been a difficulty in obtaining cheap labour where the people were used to agriculture and had access to the land. The fine phrase about the Natives being "unprepared to meet the new conditions" simply means that they are unprepared to work for their would-be employers when they can do better for themselves in another way. Why not?

The Commissioners go on to consider various causes which have increased the unwillingness of the Native to work in the mines. They deprecate "compulsion" and also "indirect compulsion in the form of a labour tax," but they go on to say that

381. . . . it would not only be legitimate but wise and just to keep in view in all legislative and administrative measures the creation of a condition of things which at least will not perpetuate or aggravate the existing labour difficulty. It cannot but be

an advantage to the Natives to be induced without compulsion to become more industrious. Economic pressure and the struggle for existence will be felt by many of them at no very distant date, and such industrious people will be better fitted for such conditions—which are even now arising. *The formative influences which labour and industry will bring to bear on the character of the Native himself will be most valuable.*

To appreciate the trend of these excellent sentiments we need only remember that "the existing labour difficulty" is the difficulty which the employers find in obtaining labour at a cheap rate, and that the principal way in which the Native is to be "induced without compulsion to become more industrious"—in working for wages—is to make it more difficult for him to get access to the soil. But why supplement the natural economic pressure referred to in the paragraph by an artificial economic pressure of this kind? Is it not "industrious" to win one's living from the soil? Why talk about "the formative influences on the character of the Native," when the main object is to force him into the labour market to work for a lower wage than he would otherwise take?

So far the Commission as a whole. The minority, however, go further. Here is what they say:—

413. The minority of the Commission believes that *to do away with free land to Natives would be to strike at the root of much that is most unsatisfactory in Native life—tribalism, communal occupation of land, polygamy, inertness, the comparative unprogressiveness of the mass, the absence of the desire for or incentive to agricultural or industrial paid labour—and that coupled with the right of purchase and sale of land among themselves, leading in time to larger individual holdings, the change would in a relatively short time reduce the number of Natives tied to the locations and reserves, release a large number for work more valuable to themselves and to the country, and would immensely raise the manner of living and the habits of the Natives remaining on the locations and reserves.*

The italicised words are the key to the position. They are picturesquely partial. The accurate statement would be that *to do away with free land would reduce the number of Natives who could make a living for themselves*, and would force a large number of them into the labour market to work for wages, which, with the increased supply of labourers, would relatively go down. It is not obvious how the scheme would benefit "the Natives remaining on the locations and reserves," unless they had proportionally more land than they had before, and that would be contrary to the whole plan. It is obvious, however, that it would do the reverse of benefit to those whom it would drive from the locations into the cheap labour market.

In the next paragraph we have some observations as to how the yield of the taxation of the Natives might be applied in various ways for the benefit of the Natives, in reply to which one is inclined to ask, "Why not leave them alone?" In the following paragraph, however, the Commissioners forming the minority reach what may be called their high water mark:—

415. The Commissioners forming the minority claim that the suggested change would bring the Natives under the pressure of the law "If a man does not work neither shall he eat," and by doing so would set in motion certain potent forces which would start the Native races of this country on the upward road more than any legislation which could be devised.

Surely it is a literary triumph thus to use the apostolic injunction—though somewhat inaccurately quoted—as a justification for depriving the Natives of their land and making it more difficult for them to obtain subsistence! And as for the cant about the proposed system starting the Native races "on the upward road"—!—Well, that is more than doubtful; but one thing is certain, that it would start their wages on the downward road! That, indeed, is the sordid object of the scheme for interfering with their rights to the use of the land.

A GENTLEMAN, connected with the Irish League and well introduced, is prepared to Represent a good business firm in the North of Ireland.—Reply to "Belfast," care Land Values, 13 Dundas Street, Glasgow,

OUR OBJECT.

This journal exists to promote the Taxation of Land Values in lieu of other Taxes.

A Tax on Land Values is not a tax on land, but on the value of land. Thus it would not fall on all land, but only on valuable land, and on that not in proportion to the use made of it, but in proportion to its value. It would thus be a tax, not on the use or improvement of land, but on the ownership of land, taking what would otherwise go to the owner as *owner*, and *not as a user* of the land.

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

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

The Taxation of Land Values therefore would:—

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

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

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

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

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Mr. Michael Davitt, the founder of the Irish Land League, died at midnight, 30th May, of blood poisoning as the result of a surgical operation. From "An Appreciation" by an old Irish journalist appearing in the *Tribune*, 1st June, we take the following:—The commanding characteristic of Michael Davitt—that which won him "troops of friends" amongst even those who had little sympathy with his political views—was his warm, sympathetic, and loving nature. He loved much and was therefore much loved. He was a charming personality, and in the highest and best sense a gentleman. It was this characteristic, coupled with his transparent honesty, that gave him supreme position in Irish affairs, for that he held an unrivalled place in the affection and confidence of the Irish race throughout the world is unquestionable. He had suffered for Ireland in prison cell; at liberty, he still suffered for her and yearned over her; made sacrifices for her; was the living witness that the most powerful servant of Ireland was he who could "fling away ambition" of a personal sort and give himself whole-heartedly to the cause, and for these reasons Ireland believed in him, will continue to believe in him, and will ever keep his memory green in her soul. He stood for unity in a time of great distraction, and knew how to compose differences amongst his fellow Nationalists, and so had power to blend orange and green. He penetrated the Black North, and Ulster was and never will be the same again. Ulster, too, believed in Michael Davitt. This was the great triumph of Davitt's life. He killed Irish landlordism and all that it signified by winning the northern province. Then the Irish race knew that he would never allow a personal quarrel to endanger the cause. When the story of his career and of his time comes to be written, it will be learned that Davitt suffered more while at liberty even than he did in captivity, but he bore his burden in heroic silence.

But the passion of his life was his absorbing love for Ireland, and he profoundly believed that her cause was so purely righteous that it could only be truly promoted by noblest means. During his imprisonment this conviction had been forced upon him, and he dreamed a dream. He saw Ireland liberated from her shackles by force of reason and justice rather than by force of arms. In the early part of his address to the Parnell Commission he tells the story.

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THE GOVERNMENT AND THE UNEMPLOYED.

By FREDK. VERINDER.

(*Appearing in the Tribune, 1st June.*)

The Prime Minister at the Albert Hall.

It has often struck me as curious that, in all the discussion of the unemployed question during the past few months, I do not remember to have seen any reference to one of the most significant and hopeful paragraphs in the great speech at the Albert Hall, in which the Prime Minister laid down the lines on which he was to fight the General Election. I mean the paragraph in which, referring to urban social questions, he closely linked the problem of unemployment with the "reform of the land system and the rating system in which," he added, "I include the imposition of a rate on ground values." Earlier in his speech he had hinted at a national tax on land values also.

It may help even some of those who, on other grounds, are in favour of the taxation and rating of land values if we inquire how such a reform would help to solve the labour problem, and especially the problem of the unemployed. By the unemployed problem I mean the question which presents itself whenever numbers of men who are willing and able to work are unable to get work to do. Those who cannot or will not work belong, of course, to another category, and must be dealt with by other means. But as the "unemployables" are largely recruited from the ranks of the "unemployed," any reform which reduces the number of the latter is likely to simplify the difficulty of dealing with the former.

The Meaning of Bethesda.

Let us set up a sort of working model of the unemployed problem.

A few years ago a large number of men were out of work in a Welsh valley. The cause was, in form, a strike. In essence it was the denial by Lord Penrhyn to a large number of workers, skilled and unskilled, of the right of access to land—to the slate quarry of which he claimed to be the owner, and in which these men had been wont to exercise their industry. The number and character of the men affected and the striking personality of Lord Penrhyn made an extraordinary impression on the public mind and concentrated a painful attention on Bethesda. But not many people realised that the crowd of men, able and willing to work, and yet starving for want of work, in that mountain village formed only a part of the evil for which the dispute was responsible. The idleness of the quarrymen meant the unemployment of railwaymen on the line which exists mainly to carry slates from Bethesda to Port Penrhyn; of clerks at the port, who should have been invoicing the slates; of sailors on the laid-up ships, which should have had the slates for their cargoes.

The quarrymen, shut out by Lord Penrhyn from their labour on the mountain-side, were reduced to a state of starvation, tempered by the generosity of trade unionists and newspaper readers. As a consequence, the Bethesda shopkeepers who looked to live by supplying the quarrymen's needs, were "out of work"; they had no customers, their orders to wholesale houses fell off; the wholesalers lessened their demands on manufacturers and importers of goods. Here and there, often in places far remote from Bethesda, clerks and warehousemen, bootmakers and weavers, and so on—here a man and there a man or two, in all sorts of businesses, productive and distributive—were dispensed with owing to a "falling-off of trade." Probably very few of the victims understood that the "falling off" was due to the fact that some 3000 workers were idle at Bethesda. It is obviously impossible to work out all the consequences of the closing of the quarry. I have myself heard of a Welsh clerk seeking work in London and of

twelve London painters losing a good job in North Wales for no other reason than that the quarrymen were prevented from exercising their industry.

The True Treatment.

Now, let us, in imagination, collect all these out-of-works into one place. We have a large, typical, and perfectly genuine unemployed demonstration—men of all sorts: quarrymen, clerks, railway workers, warehousemen, sailors, factory hands, shopmen, porters, dock labourers, etc., etc., skilled and unskilled. Of course, "something must be done." The kind-hearted, coming on the crowd, as it were, suddenly, and realizing the misery it represents, suggest charity. Lord Rosebery hands the whole crowd over to the Salvation Army, and retires to his own tent. Mr. Balfour passes it on to a statutory Distress Committee, which is to find or invent work after it has finished wrangling about its officials' salaries. Yet we, who have seen the crowd grow, know that there is no real necessity for soup kitchens, or "grants of public money for the unemployed," or for farm colonies, or for distress committees—that none of these things touch the root of the matter. The one simple thing that is wanted is that the quarry which Lord Penrhyn closed should be opened again. Open the land to labour, and the unemployed will set each other to work.

Lord Penrhyn and the Rates.

During the struggle Lord Penrhyn applied for and obtained a large reduction of his rates on the ground that the earnings of the quarry had been reduced in consequence of the dispute. The rateable value was reduced from £24,800 (based upon a production of 96,000 tons of slate) to £10,514 (production of 40,700 tons). This concession obviously strengthened the hands of his lordship by lessening his out-goings, while the other parties to the dispute and their fellow-sufferers were weakened by having to make up their landlord's deficiencies.

Suppose that the assessment committee had held and exercised the power to refuse him a reduction, and had instead—looking only to the public value of the quarry—insisted on levying the rates on its full value, considered as an opportunity for the employment of labour. The pressure of local taxation would soon have forced open the door which Lord Penrhyn had closed against the quarrymen. In other words, the Bethesda unemployed problem would have been solved by the taxation of land values.

Tax Land to Build Houses.

It is not without significance that the Prime Minister, in the speech already referred to, coupled the housing question with the unemployed problem. That we should have at once a "house famine" and unemployed builders would seem ridiculous if it were not the natural result of the vicious "land system and rating system," which the Ministry is pledged to reform. "Back to the land" as a remedy for unemployment means much more than the transplanting of a few urban out-of-works to experimental farm colonies. It means the opening up of the land to all those primary productive industries upon which the prosperity of every other industry depends; the opening up of agricultural, mining, quarrying, building lands to the labour, which is waiting to turn them to industrial uses. The taxation of land values, by breaking down the ring fence of monopoly which throttles the development of our towns, would give an immense impetus to the great building industry. Directly or indirectly, every industry would feel the benefit of it. Our present rating system, as a recent Royal Commission told us, makes houses "fewer and dearer and worse." In New Zealand, when they began to tax land values, there were very soon many more houses, and there were no unemployed builders.

The Government may presently attempt to do something to help the victims of unemployment by tinkering, as they are asked to do, the Act passed by Mr. Balfour. But the first important step towards a real remedy for this social disease will have been taken when the Local Government Board brings before Parliament the proposals for land

valuation which it is to prepare after the Easter recess. If the taxation of land values is to be something more than a "new source of revenue" for urban councils, there must then be levied upon this new valuation, at once general and uniform, a tax which shall also be general and uniform.

The Agricultural Returns for 1905—Practical Proof of Mr. Verinder's Statement from New Zealand and Australia—Palliatives no good—Liberate the Land by the Taxation of Land Values.

Mr. Richard Brown, 22 Lish Avenue, Whitley Bay, R.S.O., Northumberland, supported Mr. Verinder's article with the following instructive letter to the Editor:—

Sir,—Mr. Fred. Verinder is right—the land question lies at the root of the unemployed problem.

I have just laid aside the Agricultural Returns for 1905. They present to the public notice the deplorable condition of the greatest of our national industries, and shed a flood of light upon the enemployed question. For they reveal the startling fact that over 25,000,000 out of 56,800,000 acres in Great Britain are lying idle or labour-starved. 12,800,000 acres of mountain and heath land are used for grazing, and 12,500,000 acres are laid down as permanent grass land—not producing a single hundredweight of hay. At least half of these 25,000,000 acres will be good cultivable land, capable of supporting a family to every ten acres at the outside. If 12,000,000 of these "starved" acres were forced into the market by the means suggested by Mr. Verinder, 1,000,000 families, or 5,000,000 men, women, and children, could find profitable employment upon them. Lord Carrington, the President of the Board of Agriculture, has pointed out that the men on his estate, obtaining the land at the same rent as the farmers, make a clear average return of 26s. to 30s. a week. These facts should be carefully considered by your readers.

A very instructive lesson on the effect of the taxation of land values upon employment is to be found in a report on the Australasian tax system, presented to the Senate of Colorado by Senator James Bucklin. On page 25 of this report I find the following statement:—

"Land speculation was rife, and the country (New Zealand) was apparently on the verge of a great panic. In 1891 thousands of unemployed gathered in all the cities of New Zealand asking for work, and the people were actually fleeing from the country in search of the right to labour. . . . At once (on the passing of the land value tax) without the Industrial and Conciliation and Arbitration Act, or any new labour laws, the condition of labour began greatly to improve. Wages

increased, the hours of toil shortened, the cost of living decreased, and the idle received employment. From 1891 to 1898 the cultivated lands of New Zealand increased 3,522,091 acres, town grass lands increased 3,278,501 acres, the value of improvements increased 39,000,000 dollars, and nearly all business greatly improved. . . . For nearly a day I walked through the streets of Auckland (60,000 inhabitants) in search of an idle working man, and was unable to find one. . . . In the four years immediately preceding the land tax . . . there was an actual decrease of immigration over emigration of 17,789 persons, being a loss each year. At once, on the passage of the land value tax, the tide of emigration turned, population has increased 122,447, and in the first two years after the adoption of the land tax the immigration of New Zealand exceeded the emigration 15,370 persons, and has continued in excess each of the eight years since its passage."

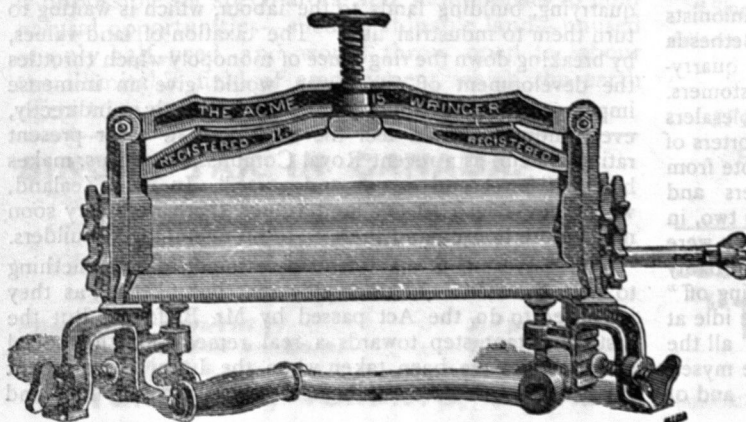
As to the effect on the unemployed question in New South Wales, Senator Bucklin says (p. 23):—

"In New South Wales in 1895 at the time of the adoption of the land tax, business and wages were exceedingly demoralized. At once, on the passing of the Australasian Land Tax, business began to improve. Wages increased, and the opportunities for work became more plentiful. . . . The unemployed registered with the labour commissioner were, for each of the four years respectively immediately preceding the tax, 18,600, 12,145, 13,575, and 14,062. For the three years respectively immediately following the adoption of the tax the numbers were 6,427, 4,167, and 3,843, being an average of 4,812 registered unemployed for each year since the adoption of the land tax, as against an average of 14,595 per year preceding its adoption. It might be noted, also, that for the three years preceding the tax the number of unemployed was increasing each year, and that for the three years since it has been regularly decreasing. . . . There has been an increase of cultivated lands of 905,867 acres in the three years immediately following the adoption of the land tax, being an increase of more than 50 per cent. over the entire amount previously in cultivation in the Colony."

Here is practical proof of Mr. Verinder's statement.

I hope the Government will turn a deaf ear to the demands for farm colonies, afforestation, and such like palliatives. They are good things in their way, but only touch the fringe of a great question, such as this is. If the Government, without first putting a tax on land values, were to give local authorities compulsory powers to purchase land for farm colonies, what would happen? All the philanthropic landlords holding desirable land in the district would demand,

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and get, from the municipal authority a higher price for their land, and the very persons who, by the dog-in-the-manger policy of holding land idle, are the cause of unemployment would have money put into their pockets.

Every acre of land kept idle or put to inferior use means so much labour kept idle; land fenced in and labour fenced out. Mr. Chamberlain has said: "The soil of the country is 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." Mr. Verinder has pointed out the simple way in which this radical reform could be carried out. If the present Liberal Government carry out this reform—and no Government ever had a better opportunity—they will have done something for the happiness and prosperity of the people, greater even than the repeal of the Corn Laws and the introduction of Free Trade. Richard Cobden has said truly: "You who shall liberate the land will do more for your country than we have done in the liberation of its trade."

THE RATING OF LAND VALUES: HOW IT WOULD AFFECT NEWCASTLE.

Some little time ago the *Newcastle Chronicle* published three articles bearing on the effect of Mr. Trevelyan's Bill in Newcastle. To the first of these articles Mr. Richard Brown, the Hon. Secretary of the Tyneside Branch, replied, but when the letter appeared some statistics which Mr. Brown had prepared were missing. This, however, was passed over without comment, and after the publication of the two remaining articles Mr. Brown addressed the following letter to the editor, who replied through the "Answers to Correspondents" "that considerations of space prevents the insertion of your letter." And this, after the writer of the articles had occupied at least five columns of the newspaper.

Mr. Brown pointed out to the editor the unfairness of this decision, but the letter has not been published in the columns of the *Chronicle*.

THE "REJECTED" REPLY.

To the Editor of the "Daily Chronicle."

THE RATING OF LAND VALUES.

SIR,—I cannot ask sufficient space to reply in detail to each of the points raised by the writer of the article, but perhaps you may find room for the following remarks:—

Your correspondent, in dealing with the question of assessments, points out that under the proposed system for the rating of land values the rateable value of Newcastle would be raised by about £112,000—a sufficient increase to provide for a reduction of the rates by at least 4d. in the £. I believe this figure is considerably under-estimated; and, judging from the experience of some of the large towns in Germany which have adopted the rating of land values, there is every possibility of considerable relief to Newcastle rates by the adoption of such a system of rating. I drew attention in a previous letter to the case of Finchley, where the rates consequent on the putting into operation of Mr. Trevelyan's Bill would be reduced from 8/2 to 6/3 in the £, and by applying the reduction in the same ratio to Newcastle I showed that the rates would fall from 5/2 to 4/ in the £, causing reductions in the amounts paid as rates from 11 per cent. to 18 per cent. in the cases mentioned by the writer in his first article. He, however, ignores my letter in his third article and repeats his statement that the amounts paid in rates would be increased. The writer of the articles tells your readers that the re-building or modernising of property and the erection of new property increase rateable value under the present system, but he does not seem to see that such a system penalises building. Under the present system the more a man spends in improving or modernising his property the more he is called upon to pay in rates in respect of such improvements. Is this any encouragement to the building trade or to the man who wishes to improve his property? As for the erection of new property our present rating system amounts practically to putting up a notice on all vacant land to the effect that "Any person building on this land will be fined 4/7 in the £ on the annual assessed value of the property so built." Small wonder that the building trade, as Mr. John Burns recently said, is the most depressed of all our industries

As for the Cross House Site and other vacant land held by the Corporation the rating of land values would simply mean the transference of rates from one pocket of the Corporation to another. The presence in the books of the Corporation of a heavy charge against such vacant land might, perhaps, assist the Corporation in making up their minds to develop some of this land or allow someone else to do so. At present, by holding the land idle, they are holding labour and capital idle to the loss of the whole community. I cannot understand the point with regard to valuation. There would be no necessity for "valuers;" each holder of land would be asked to state the selling price of such land. I cannot see where the enormous expense to the city would come in.

Your correspondent appears to be under the impression that agricultural land within the borough would require to be proved to be ripe for building before it could be rated. This is not so. All the land within the borough, whether ripe for building or not, would be rated at its selling value. It will be noted that agricultural land within the borough now only pays one-third of the amount of rates it should pay under a just system of rating.

Your correspondent puts the blackest side of the case to your readers. He says nothing of the effect of land value rating upon the building industry by the forcing into use of idle land within the borough. No mention is made of the effect upon housing, upon overcrowding, or upon the unemployed question. Let me remind your readers that in Frankfort in Germany where land value rating has been in operation for some time 25,000 people who a year or two ago were living in slum dwellings are now housed in decent houses at rents greatly below the rents paid in the slums. Again in New South Wales the number of unemployed for the four years previous to the adoption of the Land Value Tax averaged 14,595 per year; for the three years after (these are the most recent figures I have) 4812 per annum.

Your correspondent might in fairness to your readers have quoted the whole of the advantages of land value rating given by the signatories of the Minority Report on Local Taxation instead of quoting only the last of them. They say, among other reasons, that (1) it would conduce to place the urban rating system on a more equitable and thus sounder basis; (5) it would do something towards lightening the burdens in respect of building and thus something towards solving the difficult and urgent housing problem.

I submit that whatever the effect of land value rating may be in Newcastle—and I believe it will have far-reaching effects for good—the first question to be asked is whether the proposed system is based on sound and just principles. But your correspondent evades the question I put to him as to whether it is not just that at least a portion of the value created by the energy, growth, and collective enterprise of the community should be taken by the community for public purposes instead of going into the pockets of favoured individuals?

I repeat the question, and ask again, is this principle just and sound?

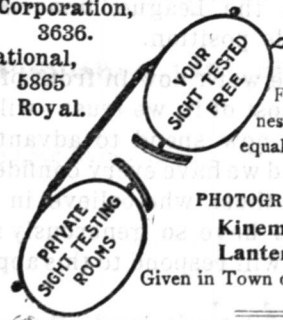
Yours, etc.,

RICHARD BROWN.

22 Lish Avenue, Whitley Bay,
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Good News from New Zealand.

The *Auckland Liberator* gives news every month of the progress of Land Reform in New Zealand. No Reformer should be without it. Taxation of Land Values continues to be adopted by Districts in all parts of the Colony.

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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.]

From the pages of "Land Values" these past three issues, devoted to reports of the action taken by landlords and other misguided people in Scotland who are against the Taxation of Land Values, our readers can judge of the fight that has commenced.

We regard this action of our friends the enemy as the greatest compliment we could wish to have as to the efficacy of our propaganda.

We have roused the Church, the Faculty of Procurators, the territorial landlords (who are subscribing handsomely to the funds of the Anti-Taxation of Land Values Association, specially formed to make the fight for "Property"), the Clyde Trust, the School Board, the University, the Burgh Officials, and the "Public Trusts" (save the mark!) who have banded themselves together for combined strength and protection.

Mainly because of this new development, there is a strong current of feeling, growing daily stronger, in the minds of our public that we should take action in ever so many different ways. But such action involves an expenditure of money, which, unfortunately, we do not possess: hence this appeal.

We want funds to enable us to meet the needs of the case. We require to publish literature, to hold public meetings, and to add to the office staff to cope with the new work both here and at Westminster.

All during our existence as a League we have been endeavouring to bring the proposition out into the open. They are out now, and we appeal to our supporters everywhere for the necessary funds to put the League, financially, in the strongest possible position.

There is no end to the work now in front of the League. Some of it—most of it, we trust—will be overtaken. We could now spend to advantage thousands of pounds, and we have every confidence that the Single Taxers, those who believe in our gospel of freedom, who have so generously supported our past efforts, will respond to this appeal.

The Press correspondence committee of the League initiated some instructive reading in the newspapers last month. The activity of the opponents of the Scottish Bill, along with the anxious inquirers, brought out a number of the letters. We heartily congratulate these good servants of the movement, who often after their day's work is over, pen a timely letter to the editor. Our colleague, James Busby, is untiring in this important phase of the propaganda.

What can I do to Spread the Light?

See page 37.

In a letter to the Glasgow evening papers Mr. Busby writes:—"There is a deal of discussion going on here about the extreme difficulty of separating the value of land from the value of improvements, but at San Francisco there is none. The improvements have gone, while the land value remains as good and valuable as ever. The earthquake and fire combined destroyed a deal of property; the land value was beyond the power of either. Not only has the land value remained, it has risen rapidly and continues to rise."

The Rev. James Barr, Martin Haddow, and Dr. Dyer were the three who voted in the minority on Mr. Barr's motion at the Glasgow School Board, in favour of the Land Values Taxation (Scotland) Bill. The Roman Catholic members present did not vote, and Mrs. Mason, a Liberal member, voted on the other side.

The Ratepayers' Federation, Limited, Glasgow, have been busy widely distributing from door to door a four-page leaflet against the Bill, which is styled, "A Bill for Bleeding the Ratepayers." It is a very interesting and amusing production. Under a headline named "The Hidden Aim," the leaflet says:—"Henry George's Land Tax was to be a substitutional tax in relief of other taxes, but the tax under the Bill is to be an additional tax."

We sincerely trust the powers that be at Westminster, when they bring in their Bill, will take the hint and provide expressly for Henry George's plainer proposal. Hutchesons' Trust we are next told is a philanthropic institution with £20,000 a year from feu-duties—land values—which it spends on widows and pensioners. Quite right. When the community takes land values as Henry George advised all the other widows outside the purview of the Trust will also come in for a share in the value of their natural inheritance.

The leaflet finishes up by stating that "the tax would mean *increased rents*, and the ratepayers and traders would in the end get the burden to bear." Mr. Wm. M'Bain, chairman of the Glasgow Landlord's Association, is meanwhile busy explaining to the readers of the *Glasgow Herald* that the tax cannot be shifted, and that the landlords will have to bear it. Mr. M'Bain was once a member of the Single Tax League, where he would no doubt sample the explanatory literature on the subject.

Mr. Arnold Foster, a member of the late Government, took the leaflet serious and sent a letter to the secretary of the Ratepayers Federation thanking it for the copy sent. He also had the usual fancy names for the Bill, calling it an unjust, dishonest, and predatory measure. Of course, it is the suffering ratepayer the ex-minister would be thinking about seeing the leaflet states that he and not the landlord will pay the tax! The other side are having their innings just now. The "hushing up policy" in Scotland appears to be in a state of suspended animation.

The *Glasgow Evening News*, 26/6/06, says that "Dr. Murray, of the Faculty of Procurators, Glasgow, in his evidence before the Select Committee on the Scottish Bill, subjected the proposals of the Bill to a most damaging analysis." This Statement is made on the strength of some ridiculous looking extracts from Dr. Murray's précis of evidence. One of these was the statement that a tax of 2/- in the £ on the land values of Glasgow would yield only £57,000; another was that the Singer Manufacturing Coy. would be taxed on values they had themselves created! Such "damaging criticism" would appear quite paralysing if we had not heard it all years ago from the tyros of the local Parliamentary and Municipal Debating Societies.

Mr. Edwin Adam, M.A., Advocate-Depute, is soon to appear as a witness before the Select Committee of the House of Commons on the Land Values Taxation (Scotland) Bill. Mr. Adam will be the first witness to give evidence in favour of the principle of the Bill. Few men know the facts of the case or are better able to expound them than the President of the Edinburgh League. So far the witnesses have, with the exception of Mr. Lethem, Secretary to the Association of Government Land Valuation Assessors of Scotland, been on the other side, though some of their answers to questions helped forward the proposal, which, of course, was quite unintentional.

Mr. George Fowlds, M.P., New Zealand, addressed the members of the Scottish League in the hall, 13 Dundas Street, Glasgow, June 1st. In the absence of Mr. James Fairlie, president, Mr. Wm. D. Hamilton, ex-president, occupied the chair. Miss Fowlds, a daughter of the speaker, was present. Mr. Fowlds congratulated the League on the good work it had accomplished, and wished the movement in the old country every success. In New Zealand they were holding their own and making progress. There was no unemployed class in the Colony, and the people had long ago realised the evil of unrestricted monopoly in land. At the close of his most interesting address Mr. Fowlds answered several questions relating to land tenure and public affairs in New Zealand.

Mr. Lloyd Garrison sailed from Liverpool on the "Carmania," 19th June. He writes to the secretary of the League that he goes back heartened at what he has seen and heard, sure that necessity must drive the most recalcitrant minds in the true direction, and regrets that he could not come to Glasgow during his visit.

THE POSITION OF THE CHURCH.—A Glasgow member writes:—It is very painful, but perhaps not surprising, to see how the Church has at last been roused to consider the question of land values, only to range itself with the landlords and the vested interests crying aloud for the continuance of the old order, and the evasion of the just claims of the community. I observe that it was the Rev. Dr. Bruce, minister of Banff, who led the opposition to the Bill in a Northern Presbytery. Strangely enough, this same divine is the author of a learned volume which purports to treat of the "Ethics of the Old Testament." If anyone should know something of the communal value and importance of land such a writer should. Has Dr. Bruce never heard of this Scripture? "*The land shall not be sold for ever for the land is Mine,*" or this, "*The earth hath He given to the children of men?*" In his own book (Ch. IX., pp. 176-7) Dr. Bruce thus refers to the land:—

The compass of Israel's obligations includes those duties which have regard to animate and inanimate creation, to the animals that feed on the soil, and to the soil itself. Over the land, the living and life-giving Spirit of God broods. It is His land, and His word has called into being each individual form.

This is a very ethical view of man's relations to the soil, and it is borne out by many parts of the Old Testament. In the poem of Job, this feeling is felicitously voiced in dramatic language: "If my land cry against me, and the furrows thereof weep together; if I have eaten the fruits thereof without money . . . let thistles grow instead of wheat, and cockle instead of barley;" which is as much as to say that, if he had deprived the true owner of the land of his inheritance, the very furrows would find a voice to accuse him, and the thistles would proclaim his guilt.

In the light of the Jewish economy and of his own words just quoted, Dr. Bruce would do well to give the land question in Scotland some fresh consideration. The Church of Scotland has received grants of the nation's land in return

for value expected—that of teaching God's truth to rulers and to people. Has this been forthcoming? Have not the clergy "eaten the fruits thereof without money" long enough? Have we not had quite sufficient thistles and tares for wheat from all the Churches? The question of Divine Justice in this vital matter of the people's land seems to be the last matter our ecclesiastics will face, and all sorts of "text-books" will be appealed to rather than the Book whose teaching in other respects they affect to value so highly

The Vale of Leven Branch of the League still maintains its education efforts, and *Land Values* has now a circulation in the district of close upon 100 new readers. Many of these we know pass the paper on to be read by others. The members of the Political Economy Class finished the session with a Social, when they presented their teacher and guide, Mr. John Cassels, with a small tangible token of their appreciation and esteem.

We regret to have to announce the death of Mr. Donald Campbell, Liberal organiser for South Lanarkshire. Mr. Campbell was a member of the League and stoutly upheld its policy and aim in all his political work. For years he was a constant and welcome visitor at 13 Dundas Street, Glasgow, where he fixed many meetings on the land question throughout South Lanarkshire. He was always abreast of the politics of the day, and his zeal and devotion to radical principles, combined with his own charming manner, made him a powerful influence for good. The return of the Liberal member, Mr. Walter Menzies, was mainly the result of Mr. Campbell's untiring energy and influence. We deplore his loss to the Scottish reform movement and join in sincerest sympathy to Mrs. Campbell and family.

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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 GRADUATED INCOME TAX.

A Select Committee of the House of Commons is at present taking evidence on the proposal to graduate the income tax, so the moment is opportune to examine the merits of any such scheme.

The proposal, of course, is that the rate of the income tax should rise with the size of the income, the justification for the scheme being that the richer a man may be the greater should be the proportion of his income he may be called on to sacrifice—1st, because he is better able to pay; 2nd, because he enjoys his greater income largely in virtue of the protection afforded him by the State. It is also held that the step would be an important one in the direction of a more fair distribution of wealth.

It may at once be said that if present conditions are to last such a tax would be superior to most of our present taxes, direct or indirect. With things as they are, and with institutions favouring as they do, the accumulation of unearned incomes it might even be the best of taxes; but this journal exists to set forces in motion, which will ultimately change from the base things as they are, and for that reason we find

ourselves unable to work up any enthusiasm for the graduated income tax—it leaves us cold.

"I believe in making the rich pay," is the plausible though somewhat crude and superficial sentiment expressed by many. Robin Hood believed in it too, and it is the sentiment which underlies the present proposal. To tax the rich and exempt the poor may be the aim of some. To remove the cause of poverty and unearned wealth remains the aim of others. With this as our viewpoint we make no apology for offering some criticism on the proposal. No attempt is made to discriminate between incomes that are earned and incomes that are unearned. Still less to ascertain what it is that enables some men to get incomes which neither they nor anyone else have earned. Though the proposal has the support of many ardent reformers and of people in general who pride themselves on their radicalism, we do not hesitate to say that its chief defect is that it is not thorough—not radical.

At least it would only lock the door after the steed is gone. Granted that large incomes are objectionable and ought to be discouraged, it is surely a most unscientific way of dealing with them to leave untouched the conditions which favour them and then when they have been accumulated (admittedly at other people's expense) to make the holders yield up.

If large incomes are objectionable surely the scientific method would be to prevent their accumulation by addressing ourselves to the task of reforming those institutions which favour their production.

We are on the horns of a dilemma. Either an income is earned or it is unearned. If it is earned then it is neither just nor expedient that the person who has earned it should be discouraged from effort by being called on to forfeit any of it.

If, on the other hand, it is not earned, our duty as a community is to ask ourselves whether it is not possible we have allowed to grow up in our midst some institution which places it within the power of one man to live on the earnings of others, and if we find such an institution forthwith to set about uprooting it.

But for the State to go on supporting any institution which enables some to accumulate incomes wrung from the labour of others and then to appropriate part or all of such incomes through taxation is simply for the people, through the State, to become parties to the crime, while into the bargain they do nothing to relieve those who have suffered by the accumulation of the large fortunes.

If we think over the matter we shall probably see that there is no objection to personal fortunes, however large, provided they are the earnings of personal service. On the contrary, such fortunes should be encouraged. The harm comes in when we allow some to control natural opportunities, while others, through lack of opportunity to serve themselves by their own work are driven to hire out their labour for

a mere fraction of what it produces. In large fortunes which result to some, then indeed, become an evil, because they imply spoliation and poverty in others. Such fortunes are unearned, which is another way of saying that while some have received something for nothing, others have had to give something for nothing.

So on the principle that prevention is better than cure it would seem that our right course is to make such incomes impossible instead of a suggested taxing them after they have been piled up and the harm done. In our search for the prime source of unearned incomes we shall surely come on some deep-rooted forms of monopoly which it will be our duty to overturn. One means of doing so would be to tax them out of existence with the result that the unearned incomes of all kinds which spring from them would disappear, they being but the branches of the tree—not the tree of evil itself. A fundamental inequality leads to other inequalities, and granted a system of land tenure which favours the growth of a small and very wealthy class, other small and wealthy classes will arise which exist by ministering to the whims or caprices of the first class, and which, though they have no apparent connection with the fundamental inequality would none the less disappear with it.

Monopoly being killed through taxation, each man's income would then only be the measure of his services, and the idea of taxing wealth through a graduated income tax could only raise a smile, for all would see that instead of taxing incomes we should encourage them.

People would thus in effect be told to go ahead and earn as much as ever they could or pleased, secure in the knowledge that they would not be called upon to forfeit in taxes any part of their earnings, however large. For if an individual has earned his income it is his own against the whole world whatever its amount, and it is for the good of society that he should remain in secure possession.

The end of labour being the satisfaction of wants through the production of what we call wealth, where is the sense in taxing wealth or well-being, as our friends propose, since it is the very thing we are all working for?

That taxation is an all-powerful instrument for good or for evil is coming to be recognised more and more generally. It is therefore a most suitable instrument in the hands of the social reformer as a means to an end. But the end attained depends on how the instrument is used, and we cannot too strongly insist that taxation should be applied to the removal of monopoly rights—the legalised advantage which one class has acquired over others—and not to the removal of wealth after its acquisition. With artificial class advantage removed through taxation all individuals would enjoy full and equal opportunities for the exercise of their faculties in the production of wealth, and the fruit of their efforts being free from all taxation whatever, each would be left in possession of all the wealth which the exercise of his faculties might produce from such equal opportunities. Justice demands not equality of wealth but equality of opportunity and inequality of resulting wealth.

The advocates of the graduated income tax support it on the ground that taxes should be levied on individuals in proportion to their ability to pay.

We, on the other hand, hold that taxes should be levied on individuals in proportion to the benefits they receive from the public services. It has been shown time and again that the benefits of good public administration are accurately expressed in the value of land, so on the principle that individuals should contribute to the cost of the public services in proportion as they benefit from them it follows that if we permit a section of the community to appropriate this land value to their private use it is this same section which ought to pay the cost.

The world is not going to stand still. Great changes are pending. But we believe that frightful social experiments will be forced on us in the way of taking from those who have and giving to those who have not, unless we come to see that there is a fund which belongs to the public, because due to the public presence, and that there is a fund which belongs to the individual because due to individual effort, and that each should get its own and all of it.

Sir Henry Primrose, Chairman of the Board of Inland Revenue, in giving evidence before the Select Committee on Graduated Income tax said:—"They would want details of income, and, having got these, they would have to submit them for scrutiny to a special staff of surveyors. They would require drastic powers of scrutiny in dealing with those returns, and, after passing through the hands of the surveyors they would have to go to the Special Board of Commissioners who made the assessment."

Here is a pleasant prospect for the Englishman whose house is said to be his castle and whose private affairs are supposed to be sacred. After this what of Sumptuary Laws?

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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 twenty-third annual meeting of the English League for the Taxation of Land Values will be held on Wednesday, July 18th, at eight o'clock, in the Hall of Clifford's Inn, next 187 Fleet Street, London, E.C. It is hoped that Mr. J. H. Whitley, M.P., President of the League and Chairman of the Parliamentary Committee for the Taxation of Land Values, will preside, and that some of the Parliamentary friends of the movement will speak. It is specially requested that every member who is able to be present at this meeting will make a point of coming and of bringing a friend. The annual report and balance-sheet will be submitted, and important resolutions will be brought before the meeting.

Notices of the annual meeting will be sent from the London Office on application to any member or friend who can make use of them.

The officers of the League would be grateful to any member of the League or reader of *Land Values* who has a spare copy of the printed report of the public debate between Henry George and H. M. Hyndman (St. James' Hall, London, 1889) and will send it to the London office for inclusion in the League's Library.

The *Daily News* has been quoting remarks made in the Visitors' Book at its Exhibition of Sweated Industries. But we do not remember to have seen the following among the quotations. It was written by a London member of the League:—"In order to understand aright the fundamental cause of, and the only remedy for sweating—for there can be but one cure—viz., the removal of that cause which underlies all others appearing on the surface—the study of Henry George's work, 'Progress and Poverty,' is essential."

A signed article on "The Government and the Unemployed," by the General Secretary, in the *Tribune* of June 1st, has drawn two excellent letters in support from "Now Employed," and from Mr. Richard Brown of Whitley Bay. The Secretary has also taken a hand in the *Tribune* correspondence on Taxation of Land Values, in controversy with Mr. R. N. M'Dougall, of the Liberty and Property Defence League.

"A well-known firm of auctioneers informs us, says the *Stratford Express* (June 2nd), "that the reduction of rates which will be affected by the grant in aid of education has already produced the very agreeable result of improving the demand for properties in West Ham. If the disposition goes further, it must, of course, tend to reanimate the building trade, which is suffering the most sorely of all from the present depression. . . . Out of 341 skilled men who had to apply to the [Leyton Distress] Committee, 287 were in the building trade!" Of course the demand for building land, brought about by the lightening of the rates on buildings through the grant-in-aid, will soon check itself by "competing-up" the price of land, and the landlords will get the benefit. On the other hand, if the price of land and the rates on building were both reduced by taxing land values, both the local housing question and the local unemployed question would be on the way to rapid solution. Besides, the taxation of land values could be universally applied. But universal grants-in-aid—!

A Sussex member of the League reports that he spoke at nine or ten meetings in the Eastbourne Division of that county during the late General Election. His remarks are quoted here "to encourage the others," who hesitate about

raising the flag in rural districts. "They were all country people at the meetings," he writes, "and I made it a rule, after drawing attention to the arguments against the taxation of commodities, to finish my speeches with a short statement of the case for the taxation of land values, as a means of breaking the monopoly and giving back to the worker that of which he has been robbed. It was my first campaign, and I am an inexperienced speaker, yet, notwithstanding these drawbacks, the audiences were intensely interested, and seemed to grasp the salient points with eagerness. Our quiet Sussex labourers know more than some people might imagine. I spoke for an hour and a half at one meeting, while waiting for a missing speaker, and then the audience seemed fresh. The day after one enthusiastic village gathering, one of the labourers' wives, who had been present, walked four miles to ask me to address them again the very next evening. I told her that I should say the same words over again. 'Never mind,' said she, 'we want to hear it; we can understand what you say.' As I have no oratorical powers, it is evident that the matter of my speech was the attraction. I thought you would like to know these facts, showing, as they do, that our mental soil is ready for the sowing and promises an abundant harvest."

The *Warrington Guardian* (May 26) reports two public meetings held in Warrington, under the auspices of the Lancashire Branch of the League, locally represented by Mr. R. Ockel. At the first Captain Crosfield presided, and Mr. Ockel (in the unavoidable absence of Mr. Lester) delivered an address which was followed by a discussion. Three days later, in the Co-operative Hall, Mr. W. H. Sherburn presided at a lecture delivered by Mr. W. R. Lester, M.A. One of the results of Mr. Ockel's untiring activity in this town has been the addition of a number of new members to the roll of the branch.

Mr. F. Skirrow, the Yorkshire Agent of the League, reports a series of open-air meetings in Huddersfield (June 24th to 29th). He is to address another series of meetings in the Holmfirth Division (July 2nd to 7th) and is trying to arrange for another week of meetings in the same division, commencing on July 9th. Councillor William Thomson and Mr. Skirrow addressed a meeting at Crossroads, Keighley, on the 18th ulto.

Mr. W. R. Lester, M.A., formerly President of the Scottish League, and now a member of the London Executive, has written a series of four articles on the Land Question which are appearing in the *Huddersfield Examiner*, the *Sheffield Independent*, the *Bradford Daily Telegraph* and *Weekly Telegraph*, the *Keighley Chronicle*, the *Shipley Times*, the *York Gazette*, and the *West Yorks Pioneer* (Skipton). The articles are entitled:—(1) "Present Conditions"; (2) "The Unemployed Problem: The Cause"; (3) "Is Socialism a Remedy?" (4) "The True Remedy."

Mr. W. R. Foster, of the London Executive, is addressing meetings of the Liberal Association, in each of the four Wards of Walthamstow, on the Taxation of Land Values.

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

PROGRESS IN GERMANY.

The "DEUTSCHE VOLKSTIMME," Organ of the "League of German Land Reformers," published twice a month. Edited by Adolf Damaschke, Berlin N. W. 23 Lessingstr. 11.

Subscription Price, 6/- per Annum.

Great progress having been made in Germany of late years in reforming the laws of land tenure and taxation, this journal offers valuable information to all who seek to obtain facts and precedents for such measure as tend to further the cause of land reform.

ABOUT NEW SOUTH WALES AND NEW ZEALAND.

Mr. E. S. Weymouth, 27 Southampton Street, Strand, London, W.C., has received the following letter from Mr. Percy Wakefield, Wellington, New Zealand, dated April 21st, 1906:—

New South Wales.

You are quite right in mentioning Sydney as the place in which I had some terrace houses, the rents of which were seriously affected by the fall in speculative land values through the agitation for, and the operation of, a land tax of 1d. in the £ on the capital value of land in New South Wales in 1894. Owing to land becoming available for builders at a 50 per cent. reduction, and in many cases even far more, a large impetus was given to the building trade; and nice villas, or what we call in the colonies cottages sprang up like mushrooms in all directions, and the less comfortable terrace houses of two and three storeys became a drug in the market. Houses for which I got 25/ per week before the land tax came into operation have ever since been, and are now at this date, let for 12/6 per week, with a difficulty in finding tenants. In selling out I lost £2,000, which, of course, must have been to the public gain. Many an artisan has told me how thankful he was to George H. Reid, the land value tax Premier, for enabling him to get a home through the fall in land values owing to the small tax. The great pity of it was that George H. Reid stopped short at the 1d. in the £, and positively refused to increase it, but on the contrary proposed to re-introduce a number of customs taxes which he had abolished; with a result that he was hurled from power by his own Free-Trade party, and the Protectionists, supported by the Socialist-Labourites, have managed to mismanage the Government of New South Wales ever since right down to the advent of the Carruthers' Government, now in power, and which gives such splendid promise of fundamental reforms in the immediate future.

That is why there are still slums in Sydney. G. H. Reid became a traitor to his principles and party, and whereas, had he been true to them, and increased the land tax to a substantial amount, and still further decreased the customs and other taxes, he would have been worshipped as the Deliverer of Demos from the demon of monopoly, he has ever since been, and is now, the butt of ridicule under the name of "Yes-No Reid," and many other significant epithets. He is now pre-occupied in the undignified fight with a shadow—Socialism—instead of seeking, through the simple operation of the Single Tax, to solve the whole

economic problem by securing equal access to land, and therefore equal opportunities to all to earn an honest living.

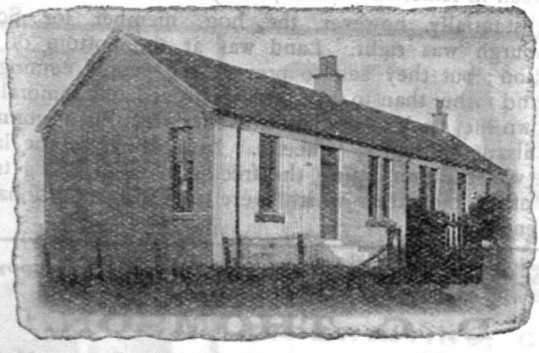
Far otherwise is it with the Carruthers' Government. They have already passed a Shires Act, under which the local revenue for all rural bodies must be levied on the unimproved value of land only. Their next proposal is to make this simple system of rating apply to all city and suburban councils, thus relieving all improvements from the burden of rates, and compelling all valuable lands, whether used or not, to contribute their quota to the local revenue, according to their values, altogether apart from any improvements on them.

Mr. Carruthers, the Premier, and Mr. James Ashton, the Secretary for Lands, in the present New South Wales Government, are both subscribers to the Sydney Single Tax League, and therefore, the rank and file of single-taxers everywhere are living in hope that radical reforms are within the probability of accomplishment shortly in the mother colony of Australasia.

New Zealand.

Now, to turn to New Zealand for a few examples of the benefits arising from rating on land values. Palmerston, a country town about 80 miles from Wellington, the capital, was the first place to adopt the true Single Tax method of rating, that is, on the value of land altogether apart from, and quite independently of, all improvements. The result was phenomenally satisfactory at once, and has continued to be so ever since, and not a single fault can be found with the system, except that the rates are not heavy enough to make the landlords sick altogether. They still cling to their land as long as they can, and the prosperous condition of New Zealand ever since the general land tax came into operation, greatly helps them to hang on, and get higher prices than they would otherwise do if the colony were in a depressed condition.

Wellington, the capital, adopted the rating on land values system about four years ago by a majority of nearly 700 ratepayers, and the result has been a building boom! Everywhere in all directions, small and large estates have been sub-divided, and sold, and houses are going up as fast as they can be built with the labour available. Carpenters earn 1/6 an hour, and painters £2 15/ per week, and all other wages are good; but the demand for houses is so great that rents are still very high, in spite of the continuous building going on. The fact is that the rates are not heavy enough to make the landlords thoroughly land sick. In Palmerston and every other New Zealand town, there is great competition at every land sale, rates or no rates; for suitable building sites. And so the grand game of land speculation goes merrily on; and in spite of high wages and constant employment the workers, and business people of all



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kinds, are very little better off; for the rents are high, and living is dear owing to the heavy taxation of imports, which, instead, ought to be on the land values of the country created by the community. All local bodies in New Zealand, from large towns like Wellington and Christchurch, to small boroughs only just incorporated, which have adopted the system of rating on land values, progress without fail. There is no check to their development as there would be with a burden of rates on improvements, as there used to be. To this extent, at any rate, the land is free; and the next proposal is to increase the general land tax, and correspondingly decrease the customs duties on the necessities of life; so that more land may become available for use, and the cost of living will be lessened. The Seddon Government can readily carry out this further instalment of reform if they so wish, as they were returned by an enormous majority a few months ago, and in all probability much good will be done next session.

In the meantime we are shaking hands with ourselves and you over the great Liberal victory in the Motherland. We live in hope of seeing very shortly a separate valuation of all land from improvements throughout the United Kingdom and Ireland, with a substantial land value tax independently of improvements; and that all rates shall be levied from the land values only, regardless of improvements. We feel confident, from our colonial experiences, that if the general and local revenues were derived from land values only in Great Britain and Ireland, the social problem would soon solve itself throughout the world, and the old land, from which we came to New Zealand, would, after all, be the best place in the world to live in.—With best wishes to you all,

Yours sincerely,

(Signed) PERCY WAKEFIELD.

WOMEN LIBERALS AND THE LAND QUESTION.

At a meeting of the Women's Liberal Federation, held 20/6/06, at London, Miss Edwards (Dover) moved:—"That full powers be granted to local authorities, enabling them to acquire land for small holdings at fair rents, with security of tenure; that Crown lands shall be available for small holdings purposes; that in the event of local authorities refusing to take action, a Government Small Holdings Board be empowered to act; and that loans be granted on favourable terms to local authorities for small holdings purposes by the Public Works Loan Commissioners."

The Hon. Mrs. J. C. Wedgwood proposed that a rider be added to the effect "That no reform of the land laws can be final and adequate which does not provide for the separate assessment and rating of land, apart from buildings, and for the taxation of these land values so as to lighten the present burden of taxation on industry."

Mrs. Charles Trevelyan, in supporting the rider, said she once found at Vauxhall nine people living in two and a half rooms, while close behind was a good plot of land which was being kept out of use by the landlord until the hunger for land became so great for building purposes that he might ask what price he liked for it.

Miss Balgarnie remarked that the land problem was the fundamental question on which rested all the questions they had at heart.

The rider was accepted and the resolution carried.

When the policy contained in the words of the rider is carried out fair rents, small holdings, favourable terms and all the rest will come of themselves; because the rating or taxation of land on its value will effectively cripple the present land monopoly, while the building trade, relieved from the burden of taxation, will keep moving under the freer conditions.

THE UNEMPLOYED QUESTION IN THE COMMONS.

WEDNESDAY, 30th MAY.

Mr. A. Dewar (Edinburgh, S.) said that land monopoly had been largely responsible for the unemployed condition of labour in this country, and it was to the freedom of the land that the House must ultimately look for relief in dealing with the problem of the unemployed. To escape poverty and destitution men emigrated to the West, where land was cheap and labour was dear. In this country, where land was sold at so much per square yard or foot, we had many men unemployed, and the dearer the land the more serious had the unemployed problem become. In support of the view that it was by devising measures to put the population back on the land that the volume of unemployment would be lessened, he quoted the inquiry held by Mr. Rider Haggard at the invitation of Mr. Lytton into the Salvation Army colonies in Colorado. Men from the slums of large cities were put to work on small holdings, which were sold to the people at £20 per acre repayable by £1 a year per acre. These colonists were reported by Mr. Rider Haggard to be worth on the average, in a period of less than six years, from to £200 to £400 over and above their indebtedness to the Salvation Army.

The Right Hon. John Burns said no doubt the opening up of the land to keep the men who came into the towns on the land would reduce the difficulty; but he could not be held responsible for the land system. It came in with William the Conqueror, and it would not be terminated by John Burns next year. (Laughter.)

He rode 800 miles across the American alkali desert last November in order to look into the condition of these Salvation Army colonies at Fort Romy and Fort Amity. He walked six miles from the nearest railway station at 4 o'clock in the morning with a pocketful of stones to keep the skunks off. (Laughter.) He made a personal examination of those two colonies, and as the hon. and learned member had been apparently impressed by Mr. Rider Haggard's report, he would also read a passage from it. The report stated:—"The result was an utter failure of these 18 families who went, and but one remains at Fort Romy to-day," and this man, now a sheriff, was an ex-policeman of Battersea, whose wife and family entertained him to tea. (Laughter and cheers.) Because they did not at once adopt experiments of that kind, the Government were surely not to be condemned if with some degree of caution, with more knowledge, with some experience, they did not rashly embark on the expenditure of hundreds of thousands of pounds of the ratepayers' money to bring about a condition of things in England similar to what he had seen in America. (Hear, hear.)

Substantially, however, the hon. member for South Edinburgh was right. Land was at the bottom of this question; but they had to prevent the people coming off the land rather than to take men, destroyed and demoralized by town life, back to the land to suffer great disillusionment and disappointment. (Cheers.) In addition to the land, there was taxation, rating, the freeing of the building trade and other industries which were now disproportionately burdened.

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TYNESIDE BRANCH.

ANNUAL MEETING.

The Annual Meeting of the Tyneside Branch was held in the Temperance Institute, Newcastle, on May 31st. Mr. A. W. Dakers, B.A., Vice-Chairman of Executive Committee, presided, and there were present, amongst others, Mr. Arthur Withy, Rev. G. A. Ferguson, Mr. C. E. Schroeder, Mr. James Veitch, Mr. J. Campbell, and Mr. Richard Brown. Apologies were received from Mr. Chas. Trevelyan, M.P., President of the Branch, who wired:—"We ought to redouble our local efforts now that we have our national opportunity," and Mr. Thomas Cairns, M.P.

THE REPORT.

The Annual Report of the Executive Committee for the year 1905, which was presented and adopted, showed that meetings had been addressed during the year at various places in the counties of Northumberland and Durham, and large quantities of literature distributed. The debt of £6 16s. 5d. at the end of 1904 had been reduced to £3 13s. 7d., and the Committee express the hope that by the assistance of members the debt at the end of 1905 will be cleared at an early date. The Report continues:—

During the year the Committee issued a special appeal for funds to bring the annual income of the Branch up to £100 per annum, but, while the Committee gratefully acknowledge the response which was given, they regret that the sum received as subscriptions is still far below the amount which is necessary to carry on a thorough propaganda over the very large area embraced by the Branch. The Committee urgently appeal to members to assist them, by securing new subscribers, to place the Branch in a sound financial position.

The Committee cannot conclude this Report without some reference to the General Election (although this properly belongs to the report for 1906), and without congratulating the members of the Branch upon the success which has attended their efforts on behalf of the movement in the various constituencies in Northumberland and Durham.

Questions were submitted to every candidate in the two Counties, and the Committee are glad to state that every Liberal and Labour candidate, in one form or another, gave satisfactory assurances of his earnestness in the cause for Land Reform.

The record "gains" at Newcastle, Tynemouth, Tyneside, and Sunderland were won by candidates who, throughout their campaigns, consistently advocated the Taxation of Land Values.

The members of the Branch should be proud that another of their number in the person of Mr. Thomas Cairns, M.P., should have been returned for the City of Newcastle by a large majority. Mr. Herbert Craig, M.P., sent each elector in the Tynemouth Division a copy of the Free Trade Manifesto of the Branch, thousands of which were circulated in other constituencies. The Rev. A. B. Tebb, a member of the Committee, unsuccessfully contested the Chester-le-Street Division.

The Committee issued during the election a "Fiscal Trump Card" in the form of a two-page leaflet. This leaflet was in large demand, and considerably over 50,000 were distributed in the two counties.

The results of the elections in the two counties are very gratifying. Northumberland is solid for the Taxation of Land Values, and Durham nearly so. This speaks volumes for the work done by the Branch during the short period of its existence.

The advent to power of a Government in sympathy with the Taxation of Land Values augurs well for the future of the movement, and the Committee confidently believe, from the speeches of the Prime Minister and of other members of the Ministry, that before long a measure in the direction of land value rating will be carried into effect.

The Committee hope that the success of previous years will attend their efforts in 1906. In expressing their indebtedness to the members of the Branch for past support the Committee urge upon them the necessity for increased propaganda in the two counties, and again appeal to them to do their utmost to better the financial position of the Branch. At this time when political enthusiasm is at its height it should not be difficult for members to induce their friends to join the Branch, and so become associated with the work for the greatest of all reforms.

OFFICE-BEARERS.

The officers were elected as follows:—

President.—Mr. Charles P. Trevelyan, M.P.

Vice-Presidents.—All the members of Parliament for the counties of Northumberland and Durham who support the principle of the Taxation of Land Values, together with Mr. Walter Runciman, jun., M.P., the Very Rev. G. W. Kitchin, D.D., Dean of Durham, and Dr. R. Spence Watson.

Executive Committee.—Mr. J. H. Whyte, Mr. A. W. Dakers, B.A.; Councillor David Adams, Alderman J. Armstrong (Jarrow), Mr. Hugh Boyle, J.P.; Rev. G. A. Ferguson (Gateshead), Mr. E. R. Hardie, Mr. Walter



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Hon. Treasurer.—Mr. C. E. Schroeder.

Hon. Secretaries.—Mr. James Veitch and Mr. Richard Brown.

A vote of thanks to Mr. Dakers for presiding concluded the business.

The Chairman congratulated the members upon the steady advance made during the year, and referred to the death of Mr. Michael Davitt, stating that next to Henry George no man had done more in the dark days of the movement to advocate the principles of the Taxation of Land Values. (Applause.)

RESOLUTIONS.

The Rev. G. A. Ferguson moved, and Mr. Arthur Withy seconded, Mr. Veitch supporting the following resolutions:—

This meeting rejoices at the success of the elections in Northumberland and Durham, and at the return, throughout the United Kingdom, of the large majority of members pledged to the principle of the Taxation of Land Values.

This meeting desires to thank the Prime Minister and the Chancellor of the Exchequer and other members of the Ministry for their recent outspoken utterances in support of the rating of land values, but strongly urges that in addition to the measures empowering local bodies, both urban and rural, to rate land values, it is most important that the Government should give national effect to the principle by the imposition of a tax on land values in their new Budget.

This meeting rejoices that the second reading of the Scottish Municipal Bill for the Taxation of Land Values has been passed by a majority of 258, and that such supporters of the movement for the Taxation of Land Values as Mr. A. Ure, M.P., Solicitor-General for Scotland (Chairman), Mr. Charles Trevelyan, M.P.; Mr. J. Dundas White, M.P.; Mr. Mackinnon Wood, M.P., have been placed upon the Select Committee of the House of Commons appointed to deal with the Bill, which it is hoped will be placed on the Statute Book before the close of the present Session of Parliament.

THE EXPERIENCE OF GERMANY.

A GOVERNMENT WHITE PAPER ON THE SUBJECT.

In view of the promised legislation for the taxing of land values, a White Paper issued yesterday of a German Government report dealing with the same question is of considerable interest. This official memorandum, issued two years ago, states that practical experience has confirmed the view that the principle of adopting market value as the basis for the communal taxation of real estate, has had the effect of materially decreasing the burdens of those entitled to considerate treatment by enabling a heavier assessment to be placed on those capable of bearing it.

Statistics are given showing that building sites, which under the system based on the State assessment could only be made to contribute in a very insufficient manner, have, under the market value system, been much more severely assessed. Often the tax under the new arrangement is fifty times as great as under the old system, and, naturally, they enable a great reduction to be made in the burden of the remainder of the real estate of the commune. Where there is a great demand for building sites, speculation induces the owners to keep suitable plots out of the market, and in such cases a high taxation tends to counteract an unhealthy increase in the price.

With regard to agricultural land, the statistics show that assessments are often materially increased owing to the potential building site value, but it is pointed out that provision could be made in the regulations so that such land

might be taxed on only a proportionate part of its market value. The new assessment has led to a diminution of from 30 to 40 per cent. in the burden of the dwellings occupied by the poorer classes, and this has been accompanied by an increase in the assessment of the better class houses.

Objections and complaints against the new system have not been numerous, and the authorities are unanimous in expressing the view that the regulations have been satisfactory.

Commenting on above the *Daily News*, 14th June, says:—No stronger argument for the taxation of land values could well be urged than the German Government report on its own experience, which was published as a White Paper yesterday. All the predictions of those who advocate this reform are again fulfilled. Before this obvious piece of justice was effected in Germany many owners were paying only a fiftieth of their proper assessment. Since the market value system was instituted working class dwellings have been relieved of from 30 to 40 per cent. of their former burdens. Speculation in land has been discouraged, and the supply of land has necessarily become more healthy and useful to builders, tenants, and the community at large. Those who looked into the question knew of all these benefits before, through the experience of Australia and New Zealand, as well as through the excellent writings of Mr. Horsfall as regards Germany. The issue of this White Paper makes it increasingly difficult even for the monopolist to defend the present assessment system. It is our lot in these days to wait for reform till most other civilized countries have proved it and reaped its benefits.

LAND VALUES PARLIAMENTARY GROUP.

One of the most active of the sessional Committees (says the special correspondent of the *Yorkshire Daily Observer*, May 31st), has been that interested in the taxation of land values, no fewer than 280 members being now specifically associated with its objects. Under Mr. J. H. Whitley's chairmanship a sub-committee has met regularly since the beginning of the session in order to thrash out the question thoroughly from the Parliamentary point of view. Before Easter it had prepared and laid before the Government a draft bill providing for the assessment of land values, and it is hoped that when the Government brings in its Valuation Bill this may be incorporated. If not, it is hoped that the point will be conceded in a simple supplementary bill saying that in all future assessments land shall be valued separately from buildings, &c. Official information is being collected by the Committee as to the experience of the colonies and foreign countries in the matter. The immediate aim of the Committee is to lay before the Government a land valuation budget showing how in this respect the basis of taxation may be broadened. The contention is that a penny in the pound on the capital value would realise for the Chancellor of the Exchequer from fifteen to twenty millions.

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WHAT CAN I DO TO SPREAD THE LIGHT ?

Of late we have received many letters which might well be summed up in the above sentence. We rejoice at the fact as a sign of past, as well as of good augur for our future progress. Every earnest man whose own eyes have been opened to the simplicity, beauty, and truth of our fundamental doctrines, can and should do something to spread the light. Without knowing his circumstances and conditions, it is impossible for us to prescribe to each what is the best method of work at his command or within his means. Work that may be easy and attractive to some may be impossible to others. Each must decide for himself; the great thing is that he should do something, and, despite all difficulties, persist in his work when once commenced.

To aid our readers to come to a decision, we shall now briefly summarise the chief means by which the individual, according to his means, powers, and opportunities, may make himself useful to the cause, and to his fellow men, by helping to spread the light.

Subscribe to existing Associations.

The readiest and to many the easiest means is to subscribe as liberally as possible to the already active associations, whose activities are necessarily limited by the funds at their command. Knowing intimately the inner workings of all of these in Great Britain, we have no hesitation in strongly recommending this course of action. We also feel that many existing subscribers could easily materially increase their subscriptions, thus relieving the office-holders of many hours of harassing worry, and making much urgent and necessary work possible that to-day has reluctantly to be abandoned for want of the necessary funds.

Circulate League Literature.

There is no better means of spreading the light than circulating land reform literature, books, pamphlets, leaflets, and copies of the official organ of the Associated League's, *Land Values*. Lend your own copies to friends; few of whom will then begrudge a penny for a paper devoted to a question in which they are commencing to be interested. Then canvass for orders for some of the more important books. Many quiet, unassuming friends have often secured orders for as many as twelve of our 5/6 sets of Henry George's books within a single three months. Others have done yeoman service by securing orders for same for their local club or public library. Everything helps, and no earnest work in this direction is ever wasted. If you can afford it, lay in a small stock of your own, even if only a dozen of the 6d. "Protection or Free Trade"—a question on which to-day everybody is seeking information.

Start a Reading Circle.

By this means, too, much useful work has of late been accomplished. Get your friends to agree to meet and bring other friends with them, say once a week, or even once a month. Probably the best method is to arrange to read a chapter out of one of the standard works on our question, and then to discuss same. "The Story of my Dictatorship" and "Social Problems" are specially suitable for such work, as each chapter in same deals with one phase of our great question.

Organize Meetings.

This seems a big order; but if a favourable opportunity be waited on, is much more easy than it appears. Most men belong to some Club, Institute, Class, or Association. Well, make use of them. Suggest at the annual meeting or a committee meeting that a lecture or a paper on the Land Question, or the Labour Question, or the Fiscal Question, would be welcome. If your proposal be accepted, then see to it yourself that a man qualified to deal with it on our lines is made available; that one or other of our leaflets is

distributed; and that a well assorted supply of our literature is on sale. If you are within reasonable distance, both men and literature can be supplied from one or other of our Leagues. If you are too far off or have a good local man, a supply of literature can be requisitioned, "on sale or return," from the League offices, and thus your risk be limited to the cost of carriage.

Write to Your Local Paper.

To this useful and telling work every properly-equipped land and taxation reformer can and should contribute. Some phase or other of our question is constantly cropping up and being discussed in the correspondence columns of the daily and weekly newspapers. Send in your views as moderately and convincingly as possible; if you think it necessary or advisable, use a *nom-de plume*. Moreover, whenever possible refer to some book or pamphlet bearing on the question, and state where it can be obtained. The value of this work cannot be over-estimated. Only last month we had a demand for literature mentioned in a letter written nearly four years ago!

There are, of course, countless other means by which good work can be done. Those who seek will find. The field is vast and the labourers few. The struggle is, in truth, only now commencing. Happy are we who are permitted to take part in it, as do all who in any way assist to spread the light. Individually, we may be able to accomplish but little; but we know and rejoice in the knowledge that our united efforts will sooner or later, accomplish much. For the Golden Age, the time when Justice shall prevail, lies, not behind, but before us, and our work is helping to hasten its coming.

L. H. B.

THE LAW ON THE SUBJECT.—Sir Frederick Pollock, in his "Land Laws" (chap 1, p. 12), says:—"It is commonly supposed that land belongs to its owner in the same sense as money, or a watch; this has not been the theory of the English law since the Norman Conquest, nor has it been so in its fullest significance at any time. No absolute ownership of land is recognised by our law-books except in the Crown. All lands are supposed to be held immediately or mediately of the Crown, though no rent or services may be payable, and no grant from the Crown on record."

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THE POWERFUL CHIEF: LANDLORDISM.

Labour at present may be likened to a man who by dint of special ability or good fortune has found someone to give him employment in consideration of receiving as wages a fraction of what his work produces. Before getting his poor wages home, however, he is systematically waylaid by robbers, each one taking various amounts till the last one, the leader, takes all he has left except just sufficient to keep him and his family at work till pay-day again comes round. After beating and abusing him, the robbers then make off to enjoy their ill-gotten gains, leaving him on the roadside, bound, blindfolded, and gagged. Shall we, finding him thus so regularly helpless, look upon his condition as a just and natural one and pass him by without consideration? Or shall we stand idly by, and discuss whether plaister or ointment would better cure his injuries, whether new clothes are necessary, or his torn ones sufficiently respectable; which way he ought to go, and what kind of conveyance he should take? Should we not rather postpone such discussion as worse than useless till his bonds are cut, his sight and speech restored? For then he could both speak for himself and help himself; he might possibly know best where he is hurt, what is good for his wounds, in which direction he is going, and whether the conveyance provided accords with his tastes and habits. He would at any rate be free to walk. Even if the spectators did not care to join him in resisting such shameful robberies, he might in time develop sufficient spirit to arm himself in suitable fashion against these attacks. Clearly, however, it would be useless fighting his less formidable assailants so long as the arch-robber was left to appropriate all he had managed to retain. Capitalism, monopoly, war, public debts, taxation, waste, fraud, vice, and privilege of all descriptions—these and all other robbers of Labour might be abolished, but so long as their powerful chief—Landlordism—was allowed to exist, their removal would only increase the plunder he is enabled to carry off.

Against this last iniquity, therefore, all the resources and energies of Labour must first be directed. This bandit once removed, most of the others would quickly reform their habits and join the ranks of useful labour, or hide themselves from public derision. With Landlordism under control, the ultimate triumph of Labour must prove an assured and speedy reality.

From I.L.P. "Platform" Leaflet, No. 164 Printed by Wadsworth & Co., West Lane Keighly (Society House), and Published by Francis Johnson, 10 Red Lion Court, Fleet Street, London, E.C., August 14th, 1904.

THE ROBBER THAT TAKES ALL THAT IS LEFT.

Henry George in "Protection or Free Trade," (chapter xxv.), says:—

Labour may be likened to a man who as he carries home his earnings is waylaid by a series of robbers. One demands this much, and another that much, but last of all stands one who demands all that is left, save just enough to enable the victim to maintain life and come forth next day to work. So long as this last robber remains, what will it benefit a man to drive off any or all of the other robbers?

Such is the situation of labour to-day throughout the civilized world. And the robber that takes all that is left, is private property in land. Improvement, no matter how great, and reform, no matter how beneficial in itself, cannot help that class who, deprived of all right to the use of the material elements, have only the power to labour—a power as useless in itself as a sail without wind, a pump without water, or a saddle without a horse.

I have likened labour to a man beset by a series of robbers, because there are in every country other things than private property in land which tend to diminish national

prosperity and divert the wealth earned by labour into the hands of non-producers. This is the tendency of monopoly of the processes and machinery of production and exchange, the tendency of protective tariffs, of bad systems of currency and finance, of corrupt Government, of public debts, of standing armies, and of wars and preparations for war. But these things, some of which are conspicuous in one country and some in another, cannot account for that impoverishment of labour which is to be seen everywhere. They are the lesser robbers, and to drive them off is only to leave more for the great robber to take.

THE SMALL FREEHOLDER.

An Illustration from New Zealand.

Return B20, 1903, as to land values and land ownership in New Zealand bears out in striking fashion Mr. Wedgewood's contention that the small freeholder, instead of needing special exemption from land values taxation, "would probably be the one to benefit most."

The return shows that 115,713 freeholders own between them, land of a total capital unimproved value of £70,524,604. But 92,925, or more than 80 per cent., of these freeholders own an aggregate unimproved value of £11,000,815 only, an average of rather less than £119 apiece. At 5 per cent. their annual unimproved value will average less than £5 19s. Therefore, on the average, the utmost that a tax on land values could take from these 92,925 freeholders would be £5 19s. per annum, as against from £15 to £25 taken by the present system of rates and taxes. So that 80 per cent. of the freeholders would gain £10 to £20 a year by the substitution of land values taxation for all other rates and taxes.

At the other end of the scale, however, 861 freeholders own between them an unimproved value of no less than £22,083,426, or more than twice as much as the 92,925 above-mentioned. Under taxation of land values, therefore, these 861 big freeholders would have to pay more than twice as much as the 92,925 small freeholders put together.

It is possible, if not probable, that a similar return for the United Kingdom would reveal even greater inequalities.

We have as yet in this country no assessment showing the value of land apart from improvements, but each small freeholder should be able to estimate roughly for himself how much he is overtaxed under the present system of rates and taxes. Take a case well known to me: Land value, £50; value of improvements (house, etc.), £500. At 3 per cent. (the usual thing in this country) the annual value of the land will be £1 10s. And £1 10s. is all that this small freeholder would pay if the taxation of land values were substituted for all existing rates and taxes, and reached the maximum of 20s. in the pound. But he now pays some £11 in local rates alone, upwards of £6 10s. in Income tax, etc., and, though a teetotaller and non-smoker, something more in indirect taxation.

In short, this small freeholder is paying, roughly, twelve times more than he ought to pay under a just and scientific system of raising public revenues, and all in order that some big freeholders may continue to pay one-hundredth or one-thousandth part of what they ought to pay. Your readers will scarcely be surprised to learn that this small freeholder favours the taxation of land values even up to 20s. in the pound, and no exemptions.—Yours faithfully, EX-NEW ZEALANDER, Sydenham, in *The Tribune*, May 3rd.

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"What can I do to Spread
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AUGUST, 1906.

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JOHN PAUL, *Editor.*

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LAND VALUES AND BUILDING VALUES SEPARATED.—Of late we have had numerous inquiries as to the relative values of land and of buildings in our large cities. The suggested separate valuations of land and buildings can alone answer this question. We believe it will show that in most of our large cities the charge for the use of the land equals, if it does not exceed, the charge for the use of the house or shop.

Mr. Frederick C. Howe, in his great work, "The City," which we are noticing at some length in another column, gives expression to this belief (p. 193), and to strengthen it gives the following interesting facts:—

"The method of appraising land and improvements separately which prevails in Massachusetts, graphically illustrates this fact. The appraised value of the land in 70 cities and large towns is \$1,048,009,123, of the buildings \$1,014,152,180, the value of the land and of the buildings being about equal. The value of the land in 283 small towns was \$115,605,594, while the value of the buildings was appraised at \$185,782,899. In other words, the land value of 70 cities and towns was ten times the value of 283 small towns. Another interesting fact is shown by these valuations. The land in the 33 cities is of greater value than the buildings; the land in the 37 large towns is considerably less than the value of the buildings; while the land value in the 283 small towns are only about 60 per cent. of the value of the buildings."

A GREAT AMERICAN "CAPITALIST."—Lady Curzon, as everyone knows, was Miss Leiter, whose father at his death left a fortune estimated at many millions.

Mr. Leiter began life as a clerk at Chicago and made his fortune with typical Transatlantic rapidity. It was the great fire at Chicago in 1871 which gave him his opportunity and proved the foundation of his wealth. When the whole city was burned to the ground he and his partner, running a dry-goods store, were quick to perceive the commercial possibilities of the occasion, and turned them to the best account. While the ruins of the city were still smoking their business was started again in a little tin warehouse, and with the profits which they quickly gained Mr. Leiter bought up as much real estate within the city limits as he could command. When in due course the city rose again from its ashes the foresight which he had thus displayed was amply repaid. In due course Mr. Leiter became, as above noted, one of the richest men in a land of colossal fortunes, and was enabled consequently to give to his children all the advantages which wealth affords.—*Westminster Gazette*, 19/7/06.

The hemp plant in New Zealand years ago was regarded as useless, and landowners spent much time and money in getting rid of it. Then somebody discovered its value as a fibre plant, and a paternal government sent out a staff of instructors, and to-day the owners of land where hemp grows in a state of nature receive from £6 to £9 per acre royalty for permission to cut the plant and take it away. This enormous sum has to be paid before labour can find

employment in manufacturing this natural product into articles of use to humanity.—*Progress*, May, 1906.

"Is land with its contents of the same essential character as things made by human labour?"

"Has land any exchange value apart from pressure of population and monopoly?"

"Is it possible to have a large population and a highly developed industry without creating exchange values in these sites already appropriated?"

With the man who can answer any or all of those questions in the affirmative, the supporters of the Bill for the Taxation of Land Values can come to no manner of terms. The difficulties which bulk so largely in the imagination of the opponents of the Bill (many of them as ludicrous as the obstacles and impediments against which the promoters of railways and Atlantic ships were warned) are not insuperable for the man who understands the real meaning of the movement. The knotty questions of equity to present holders of land monopolies straighten themselves out in the mind of the man who has realised that land does not mean wealth but merely the possibility of creating wealth. For he sees that when this possibility is open to all; when more opportunities are opened up; when in consequence more wealth is produced—all must ultimately benefit, even those who at present think they stand to lose.—Alex. M'Kendrick in the *Glasgow Herald*, 4th July.

THE COST OF PROTECTION.—According to a circular recently issued by the New York Reform Club, reliable estimates reveal that the American people are compelled by the protective tariff to pay \$1,500,000,000 (£300,000,000) more a year than the Government gets therefrom, most of it, the circular states, being "graft for the benefit of the trusts and other protected interests."

WHO PAYS AND WHO BENEFITS?—Such facts are instructive, and are probably well known to those who have found and are still finding the enormous sums so lavishly expended by Tariff Reform Leagues and other similar bodies. The many are compelled to pay; the few pocket the plunder. In Great Britain, if Mr. Chamberlain could only carry out his Empire-building policy, the plunder, at first, at least, might be somewhat less; but here, as in America, it would be taken from the industrious many and appropriated by a privileged few. Verily, "Protection is not a policy; it is a swindle." Whoever else it may benefit, it cannot advantage the masses, whom it impoverishes and defrauds.

A feature of the June number of the "Review of Reviews" is a symposium by forty-five Labour Members of Parliament on the books which helped them most. The Editor says that next to the Bible and Dickens, Henry George has left a deep impression upon the mind of the British workman.

I have heard a story—I don't know whether it is true, but it struck me as rather a striking one—of a remark made by Mr. John Bright. Some one was rather remonstrating with him for his attacks upon the aristocracy, and saying how kind, how good and charitable they were, and how well they fulfilled their duties, and they are as good as any aristocracy in the world. Mr. Bright said, "What you

say may be very true, but one good Act of Parliament is worth a million soup kitchens." So it is. The soup kitchens benefit men for a time, but a just Act of Parliament lives when those who promoted it are dead and gone, and sheds its blessings over coming generations.—The late Sir Wilfred Lawson, Bart., M.P.

* * *

While the motor-buses injure the value of some West End property, they are sending up the value of property in the suburbs to an amazing extent, and tradesmen as well as property-owners benefit correspondingly. The whole matter is, indeed, only an acute phase in the regular evolution of London. Its residential values move constantly towards the fringe.—*Westminster Gazette*, 19/7/06.

THE INEXORABLE LAW.—W. R. L. writes:—Not even in Switzerland, the most truly democratic country in the world, can the effects of a bad land system be avoided. The price must be paid, Democracy or no Democracy.

Most of our readers know of the Norwegian "Ski" or long wooden snow-shoe whose use enables the traveller to pass over snow-covered ground in a way that would be otherwise impossible.

The beneficent tourist has of late years introduced this means of locomotion into the Alps, needless to say for purposes of sport, and its use is now spreading to the peasant population who are thus enabled in winter time to get at parts of the country which were for all useful purposes inaccessible before. Upland farms previously deserted in winter are now, thanks to the "Ski," being used to some purpose, with of course the inevitable consequence of a rise in their rents.

So in the Alps as elsewhere where land is privately owned, the chief result of progress is the exaction of higher payment for the right to work. The inexorable law of rent remorselessly pursues us wherever we go.

* * *

Mr. Fred. Skirrow's open-air campaign at Huddersfield during the past month has been most successful. All the meetings were devoted to an exposition of the question of land monopoly and the taxation of land values. The numerous questions put by the audience at each meeting were just the kind Mr. Skirrow was anxious to answer. Good reports were given in the local papers, and the *Huddersfield Examiner*, presently publishing a series of articles by W. R. Lester, devoted a leader to the meetings in its issue of July 7th.

* * *

In the course of its remarks, the *Examiner* compliments Mr. Skirrow on the special value of his addresses, especially for the manner in which he dealt with the taxation of land values. The writer of the leader does not see his way to admit "that this is a complete solution for the problems which face the industrial world, especially in this country." The writer does not explain what is particularly fatal in this

country to Mr. Skirrow's contention, except the old story that "the problem is so intricate, the conditions so numerous, that no single specific will avail." But probably our lecturer would agree that there are a few other things besides land monopoly to fix up. What he has been endeavouring to make plain is, that without the taxation of land values, nothing else will avail. A rather different story.

* * *

A correspondent from Buenos Aires writes, date 7th June, advising us that in New Zealand there is a national tax on land values, and a local rate as well. We are obliged to our unknown friend, who of course is unaware of the fact that we have been generously promoting the spread of this information, with all the good effects of the policy, during the past ten years.

* * *

The *Daily News*, 11/7/06, devoted a leader to the article in last month's *Land Values* by Mr. J. Dundas White, M.P., on the "Report of the South African Native Affairs Commission." The *Daily News* terms the "Report" an "egregious piece of special pleading," and further declares: "It is clear from the roundabout phrasing that these Commissioners are almost ashamed of their proposals, as indeed they ought to be."

* * *

MR. BRYAN AND THE LAND QUESTION.—W. B. Northrop, 176 Stamford Street, London, S.E., writes:—In order to obtain an expression of opinion from Mr. William Jennings Bryan on the Land Question, I called on the great American politician on July 6, 1906—the occasion of his recent visit to London. Mr. Bryan is mentioned as a possible candidate for the next Presidential Election in America; and his ideas on the Land Question should be interesting. Here is an accurate report of our conversation:—

"What are your views on the question of land monopoly?"

"Well—er—you see, I have really never gone into that subject very deeply."

"Of course, you know that Henry George and all great Social Reformers consider the land question as the question?"

"Oh, yes; but I have not reached it yet. You see, my attention has been concentrated on Tariff Reform and 'World Politics.' I know what the Single Tax means—more or less—and have lots of good friends among the Single-taxers; but, really, I have never paid any attention to the matter."

"If you are not a Single Taxer yourself, Mr. Bryan, perhaps you can give some reasons why you are opposed to it; or why you are not in favour of it?"

"No; I have no reasons, one way or another. I have not gone into it at all, in any way."

In a word, Mr. Bryan seemed to know absolutely nothing about the subject.

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BRANCHES IN ALL LARGE TOWNS.

COTTAGES OUT OF LAND VALUES.—Mr. Wilson Fox, one of the Labour Commissioners of the Board of Trade, suggested to the Royal Commission on the Housing of the Working Classes 6/7/06, that land values in towns might be taxed to assist in the erection of cottages in rural districts, the migration of people from which had swelled the unearned increments in towns.

* * *

We publish in another column a report of a debate in the Johannesburg Town Council on the taxation of land values. Though Mr. Mackie Niven and his co-workers did not succeed in carrying their motion they nevertheless deserve well of the movement for their action. The motion brought the landowners and the capitalist press out in all their strength. *The Rand Mail*, *The Johannesburg Star*, and *The Leader* thundered against the motion in a way that should turn the opposition press here green with envy.

* * *

THE GREAT REVOLT OF 1381.—Reviewing in the *Tribune* (11/7/06), Mr. Oman's book on this memorable epoch—which we hope to notice at some length in a future number—G. M. Trevelyan, the author of "England under the Stuarts," writes as follows:—

"It was right that villeinage should disappear out of England, and the King had got rid of the rebels by promising that it should be abolished. Why did he not keep his promise. However disguised, the real answer is, because English government was then, as it was in the days of the Corn Laws, and the land-stealing of the later Tory regime, a tyranny and a swindle, conducted on behalf of the large land-owning and the fashionable [privileged] class at the expense of the poor. If the Church of that day said, 'No faith with heretics,' the State said, 'No faith with peasants.' The historian who rightly stigmatises the cruel massacre of the Flemings by the masses, ought also to stigmatise with equal severity the tyranny and want of faith of the better educated, but equally immoral classes. 'Robes and furred gowns hide all.'"

* * *

The Shrewsbury Recorder has decided, 12th July, that lead or any other matter fixed to a building became part of the land, and as land could not be stolen, so lead could not be stolen. The Recorder said this was the curious state of the law. We can only assume that the reason why land cannot be stolen, by law, is that it has all been stolen already. The Shrewsbury Recorder appears to be a Single Taxer with a pretty sense of humour.

* * *

The Annual Meeting of the English League was a most successful gathering of old and new friends and workers in the movement from all parts. The office-bearers are to be heartily congratulated on the past year's effort.

All present were eagerly looking forward to the coming year, in view of the Government's policy on the taxation of land values being promoted in the coming Parliamentary session.

A correspondent writes:—As one who attended the Annual Meeting of the English League for the taxation of land values it was encouraging to listen to the various speakers. The tone of the speeches showed a great revival in the spirit and energy of those who have made this question theirs, but one aspect of the campaign was not discussed at all, namely, the financial one. The opponents of the taxation of land values are out in the open fighting for their monopoly and are spending lavishly, while the League has a deficit balance. If the battle is to be won the necessary sinews of war must be forthcoming.

A GENTLEMAN, connected with the Irish League and well introduced, is prepared to Represent a good business firm in the North of Ireland.—Reply to "Belfast," care *Land Values*, 13 Dundas Street, Glasgow.

OUR OBJECT.

This journal exists to promote the Taxation of Land Values in lieu of other Taxes.

A Tax on Land Values is not a tax on land, but on the value of land. Thus it would not fall on all land, but only on valuable land, and on that not in proportion to the use made of it, but in proportion to its value. It would thus be a tax, not on the use or improvement of land, but on the ownership of land, taking what would otherwise go to the owner as owner, and not as a user of the land.

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

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

The Taxation of Land Values therefore would:—

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

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

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

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

SINGLE TAX IN CANADA.

The advances made in Canada during the past few years have brought the movement into practical politics, and therefore

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JOHANNESBURG TOWN COUNCIL ON THE TAXATION OF LAND VALUES.

The Town Council of Johannesburg discussed the Taxation of Land Values, 19th and 21st May, on a motion by Mr. A. Mackie Niven in the following terms:

"That the General Purposes Committee be instructed to submit a report recommending (1) that the Local Authorities Rating Ordinance, 1903, should be amended, in so far as this Municipality is concerned, in such a manner that any assessment rate under Section 15 of the Local Authorities Rating Ordinance, 1903, which the council may decide to impose, may, at the discretion of the Council, be imposed either on land only, excluding buildings, or on land, including buildings, and (2) that a clause to this effect be inserted in the notice of intention to apply for a private Ordinance."

In the course of his speech Mr. Niven said that two or three months ago a similar motion was prepared, but a minority of the Council succeeded in preventing the proposition being put. The history of the question went back to May, 1902, when the matter was discussed by the then Council, when the decision was in favour of not rating buildings, in levying assessment rates. Three sessions of the Municipal Congress had also discussed the project, and the principle had been adopted of asking that the Rating Ordinance should be amended so as to allow municipalities to decide for themselves whether they would rate land only, or, as at present, land and buildings. Precedents were to be found in several British Colonies. If they excepted a few of the larger buildings in the centre of the town the great mass certainly of the small property owners and, practically, the enormous majority of the property owners all over the town would gain by the change. Naturally one would ask "Where would the money required come from?" and "who would be the people unfavourably affected?" Those people who would be unfavourably affected would be those best able to pay; those who were now holding land out of use. The rate would fall on the great mass of unoccupied land in the outer districts and on a large number of stands in the inner districts which were at present unbuilt upon and were at present out of use. Continuing, Mr. Niven quoted the report of the Town Clerk of Wellington, New Zealand, as to the beneficial effects of the tax on land values.

Mr. P. Whiteside seconded the motion. In doing so, he said that it appeared to him that some members held the opinion that that principle was a new one. Mr. Niven had shown that many of the Colonies had adopted the plan, and it had worked admirably. He referred to the

Royal Commission appointed in 1896 by Lord Salisbury's Government, and said that one of the reports presented by the Commission—by Judge O'Connor—was strongly in favour of the principle contained in that motion. Further, the agitation which had been carried on in the Old Country in recent years had been most marked with the endeavours which had been made to bring about that reform. Indeed, many corporations in the Old Country had taken part in conferences which had been held for that purpose. The question had been before the House of Commons, and, on the last occasion, it passed the second reading. It was a principle that, he hoped, would be adopted by the Council for the reason that the method at present adopted was a most unfair one, and they should apply taxation in such a manner that he who received the benefit should also take the greater part of the burden. A very large amount of capital was sunk in those buildings, and that they required a continuous outlay for their maintenance. The tax, therefore, ought to be taken off the buildings and put on the land. The land was not of man's creation. They put up a building, they taxed it, and, therefore, they put a tax on thrift and on industry. So far as land was concerned, it was only the presence of crowds of people which made the value of the land, and it was the people who created that value who should get something out of it. Another point was that the adoption of the principle was going to prevent in Johannesburg something which the Old Country had suffered in the past, and that was the housing problem, and the question of the slums. Land would be more accessible to the workers, and that would have the effect of preventing overcrowding, and in that connection it ought to appeal to every member of the Council. In conclusion, he said that if they taxed industry they were going the right way about it to extinguish industry; if they taxed savings then they tended to decrease savings. However much they taxed land, it was still there, and it could not run away; it only made it necessary for the owners to use their land to the best advantage.

Mr. Jeppe replied with the usual objections. He doubted the wisdom of following the example of New Zealand and Australia, and declared that the tax would frighten away the foreign investor.

The discussion was resumed on May 21st, when other 15 speakers for and against entered with much spirit and partisanship into this most interesting debate.

MR. NIVEN'S REPLY.

He thought that Mr. Whiteside, Mr. Ellis, and himself could claim credit in that they had introduced to the notice of the Council a subject which had been shown to be one of widespread interest, and he very much doubted whether so many councillors had ever spoken on any previous occasion. The principle of delay had been used, but that



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was a common argument brought up when any question was submitted for consideration, which possibly taxed the ability of some members who were anxious to avoid a vote. They had been told that the councillors had no mandate to discuss or vote on that question, but, for his own part, on the different occasions when he had addressed the ratepayers of Johannesburg he had never failed to raise the question, and to declare clearly his own views on it. And when he had done so he had found the most enthusiastic support. He thought there could be no doubt about the mandate of the ratepayers, and he thought a great mass of people in the town were in favour of a relief from the improvements and of a tax on land alone. It would be quite impossible to deal with all the arguments that had been used, and he would only refer to a few of them. The security which the town offered to the investor was not the value of the land or buildings, but the ability to pay the interest and redemption of loans, and that was the whole thing. The concern of the investor was whether the country was to be allowed to work out its own destiny. Mr. Jeppe had said that it was a pity that they could not have found better or more numerous precedents than they had been able to advance. Yet he (the speaker) had been able to show that in four British Colonies the change proposed had been brought about—New Zealand, New South Wales, Queensland, and Natal. Mr. Jeppe objected that the Natal Ordinance had not yet been sanctioned by the King, but he had seen it after it passed its third reading, and after it had passed both the Houses. That Ordinance included the very clause which they were asking the Legislative Council of the Transvaal to introduce in the new Ordinance. During the last three sessions of British Parliament the second reading of a Bill had been carried in the Commons, and before this present Parliament went out of office he (Mr. Jeppe) would find a measure carried by an enormous majority bearing very closely on the proposal before the Council. Mr. Hofmeyr had characterised the proposal as spoliation, but surely Mr. Hofmeyr forgot that the ground in Johannesburg had risen from prairie value twenty years ago to 29 millions to-day. Mr. Hofmeyr asserted that present values were the result of the work and expenditure of the individual, but the veriest tyro recognised it as beyond dispute that these values were the result of the presence and industry of the whole community. What was claimed in that proposal was that they should be allowed to place some additional burden, something like 1½d. in the £ on those who had so enormously benefited by the presence and industry and work of others. Criticising Mr. Tucker's reference to the single tax, Mr. Niven said it was ridiculous to call this a single tax, when the community had to pay for their water, sanitation, light, and a number of other things as individuals altogether apart from the assessment rate. The object of the proposal was not to get at the small man, but to get at both large and small who held land out of use. Mr. Reid had suggested that the effect of the motion would be to throw the burden on the outside of the town, but the great proportion of the 29 millions he had referred to was the value of land right in the centre of the town. This would slightly increase the rates on persons in the outskirts, but as three-quarters of the total value of the land in Johannesburg was within the two-mile radius, it must be apparent that the tendency was rather to throw the burden from outside into the centre rather than the other way about. As an illustration of this Mr. Niven stated that stand-holders in Turfontein who had built upon their stands, and who now paid £5 3s. 1d. on the 2½d. basis, would then pay, through the 4d. rate on land, £1 6s. 8d. Stand-holders in Rosettenville, who had paid £5 13s. 9d. on their land and buildings would pay £1 13s. 4d. In conclusion, Mr. Niven drew attention to the fact that in the Colonies where the principle had been adopted none of the evil results prophesied by councillors had come about, but, on the contrary, prosperity had followed, and he failed to see why they should not look for similar advantages to follow its introduction here.

The vote was then taken, and there voted for the motion, Messrs. Lane, Leake, Frazer, Whiteside, Ellis, Ware, Napier, Niven, Pim; against, Messrs. Krause, Reid, M'Lea, Beart, Brown, Graumann, Evans, Jeppe, Hancock, Steytler, Goldmann, Soutter, Hofmeyr, Moffat, Forrest, Chudleigh, and Tucker. The motion was therefore defeated by 17 votes to 9.

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.]

Some of our press correspondents, besides their letters to the editors of the daily and evening papers, have an eye to prominent individuals whose public utterances on the land question or social problems leaves them liable to attack. Many of these good people receive letters on the subject from our members. Some of this seed, of course, is cast on stoney ground, but always a portion falls on fertile soil. We have read many timely letters of this kind sent by our enthusiastic supporters to private individuals, and have nothing but the highest praise for such efforts.

* * *

Mr. G. writes, 10th July:—"I have just read the following in the *British Weekly* of 5th inst., under the heading 'Church and Fireside':—"Mr. Meyer (Rev. F. B. Meyer, London), added that as he travelled towards Birmingham with Mr. Silvester Horne and his brother, Mr. Fred. Horne, the conversation turned on the Land Laws, and that all three resolved that they would never rest until these unjust laws were altered."

"About this time last year I wrote Mr. Meyer, and got from him the nicest letter I have yet had from any minister. He had at first laid aside my letter, he said, but later come back to it, and read it again more than once. These few lines in the *British Weekly* make me feel that my work is not lost, and so I keep pegging away at the 'black coats.'"

* * *

Mr. Alex. M'Kendrick contributed (4/7/06) a very opportune letter to the Land Values Taxation discussion, appearing in the *Glasgow Herald*. Commenting on the examination of Dr. Murray, ex-Dean of the Faculty of Procurators, Glasgow, by the Select Committee of the House of Commons, Mr. M'Kendrick says:—"When a learned legal luminary gravely informs a Parliamentary Committee in one breath that 'there must be a certain amount of value in any piece of land,' and in the next declares that 'building land has no value at all unless it is built upon,' one begins to wonder whether forty years' experience in legal practice will not in the future be regarded as a disqualification for holding any views upon social affairs except those that are hopelessly biased by the said experience."

* * *

Mr. David Elder, of the Glasgow Town-Clerk's Office, has been appointed Chief-Assistant Assessor. Mr. Elder qualified for the post as secretary for the Municipal Committee on the Taxation of Land Values, and should be of great assistance to Mr. Henry, his new chief, when the tax comes to be applied.

* * *

THE SINGER MACHINE COY. AND HIGH TAXES: AN ECHO OF THE VALE OF LEVEN BRANCH MEETING.—Wm. Ryan writes:—"In a recent issue is a report of a meeting of the Vale of Leven Branch of the League for the Taxation of Land Values. A questioner asks—"Would the taxation of land values not hurt industry? I am informed that the Singer Company in America threatened to remove

when faced with the agitation for the taxation of land values.

"Doubtless, the question refers to the Singer Sewing Machine Company, and it shows how very badly the truth is sometimes distorted. In 1892 there was an investigation by a Joint Committee of the Senate and Assembly of the State of New York in relation to taxation. At a hearing in New York, Michael Colman, for twenty years deputy or commissioner of taxes, testified that the Singer Sewing Machine Company removed from the City of New York because of the tax upon its personal property. He said that many other large factories had removed for the same reason.

"The Singer Company removed to the State of New Jersey, where the tax upon real estate is the same as in the City of New York, but where the tax upon personal property, while nearly the same in law, has been much less rigidly enforced. Mr. Coleman said, further, that he would guarantee that if the tax were removed from personal property altogether, the assessed value of real estate would increase enormously."

* * *

In a racy article on "Glasgow," appearing in "Scribner's Magazine" for July, Mr. Frederick C. Howe makes out that the Glasgow people started to demand the taxation of land values because the "cheap" car service sent up the value. Perhaps this is the only way Scribner would take the poison! "The Glasgow man," Mr. Howe further explains, "is proud because he owns the trams, the gas, the water, the electric light supply, and the telephones. . . The city is his parent. It cares for him, and it is worth working for." If we did not know this city of ours, with all its sordidness and human misery, with 60 per cent. of its citizens living in houses of one and two rooms, its physical and intellectual hunger, this Scribner article would persuade us it were an earthly paradise—the hope of Democracy.

* * *

We express our thanks to the many friends who have lately sent us new names and addresses of people interested in the land question, for the purpose of forwarding copies of *Land Values* and other explanatory literature. We are very anxious that this part of the office work should develop, and invite any extension on these lines. Send us the names and addresses, and we will gladly undertake to implement our part of the agreement.

* * *

As we go to press, we learn that ex-Bailie Peter Burt, J.P., Glasgow, is the witness to be examined by the Select Committee of the House of Commons on the Land Values Taxation (Scotland) Bill, Monday, 30th July. Mr. Burt's statement of evidence is a most complete and informing document, which should invite an interesting cross-examination. He brought the question first before the Glasgow Town Council in 1889, and in 1895 carried the motion in the Council that, under the leadership of the late Bailie John Ferguson, culminated in the now powerful Municipal Conference Committee for the Taxation of Land Values. Mr. Burt, by his able and long years' service in the movement, is a recognised authority on the subject. He knows the present system of taxation in Scotland in all its ramifications, is an able debater, and is never happier than when answering questions.

* * *

Mr. Joseph Leggat, San Francisco, writes, enclosing his subscription to *Land Values*:—"The tender sympathy extended to us in the trying ordeal through which we have been called to pass will ever be held in grateful remembrance by the little band of Single Taxers in San Francisco. Please convey to the members of your League our heartfelt thanks."

* * *

At a recent meeting of the Glasgow Town Council a proposal emanating from the Finance Committee, to dispose of 52½ acres of land at the average price, £600 per acre, or

£31,500 in all, was discussed. In the course of the debate Bailie Forsyth proposed as an amendment, "That the matter be taken back for consideration as to the advisability of the Corporation themselves erecting buildings on the land." He pointed out "That the extension of the tramways from Springburn to Bishopbriggs had led to the price of ground for tenements being increased from £12 to £50 per acre. So that they would not need to wait very long until the ground in question was more valuable."

Bailie Forsyth's illustration is in favour of taxing land values, thereby overthrowing land monopoly, while his contention shows the power of the landowner, by a "waiting policy," to take the increasing values due to municipal progress.

* * *

In a leading article on the Debate at the Greenock Town Council last month on the question of instructing Mr. Robert Hamilton, the Assessor of the Town, to give evidence before the Select Committee of the House of Commons on the Land Values Taxation (Scotland) Bill, 1906, the *Greenock Telegraph* says:—

"If Mr. Hamilton tells a tale on the lines of Bailie Steel, it will open the eyes of the members of the Select Committee. In the matter of landlordism run to the level of selfish grabbing, Greenock furnishes not a bad object lesson."

The Land Values taxation members of the Council are enthusiastic over Mr. Hamilton's precis of evidence which he is to submit to the Committee.

* * *

Mr. J. S. Weir, Melbourne, and Mr. J. Ryan, Sydney, were among the visitors last month to the League Rooms at 13 Dundas Street, Glasgow. We are hoping to have a visit this month from Mr. P. J. Firth of Sydney who was present and spoke at the Annual Meeting of the English League held at Clifford's Inn Hall, Fleet Street, London, 18/7/06.

* * *

DESOLATE HIGHLANDS.—Speaking at a City Company's dinner on the subject of the Army, Lord Dundonald said "it was the Highlanders of Scotland who contributed so large a share to the formation of this mighty Empire; yet now, alas, no human voice is heard in many of those northern glens which produced these splendid men; all is silent as the grave."

* * *

The Secretary of the League is to address the opening meeting of the Highland Crofters' and Cottars' Association, at Fort-William, 10th inst. The objects of this new organisation are:—"To assert the rights of the Highland Crofters and Cottars, and to have their interests and grievances brought more prominently before Parliament and the country; to arrest depopulation of rural districts, and to re-people all parts of the country at present devoted to sport and grazing, suitable for agriculture and re-forestation; to defend cases of hardship and injustice arising from the operation of the present land laws; to raise funds to organise the voting power of the Crofter Counties; to ensure the adequate representation of the crofting interest in the House of Commons; to assist the movement for the industrial development of the Highlands, and, if found expedient, to publish a monthly journal in the interest of the Crofters and Cottars."

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ENGLISH LEAGUE FOR THE TAXATION OF LAND VALUES.

ANNUAL MEETING.

The twenty-third annual meeting of the League was held on July 18th, in the Hall of Clifford's Inn, London. The hall was well filled with members and friends of the League, including many representative members from the provinces, and the proceedings from first to last were marked by a sustained interest and enthusiasm.

In moving the adoption of the annual report, Mr. J. H. Whitley, M.P., president, said that the past year, which had included a general election, had been one of great activity and importance. Next to Free Trade, or rather along with Free Trade, and as a part of Free Trade, the Taxation of Land Values had been *the* question of the day. The freeing of the land was indeed a greater part of Free Trade than the removal of taxes on imports. The election had effectually shut the sluice-gates against the flood of Protectionist heresies. It is even more important to open the gates to the irrigating streams of real Free Trade truths. The democracy must be urged to the more important step of the completion of Free Trade by the opening up of the land to industry. He thought that "Taxation of Land Values" was not the best possible description of the object of the League, which was, not to put a new burden on men, but to liberate them from old trammels. The putting on of a tax always appears to be the imposing of a new burden. But taxation of land values means the placing of necessary taxation on land values, instead of on imports and the results of industry. Land values form the natural fund from which the necessary expenditure of the community should be defrayed. It is disastrous to pile taxation on things we want more of, such as houses, &c., instead of putting it on that natural fund which is only waiting for us to take it. This was a great movement for liberating the springs of industry, for bringing about an industrial progress and an increased prosperity which would far exceed the blessings of the last sixty years arising from the removal of taxes on imports; for letting the land come freely to the man or men who could use it best. An old Book said hard things about the man who was "withholding" corn. It was now time to deal with the men who were "withholding" land. The method advocated by the League was not directed against persons, and did not even, in the real sense, impose a penalty even on the man who was withholding land. It would bring about such a re-distribution of taxation that he would find it to his own interest *not* to withhold it. We must press forward our cause in the rural districts as much as in the towns. Even if the first step was to be a small one, let it be universal; first a universal valuation, and then, step by step, a removal of taxation from the improvements on land everywhere on to the value of the land itself. He had lately addressed a meeting in a rural district, at which a number of district councillors were present, and had found that the imposition of a tax of one penny in the £ on the capital value of land in that district would reduce the rates on houses, shops, and improvements by 1s. 4d. in the £. In that district, land for a cow to live on cost £30, but if the same land were wanted for a man to live on, it cost £300.

The annual report was unanimously adopted.

Mr. Lewis H. Berens, Hon. General Treasurer, submitted and commented on the statement of receipts and payments, and balance sheet of the past year.

The Rev. Stewart D. Headlam, B.A., who had served as acting-treasurer during Mr. Berens' absence for part of the year, seconded.

Both speakers made an urgent appeal for increased financial support. The statement was adopted.

The re-election of Mr. Whitley as President, and the election or re-election of the other officers of the League, was moved by Mr. P. J. Firth, President of the Darlington

Single Tax League, New South Wales, and seconded by Mr. J. C. Durant, of Croydon, one of the original founders of the League. All the nominations by the Executive were carried, with the addition of Mr. Donald Murray as one of the Vice-Presidents.

Mr. W. R. Lester, M.A., sometime President of the Scottish League, moved:—

"That in the opinion of this meeting the true remedy for the evils of unemployment and sweating lies in a fundamental change in the relation between land and labour, such as would be brought about by the taxation of land values."

He pointed out that everywhere the questions of land and labour were being linked together; witness the "Garden City" movement, and the many schemes for putting "unemployed men on unemployed land." But these schemes were only partial. What was wanted was something that would act over the whole field of industry. We must go to the fountain head. Under the present system, we backed up the people who were holding natural resources out of use. If we could put pressure on these, the outlook would be changed. Our weapon is a two-edged one. It would help by driving land into use, and it would also help by taking taxation off the results of industry. The result would be "a great bound forward" in industry. The unemployed labourer would be absorbed. It was the unemployed man who kept down wages and gave rise to sweating. He quoted an instance in which 200 men would have found employment on mineral land if it had not been for the demand for heavy royalties.

Mr. Josiah C. Wedgwood, M.P., in seconding the resolution, gave an account of the progress of the movement in Parliament, and emphasised the advantages of the taxation of land values in checking speculation in land, and in doing away with the present taxes on improvements.

The resolution was supported by Mr. John Paul, editor of *Land Values*, and carried unanimously.

Mr. Alfred Billson, M.P., briefly moved:—

"That no measure for the taxation of land values will be satisfactory which does not provide for a general and uniform method of assessing the value of land apart from buildings and other improvements, and for a uniform tax on such assessment over the whole of the kingdom."

This was seconded by Mr. Crompton Ll. Davies, M.A., a former President of the League, who outlined a possible alternative proposal for transferring all local rates from rateable value to land value.

The Rev. Thomas Hill, M.A., vicar of North Somercotes, supported the resolution, which was unanimously carried.

A hearty vote of thanks accorded to the chairman, on the motion of Mr. Arthur Withy, seconded by Mr. E. Hatzfeld, brought to a close one of the most successful annual meetings of recent years.

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ENGLISH LEAGUE FOR THE TAXATION OF LAND VALUES.

Annual Report for the year ended June 30th, 1906.

The Executive submit to the members of the League a brief summary of the work of the League during the twenty-third year of its activity.

The twenty-second annual meeting was held on July 19th, 1905, in London. Mr. J. H. Whitley, M.P., was re-elected president, and resolutions dealing with the unemployed question, and with the redistribution of the burdens of taxation between urban and rural districts, were discussed and carried.

Lectures have been delivered, or public meetings addressed, by representatives of the League, at the following places:—

London (29), Alexandria (N.B.), Bradford (6), Birmingham, Bankfoot, Barnoldswick, Bingley, Biggleswade, Brighouse, Berkhamstead, Burley-in-Wharfedale, Chester, Croydon (2), Chickenley, Cowling, Cricklewood, Dewsbury (2), Enfield, Earby, Glasgow (2), Greetland, Halifax (4), Hebden Bridge, Huddersfield (6), Haworth, Idle, Keighley (5), Leeds, Leicester, Manchester, Milnsbridge, Oxenhope, Oxted, Penistone, Ramsey (2), Rye Park, Ravensthorp, Silsden (2), Skipton (2), St. Margaret's-on-Thames, Turnford, Thornton (3), Todmorden, Thornsbridge, Warrington (2), West Ham (3), Walthamstow (5), Windhill, Wetherby, and York (3).

Members of the League have addressed a large number of meetings, in addition to those enumerated above, during the General Election, but the hurried conditions under which arrangements for speakers at election meetings have to be made, render it impossible to give a list of them.

Mr. Ockel has been holding regular meetings in Warrington, and Mr. W. R. Foster is now addressing a series of meetings in all the wards of the Walthamstow Liberal Association. A member of the League has lately reported ten meetings addressed by him during the election in the Eastbourne Division of Sussex. His experience, which is fully confirmed by that of the League members who attended the recent meetings of Ramsey allotment-holders, seems to show that the rural districts are quite as ready as the towns to respond to an active propaganda in favour of the taxation of land values.

The Third Annual Dinner, in commemoration of the life and work of Henry George, was held last September.

A very wide distribution of literature, especially of leaflets, kept the office busy during the General Election. Two new leaflets, viz., "Questions for Candidates" (jointly issued by the English and Scotch Leagues), and "The Land Question and the Unemployed" (by the general secretary, reprinted from the *Co-operative News*), were specially issued for the election. Mr. W. R. Lester, M.A., has contributed a number of articles on the land question to provincial newspapers, and has published a pamphlet in reply to Professor Smart's attack on the single tax. Mr. C. P. Trevelyan, M.P., has written, for Mr. Stead's series ("Coming Men on Coming Questions"), a pamphlet on "Land Taxation and the use of Land." Special note may be made of the correspondence carried on in the *Co-operative News* by Mr. Arthur H. Weller, and in the *Tribune* by Mr. E. Hatzfeld, Mr. J. C. Wedgwood, M.P., and the General Secretary. The Executive hope, as soon as funds permit, to republish as a leaflet Mr. Verinder's article on "The Government and the Unemployed" (*Tribune*, June 1st, and July *Land Values*), and a new and valuable pamphlet now being prepared by Mr. Wedgwood.

The following organisations have been affiliated to the League during the past year:—

York League for the Taxation of Land Values.
Hebden Bridge Liberal Club.
Gladstone Liberal Club, Barnoldswick.
Moss Side Liberal Club, Manchester.
East Hunslet Liberal Association.
Skipton Liberal Club.

The first-named is a local Society for the City of York, organised about a year ago by Mr. C. W. Sorensen, with help from Mr. Skirrow and other Yorkshire members.

The work of the Yorkshire district, under the management of a local committee, has been continued with unabated vigour during the past year. The Executive desire once more to place on record their high opinion of the services rendered to the cause by Mr. Fred. Skirrow, the Yorkshire agent—an opinion which, they are glad to know, is shared by every member of the League who has come into contact with him. The League has been fortunate in securing, on what promises to be a sound financial basis, the continuance of his services as agent for another three years.

The Tyneside Branch of the League worked very hard during the Election, and may congratulate itself on the fact that the Members returned to Parliament for the two counties in which it works are all but solid in support of the taxation of land values.

A definite movement has been made during the past few months towards the formation of a strong Lancashire Branch of the League. Special thanks are due to three members—Mr. L. W. Zimmerman (who was largely responsible for the defeat of Mr. Balfour in East Manchester), Mr. H. Elverston, and Dr. P. M'Dougall (who is acting as provisional secretary)—for taking the preliminary steps in this matter. In reply to a circular issued by this committee, 65 members have already joined the Branch, including 4 Members of Parliament. The untiring activity of Mr. R. Ockel, of Warrington, in distributing literature and holding meetings, has led to the formation of a strong and growing group of members in that town. Help has also been promised by some old friends of the League in Accrington. Towards the end of the summer, the Executive hope to take steps to complete the organisation of the Branch, with a view to an active campaign in the autumn and winter.

The Executive record with deep regret the loss during the year of Mr. Theodore Llewelyn Davies, Mr. T. P. Wood (one of the founders of the League), and of the veteran Bailie Ferguson, of Glasgow, who passed away while the House of Commons was discussing the Bill to the promotion of which he had given so many years of his life.

At the General Election—the most important event of the past year—60 members of the League stood as candidates, of whom 45 were successful. The number of our members in Parliament is now increased to 50. The President of the League, at the request of the Executive, undertook the promotion of a Sessional Committee for promoting the Taxation of Land Values. This committee now numbers about 280 members. The President of the League is chairman, and two members of the League (Mr. Jos. C. Wedgwood, M.P., and Mr. Crompton L. Davies) act as secretaries. The committee has prepared and submitted to the Government draft clauses for the valuation of land, and is considering a definite scheme for a Budget Tax on Land Values. At the suggestion of the committee, the Government has issued as a white paper (No. 173 of 1906) a translation of Prussian State Documents as to the introduction of the Assessment Real Estate on the basis of its market value for local purposes (Wyman & Sons, Felter Lane, London, E.C.; 2½d.)

The Scottish Bill for the Taxation of Land Values was read a second time on March 23rd by a majority of 258. It has since been referred to a select committee, which is at knowing evidence with regard to it.

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 Hon. General Treasurer writes:—"As our members will have seen from the published statement of receipts and payments, we have been able to close the financial year, 1905-06, in a somewhat better position than last year. The special expenditure involved by the General Election has been defrayed, and our nett liabilities, which last year were increased over £65 have been reduced by nearly £20. This satisfactory result, however, has only been made possible by the generous response made during the closing months of the year to a special fund, inaugurated by our old friend, Mr. J. C. Durant, of Croydon, and by a special subscription of £40 from another staunch supporter of our work in America.

"Under these circumstances, I trust my fellow-members will pardon me if I take advantage of this opportunity to urge on them the need for renewed and increased support. The fight is now only commencing in earnest. Our opponents have now been forced into the open field, where we must be prepared to meet them in a manner worthy of our cause. The following summary analysis of our receipts and payments of the past year will, I trust, suffice to show the meagre resources at our command, and the urgent need for increased financial support. Our total annual revenue, including the amounts above-mentioned, but excluding the Yorkshire Branch, as well as sales of literature, which leave little or no margin of profit, amounts to £515. Of this amount, £273 was absorbed by salaries; over £50 by office rent, cleaning, etc.; over £50 by the purchase and postage of our monthly official organ, *Land Values*; repayment of loans, in reduction of liabilities, £20; which leaves a balance of about £120 for other unavoidable expenses and necessary propaganda work. This is manifestly insufficient, and involves our neglecting much desirable and necessary work. Moreover, we are paying our two officials most insufficient salaries, which we have not been able to increase for many, many years.

"This, then, is the position, and these are the facts that impel me to make an earnest appeal to my fellow-members for increased financial assistance. I feel sure that at least some of those who now subscribe 2/6 could easily increase their subscriptions to 5/- or 10/-; that some of those now subscribing the orthodox guinea could provide us with the much more useful £5 note; and that some of the few who are to-day subscribing £5 would not at the end of the year find their bank balance materially reduced if they were to increase their orders on their bankers to £50. By this means the executive of the league would be saved many hours of harassing anxiety; our financial position would be made worthy of our cause; much useful and necessary work could be undertaken that has now, perforce, to be neglected; and we could support our small staff in a manner more in keeping with the important work they are called upon to perform. I trust soon to have tangible proof that this urgent appeal has not been made in vain."—LEWIS H. BERENS, *Hon. Gen. Treasurer.*

Mr. Walter Coad, of the London Executive, recently delivered his presidential address on, "A National System of Secular Education to be paid for by a Tax on Land Values," to the West Ham Class Teachers' Association. The Association, which is the largest of its kind in the country, has ordered that the address be printed and circulated to its members, and that a copy be sent to each member of the Town Council and Education Committee.

Following an address from Mr. W. R. Foster, of the London Executive, the North Ward of the Walthamstow Liberal and Radical Association has resolved to become affiliated to the English League.

* * *

During the early part of July, Mr. F. Skirrow addressed a series of open-air meetings in the Holmfith Division of the West Riding of Yorkshire, and reports good sales of literature. The meetings were held at Shepley, Skelmanthorpe, Worsborough, Crowedge, Dunford Bridge, Kirkburton, Penistone, and at West Vale, 26th July. Mr. E. Hatzfeld has addressed a meeting in Battersea Park, and the General Secretary has spoken at Trinity Congregational Church, Hackney.

* * *

"The other day," writes a member of the league from Llanfairfechan, "I and my family visited the Aber waterfalls 'belonging' to Lord Penrhyn. Our landau had to stop at Aber Bridge, a full mile from the Falls. We had to walk for three-quarters of an hour along a very bad footpath, and to climb over half-a-dozen high fences and walls, over wild rocky places, etc. The consequence was that in spite of the charming scenery all along the valley, we met during an hour and a half's walk only three young people (older ones cannot take the walk at all). If the valley were provided with a decent road, at least a hundred hotels and boarding-houses would be built and work would be provided for thousands. Valleys of smaller extent and less natural charm in Germany (I mention only Schierke in the Harz mountains) have in the last fifteen years erected about that number of hotels, which do not in the least spoil the beautiful country, but, being built in artistic style, they rather add to the charm of the scenery.

* * *

"A tax on land values," he adds, "on this little gold mine, based upon its best possible use, would soon bring the noble lord to his senses, and the small Aber Railway Station would become perhaps one of the most important in Wales. In time, some of the bare mountain sides might be afforested with pine trees, and consumptive hospitals built to much better purpose than the treatment in London with artificial ozone."

* * *

The best thanks of the executive are due and are hereby tendered to Mr. Richard A. Witty, A.S.A.A., Incorporated Accountant, of 17 and 18 Basinghall Street, London, E.C., for the great care and thoroughness with which he audited the league's accounts. Mr. Dickinson, who was elected auditor a year ago, was unable to take the audit owing to ill-health, and Mr. Witty very kindly stepped into the breach at only a day or two's notice.

* * *

The Executive have decided that the Annual Dinner of the League, in commemoration of the life and work of Henry George, shall be held on Monday, September 24th. It is hoped that a larger number of provincial and Scotch friends may thus be able to pay a week-end visit to London and be present at the dinner. Full particulars will be given in our next number.

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

PROGRESS IN GERMANY.

The "DEUTSCHE VOLKSTIMME," Organ of the "League of German Land Reformers," published twice a month. Edited by Adolf Damaschke, Berlin N. W. 23 Lessingstr. 11.

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Great progress having been made in Germany of late years in reforming the laws of land tenure and taxation, this journal offers valuable information to all who seek to obtain facts and precedents for such measure as tend to further the cause of land reform.

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"The City the Hope of Democracy."

"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.

BACK TO FIRST PRINCIPLES.

What is Justice? ask many to whom cruel fact alone will prove responsive. It is like jesting Pilate's question "What is truth?" Jestling Pilate had not the smallest chance to ascertain what was truth. Thick serene opacity veiled those smiling eyes of his to truth . . . So many men as there are in a nation who can see Heaven's invisible justice and know it to be on earth also omnipotent, so many men are there who stand between that nation and perdition. So many, no more.

Properly speaking the land belongs to these two: to the Almighty God, and to all His children who ever have worked on it, or who ever shall work on it. Land, with or without ploughing is the gift of God. The last stroke of labour bestowed on it is not the making of its value, but only the increasing thereof.—*Carlyle.*

THE skillful navigator does not occupy too much of his time in the study of his charts or the checking of his bearings, yet if he be wise he will frequently keep his eyes directed to the fixed stars, and restore his confidence by communion with the Eternal Verities. Only so can he hope to combat the cross-currents and perplexingly changeful winds that threaten at every moment to deflect him from his true course. Only by this means can he maintain his integrity of spirit and purpose, his dignity of mind, and his philosophic calm.

Such a feeling as this may possibly have arisen in the mind of more than one single taxpayer as a conse-

quence of the bewildering whirlwind of opinion that has been blowing around our heads in Scotland during the last few weeks; and the grim phantasmal forms of difficulty and danger which have arisen from the vasty deep of men's imaginations. To abandon metaphor, the fears suggested and the direful consequences predicted by newspaper writers and witnesses before the Parliamentary Committee on the Bill for taxation of land values might cause us to waver in our faith were we not firmly anchored to the first principles by which we stand. It may be useful, therefore, for our solace and the strengthening of those who are weaker that we should frequently amid the dust and confusion of controversy re-affirm the fundamental tenets of our creed.

We may venture upon the assertion that the bottom truth of the new political philosophy of economic freedom, the failure to apprehend which marks the point at which the old economists wandered into the bypaths of error, lies in the definition of the term Land. While some of the orthodox writers recognized the wrongfulness of private property in land, all seem to have assumed that land might be included in the category of wealth or commodities.

Now, this initial error has, we contend, been the parent of most of the other blunders into which our political philosophy has fallen. If we define land as wealth, there seems no reason why we should not include in the definition technical skill, muscular strength, brute force, or any other power by which we produce the necessaries of life. Indeed, there seems no logical reason why we should not call life itself wealth, and reckon a man as possessed of riches in virtue of being alive instead of dead. Such is the *reductio ad absurdum* of this primary error of human judgment.

The truth is, as we now perceive it, that land in the true economic sense is not a thing, a commodity, an item in the category of wealth, but is merely a possibility, an opportunity, a condition under which wealth may be called into existence—an integral part of the totality of our life conditions. Herbert Spencer's best definition of life is that it is "the continuous adjustment of inner relations to outer relations." These outer relations may be compressed into one word, Land—land in its broad sense as including water, air, sunshine, and every natural opportunity by the aid of which man lives out the life that is in him, and without the aid of which the life within him goes down or dies out like a flame deprived of oxygen. Professor Henry Jones says that "character is internalized environment." Profoundly true; but the environment in its last analysis is Land—room to live, opportunity to labour, freedom to express the inner life, to externalize character, to internalize environment, to adjust the inner to the outer relations. With the dicta, then, both of the scientist and the philosopher we are in entire agreement; but we maintain that land is the

sum total of those outer relations which must be "adjusted" to inner relations that life may express itself fully and freely; that land in its large and true sense is the environment which "internalizes" itself as character.

Having reached these convictions, it becomes clear that to control land is to control for good or ill human life. To restrict the use of land is to restrict human activity, and to prevent the development of life to its highest level. To exact a rent for the use of land and regard it as private property is to rob humanity of the product of its toil and to lower the quality and intensity of its life. It is to produce a hopeless disparity between external and internal relations; it is to create a degrading environment which internalizes itself as degraded character.

On the other hand to assert equal rights to the use of land is to assert the right of each one of us to live out to the fullest such life as is in him; to spontaneously adjust without hindrance his internal faculties to his outward conditions. This assertion of right may be stated in the formula that when one man holds a favourable position on the earth to the exclusion of others, justice demands that he should compensate those others by paying into the public purse the differential value of his piece of land as compared with the opportunities which still remain open and unappropriated.

The principle is so incontestably just and so exceedingly simple, that in its light we believe obstacles and impediments will gradually disappear like morning mists before the sun. Difficulties in its application must however be faced and dealt with, but we shall overcome them the more readily if we keep ourselves in constant touch with our fundamental principle. We must iterate and reiterate the first proposition in our philosophy, that land is not a commodity of like nature with things made by human effort; that land in its last analysis is life and liberty. With this principle as our shield of defence we may face any difficulties and objections; without it we are liable to be driven about by many of the fierce winds of doctrine and storms of prejudice that blow about our ears, and which will continue to blow until the truth prevails.

Perhaps the most difficult opponent to deal with is not he who tells us that the separation of land value from property cannot be done, or that the expense of such a valuation would far exceed the advantage; or the other man who tells us that a tax on land value would stop feuing and building and intensify the problem of unemployment. None of such men have yet come within sight of our first proposition, *i.e.* that the use of land is the other and complementary half of life; that to restrict the use of land is to lower both the quantity and quality of life. The doubter with whom it is most difficult to deal is the sympathiser who admits in a general way the justice of the principle that socially created values should belong to society but who yet shrinks from what he calls the injustice of taxing out of existence values that have been bought and sold and invested in for generations with the sanction of society. With our first principle

in hand however, we are not without our reply to such an objector—To buy and sell and invest in land value is unjust, because it is to traffic in human life and liberty, and the world as we are learning, is so constituted that justice in the end pays better than injustice. As we might have said long ago to the slave-owner who was threatened with confiscation of the slaves he had "invested" in, that he would in the end find himself more prosperous among a community of free men than among a crowd of slaves even if these bondmen were his own "property"; so we may assure the landowner of to-day that he too as a unit cell of the social organism will share in the heightened quality of life that will pulse through the veins and arteries and nerve-centres of the body politic when its environment is released from the grip of monopoly. He will not be as now, surrounded by impecunious friends and relatives; he will not be the daily victim of clamorous appeals for the support of the destitute and unemployed. He will be a member of a community that is sufficiently prosperous to admit of its most gifted members reaping the full reward of their exceptional talents, without detriment to the healthy and vigorous life of the common people.

The progress of humanity along the upward path has been the result of its tentative and only partially successful attempts to get into line with the eternal laws of justice. And it is because we believe we have caught sight of the central principle of justice in the equal rights of all to the use of the earth, that our courage and confidence increase in proportion to the opposition we encounter. The prophets and seers of all ages have seen and foreshadowed for us the truth that is now clear as noonday.

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LAND VALUES TAXATION (SCOTLAND) BILL.

THE GLASGOW TRADES' HOUSE.

At a meeting of the Glasgow Trades' House held 18th May, the Clerk read a communication from the Merchants' House regarding the Bill for the Taxation of Land Values. Mr. Donald Stewart moved that they should petition against the Bill, which was strongly against the interests of the House. Mr. Lang moved as an amendment that a committee be appointed, with full powers, to take such action as they might consider necessary to preserve the interests of the House. Collector Macdonald remarked that, whatever might be their individual opinion of the Bill, as members of the House they must do everything they could to protect their interests. The Deacon-Convener pointed out that all the charitable institutions in the country had agreed to petition against the Bill, and he thought the House should co-operate with those other bodies to oppose the Bill, particularly as regarded clause 7. He moved that the matter be remitted to the Business Committee, who would be empowered to take such action as he had suggested.

CHURCH OF SCOTLAND.

At the meeting of the General Assembly of the Church of Scotland, held at Edinburgh, May 27th., the Rev. Dr. Niven, Moderator, presiding.

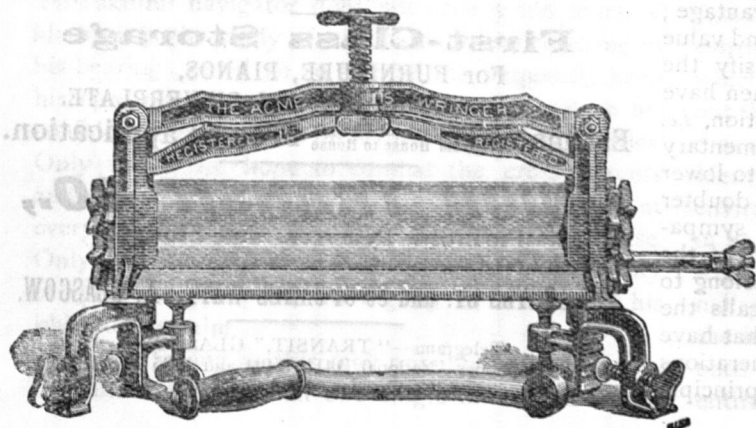
Mr. Turnbull Smith (elder), Edinburgh, made a statement in regard to the feu-duties held by the committee. They had, he said, 4000 or 5000 feu-duties in twenty different towns, and the taxes on these feu-duties were payable twice a year. The nominal revenue was a little over £35,000 a year, and represented a capital value of over a million sterling. In all cases the contract between the superior and the vassal was that the vassal paid the burden. Now, under the Taxation of Land Values Bill at present before Parliament, a new tax beyond the taxes that were at present borne by the vassal of 2s. per £ would be laid on the ground values. This would amount out of the £35,000 to about £6000 a year. Other schemes of the Church had about £20,000 a year in feu-duties and ground annuals, and there was held by local authorities in connection with the endowment scheme somewhere about £60,000 which would be subject to this tax of 2s. per £. This meant that a capital value of £150,000 would be at once knocked off their funds. He was not going into the economic question or the propriety of the tax. Their grievance was that if the Bill became law in its present form, notwithstanding that the contract was that all taxes should be payable by the feuar, it was proposed that this particular tax should not be payable by the feuar but by the superior.

The Endowment Committee stood in the position of superior; it received these feu-duties on behalf of the ministers of *quoad sacra* parishes, and the effect would be that the minister of a parish in a mining district might have his stipend reduced by £12 or £16 a year. A more unjust proposal it would be impossible to conceive. The Lord-Advocate had admitted that it would be wrong to do this. He hoped this view would be maintained. The Endowment Committee realised the importance of the measure, and remitted to a special committee to consider the subject. They had met and resolved to send a memorial to the Government, and he had undertaken to give evidence before the Parliamentary Committee.

Mr. Leiper Gemmell (elder), Glasgow, was then heard in support of an overture from members of the House on the subject. The Bill, he said, affected not only the Endowment Committee, but every branch of the work of the Church. In addition to the endowments of the Church, there were endowments held for educational purposes and also on behalf of the poorer parishes. The great proportion of these funds happened to be invested in feu-duties. And the Church of Scotland in this matter did not stand alone. The Bill would affect the endowments of the sister Churches and also the endowments of a great number of charitable, voluntary, scientific, and educational institutions, and he thought it would be a great hardship and a gross injustice if this Bill were to affect existing contracts. He did not propose to enter, he did not think it was the Church's interest to enter the political arena, unless for something which affected the interest of the work of the Church. But he was instructed by the Presbytery of Glasgow to bring this subject before the Assembly. They had sixty-nine churches in Glasgow which were interested, and they had over £600 a year for educational purposes; and the motion he would propose was that the Assembly resolve to petition Parliament against clause 7 of the Land Value (Scotland) Bill, 1906, being allowed to affect existing contracts, and remit to the Church Interest Committee to draw up and lodge a petition, and to take such other steps as they may consider expedient.

Mr. Pryde, Glasgow, seconded the motion. There were, he said, various funds that were in the hands of kirk sessions for the benefit of the poor. They in Glasgow had requested kirk sessions to petition against this Bill in order that these funds which were held exclusively for the poor might not be encroached on, and he fancied there was hardly an old parish throughout Scotland, and there were some new parishes that had not considerable sums held for this purpose alone. There was another class which, perhaps, did not come within their sphere of action, and that was the considerable number of people with very limited incomes throughout the country who had invested their small savings in feu-duties. On behalf of all these classes he thought

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they ought to do something in the way of petitioning against the Bill, and he would suggest that Presbyteries throughout the country should also recommend to their kirk sessions to petition against the Bill, in so far at least as it affected themselves.

Mr. Landreth, Perth, moved a direct negative. They should, he said, follow the advice of Lord Balfour to keep out of the arena of controversy and party politics. It also seemed, after the admirably lucid statement made by Dr. Turnbull Smith and the very wise caution he gave them not to discuss a matter which many of them had very much at heart as politicians if not as Churchmen, that they should not mix themselves up in a matter which was markedly political. It might be said it affected the minister's pocket, but they must look at the larger scope of the Bill, and he for one would not consent as a member of the house to petition against a Bill, the objects of which, to his mind, were admirable, and which could not be taken exception to simply on the ground that it would cut down the income of the ministry. They heard a great deal about smaller livings. What they wanted was more exemplary lives. This Bill certainly sought the greatest good of the greatest number, and he had it on the highest authority that the 7th clause would not be retrospective. It would not affect existing trusts.

Mr. Mackenzie, Longforgan, seconded. They must remember, he said, that the purpose of the Bill was to lighten the burden of taxation which pressed so heavily on the great body of the people in Scotland. Ministers who might be adversely affected had an open door to communicate their views to their members of Parliament, and they would, no doubt take full advantage of these opportunities. But the Church must be very careful about going into the troubled arena of politics, and they should not take a step which might have the least appearance of going into conflict with the interests of the great body of the people.

Mr. Leiper Gemmill rose to a point of order to point out that his motion was to petition against one single item, to prevent clause 7 being allowed to affect existing contracts. With regard to the questions raised by the Bill they did not express any opinion.

Mr. Mackenzie thereupon withdrew as seconder, and no other seconder being found Mr. Landreth's motion fell to the ground.

THE CLYDE TRUST.

At the monthly meeting of the Clyde Navigation Trust, held 5th June, Mr. Nathaniel Dunlop in the chair.

The Law and Parliamentary Bills Committee reported that they had considered the Land Values Taxation, &c. (Scotland) Bill, now before a Select Committee who are hearing evidence. After discussion, it was agreed to recommend the Trustees to oppose the Bill, and to remit to this committee to arrange for evidence being tendered on behalf of the Trust.

Mr. Alexander Murray, in moving the adoption of the minute, said the committee felt that if this Bill were to pass into law it would impose a very considerable burden upon the Trust, which held a very large amount of land, both unused and earning revenue.

Sir John Ure Primrose seconded. The Committee felt they had no other course open to them but to oppose the Bill. There were provisions in it so monstrous that they would be disregarding their duty if they did not point out the absurd, and, in their opinion, inequitable position in which they would be placed. They desired to preserve their position in every respect by opposing the Bill, and if necessary, lead evidence before the Parliamentary Committee.

Mr. W. F. Anderson said if the Committee had proposed to safeguard the interests of the Trust no person would have objected to that; but the words were to oppose the whole Bill, and to arrange for evidence being tendered on behalf of the Trust. They could hardly expect anything else with

Mr. Murray in the chair, for he had all along been a consistent opponent of the principle of this Bill—that land values should be taxed. He confessed that he was surprised to hear Sir John Ure Primrose say that the Bill was monstrous, when he found that Sir John presided at a great meeting in London called in reference to this Bill at the instance of the Corporation of Glasgow. What was it that the Trust was going to do? This thing had been before the country since 1902, and it had obtained the support of the late and the present House of Commons, and the support of over 500 rating authorities of the United Kingdom. He wondered if the Bill was really considered by the committee. If the committee had suggested to petition Parliament that the exemption clause should be extended to include any body which held land on behalf of a public trust, and that it should not be made liable to assessment, he could have understood it. Instead of that the proposal was to send somebody to London. What they were asked to do was against what the members of the Town Council had unanimously agreed to, and that, too, under the guidance of Sir John Ure Primrose.

Sir John Ure Primrose—Not to this Bill.

Mr. W. F. Anderson—To this identical Bill not one jot or tittle of which had been altered. The Bill, he said, was not the outcome of Glasgow, but of the combined wisdom of some of the ablest Parliamentarians in the country. They were laying down a bad principle; they were going out of their way in order to express an opinion, not upon the Bill, but on its effect on the Trust. They had no right to seek to damn the principle of this Bill in that way. He quite admitted that he was a voice crying in the wilderness. He begged to move that the Bill be remitted back to the committee for further consideration.

Baillie Maclay seconded, but he would have liked if Mr. Anderson had proposed that it be remitted to a committee to watch over the Bill and to safeguard the interests of the Trust.

Mr. W. F. Anderson accepted the suggestion, and altered his amendment accordingly.

The Chairman said there was to be a charge of taxation upon certain classes of proprietors of land, and the effect of the Bill would be to impose upon the Trust a taxation that would probably reach £4000 or £5000 per annum in addition to the present.

Mr. Raeburn considered that the impracticability of the Bill could not be demonstrated better than by its application to the Trust. He would ask any reasonable man to say how the assessor was going to value the ground of the Clyde Trust?

Mr. Alexander Murray, replying on the discussion, said it was quite true that the Bill had not been sprung upon the country. During the past ten years he had been surprised how little notice people took of these proposals that were put forward in the name of the Corporation of Glasgow for the taxation of land values. Now that the Bill had been brought into Parliament it was extraordinary the interest taken in it, and the number of people who found their interests affected by it. No assessor could make a valuation

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of the land of the Clyde Trust and distinguish between land under water and that devoted to harbours, quays, and docks, and uses of that sort, and say how much fell to be deducted in respect of the building and how much in respect of the land which was to be assessed. The committee did not say they were opposed to the principle of the Bill. If the principle, which as he understood, was to get land to bear a larger share of local taxation could be put into operation in such a way as would produce fewer anomalies than at present—because they admitted there were anomalies and inequalities—and result in greater advantage to the community as a whole, he did not suppose the Trust would oppose that. But this Bill did not do that. It could be proved that it would produce inequalities and injustices far greater than those it sought to correct. The interests of the Trust would be affected very seriously. He would not give figures—they would be only estimates—but he was satisfied that the interests of the Trust would be seriously prejudiced if this Bill were passed into law. Only the clauses affecting their interests would be dealt with in any evidence given on behalf of the Trustees.

On a division the motion was carried by twenty-two to five votes.

GLASGOW LANDLORDS.

At a meeting of the Glasgow Landlords' Association held 8th June, the Secretary reported arrangements for the presentation of evidence on behalf of the Association before the Select Committee on the Land Values Taxation (Scotland) Bill.

FACULTY OF PROCURATORS.

At the annual meeting of the Glasgow Faculty of Procurators, held 7th June, the Dean called the attention of the meeting to the report of the Parliamentary Bills Committee on the Land Values Taxation, &c. (Scotland) Bill, 1906, and, in moving the approval of the report, said that the Bill was the creature of our much-vaunted Town Council, but now that the eyes of the public had been open to its iniquities it was to be opposed by Hutchesons' Hospital, the Merchants' House, the Trades' House, and the Clyde Trust. He pointed out that the Parliamentary Bills Committee condemned it root and branch, and that their report concluded with the following paragraph:—"Alike on the grounds of the injustice, the impracticability, and the inexpediency of the Bill the committee recommend the Faculty to use all efforts to prevent its being passed into law."

The report was unanimously approved of.

COUNTY COUNCILS' ASSOCIATION.

At the annual meeting of the Association of Scottish County Councils held at Edinburgh, 7th June, Mr. A. M. Gordon moved that a representation be made to the Select Committee of the House of Commons to which the Land Values Taxation Bill had been remitted that in the event of any additional expense being incurred by a County Council in consequence either of the additional duties imposed thereby upon the county assessor or of any alteration in the form of the valuation roll to be made up for police burghs, the Bill should be amended to the effect of providing that such expense should be borne by the burghs. Mr. Gordon said he personally thought the Bill an iniquitous one, and it was evident they would be put to a considerable expense if they had to add an extra column or columns to the valuation roll, which was already a very expensive business to prepare and print.

Mr. Younger suggested Mr. Gordon might withdraw his motion, as he would certainly pledge himself to bring up this point when the Bill was reported to Parliament.

Mr. Gordon agreed to withdraw.

Mr. Stewart, Glasgow, said it was not to be understood that they were all agreed that this Bill, as it was gratuitously stated by Mr. Gordon, was an iniquitous Bill.

Mr. Gordon said he was only expressing his personal view of the Bill.

Mr. James Caldwell, Renfrew, assured Mr. Stewart that he was prepared to call it an iniquitous Bill. (Laughter.)

GLASGOW SCHOOL BOARD, 11th JUNE, 1906.

Rev. James Barr moved—

"That the Board having regard to the excessive prices they have to pay in the purchase of sites for school buildings, and to the ever-increasing burdens which these and other charges are laying on the rates, desire cordially to welcome the Land Values Taxation (Scotland) Bill as calculated greatly to reduce the cost of sites, and at the same time to introduce a system of taxation which will materially lighten the burdens of the great body of the ratepayers. They therefore petition Parliament in favour of the passing of the Bill into law, and they instruct that copies of this resolution be sent to the Prime Minister, the Lord Advocate, and the members for Scottish constituencies."

He said that it would hardly be denied that the price paid for sites was excessive. Since the inception of the Board they had purchased 63 sites at a cost in all of £409,281 7s. 7d., while on certain of these sites feu-duties were also paid to the extent of £1,356 19s. 8d. per annum. The site for Gorbals School cost £16,011 9s. 7d., and that for Bishop Street School £25,516 17s. 5d. Now some of them saw in this Bill a measure that would at once greatly reduce these excessive, exorbitant, and he would add scandalous charges. But would the Bill if passed reduce the price of sites. All the leading political economists maintained that it must. To the same effect was the testimony of the opponents of the Bill. Thus the Lord Provost of Edinburgh at a late meeting of the Governors of certain Trusts—"If the Bill became law, the value of land would be depreciated." Why, that was exactly what they wanted, that the value of land should be depreciated. In like manner they had the Chairman of the Clyde Trust declaring—"The object of the resolution was to take distinct objection to the whole Bill as drawn inasmuch as it would have the effect of doing harm." Yes, but harm to whom? Harm to Land Monopolists, harm to Land Speculators. They were assured further of the reduction that would be brought by this Bill, if they examined the operation of similar measures in other lands. Thus, for example, in a comparison as to population, made in New Zealand, it was found that in twelve towns that had

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adopted the Land Values system of rating the population had risen from 74,950 in 1897, to 92,215 in 1903; while in twelve towns that continued to rate in the old way the increase was only from 88,351 in 1897, to 91,926 in 1903. Then they had the Annual Report of the Town Clerk of Wellington, presented in 1903 to the Mayor and Councillors of the City. It was in these terms:—

“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.”

It was clearly evident, also, that this system, if introduced, would greatly reduce the burdens presently laid on the great body of ratepayers. These burdens were becoming very heavy, not to say intolerable. Much had been said of the hardships that would be inflicted on widows and orphans who received feu-duties. He wished that more thought were given to the widows and orphans who paid feu-duties, and who paid rates.

The Bill had obtained widespread support. It was promoted by 550 Municipalities and Rating Authorities. No doubt there were many objectors. Much had been made of the injury that would be done to Hutcheson’s Hospital if the Bill became law. But Hutcheson’s Hospital was itself an exceedingly good illustration of the unearned increment, and of the operation of the present system. The value of their holdings in land had gone up till now they were yielding an annual revenue of £20,590, and even if the Bill remained as it was, and there were no exemption for the Hospital, there was surely no injustice in taking a small part of the unearned increment for public purposes. And it would be in the memory of the Board that when Hutcheson’s Hospital offered us £7000 as our share for Educational purposes we refused the sum, petitioned against certain sections of their Provisional Order, and eventually opposed their Private Bill, all on the ground that the value of the ground was rising, and that our share, in the future, would mount up to much more than £7000. In like manner, a representative of the Heriot Trust stated at a recent meeting in Edinburgh that the lands in which the

Trust was invested “had been held for over 2½ centuries, during which they had been developed, and now yielded £30,000 a year, and there were still 100 acres of unfeued ground.”

Then it was objected that the Bill would be an interference with feu-contracts, but neither superiors nor proprietors could enter into contracts to evade the lawful burdens that the State might impose upon them. The purchasers and holders of feu-duties, again, were speculators in land, and had taken the risk of their investments. There was much more weight in the objection that the land value would be taxed twice, as it had already been included in the rateable value of the buildings. Granted, but land would have to be taxed and rated not twice but many times over before the community got its own.

And when he saw that all the Landed Monopolies, and all the great monied Trusts, were arraying themselves against the Bill, when he received Circulars against the Bill signed by Arthur Kay, then he knew where he was, he knew he was right in supporting the Bill. And he conceived it to be the duty of all who favoured the Bill, in public bodies and otherwise, to lend it all the support they could.

Mr. Glen moved the previous question. He said he had taken the whole of the sites referred to by Mr. Barr, amounting in value to over £409,000, and had made a calculation regarding them. Assuming that this Bill would cheapen land, and supposing it would depreciate its value to the extent of one-half, he calculated that it would lead to a depreciation in the value of the sites belonging to the Board of something like £200,000, and against that the small fraction of ¼d. would be received from the tax. The Board were not now having to face an increasing population, but a stationary population, and any new schools they might require would be more to make provision for fluctuations in the population. The Board would be sellers as well as buyers, and what they would save as buyers under the Bill they would lose as sellers. He did not move that they petition against the Bill, because he did not believe that the Board should interfere in political questions.

Dr. Laidlaw seconded.

The chairman and Mr. Graham spoke against the motion.

Replying on the discussion, Mr. Barr said that it had been alleged that the measure was very largely a political one, but it was a measure that had the support of large bodies of Conservatives and of Municipalities and Rating Bodies that were Conservative in their constitution, and it was certainly no more political than the Provision of Meals Bill, in regard to which the Board had thought fit to take action. It had been said that it was a measure with which they had nothing to do, and one that would not advantage the general body of the ratepayers, but the fact that the Board had already petitioned to share in the proceeds of the Land Values Rate, should the Bill be passed, was itself



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conclusive proof that it would benefit the large body of the ratepayers. It had been said that the reason of our objection to the £7,000 was that there was a considerable portion of the land still unfeud, but he had it on the best authority that much of the land held by the Hutcheson's Hospital at one time had only been worth its agricultural value, but was now yielding inflated prices for feuing purposes.

The motion was defeated by six votes to three.

ABERDEEN HARBOURS' BOARD.

At a meeting of the Board, held 11th June, it was proposed that the Board should co-operate with other Scottish Dock Authorities in securing that the exemption clause in Mr. Sutherland's Bill should be extended to public harbours and docks, and should include land that was used or intended to be used for dock purposes, and should include public property. The Board agreed to defer the matter for a month.

SCOTTISH BURGH OFFICIALS.

At the annual meeting of the Association of Burgh Officials of Scotland, held in the Religious Institution Rooms, 13th June, the secretary submitted a report showing a membership of 287, cash in hand, £101 9s. 8d. The chairman, Mr. Wm. Simpson, Dunfermline, said the Land Values Bill was unworkable, and assessors would find it almost impossible to carry out its provisions.

SCOTTISH CONVENTION OF BURGHS.

A meeting of the annual Committee of the Convention of Royal Burghs was held in the City Chambers, Edinburgh, 27/6/06, Provost Keith, Hamilton, presiding.

A discussion took place on the Land Values Taxation (Scotland) Bill. The Sub-Committee on Parliamentary Bills reported that the chairman and the Commissioner for Falkirk had been appointed to give evidence before the Select Committee, and would give afterwards a verbal report on the nature of their evidence. Ex-Provost Wilson, Greenock, said this Bill had furnished them with an object-lesson not to commit themselves to the clauses of a Bill that they had not seen. He was in favour of the principle of the Bill, but judging from the evidence the machinery of this Bill was bad and perfectly impracticable. Provost Keith said he proposed to give evidence to the effect that while they technically voted in favour of Mr. Sutherland's Bill, it was obvious from the discussion in the Convention that it was the principle that was in their minds much more than the methods by which that principle was to be carried out. He thought in doing so he would be carrying out the spirit of the Convention's resolution. Provost Macdougall, Pollokshaws, thought that was where they made a mistake. They should have made it plain that it was the principle they were in favour of. Ex-Provost Wilson said it was not quite within the remit merely to support the principle, for they really approved of the Bill. Now they found it was only the principle, and that was what he had aimed at. The Clerk pointed out that at the Convention it was distinctly stated they were voting in favour of the Bill. Provost Keith, however, thought he was justified in saying that they technically approved of the Bill, but not the details of it.

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GLASGOW EDUCATIONAL ENDOWMENTS BOARD.

A meeting of the governors of the City Educational Endowments Board was held in the buildings, Ingram Street, Glasgow, 18/5/06, Mr. Walter Wilson in the chair.

The minutes of the Finance and Property Committee contained a memorandum drawn up by Messrs. Hill and Hoggan on the Land Values Bill. After stating the provisions of the Bill the memorandum proceeded:—"The annual income presently received from feu-duties is £1,617, an assessment on which at 2s. in the £1 would be £161 14s., and the capital value of the feu-duties as it at present stands in the books—viz., £43,458—will be reduced by £4,345." After discussion, Mr. James Gray moved "That it be recommended to the Board to appoint a sub-committee of the governors to watch over the progress of the Bill and report." Mr. D. R. Scott seconded. Bailie James Hunter moved as an amendment "That it be recommended to the Board to appoint a sub-committee of the governors to watch over the progress of the Bill, with power to take such action as may be thought necessary, along with other educational and charitable institutions, to safeguard the interests of the Board." Mr. David Lamb seconded. On a vote being taken, three voted for the motion and three for the amendment. The chairman gave his casting vote in favour of the motion, which became the finding of the meeting.

Mr. Gray proposed the motion be moved in committee.

Mr. Lamb moved the amendment proposed by Bailie Hunter in committee.

After the usual discussion, appearing in the *Glasgow Herald* to the extent of a column, a vote was taken. For the amendment 7, for the motion 5.

NATAL.

On Wednesday, May 9th, the Treasurer of the Natal Legislative Assembly moved the second reading of the Unoccupied Land Tax Bill, introduced last year, which was carried by 26 to 10 votes.

In the course of the discussion members strongly condemned the Bill and advocated as an alternative a real and more drastic measure for the taxation of land values. Mr. Moir, who claimed to be a farmer, said the best course was to introduce land taxation of the real kind. This Bill would be a means of preventing the ends at which they aimed.

Sir Liege Hulett said that if there was to be a land tax, then let it be based upon a general valuation of the country, not counting improvements, and towns. The natives were in some instances caused to pay more for rent on land than was justifiable. He believed that this was responsible for an amount of secret unrest. The effect of the Bill would be to increase the burden upon the natives.

Mr. Walker said that the Bill was objectionable from beginning to end. He wanted to know why unoccupied town land was not included. He considered that the Bill was a trap to throw the payment of the taxes of the Colony upon the farmers.

Mr. Dan Taylor said he could understand the natives' desire to have the freedom of living on unoccupied lands. They would then not have to supply the labour. The proposal of ½d. an acre was ridiculous. On a 6,000 acre farm, it would amount to £12, which would be extracted from the natives.

INANDA AGRICULTURISTS OPPOSE THE BILL.

The same afternoon a meeting of the Inanda Agricultural Society was held in the Victoria Club, Verulam, to consider the Bill. Mr. E. Saunders, Vice-President, presided.

In the course of the discussion, reported in a column of the *Natal Mercury*, the Bill was vigorously denounced and a resolution unanimously adopted in favour of the taxation of land upon its value, whether rural or otherwise. In the course of his speech the chairman said they did not want to

cause native unrest, and that unrest was, in no small measure, due to the rack-renting that prevailed, for in some parts the native was charged as much as from £3 to £7 hut rent, and in addition was charged if he used a plough. That was strangling him instead of educating him. He felt strongly on the matter of land taxation, and he urged that none should escape, whether he owned one-eighth of an acre or 10,000 acres, that is if the land were unoccupied.

GREENOCK "A LANDLORD CURSED TOWN."

Town Council for the Bill by 16 to 6.

At a meeting of the Greenock Town Council, held Tuesday, 17th July, Bailie M'Callum moved the adoption of the minute of the Provost's Committee recommending that Mr. Robert Hamilton, the Assessor, be instructed to give evidence before the Select Committee of the House of Commons in support of the Land Values Taxation (Scotland) Bill.

Bailie Forbes seconded.

Mr. Shearer submitted an amendment which he had moved at the Provost's Committee to the effect, that, the taxation of existing feu-duties, casualties, and ground annuals could be proceeded with at once before any general scheme of taxation of land values can come into force, and that the Council's representative at the Select Committee should be instructed accordingly. In support of this view Mr. Shearer said that in the debate at the Provost's Committee it was brought out that the whole relief to be got by the Bill would be to the extent of 6d. per £. Feu-duties in Greenock amounted to £50,000 per annum, and 10 per cent. of that sum would be 4d. per £, so that if they got immediate taxation on the feu-duties of Greenock the ratepayers would obtain immediate relief to the extent of 4d. per £. He confessed the indifference of feuars in this matter seemed somewhat astonishing. They seemed to take it quite easy. What was the explanation of this indifference? The explanation he believed to be this: They were satisfied that if the tax came upon them they would put it on the tenants. If the tax was put on the superiors with regard to existing contracts they would have to pay it, but if the tax was put on the feuars he had not the slightest doubt they would say to themselves "we must put up the rents in order to cover this tax."

Dean of Guild Bennett seconded. They had all the machinery in Greenock at their hand to enforce the immediate taxation of feu duties which would bring relief to the ratepayers of Greenock to the extent of 4d. per £.

Mr. Mitchell quoted Mr. Hamilton to show that if the bill was to be of any value to communities it must stand intact and not be taken in two parts. It was the unearned increment, and the large amount of money, £50,000, which was said to be drawn in feu duties by the two landlords, and for which they paid not a single copper of local taxation, that they wanted to get at. To get anything less was not worth fighting for. Unless they could get from the landlords the proportion of the taxation of the community then they had better say no more about it. Mr. Hamilton had assured them that if this bill were carried into effect it would relieve the taxation of the community to the extent of 6d. per £. That was surely something worth fighting for.

Mr. Swan said his difficulty in supporting Mr. Shearer was that it might be pretty much like a voice crying in the wilderness. If only Greenock was to be heard on the question of feu duties and ground annuals then the chances were that it might be lost altogether, whereas if they supported the bill in its entirety, as Mr. Hamilton proposed to do, there would be a better chance of it passing. Mr. Hamilton said the bill was worthless if clause 7 was withdrawn.

(Bailie Andrew—He is wrong there).

He would support the proposal as submitted by Mr. Hamilton, because he considered it would be a great advantage to the community and would reduce the general taxation of the town.

Bailie Steel said the first part of the bill was for the assessment of land values, and the second part was entirely

for the taxation of feu duties. It appeared to him that if they went to the House of Commons and went in for feu-duties, they would be simply asked to produce their bill. Mr. Shearer's action was calculated to kill the bill in its name and in its machinery. Why were they at that stage of the twentieth century asking that simple form of justice? Because they were not free agents. They needed the ground, and must have the ground, for living on and working on the face of the earth. Landlords, assisted by their legal agents, put conditions, clauses, stipulations, and restrictions on the deed in such a way that rendered the feu contract an entirely one-sided document. The landlords got the land on condition that they would submit to these burdens—that they were bound to provide for the poor; up till 1845 the burden of these school rates was entirely on the land; and the land bore the burden of the protection of the country against invasion. Of all these they had simply relieved themselves, and had rolled them on the feuar, who was simply made the buffer between the landlords and the occupiers of houses. Dr. Murray's evidence before the Select Committee was simply nonsense. Greenock, he said, was a landlord cursed town. They needed that redress, more, possibly, than almost any town in the country. He did not wish any side issue brought in, as was desired by Mr. Shearer, which was likely to stop them from getting what was very much required.

Mr. Baxter said it seemed to him that the matter resolved itself into a question of whether they would send Mr. Hamilton or not. If they adopted Mr. Shearer's motion that day they could not send Mr. Hamilton, who was not going to represent views that he could not substantiate. He thought they should try and get something. If they adopted Mr. Shearer's proposal they would get nothing.

The Division was then taken, with the following result:—

For the minutes—Bailies M'Callum, Forbes, Steel, Williamson, and Messrs. M'Innes, M'Neill, MacOnie, Lemmon, Buchanan, A. M. Chalmers, Baxter, Hume, Chalmers, Robinson, Mitchell, Smith, and Swan (16).

For the amendment—Provost, Bailie Andrew, Dean Bennett, and Messrs. Taylor, Shearer, and D. Cowan Shankland (6).

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"THE CITY THE HOPE OF DEMOCRACY."*

"The advances in which civilisation consists are not secured in the constitution of man, but in the constitution of society. They are thus not fixed and permanent, but may at any time be lost—nay, are constantly tending to be lost."—Henry George.

This is a book that almost seems to us as if specially written to prove the truth of the above words, to prove, to use its author's own words, that "it is not personal goodness that is required so much as public intelligence;" that "our evils are economic, not personal;" that "it is our institutions and our laws, not a divine ordinance or the inherent viciousness of mankind, that are at fault"; that "the worst of the evils under which civilised nations suffer are traceable to laws creating privileges;" and, finally, that "these evils can be largely corrected through their abolition."

Moreover, it is a book that will rejoice the soul and rekindle the enthusiasm of every social reformer, opening to them new vistas as to the possibilities of human life and human happiness now well within the reach of our race, encouraging, invigorating and well-founded hopes as to the future destinies of mankind. Many of us may have rashly come to consider town-life as almost necessarily the cradle of physical and spiritual, even if not of mental, degeneracy. It is quite excusable if to us our cities, which claim four-fifths of our population, seem as only the nurseries of misery and destitution, of unspeakable vices and crimes, as "great human warrens, crowded to suffocation, and filled with underfed human beings struggling for a place to live." It is excusable, we say, if we have come to regard the city rather as the home of exploitation, as the fortress of aristocratic privilege and monopoly, rather than as "the hope of democracy." We see it as it is, and our hearts are filled with despair. Mr. Howe, in a vigorous epigrammatic style which vivifies and illumines his clear and convincing reasoning, makes us see it as it might be—nay, as it necessarily will be if only we remain true to the highest traditions of our race—and our hearts are filled with rejoicing.

Mr. Howe's work, as he tells us, is "an attempt at the economic interpretation of the city." In it he carefully traces its evolution, lays bare the causes that increasingly tend to impel men to live in cities, shows the American city as it is, as well as the manifest causes that have made it what it is, and then carefully and convincingly indicates the means by which it may be made what it may and should be, the home and hope of Democracy. In his Preface he lucidly presents the conclusions his personal experiences and close study of municipal conditions in both America and Great Britain have forced upon him, as follows:—

"The corruption, the indifference, the incompetence of the official, and the apathy of the citizen, the disparity of wealth, the poverty, vice, crime, and disease, are due to causes economic and industrial. They are traceable to our Institutions, rather than to the depravity of human nature. Their connection is not a matter of education or the penal code. It is a matter of industrial democracy. . . . The same is true of the social problems of city life. The worst of the distressing poverty, as well as the irresponsible wealth, is traceable to economic institutions, to franchise privileges, and unwise taxation; to laws which are open to correction as they were to creation. . . . Only by exiling privileges shall we exile corruption. Only by offering opportunities to labour shall we close the doors of our hospitals, almshouses, and prisons. Only by taxing monopoly will monopoly be forced to let go its hold on the resources of the earth and the means for a livelihood."

* *The City the Hope of Democracy.* By Frederick C. Howe. Publisher: Fisher, Unwin, London. Price 7/6 net. Post free from *Land Values* Offices at published price.

Monopoly and privilege our author, like ourselves, holds to be the upas tree that is poisoning the roots and undermining the foundation of American institutions, sapping its private and corrupting its public life. It is in the city, and the city alone, that he sees any hope of social salvation, whence he sees slowly arising that social instinct, "which is willingness to struggle for the common weal and suffer for the common woe," which can alone hope to overthrow the entrenched hosts of corrupting and debauching privilege and monopoly. Nor does Mr. Howe leave his readers in ignorance as to the lines on which the inevitable struggle can alone be successfully fought out. After analysing the innumerable functions already performed by the City for the benefit of its citizens, he says:—

"What the future extension of these activities may be, cannot be anticipated. There seems, however, to be a well-defined line of demarcation between the functions that should be performed by the city, and those that should be left to private control. *That line is fixed by monopoly. Whatever is of necessity a monopoly should be a public monopoly*, especially where it offers a service of universal use. So long as the service is subject to the regulating power of competition, it should be left to private control, for monopoly and liberty cannot live together. Either monopoly will control or seek to control the city, or the city must own the monopoly."

And towards the close of his book he admirably summarises the whole position in the following telling words:—

"America is to-day struggling under a burden of monopoly charges in rent, franchise and railway privileges, and taxes on the necessities of life, unparalleled in the civilised world outside of Russia. The poor are held between the burden of unjust taxation on the one hand and monopoly on the other. . . . In the cities it is within our power to lift the burden. The extension of the activities of the city and the reduction of the cost of service on municipal monopolies will do something. But the greatest gain will come through a change in our methods of taxation and the assumption of the unearned increment of the land for public uses."

Pressure on our space forces us to close here our notice of Mr. Howe's most valuable contribution to the rapidly increasing literature on radical economic reforms. We cannot too strongly urge its claims on the attention of our readers, who will find that in it the justification and beneficial effects of the Taxation of Land Values are dealt with in a manner that leaves nothing to be desired. The book, in truth, is as a trumpet blast, calling the democracy everywhere to equip themselves for the coming struggle—nay, for the struggle that in both America and Great Britain has already commenced.

L.H.B.

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LAND VALUES.

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

Thirteenth Year—No. 148.

SEPTEMBER, 1906.

Price, 1d.; by Post, 1½d.

JOHN PAUL, *Editor.*

Receipt of a Free Copy of *LAND VALUES*
is an invitation to become a Subscriber.

Henry George was born 2nd September, 1839. The Scottish and English Leagues for the Taxation of Land Values will commemorate the event in the usual way, by the holding of special meetings at Glasgow and London, on the 19th and 24th September, respectively.

Commenting on the latest news from Australia of the movement for the Taxation of Land Values, which Henry George first promoted, and which we publish in another column, *The Tribune*, 22/8/06, says:—"The details of the proposal appear to have been worked out on an empirical basis, but the intention is obvious and thoroughly sound—it is to stimulate the use and improvement of land against the mere holding of it for speculative or other purposes."

It is expected that the legislation about to be promoted by the Home Government will not be worked out on any such empirical basis. Australian land reformers have all along protested against the exemptions contained in their Unimproved Land Value Taxation Acts, and with justification. Promoted ostensibly in the interest of the small land holder, and supported by the Labour Party, with its "special brief" for such "labourers" in the vineyard, the exemptions have only kept back the full advantages of the wider and more just application of the principle.

It is now well recognised both in New Zealand and in New South Wales, where this restricted policy has all along been in force, how the exemptions are evaded by the big landholders. They "dodge" the tax by the simple expedient of dividing up their estates among their families and kinsmen. In this way the exemptions, instead of facilitating the opening up of land, only enabled the big landholders to "create" a new crop of "small holders" to maintain the monopoly. As Senator Bucklin, of Colorado, U.S., pointed out in his famous report, 1901, to the Tax Commissioners of that State: "These graduations and exemptions of the Australasian land tax laws are defects of the principle and efforts are being made to remedy them." We are certainly looking forward here to legislation of a more radical and sensible kind. We expect our Government to profit by these mistakes of the Colonies.

In a leading article on the proposed legislation, as adumbrated by the Premier of Western Australia, *Taxation*, the chief land reform paper of the Colony, in its July issue says:—"When drafting the measure it is to be hoped they, the Government, will not persist in marring the usefulness and lessening the effectiveness of the reform by including any form of exemption however small. The Labour Party (of Western Australia) are certainly pledged to oppose exemptions, and many Government supporters announced their hostility to exemptions in their hustings speeches."

Even though they do still cling to this reactionary and exploded policy, it is something gained to have the Federal Labour Party of the Commonwealth at this, the eleventh hour, preparing to give a foremost place in the coming

Federal Election campaign to the taxation of land values. As *The Tribune* puts it—"We are glad to see that the Australian Labour Party has declared that its land propaganda will take precedence of all fiscal agitations."

The Spark, the official organ of the Social Democratic Federation, Durban (Natal) Branch, contains an interesting article in its July and August issues on the land question. The article states boldly that "the only measure in any way adequate to the needs of the Colony is a measure for the taxation of land values. . . . In this way the people share in the community value of the land. . . . Those who monopolise the land must pay to the people the price of monopoly."

In an editorial on the Poll Tax, *The Spark* says:—"Taxation should fall upon the proper source of revenue, we must insist that men shall contribute to the revenue in proportion to the opportunities they have guaranteed to them." This has a single tax look about it, and should be interesting information to *Justice*, the organ of the Social Democratic Federation in England.

A principal feature of the *Tribune* these past two months has been a correspondence on "The Bitter Cry of the Middle Classes." This has formed the most delightful, interesting, and informing correspondence that has ever in our experience appeared in any British newspaper. The articles and letters clearly indicate the struggle on the part of the industrious classes of the community—both middle class and working class, so called—to make ends meet and keep their heads above water. They show more, these lively communications, they show clearly the kind of ideas possessed by the man in the street, in the factory, at the desk, at the fireside, and bring home to the philosopher the difficulties in the way of political progress. The burden of the story is high rents and high rates, in an eternal struggle with fixed salaries and low wages, while in the back-ground their is the hideous unemployment and starvation leading to disease and crime, and worse.

Most of the correspondents either blame the other fellow who gets something out of public expenditure to which he is not entitled, or, as G. K. Chesterton would put it, they are wanting to solve the fifth question first. One correspondent, in an able letter appearing 22nd August, winds up with the statement, "I believe in no panacea—the land question is but one of many, etc."

We have heard that before. Our friend sees the land question and the other questions at one and the same time. The mistake he makes is in seeming to think that the Single Tax first-question men see only the land question. But he is wrong, they also see the other questions; they merely insist on the first question first—as a rational means of getting at the other questions in due course. When Wm. Lloyd Garrison announced his conversion to the Single Tax, in a letter to Henry George he stated that he did not believe it to be a "panacea," and Mr. George replied—"Neither do I; but I believe freedom is."

The correspondence recalls vividly the warning cry of Henry George in "Progress and Poverty":—

"The fiat has gone forth! With steam and electricity, and the new powers born of progress, forces have entered the world that will either compel us to a higher

plane or overwhelm us, as nation after nation, as civilisation after civilisation, have been overwhelmed before. It is the delusion which precedes destruction that sees in the popular unrest with which the civilised world is feverishly pulsing only the passing effects of ephemeral causes. Between democratic ideas and aristocratic adjustments of society there is an irreconcilable conflict. Here in the United States, as there in Europe, it may be seen arising. We cannot go on permitting men to vote and forcing them to tramp. We cannot go on educating boys and girls in our public schools and then refusing them the right to earn an honest living. We cannot go on prating of the inalienable rights of man and then denying them the inalienable right to the bounty of the Creator. Even now, in old bottles, the new wine begins to ferment, and elemental forces gather for the strife!"

We could wish that this *Tribune* correspondence could appear in a more permanent form, it indicates at this time so well the trend of thought on social problems, with a "Foreword" by some competent first-question-first correspondent.

BLIND LEADERS OF THE BLIND.—The social question is in the air; it is *the* topic of the day. Hence every newspaper and journal finds it necessary to refer to it; and their efforts in this direction often offer abundant verification of Mark Twain's semi-humorous contention, that it is only those who have no real knowledge of a subject who are specially selected and are deemed, or deem themselves, specially fitted to deal with it in the public press.

For example, in "The Christian World," of July 26th, there is an article on "The Gospel of Labour," in which the author—J. B.—after some commonplace praise of Henry George's works, goes on to say: "That the holding of land by the community *which is our reformer's panacea* . . ."

But, as J. B. might have found out for himself if he had only read Henry George's works before attempting to criticise them—"the holding of land by the community" is NOT "our reformer's panacea," nor "the universal remedy" he proposed.

Again, after referring to Henry George's "laboured contention that wages are paid out of labour rather than out of capital"—we presume J. B. means out of the produce of labour—rather than out of a hypothetical and mystical "Wage Fund," J. B. continues:

"Henry George's arguments, too, that increase of productive power tends always to the increase of rents and to the lowering of wages, is disproved by the facts. If, as he says, high wages mean low rents, and *vice versa*,

we should have the lowest wages in London, where city rents are enormous, and the highest wages in the country, where rents are lower and lower. The reverse, we know, is the case.

We can only sympathise with J. B. in what he has missed in his reading of Henry George's arguments, and would respectfully ask him, in the interest of truth, to make one more earnest, careful, and dispassionate study of them. In regard to J. B.'s judgment, quoted above, we have only to refer him to George's own words, to the careless or hasty reader, in "Progress and Poverty," book III., chap. VI., where it is written:—

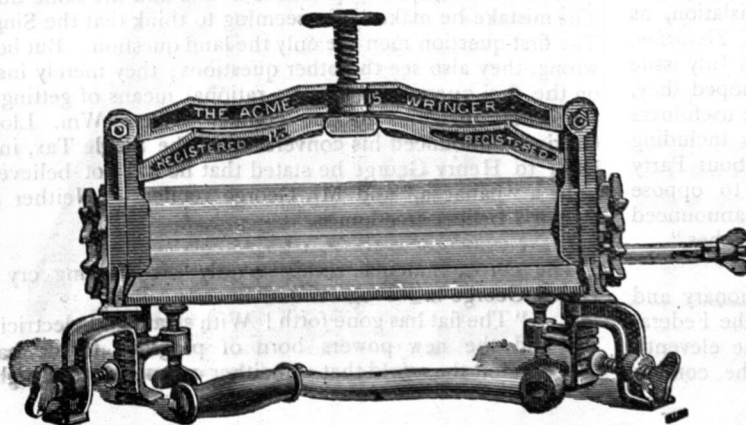
"Perhaps it may be well to remind the reader before closing this chapter, of what has been before stated—that I am using the word wages not in the sense of a quantity, but in the sense of a proportion. When I say that wages fall as rent rises, I do not mean that the quantity of wealth obtained by labourers as wages is necessarily less, but that the proportion which it bears to the whole produce is necessarily less. The proportion may diminish while the quantity remains the same or increases."

What Henry George contends, and what the economic history of every country conclusively verifies, is, that all economic progress—the increase of population, every increase in productive power, every improvement in tools, machinery, and methods of production—tends to increase the demand for the use of land and consequently to increase land values—the rental value of land. And that, apart from other subsidiary contributing causes, it is the private, unrestricted and untaxed, control of the land—on which and from which we all must live—that produces, to use J. B.'s words, "at one end workers without work, or without the due reward of work, with, at the other, a swollen luxury and extravagance that are not less a curse."

In his concluding paragraph our oracle gravely informs his readers that in his opinion, "it is not a land question that has produced the state of things in Chicago described in "The Jungle." That there are other contributing causes, is undoubted; but that unjust land laws, in both Europe and the United States of America, is the main cause, is equally certain.

If the laws of their own country recognised and enforced the equal claims of all to the use of the land, the people, whether Poles, Lithuanians, Slavs, Irish or English, would not flock to Chicago, and other industrial centres where employment may be found, in such numbers. Nor would those who did emigrate be so poverty-stricken, ignorant, necessitous and helpless as to-day they are. Moreover, if the laws of the United States of America did not lock up the

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exhaustless natural resources of that country in the hands of a privileged few, absentee or resident landholders, but kept them available to the industry of those who go to live and work there, emigrants would not fall such easy victims to those who lay in wait to prey upon their poverty and helplessness. All of which J. B. might also have learned for himself had he condescended to study Henry George's works before attempting to explain them to others.

* * *

CROWN LAND FOR SMALL HOLDINGS.—"The Government has (reports the daily papers, 2/8/06) taken a bold and practical step in the direction of increasing the number of small holders. There are now 70,750 acres of agricultural land, the property of the State, under the care of the Commissioners of Woods and Forests, and of these, over 4000 acres are now vacant for want of suitable tenants.

This land is to be placed under the care of Lord Carrington (President of the Board of Agriculture and Fisheries), who intends to offer all the vacant land to small holders at once, and as the other Crown land farms become vacant to do the same with them wherever possible. A start has been made with a farm of 916 acres at Burwell, in Cambridgeshire, which is now being cut up into small parcels.

* * *

FOUR ACRES.—In a recent number of the "Economic Journal," Mr. R. Winfrey published the balance sheet of a four acre holding held by a farm labourer:—

The occupant paid 25/- an acre, rent, rates and taxes,	£9	0	0
For Ploughing, Carting, etc., 53/3 an acre,	2	13	3
For Manure and Seed,	4	11	6

£16 4 9

Potatoes, Barley, and Mangold sold,	£48	2	3
Value of potatoes, carrots and barley consumed by pig,	11	0	0

£59 2 3

leaving a profit of £42 17s. 6d., equal to about 16s. a week, as the return for the occupants labour in the evenings and on days on which his services are not required on the farm.

It is written that when Rome was mistress of the world her people were a four acre peasantry.

* * *

THE DESOLATE HIGHLANDS.—Mr. Francis Skrine writes:—"On June 8th it fell to my lot to propose the toast, 'Prosperity to the Stewart Society,' at its Annual Dinner, which took place at Prince's Restaurant, Piccadilly." I said, "owing to the destruction of the clan system by George II., and to the ever-widening craze for sport, the Highland population has been swept wholesale from the little farms and pasturages which once afforded them means of livelihood commensurate with their simple wants. Indeed, the Highlands are now a playground for wealthy Southrons and Americans. There is no sadder spectacle than yon romantic glens, studded with the ruins of vanished homesteads. Gone for ever are the brave hearts and stalwart arms once reared there, to fight the empire's battles in every clime. Whole districts of Canada are now peopled by Stewarts." My remarks were emphasised by the Earl of Dundonald, who spoke later in the evening. He said that, "during his service in Canada he had inspected several militia regiments of which Gaelic was the mother-tongue, and enlarged on the necessity of taking measures to bring the people of northern Scotland back to the soil."

* * *

Speaking at a horticultural fête at Broughton Castle, Banbury (7/8/06), Lord Carrington, referring to this policy, said—"I hope to put before the landowners of this country a series of object lessons which will show them that our programme is not one of spoliation and robbery."

This is good enough chaff for a flower-show entertainment, but what the supporters of the Government in the country expect soon is legislation in the direction of putting an end to the "spoliation and robbery" of landlordism operating

now so cruelly in both town and country. We are about sick of this everlasting supply of fig-leaves to cover up the naked truth.

* * *

At the close of the first half of the present session of Parliament, some 400 members signed a Memorial to the Prime Minister in favour of the Government bringing forward next session their promised legislation on the Taxation of Land Values. We sincerely trust the Government will act on the advice of this Memorial. There is crying need for such legislation at the earliest possible moment. No doubt there are other demands to be met, made by the vigilant and more powerfully organised politicians. The Nonconformists got precedence with the Education Bill in the first session, along with the Labour Party's Trades Disputes Bill. But the Government have got to realise that the thought in the country making for the much desired improvement in the social life of the people, still exists.

* * *

Then there is the House of Lords in the way. But, as Sir Charles Dilke pointed out to his constituents, June 7th, "the Lords could not interfere with the passing of a tax on land values." Education, Trades Disputes, Workmen's Compensation, Plural Voting, Temperance, Disestablishment, Merchant Shipping, are each and all liable to be emasculated or rejected by the Lords. One or two of such attacks by the Lords will provoke the inevitable struggle between the two Houses, and throw the country into the throes of the old cry—"End them or mend them."

But the politicians should reflect. Not one of the reforms named above, or all of them put together, can bring to the people, and to the trade of the country, the much-desiderated relief from the blighting evils of land monopoly, unemployment, or excessive taxation. The Taxation of Land Values will bring relief in these directions and the Lords cannot interfere with its passing.

* * *

"Appropriate rent (economic rent)" says Henry George in his "The Land Question," "in the way I propose and speculative rent would be at once destroyed. The dogs in the manger, who are now holding so much land they have no use for, in order to extract a high price from those who want to use it, would be at once choked off, and land from which labour and capital are now debarred under penalty of a heavy fine would be thrown open to improvement and use. The incentive to land monopoly would be gone. Population would spread where it is now too dense, and become denser where it is now sparse.

"Appropriate rent (economic rent) in this way, and not only would natural opportunities be thus open to labour and capital, but all the taxes which now weigh upon production and rest upon the consumer could be abolished. The demand for labour would increase, wages would rise, every wheel of production would be set in motion."

* * *

LIBERALISM AND SOCIALISM.—In a speech at a picnic of the Peeblesshire Liberal Association, August 25th, the Master of Elibank, referring to the attitude taken up by the Labour-Socialist Party towards the Liberal Party, said—

"Speaking as Scottish Liberal Whip, it might be necessary in the future to embark upon a crusade against Socialism, for Liberalism had never thriven upon Socialism. They did not believe that they should have a public ownership of the means of production, nor that necessarily capital and labour were antagonistic, nor that it was the right of every man to obtain labour from the State, nor that it was the duty of the State to give labour when there was not a demand for it."

* * *

So far so good. We do not believe that "it is the right of every man to obtain labour from the State," but we also affirm that the State has no right to maintain laws and institutions which prevent men having employment, and

this we submit to the Scottish Whip as a sound and a safer principle of Liberalism. The day has gone by when the Liberal Party can subsist on economic negations. But if the Liberals do insist in so arming themselves for this "crusade," then we venture to predict that they will as surely bite the dust as did the armour-plated knight in his famous bout with the "Boss," in Mark Twain's "Yankee at the Court of King Arthur." The report of this speech of the Whip says that he was attentively listened to. This is where the delusion may creep in at Liberal meetings. But the audience, the great bulk of whom belong to the industrious classes, will listen just as "attentively" and more so to the Socialists when they come along with their more tempting appeals to those who have a hard daily struggle to make ends meet on a living wage.

We are about tired hearing what the State cannot rightly do. We want to hear more from Liberals how they are going to destroy privilege and bring us to that equality of opportunity of which we have heard so much in the past, and without which Liberalism is but a barmecide feast. Until Liberal legislation slacks back the economic pressure, caused by unjust privilege and monopoly, on the industrious classes of the community the feeling in favour of State socialism will grow stronger, and at the expense of true Liberalism. As the chairman of the Independent Labour Party said at their last convention—the party will grow stronger not so much because of anything they may do, but rather because of economic conditions which formed the background of all their efforts.

He believed he was right in saying that it was physically impossible for a working man in England in the Nineteenth Century to bring up an average-sized family, pay his own way, and obtain that reasonable amount of comfort which every man who honestly worked had the right to demand, and yet to make any adequate provision for his own old age.—Professor J. H. B. Masterman, in his fifth lecture at Cambridge on "British Institutions," August 24th.

Speaking at the opening ceremony in connection with a public park, Gowbarrow Fell, 750 acres, purchased by the National Trust for £12,000, August 9th, the Speaker of the House of Commons said:—"They heard in these days a good deal about access to mountains, and various legislative proposals had been suggested by which they might bring the British public to the top of a Scotch mountain. One of the most successful ways was the method adopted by the National Trust—namely, to buy it for the public. That was the course he strongly recommended to his friend Mr. James Bryce when he was seeking to obtain access to mountains in Scotland."

For a pure unadulterated sample of landlordism as it is understood and freely expressed by its supporters, this by our "first commoner" deserves to rank high. That the people should buy Ben Lomond, the Cobbler, Goatfell, or any other of our eternal hills is a suggestion. But there is no immediate hurry, and we rather incline to a consideration of it when the Speaker sees through the House the measure that will schedule the value of the hills, for taxation purposes!

That eminent and indefatigable Single Taxer, Tom L. Johnson, of the United States, is still actively engaged in his campaign against the street monopolists of Cleveland, Ohio, over whose affairs and destiny he presides as Mayor with so much acceptance and enthusiastic approval. The *Cleveland Leader*, July 26th, publishes pictorial illustrations showing the Mayor watching and directing the operations of some 300 labourers, by order, tearing up the tracts of the Cleveland Electric Railway Company to the extent of some 3,400 feet. It appears that on 11th June the City Council, by resolution

ordered the Cleveland Electric Company to move their track to the east side of the street, to make way for the track of another street railway. The Cleveland Electric paid no attention to this order, hence the disturbance. The daily papers here report that Tom L. has invented a motor car to go 250 miles an hour, and that he is to preside at a large gathering soon to be addressed by Wm. J. Bryan. In the midst of his numerous public duties the Mayor writes to us on the progress of the movement here for the taxation of land values.

* * *

London Opinion has been publishing during the past month a series of articles on, "The Problem of the Land." The article No. IV., contained in the issue of 25th August, has for its sub-title, "Scientific Redistribution of Taxation," and ably advocates the taxation of land values. Referring to the question of small holdings the writer well says:—

"It should be noted that those who are already 'small holders' need not fear that they will be adversely affected by any fresh land taxation, since their relief in other directions must more than make up for any tax imposed on their land, as they will realise in every case if they take the trouble to work the figures out for themselves. The re-adjustment of the present Land Tax on the lines contemplated in the Act of William III.—which well-informed politicians confidently expect to be introduced in next April's Budget—will be a redistribution rather than an imposition of taxation; a redistribution which should add to our national pros-

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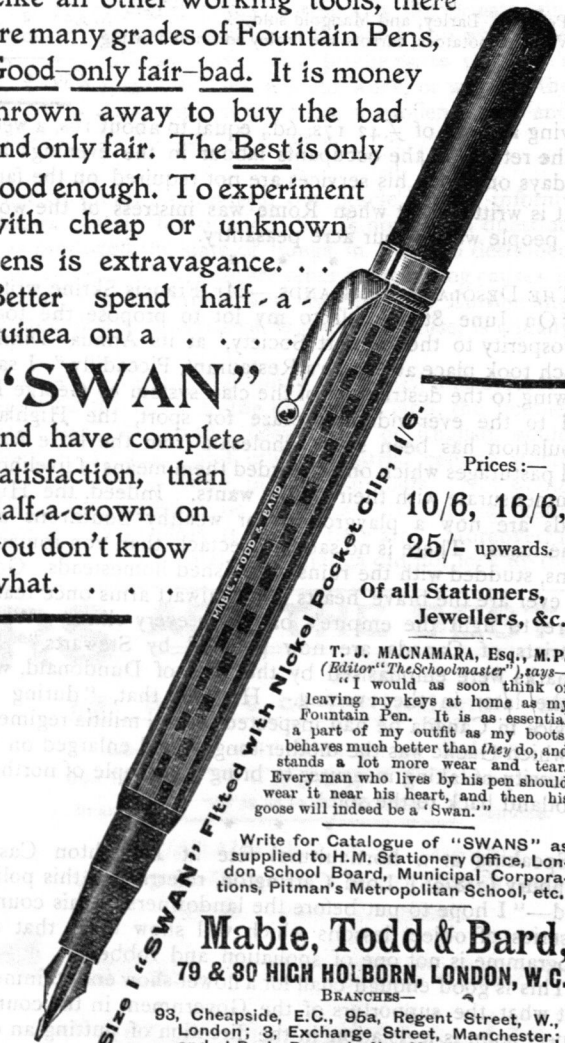
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perity by placing the burden where it can best be borne, and in many ways encouraging productiveness both in agriculture and in manufactures."

Some of our friends and co-workers in the Colonies have been complaining of our new Liberal Daily, *The Tribune*, that, it has not come up to their expectations in the matter of radical land reform—to what they were led to expect in this regard from the accredited agents of the paper in advance. We take the opportunity to say that the Single Taxers of Britain are more indebted to the *Tribune* than to any of other Liberal daily papers. The *Tribune*, in our view, is the very best public-spirited exponent of wholesome liberalism and radicalism, and is most generous in its news and support of the movement for the taxation of land values. Of course it is not so strong in the faith as we could wish, but our friends abroad should reflect that it is very very difficult for even the ablest journalist to co-relate our question with every other social proposal that clamours for deserved recognition and approval. No journalist, be he never so sympathetic, can do this unless he sees how the picture hangs. *Verb. sap.*

THE PICTURE.—After reaching his conclusion that command of the land which labour requires is command of all the fruits of labour, save enough to enable labour to exist, Henry George, in "Progress and Poverty," says:—

"So simple and so clear is this truth that to fully see it once is always to recognise it. They are pictures which, though looked at again and again, present only a confused labyrinth of lines or scroll work—a landscape, trees, or something of the kind—until once attention is called to the fact that these things make up a face or a figure. It is so in this case. In the light of this truth all social facts group themselves in an orderly relation, and the most diverse phenomena are seen to spring from one great principle."

THE DIFFICULTIES OF LAND PURCHASE.—Some idea of the difficulties which have to be met in dealing with wretched areas and in erecting improved dwellings may be gathered from a report just issued by the Kensington Borough Council. They decided to improve the notorious Notting Dale area, where five streets, containing one forty-fifth of the population of the borough, was responsible in one year for one-fifth of the admissions to the infirmary. Furthermore, in that institution the area was responsible for nearly a fifth of the total deaths. It was found difficult for a public body to acquire property at the market price like an ordinary purchaser, and action was only made possible by the generous offer of Kensington's first Mayor, Sir Henry Seymour King, M.P., who placed a large sum at the disposal of the committee free of interest, and agreed to accept entire liability for all purchases, should the Council not consent to take over any property that might be bought. The first purchases, in Kenley Street, were carried through without publicity, but directly this became known prices increased considerably, and £300 and more was demanded for the ground leases of houses similar to those privately purchased for under £200. Some of the houses contained only four habitable rooms, and nearly half were sub-let at rents which, in some cases, were as high as 1s. per night. The purchases involved great trouble, owing to the many ownerships concerned.—*Daily News*, 30/7/06.

Mr. George Fowlds, of New Zealand, who visited this country during the summer to join in the celebration of his father's hundredth birthday, has been appointed Minister of Education and Immigration with a seat in the Cabinet. We offer our hearty congratulations. The appointment is a compliment not only to Mr. Fowlds, but to the Single Tax movement of the Colony. Mr. Mervyn James Stewart, who has just arrived in Great Britain from New Zealand, informs us that Mr. Robert M'Nab has also been elected a member

of the Cabinet as Minister of Lands and Agriculture. Mr. M'Nab, like Mr. Fowlds, is a Single Taxer, unlimited.

Mr. Arthur Withy, than whom no one in the British movement for the Taxation of Land Values is more active, both with his pen and on the platform, had an opportunity one evening last month, in company with Dr. Braun of Hungary, of speaking in Hyde Park. Both gentlemen, while walking in the Park, got into conversation with members of the National Democratic Federation. Mr. Withy handed them some leaflets, a supply of which he carries with him regularly. The conversation led to an invitation to Mr. Withy to speak, which he accepted. There were about 500 listening, and Dr. Braun assures us that the speech was worth listening to, well delivered, and received with great acceptance. Mr. Withy has been invited to speak again.

It is not a very inviting place—Hydepark—to speak in, because of neighbouring orators and singing by evangelistic groups, but, as it is, London Single Taxers who can state the case plainly, might go further and make fewer friends than can be obtained at Hydepark meeting on a summer evening.

From "The Free Age Press" we have received a copy of their latest green covered booklets containing two essays by Tolstoy, "The End of the Age," and "The Crisis in Russia," both well worth a place in the library of every earnest student of economics and sociology. (Price 7d. post free, from our offices.)

In the former, comparing the political programme of the Liberals with the real needs and desires of the great mass of the Russian people, the peasantry, Tolstoy says:—

"They need nothing of this, they need something else—that which they have been long expecting and desiring, of which they are incessantly thinking and talking, and about which there is not one single word in all the Liberal petitions and speeches, and which is only incidentally alluded to in the revolutionary socialistic programmes—they expect and desire one thing, the liberation of the land from the law of property, common ownership of the land. When they are no longer deprived of the land, their children will not go to the factories; or, if they do, they will themselves settle their hours and wages."

In another column we reproduce almost in full the seventh chapter of "The End of the Age," which is also well worthy of the most serious study, and almost seems as if written expressly to prove Karl Marx's basic and final conclusion that the exploitation, impoverishment, and enslavement of the masses of every country "have for their fundamental condition the annihilation of self-earned private property; in other words, the expropriation of the labourer." Or, as the same painstaking writer elsewhere expresses it: "The expropriation of the agricultural producer, of the peasant, from the soil, is the basis of the whole process."

We have also received a copy of the English edition of Frederick C. Howe's book, "The City, the Hope of Democracy," which our American co-workers rate very highly and are unwearied in their praise. We reviewed it at length in our August issue. (Publishers, T. Fisher Unwin. Price, 7/6 nett.)

THE CASE OF THE LADY WITH INCOME OF £55 PER ANNUM FROM LAND VALUES.—I am correctly quoted as saying that under a system of taxation where the burden of public revenue was made to rest upon publicly-created values, and not upon the earnings of individual industry, "all would ultimately benefit, even those who at present think they stand to lose." "Good Faith" asks in what form the recompense would reach the lady whose income was

£55 per annum from a feu-duty, which income, he says, I "propose to confiscate." Let me point out in passing that this question is exactly similar to that which was raised at the movement for the abolition of slavery with regard to the poor widow whose only wealth consisted in a dozen slaves; and the obvious and natural retort is that we are thinking in the meantime of the slaves, and not of the widow. To keep to the question, however, which "Good Faith" has propounded, let me insist that precision of statement is necessary in dealing with questions like these. It has not been proposed to confiscate this lady's income, or that of any other person. What is demanded is that this lady in the meantime must consent to a reduction of her income by 10 per cent. (the proposal of the Land Values Taxation (Scotland) Bill, 1906) as an inseparable part of a larger scheme, which is to break down the monopoly of land and all the natural sources of wealth; which is to lower all other forms of taxation, to increase the demand for labour, and to bring about a general increase of social prosperity. Now, though one is not permitted by severely practical men to draw upon the imagination at all, we must use this faculty if we are to make progress in social reform. And it only takes a little effort of the imagination to see that a lady with £45 per annum, living amidst a prosperous community, with few taxes to pay and cheaper food, surrounded by relatives who had no difficulty in earning good livings, and who, perhaps to her surprise, might even find a good market for her own services, would be much better off than when living with £55 per annum in a community where struggle and failure among her friends and relatives are as frequent as success. While I cannot then satisfy "Good Faith" by indicating in what miraculous way the missing 10 per cent. of the lady's income would fall down the chimney or fly in at the window, I beg him to accept my conviction that conditions of prosperity following from the abolition of this obnoxious monopoly would be so considerable as amply to compensate the livers on feu-duties for the 10 per cent. deduction suffered.—Alex. M'Kendrick in the *Glasgow Herald*, 14th July, 1906.

The Yorkshire League (Secretary, Fred. Skirrow, 2 Darley Street, Bradford), is busy booking lectures for the coming winter, and there is every prospect of a good campaign. A York correspondent writes: that Mr. Skirrow's open-air meetings during the summer months have stirred up a great many to a fuller consideration of the public and individual benefits likely to accrue from our policy of taxing land values. At each meeting a considerable amount of literature on the question was sold and distributed.

We are well pleased to learn that in November next Lewis H. Berens will be publishing his monograph on Gerrard Winstanley, under the title—"The Digger Movement in the Days of the Commonwealth." The book will be published at 5/- net, and will be sent from these offices post free at the published price. We hope to receive many orders for same. As many of our readers will know from the extracts from his writings that appeared in our columns some years ago, Gerrard Winstanley was the Henry George, as well as the Tolstoi, of the seventeenth century, and was the first Englishman boldly to proclaim to his fellow-citizens that—to use his own words—"True Commonwealth Freedom lies in the free enjoyment of the Earth."

We heartily congratulate Mr. Berens on recovering, so far, from a recent severe illness, and on this decision to publish his monograph on the "Chief of the Levellers." This is a most interesting work which we can with confidence ask every single taxer and land reformer to obtain. Gerrard Winstanley's life and work is what Henry George would have named another proof that the truth he preached was seen by men in all ages, and the movement is indebted to Mr. Berens for his untiring labours in bringing before us so full an account of the life and strivings of this pioneer of darker days.

Mr. Berens has recently received the following gratifying letter from our good friend William Lloyd Garrison:—

"I have been working slowly 'Toward the Light.' For the most part I find myself in absolute agreement with its postulates and conclusions. Its spirit is of the best. The statements are luminous, the style is concise and interesting, the careful research is evident, and the apt quotations reinforce the reasoning. It is a work of service. I cannot say that the chapters on Interest convince me . . . however, I will read and ponder more. On the money question it is as clear as a bell; and, although I do not suppose that an angel from heaven could change the beliefs of Wm. Jennings Bryan, I wish you would send him a copy of your book with this chapter marked."

* * *

It is, indeed, true that huge incomes at present go to those who do not earn them, but how can the State rectify this by imposing heavily graduated taxation upon such incomes? It is surely the duty of the State to see to it that these incomes go to those who do earn them. Now all "unearned incomes" rest, directly or indirectly, upon land monopoly, and land monopoly exists because the State, instead of taking for public purposes the land values created by and therefore belonging to the whole community, allows this community-earned income to flow into the pockets of individuals. The first steps, therefore, is for the State to appropriate for State purposes this State-earned increment—(John Stuart Mill's inaccurate phrase "the unearned increment," is responsible for much of the loose thinking on these matters to-day)—and to cease to appropriate incomes that the State has not earned. Were this done the "unearned incomes" of the landed classes would disappear as "unearned incomes" to appear as earned income in the coffers of the State, and the "unearned income" now "enjoyed" by the State would be left in the pockets of those to whom it justly belongs; while, in addition to this, the tax on land values would force all idle land into use, thus rendering the workers economically independent. Each man would then receive the natural recompense of labour, the full product of his toil, and there would be no surplus whatever remaining for "unearned incomes" of any description.—*Westminster Review*, August, 1906.

The Single Tax movement in Jamaica has just lost an able exponent and leader in the death of Wellesley Bourke, which took place at Kingston, Saturday, 21st July. Mr. Bourke was one of the leading citizens of Kingston and one of the oldest practising solicitors of the Colony. When a change in the incidence of taxation was promoted, Mr. Bourke, in a series of articles appearing in the *Jamaica Daily Telegraph*, advocated the taxation of land values. This policy was not adopted at the time, but Mr. Bourke kept the question before the public, and shortly before his death expressed his pleasure at the progress of the discussion, and his confidence in the ultimate triumph of the policy. We join in the numerous expressions of sympathy tendered to the bereaved family.

A GENTLEMAN, connected with the Irish League and well introduced, is prepared to Represent a good business firm in the North of Ireland.—Reply to "Belfast," care *Land Values*, 13 Dundas Street, Glasgow.

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THE COMING REVOLUTION.

THE FRUITS OF LAND MONOPOLY.*

BY LEO TOLSTOY.

It is generally thought that the cruellest slavery is personal slavery: when one man can do anything he likes with another—torture, mutilate, kill him—while that which we do not even call slavery—the prevention of the possibilities of using the land—is thought merely a certain somewhat unjust economical institution.

But this view is quite false.

What Joseph did with the Egyptians, what all conquerors have done with the vanquished, what is now being done by men to men in the prevention of the possibility of using the land, is the most dreadful and cruel slavery. The personal slave is the slave of one, but the man deprived of the right to use the land is the slave of all. Even this is not the principal calamity of the land slave. However cruel might have been the owner of the personal slave, in view of his own advantage and that he might not lose the slave, he did not force him to work incessantly, did not torture him, did not starve him, whereas the man deprived of the land is always obliged to work beyond his strength, to suffer, to starve, and can never for one minute be completely provided for—*i.e.*, set free from the arbitrary will of men, and especially from the arbitrariness of evil and avaricious men. Yet even this is not the chief calamity of the land slave. His chief calamity is that he cannot live a moral life. Not living by labour on the land, not struggling with nature, he is inevitably obliged to struggle with men, to endeavour to take from them by force or cunning that which they have acquired from the land and from the labour of others.

Land slavery is not, as is thought even by those who recognise deprivation of land as slavery, one of the remaining forms of slavery, but it is the radical and fundamental slavery from which has grown and grows every form of slavery, and which is incomparably more painful than personal slavery. Personal slavery is but one of the particular cases of exploitation by land slavery, so that the emancipation of men from personal slavery without their emancipation from land slavery is not emancipation, but merely the cessation of one form of exploitation by slavery, and in many cases, as it was in Russia (when the serfs were emancipated with but a small portion of land), is a deceit which can only for a time conceal from the slaves their true position.

The Russian people always understood this during serfdom, saying:—"We are yours but the land is ours," and during the emancipation they unceasingly and unanimously demanded and expected the emancipation of the land. During the emancipation from serfdom, the people were cajoled by a little land being given them, and for a time subsided, but with increase of population the question of the insufficiency of land again arose before them, and that in the clearest and most definite form.

While the people were serfs they used the land as much as was necessary for their existence. The Government and the landowners had the care of distributing the increased population of the land, and so the people did not see the essential injustice of the seizure of the land by private individuals. But as soon as serfdom was abolished the care of the Government and landowners concerning the people's economic agricultural—I shall not say welfare, but—possibility of existence was also abolished. The quantity of land which the peasants might possess was once for all determined without the possibility of increasing it, whilst the population increased, and the people saw more and more clearly that it was impossible to live thus. They waited for the Government to rescind the laws which deprived them of the land. They waited ten, twenty, thirty, forty years, but the land has

been seized more and more by private landowners, and before the people was placed the choice: of starving, ceasing to multiply, or altogether abandoning rural life, and forming generations of navvies, weavers and locksmiths. Half-a-century passed, their position kept becoming worse and worse, and reached such a state that the order of life which they regarded as necessary for Christian life began to fall to pieces, and the Government not only did not give them land, but gave it to its minions, and, securing it for the latter, intimated to the people that they need never hope for the emancipation of the land,† while on the European model it organised for them an industrial life—with labour inspection—which the people regarded as bad and sinful.

The withholding from the people of their legitimate right to the use of land is the principal cause of the calamitous position of the Russian people. The same cause lies at the basis of the misery and discontent with their position of the working people of Europe and America, the difference is only this: that as the seizure of the land from the European people by the recognition of the lawfulness of landed property took place long ago; so many new relations have covered up this injustice that the men of Europe and America do not see the true cause of their position, but search for it everywhere: in the absence of markets, in tariffs, in unfair taxation, in capitalism, in everything, save in the withholding from the people of their right to the land.

To the Russian people the radical injustice—not having yet been completely perpetrated upon them—is clearly seen. The Russian people living on the land clearly see what people wish to do with them, and they cannot reconcile themselves to it.

† This stage in the development of the enslavement and exploitation of the Russian people corresponds economically to that of the period of the Enclosure Acts in Great Britain.

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* From "The End of the Age" (chapter vii). By Leo Tolstoy. From our Offices, 376-77 Strand, W.C. 5d., post free.

News of the Movement.

In one direction she has certainly not gone too far. She has not carried her war on land monopoly to the point of making it impossible. Yet she has done enough to demonstrate the effect of land value in opening opportunity, in stimulating industry, in promoting the demand for labour, and in improving social and economic conditions. New Zealand is a country without strikes; a land where the tramp and the beggar are almost unknown; it was the one industrial community in all the world which escaped the dreadful industrial collapse which girdled the globe, beginning in Australia in 1889 and attaining its climax in the United States in 1893.

It is not true that the single tax is in operation in New Zealand. Far from it. But it is true that a partial application of the principle has been brought about by the Seddon government and that there is a gradual tendency to a still wider application. Nearly 70 municipalities and Rating Boards have already voted for and established the land value tax for local revenue and so thoroughly satisfactory have been the results that in not a single instance has there been a return to the old system.

Premier Seddon in all this experimental work was a bold and resourceful leader. He was not afraid of a new idea. He thought that if it were possible to achieve progress in building ships and manufacturing machinery and implements, it should in like manner be possible to make progress in government. He did not believe that wisdom died with the fathers. He was willing to put every suggestion to the test. If it stood the test, it was accepted; if it failed, it was set aside; it ceased to obtrude itself. It has thus come about that New Zealand has the best and the cheapest public service in the world. Her social and industrial conditions are perhaps the best. She has little if any private monopoly outside that of land; and land monopoly in New Zealand has all but been destroyed by the partial application of the single tax. She is in a remote part of the world. Her territory is small. Her total population is less than that of some of our cities. She has no great manufacturing centres. Yet with all her limitations she is prosperous, progressive, and marvellously free from many of the ills familiar to other civilized countries.—*The Daily Democrat*, 12/6/06.

THE MAYOR OF DEVONPORT'S TESTIMONY.—Reasons in favour of Rating on Unimproved Value, given by Mr. J. C. Macky, ex-Mayor of Devonport, New Zealand, when Rating on unimproved Value was adopted by that Borough in 1900:—

- 1.—It has removed the heavy rates which formerly were foolishly charged on all improvements.
- 2.—It has greatly encouraged building, and the progress, improvement, and sanitation of the Borough.
- 3.—It has given increased employment to labour, and has encouraged trade.
- 4.—It has largely lightened the taxation on almost all the inhabitants of the Borough, who, by their presence, industry, and expenditure have made Devonport what it is.
- 5.—It has specially reduced the rates on working-men's homes and small residences.
- 6.—It has encouraged thrift by taking off an injurious tax on industry.
- 7.—It has discouraged the holding of unproductive areas for an increased value caused by the improvements of neighbours.
- 8.—It has made empty allotments bear their fair share of taxation. Formerly the occupied and improved allotments paid from 8 to 14 times as much as the vacant allotments of the same size and frontage, although the latter received equal benefits from the Borough expenditure, and although

those vacant lots render the cost of roads, footpaths, water and drainage, etc., greater to those who build upon their lots, inasmuch as the roads, etc., must be taken past the vacant lots to reach the improved ones.

9.—It is fair and just to all, as it makes those pay most who get the greatest pecuniary benefit from the rates and the general expenditure of the Borough.

10.—It is being adopted by a constantly increasing number of Boroughs, Counties, and Road Districts, and has proved a success wherever it has been tried.

The Single Tax has made in Germany good progress lately. The fact that there exist from the Middle Ages still 1,500 towns and villages with common land enough to pay all imperial and local taxes and rates, 500 of which have even such an excess that they can pay every citizen on New Year's day from £5 to £20 as his share out of the revenue of the common land (Almende), and the further fact that pauperism is unknown in these, and criminality eight times less in percentage than in other communities of the same country, have made it comparatively easy to convince the well educated people of the urgent need to nationalise the revenue of the land just as the railways, canals, post and telegraphs are nationalised. They have introduced into quite a big number of larger German towns a small instalment of the Single Tax, and in Kioutshou, the German Colony in China, the Government has introduced a tax of 6% of the capital value of land, thus stopping all land speculation, and besides, if the land is sold at a higher price than before, the Government takes 33%. The value of the owner is taken as the basis, but to prevent him giving too low a price the Government has the right to buy at his price the land at any moment if it thinks it is too low valued. This is all the reason why the German is comparatively so much better off in spite of Protection, not due to Protection as Mr. Chamberlain will make us believe, but to the effective crippling of land speculation by the taxation of land values.—R. Ockel.

The Land Reform Movement in Sweden

is now making good headway in the Henry Georgian spirit, thanks to the untiring labour of Johan Hansson, through lectures and pamphlets and numerous articles in many of the prominent newspapers of Sweden, especially in the widely circulated temperance press over there. "Land Reform Leagues" are founded in Gothenburg, Stockholm, and Karlskrona, and a number of prominent men have joined the movement.

We reproduce the platform adopted and published by the "Land Reform League" of Gothenburg:—

"The Land Reform League" maintains, that the natural resources of the country ought not to be subject to private monopolisation and exploitation, and that the values created through the growth and advancement of the community should be devoted, as far as possible, to the benefit of the people.

For the promotion of these ends the League demands:—

1. The mode of assessment of Real Estate is to be so changed, that the real value of the land is ascertained, apart from improvement values, as far as can be done.
2. The land values are taxed both by State and Municipalities, being gradually raised so that all present taxes on labour or consumption may be abolished as far as possible.
3. The means of communication and natural resources (landed estates, forests, waterfalls, commons) must not be relinquished, but should either be utilised by the community itself, or let in a way most beneficial to the commonwealth, and so that the full ground rent may be secured by the community.
4. Such means of communication, larger forest, waterfall, and commons, that are now privately owned, ought to be acquired by the State and Municipalities.

5. The State and Municipalities should promote the movements for securing individually owned homes and small holdings, especially on tracts of land already belonging to the community.

This platform, it will be noticed, lays somewhat more stress on the acquisition (by the State) of the land itself, than our Danish League, which exclusively devotes itself to tax reform. The Danish movement adheres more fully to the teachings of Henry George than the friends of land reform in Sweden and Germany. In England, those who are of the same opinion as we, have long severed all connection with the "Landnationalizationists," who demand that the land itself should be acquired by the State. Also at home there is often confusion in people's minds in regard to these two movements, which, however, are quite different, even if the aim may be the same. Henry George has himself once decidedly rejected the phrase "Landnationalization," which in no way expresses his great idea of reform: *Taxation of Land Values*.—From *Ret*, the Danish Single Tax Paper.

Western Australia.

The land value taxation policy of Western Australia, word of which we reported from the recent speech of the Prime Minister (Mr. Newton J. Moore) in our July issue is now set forth in advices from Australia. We quote the following from the *Tribune*, 22/8/06.

The Act will provide for an ordinary land tax of 2d. in the pound, or a fraction under 1 per cent., on the unimproved value of land, whether rural or urban. This rate, however, will only apply to "undeserving cases," in which the improvements do not represent half the value of the land. In other cases a rebate comes into operation. The man whose improvements equal or exceed half the value of the land on which they are made will be charged only on the basis of 1d. in the pound on the unimproved value. Thus, if on property of the total value of £1,000 the improvements are worth £400, the unimproved value is £600. As the improvements equal more than half of the unimproved land value, the rebate would be allowed, and the owner would pay a tax of 1d. in the pound after the exemption had been deducted. That is to say, in the case of city properties he would pay on £600 less £50 exemption, or £550; and if the property were a farm he would pay on £600, less £250 exemption, or £350. In the first case the tax would be £2 5s. 10d., and in the latter £1 9s. 2d. If on property of the total value of £1,000 the improvements totalled £300—less than half the unimproved value of £700—the landowner would pay on the 2d. basis. On town lands he would pay on £650, and on rural lands on £450, and the tax works out at £5 8s. 3d. and £3 15s. respectively.

The Federal Labour Party and the Question.

The *Tribune* also reports:—

An even more drastic measure has been agreed upon by the Federal Labour Caucus for the entire Commonwealth. It is based upon the following graduated scale:—

Estates under £5,000 unimproved value, exempt.
 From £5,000 to £10,000, ½d. in the pound.
 From £10,000 to £15,000, 1d.
 From £15,000 to £20,000, 1½d.
 From £20,000 to £25,000, 2d.
 From £25,000 to £30,000, 2½d.
 From £30,000 to £40,000, 3d.
 From £40,000 to £60,000, 3½d.
 Over £60,000, 4d.

On an estate valued at £20,000, the first £5,000 would be exempt, the second £5,000 charged ½d., the third 1d., and so on.

The caucus has decided to give its land taxation scheme first place in the policy of the Labour Party throughout the Commonwealth at the forthcoming election, and to regard the fiscal issue as a relatively insignificant question in comparison with the problem of the land.

OUR OBJECT.

This journal exists to promote the Taxation of Land Values in lieu of other Taxes.

A Tax on Land Values is not a tax on land, but on the value of land. Thus it would not fall on all land, but only on valuable land, and on that not in proportion to the use made of it, but in proportion to its value. It would thus be a tax, not on the use or improvement of land, but on the ownership of land, taking what would otherwise go to the owner as *owner*, and *not as a user* of the land.

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

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

The Taxation of Land Values therefore would:—

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

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

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

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

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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.

IS THE SINGLE TAX A TAX ON ONE CLASS?

"By one wise provision divine providence has seen to it that through the never stationary but constantly progressive and increasing value of the land the means to defray the costs of the government keep step in direct ratio to the growth of the population, and the very causes that increase and multiply the demands made on the land increase proportionately its ability to meet them. . . . This beautiful provision made by natural law for the fast increasing social needs of civilisation proves that God has intended civilisation."—Henry George.

As against the truth above expressed it is frequently urged by opponents that to defray the costs of Government from land values would be to single out a special class in the community for taxation and would therefore presumably violate Adam Smith's first maxim of taxation, viz.:—"The subjects of every State ought to contribute towards the cost of the Government as nearly as possible in proportion to their respective abilities: that is in proportion to the revenue which they respectively enjoy under the protection of the State."

Though this objection has been frequently answered and demolished it still crops up and carries weight in the minds of many, which must be one excuse for dealing with it once again. Let us see whether

it is true that the Single Tax would mean class taxation. At first blush this would appear to be obviously the case, because if land values (or rent) are appropriated by a special class, as at present they are, this class must be specially taxed if the costs of Government are defrayed from land values. But second thoughts throw doubt on this conclusion, because they involve an examination of what it is that gives rise to the value of land. If it be true that land acquires its value solely through the presence and activities of the community, then if any one class is permitted to monopolise this value it follows that confiscation is also permitted, because that class appropriates something which neither it nor any member of it ever has made or ever will make. If such confiscation would be ended by taking for the public what the public has created how by any stretch of the imagination can that be called class taxation? On the contrary, to realise the above is to realise that the Single Tax so far from meaning the taxation of any one class by the public would mean the stoppage of taxation of the public by a class. To tax land values either in part or in whole is to check or abolish the private taxation at the hands of a class which the public now has to bear. This is the repeal—not the imposition of taxation.

Properly understood, therefore, it is not a tax at all but a simple means of stopping private taxation. That such private taxation of the community has been legalised by all the formalities of human statute qualifies the fundamental truth not one whit, and when the public sees through the imposture, and tiring of being bled decides that it shall cease, it will not be deterred by the specious plea now put forward that to end it would be to specially tax a class.

But the matter may be examined from another point of view. Would the Single Tax be paid by the landlord class only or would it be paid by every member of the community? Those who answer that it would be a class tax shut their eyes to the patent fact that as things are *everyone now makes this payment, i.e., every member of the community now pays this tax to some landlord, and that as the Single tax only means the transference of payment from the landlord to the State, it follows that under it every member of the community would continue to pay the tax.* Ground rent is at present paid by every self-supporting member of the community. Not only does he pay rent direct to a landlord for leave to occupy himself on land, but rent also enters into every single article he uses or consumes. This rent varies directly with the efficiency of the public services rendered by Government. Consider the land on which London stands. Great sums are paid to private individuals for the privilege of using it. But would such prices be paid if the functions of Government and London County Council were inefficiently performed or altogether neglected. Picture London without a Fire Brigade.

Is it not certain that owing to the increased fire risk the demand for building sites would fall and that consequently their value would fall too? This decline in site values would grow as each Municipal or Governmental service fell into neglect. Without drainage, lighting, police, paving, Thames Conservancy, schools, army, navy, land values would further decline till at last we can easily see how without civilised rule London might become a place shunned by all, and land there have next to no value because no one would want it. In other words land values would disappear.

But as things are the London public gets all the advantages of Government services, so land is much desired, and irony of irony, for the right to profit by these services £15,000,000 in ground rent is paid to private persons yearly! So we come to this: every individual in the body public *pays the Single Tax now*, but he pays it to private landlords—not to the State. Our proposal is to reverse the order so that payment will be made to the State which performs the services resulting in land values. This done, it is clear that so far from being a class tax as alleged, it would in reality be a tax contributed to by all, the payment made being proportional to the special advantage of position each member of the community might enjoy "under the protection of the State," as Adam Smith has it.

The feeling that the Single Tax would mean taxation of one class has honestly entered many minds because they do not see that a class which originally acquired the privilege of exclusively holding land provided only that it defrayed all public expenses, has shaken off this obligation while the public slept, so that to reimpose the obligation would not be to tax a class but to assert national rights. The just principle, recognised for centuries, is that those who enjoy the common property should bear the common burdens.

Do the British Isles belong to the British people or to the landlords? If to the British people then the rent of land is also theirs, and the Single Tax instead of being a tax on any one class is merely the simplest and surest method of asserting the common right in land and rent.

The putting of property in land in the same category as things produced by labour is a comparatively modern form of thought, and till we shake ourselves free from this false idea we shall continue in our present rut, taxing labour and its products while we permit the private appropriation of the fund which is the natural support of Government. Part of the price we pay for permitting this appropriation is that we must rob industry for the support of the State, because if we pass over the natural source of State income, we must perforce have recourse to an unnatural one. But, if it is denied that land and therefore rent justly is or can be private property; if the equal rights of the whole people to the use of the elements be asserted

without drawback or compromise then shall we be in a position to call on each individual in the community to contribute to the support of the State in proportion to the benefits he enjoys under the protection of the State, and the tax gatherer will cease robbing individuals of their earnings as at present he does. In our taxation we are now forced to deny the right of labour and capital to their full earnings because we admit the appropriation by another class of the common heritage. Affirm the right of the community to the common fund and in the same act shall we leave to the individual the full earnings of his toil, for the earnings of labour never can be secured to the individual till the public has come by its own.

W. R. LESTER.

THE NATURAL ORDER.—"Are these natural ordinances for the individual and not for society? Is not the coming together of individuals to join their powers the first step in civilisation? Are there no natural laws for the governing of men so drawn together? Is not Nature's great, simple, cardinal mandate for social progress that men should associate in conditions of equality—not equality of physical, mental, or spiritual powers, but equality in respect of natural opportunities. Clear, and keep clear, the way to Nature's bounties, and then let individuals alone—that is the supreme canon of civilisation. The next rests upon and is subordinate to it, being that as social needs develop, the call for performances of social functions. This is required in order that the principle of equal rights shall not be disturbed, which would occur were such performance made a privilege to be controlled by individuals.—*The Menace of Privilege.*

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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.]

NOTICE.—HENRY GEORGE COMMEMORATION DAY, 19th SEPTEMBER, 1906.—The ninth meeting held under the auspices of the Scottish League to commemorate the birth of Henry George will be held at 13 Dundas Street, Glasgow, Wednesday evening, 19th September, at 7.30. Mr. Chas. H. Smithson, of Halifax, will deliver the principal address. Ex-Treasurer James Fairlie (Falkirk), President of the League, will preside. Intimation will be sent to the members by post in the usual course. Strangers are cordially invited.

The coming winter's indoor meetings should be kept in view by friends of the movement. Secretaries and other office-bearers of Political, Social Reform, and Literary Societies should be informed that the League is willing to provide speakers for lectures and debates on the land question. We shall be glad to forward such intimation to any society if our readers interested will supply names and addresses for the purpose.

"The Deduction Clause of the Land Values Taxation (Scotland) Bill, and its Bearing on the Wider Aspect of the Problem," should form an interesting subject for a lecture and discussion among the more advanced politicians.

The letters to the editor by members of the League continue to appear in the daily and weekly press. Outside the Glasgow papers, which seldom appear nowadays without some report, reference, or letters on the subject, letters have appeared in the *London Tribune*, *Daily News*, the *Coatbridge Leader*, where John Cameron has been in a correspondence since March last, the *Kilmarnock Standard*, the *Paisley and Renfrewshire Gazette*, and the *British Weekly*. This is the very best propaganda, the cheapest and best form of education, as the letters reach out to thousands of readers whom we do not meet at public meetings. We once more appeal to our friends who can handle a pen to be active in this open field, and please do not forget to mention that further information on the question can be had at the League Office.

We had a visit at the Rooms, 13 Dundas Street, Glasgow, last month from Mr. and Mrs. P. J. Firth, New South Wales, and Dr. Robert Bruan, of Lippa, Hungary. A meeting of the "boys" was called hurriedly to meet our visitors, Wednesday, 15th August. About a couple of dozen responded, and a very pleasant evening was spent in an informing exchange of opinion. Mr. and Mrs. Firth are still in Scotland, Dr. Braun has returned to Hungary, where he hopes soon to set about translating "Protection or Free Trade" and "Progress and Poverty" into his native tongue.

Ex-Bailie Burt's examination by the Select Committee of House of Commons on the Land Values Taxation (Scotland) Bill is to be continued when Parliament meets again for the Autumn Session, 23rd October. Mr. Burt's Statement of Evidence and first day's examination was very favourably received and well reported, as reports go on our side of the subject, by the Scottish newspapers.

At a recent meeting of the Glasgow Landlords' Association, Limited, held in the Chambers of the secretary, Mr. T. M. Stewart, 173 St. Vincent Street—Mr. W. C. M'Bain, J.P., in the chair—the secretary reported that the evidence to be submitted on behalf of the Association before the Select Committee on the Land Values Taxation (Scotland) Bill had now been printed and transmitted to the secretary of

the Committee, and that the witnesses were likely to be heard by the Committee shortly after the resumption of the Parliamentary session on October 23rd.

"Briton," a correspondent in the *Glasgow Evening Citizen*, 9/8/06, writes:—"Is it not possible to convene a meeting somewhere to consider the wisdom of starting an official medium against this threatened iniquity (land values taxation) before it is too late? I will guarantee a fair proportion of revenue for its support."

We are looking forward with interest to the holding of such meetings. It will be a treat to be at a land values taxation meeting, organised and paid for by the other side on the question. The more they talk the better for us.

In a question put to the Secretary for Scotland in the House of Commons last month by Sir A. M. Torrance, it came out that in March last the Town Council of Gourrock had to pay £6,750 for half an acre of ground for Burgh purposes.

When the sittings of the Committee were suspended, when Parliament closed for the holidays, the *Glasgow Herald* and *Scotsman* assured their readers that the Bill was dead. At the same time the daily papers of the country reported that 400 Members had signed and presented a Memorial to the Prime Minister in favour of the Government's Land Values Taxation legislation next session. *Le Bill est mort, vive le Bill!*

On the motion of Lord Provost Bilsland the Corporation of Glasgow, 3/8/06, decided unanimously to confer the freedom of the City on the Prime Minister, Sir Henry Campbell-Bannerman.

Our compliments to the New Kilpatrick School Board for its bold pronouncement on the Land Values Taxation (Scotland) Bill. The chairman's speech was a gem for a School Board meeting, even in a suburban district of Glasgow. The Select Committee on the Bill at Westminster, when Parliament resumes, ought to summon the chairman as a witness in favour of the extension of the principle to rural parts. Like ex-Bailie Burt, Mr. Hamilton is strongly in favour of the seventh Clause of the Bill, though this was not mentioned in his speech.

The League is about to publish a new pamphlet on the "Agricultural Aspect of the Land Question," and showing how the Taxation of Land Values has already operated for good in the rural as well as in the urban districts of New Zealand and New South Wales. Advocates of the Taxation of Land Values are constantly being asked how would the tax on land values apply to agricultural land. A very good reply is to show how the tax *has* applied. The pamphlet is being published for this purpose. Price One Penny, from these Offices.

The movement in Greenock and district for the taxation of land values has lost one of its leading supporters in the death of Bailie Wm. Steel, which took place at his home in Greenock, August 12th, after a short illness. Mr. Steel was known as a builder and property valuator, who advocated the taxation of land values. As he said at our Edinburgh Conference, the tax would affect his income considerably, but he was prepared for the change in the common interest, and worked loyally for the promotion of the movement. He was President of the Greenock Liberal Association, and interested himself in all progressive movements. We express to Mrs. Steel and her family our sincerest sympathy in their great loss.

YORK LEAGUE.

Address by Mr. John Gulland, M.P. for Dumfries Burghs.

Mr. John Gulland, M.P. for the Dumfries Burghs, was the principal speaker at an open air demonstration, held in the picturesque Homestead Grounds, York, on Tuesday night, 12th June, on the question of the taxation of land values.

Mr. J. M. Hogge, the president of the local league, said they found that the rateable value of York was something like £390,000 per annum, and the actual land value of the city was equivalent to half its rateable value.

"Look at that as a source of taxation," he proceeded, "and supposing we only imposed a tax of 2s. in the £ in York we would get annually £19,500, which would be equivalent to a shilling rate."

If they imposed a taxation on the limit of 20s. in the £ they would make York rate free, and they would have a very handsome sum over to do whatever they liked with. A tax on land values of 16s. in the £ would wipe off the entire rates, and the ratepayers of York would be free from the vexatious calls of the rate collectors. A scheme which had possibilities of that kind revealed a source of taxation which obviously the people had overlooked, and those who were interested in the welfare of their fellow men must see that such a source of revenue was tapped.

Speech by Mr. Gulland.

Mr. John Gulland said that the question of land values was one that had come to the front. Public opinion on the subject was a little more ripe in Scotland than in England. There was a feeling of hardship that taxes were put upon the wrong thing.

We maintain, he argued, that the first thing to do is to separate the value of building from the value of land on which the building is built, and to put a tax on the land rather than on building.

Freeing the land would prevent overcrowding and would enable people to live on the outskirts of the towns and cities, and to live sober, better, and happier lives.

There was also a great deal of unemployed because there was no access to the land. If that land was brought into the market it would encourage the building of factories, and would give employment. That was true with regard to the big cities, and it was true with regard to small towns.

At Dunkeld, one of the most beautiful parts of Scotland, the Duke of Athol had tied it up because he wanted it to himself. The land belonged to the people, and they must enforce that doctrine by taxing the value of the land, and thereby show the landlord that he had no right to have the absolute ownership of it. The landlord could stop the progress of a community, and he (the speaker) claimed that it

should not be in his power to say to a community "Thou shalt not expand."

The only way to get out of the difficulty was to tax his land on its value. That also applied to agricultural districts. There were great stretches of land out of cultivation because the amount of money the landlord wanted was prohibitive.

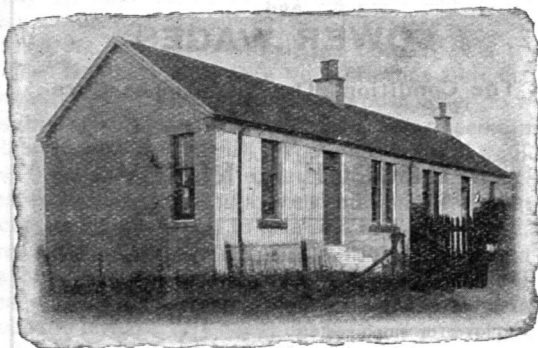
Our system instead of encouraging the small cultivator to put up new farm buildings and to do everything for the land, went against him by taxing improvements. They would readily see the wisdom of taxing the value of the land instead of taxing improvements. It had been done in New York, Paris, Prussia, and other places, and why couldn't it be done in old York? Everywhere it had been successful. It had brought the land into cultivation, it had enabled the building of workmen's houses, it had encouraged industry, it had increased wages and employment, and it had prevented all sorts of social troubles which we were troubled with here.

Mr. Seebohm Rowntree, in proposing a vote of thanks to Mr. Gulland, said he agreed with the speaker in the belief that they would never have adequate solution of the poverty problem until they solved the land question. More than any other question the land question lay at the root (from the economic standpoint) of the poverty problem, and it was because of the importance of the question, as well as the great service which Mr. Gulland had done in the interests of land reform and a great number of other social questions that they were deeply indebted to him for his excellent address.

The annual report of the York League for the Taxation of Land Values, issued by the hon. secretary (Mr. C. W. Sorensen), states that the League was founded in April, 1905, with the object of organising local opinion in favour of the principle of "land values for the people who make them."

WISE WORDS.—"The Republic rightly boasts of great achievements, and it has in reserve power for great things to come. But half-way measures will be worse than futile, since they will give growing time to Privilege. The one sure way to cure the ills that afflict the nation is to destroy Privilege at the root. And that, and only that, accords with the mandates of Justice."—*The Menace of Privilege.*

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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 Dinner of the English League for the Taxation of Land Values, in commemoration of the life and work of Henry George (born, September 2nd, 1839), will be held on Monday, September 24th, at the Victoria Mansions Restaurant (Messrs. J. Lyons & Co. Ltd.), 24 Victoria St., Westminster, London, S.W., at eight o'clock. The chair will be taken by one of the Vice-Presidents of the League. Members and friends of the League who wish to attend the dinner are requested to send their names with remittance *as early in the month as possible* to the General Secretary of the League, 376 and 377 Strand, London, W.C. Tickets, 3s. each.

* * *

The Central Council of the League decided to hold the dinner on a Monday, in consequence of a strong representation that many country members might be able to attend, if the date were brought within the limits of a "week-end" visit. It is hoped that some representative members of the Scottish League may be able to be present.

* * *

Mr. J. H. M'Guigan, of the Portsmouth Single Tax Union, is a candidate for the Town Council at the November election. Our Portsmouth friends are engaged in a very active canvas of the ward he is contesting, and are making a special feature of the systematic distribution of literature.

* * *

The election of Mr. E. G. Hemmerde, at the East Denbighshire bye-election last month, by the record majority of 2,791, adds one more to the number of League members in the House of Commons. The comment of the *Church Times* is significant:—

"There is little to be said of the bye-election at Denbigh. Mr. Hemmerde, the Radical candidate, was returned by the overwhelming majority of 2,791 votes in a constituency of about 10,000 voters. Mr. Griffith-Boscawen made a plucky fight, but on such questions as Disestablishment and the *Taxation of Land Values* he was hopelessly at variance with the miners of the district; and his well-known adherence to tariff reform was not likely to have much effect on the constituency."

* * *

The Manchester Branch of the English League for the Taxation of Land Values held a meeting yesterday afternoon (Sunday, August 19th), in the Queen's Park, Harpurhey. There was a large crowd around a platform erected in the centre of the park. Mr. A. H. Scott, M.P., who presided, said that earnest men were everywhere being sent to Parliament and to the county and borough councils, but unless they had behind them an earnest and serious thinking public those reforms could not be accomplished which were essential to the better administration of the country. Among those reforms land reform stood out most prominently. There was, for instance, in Manchester a City Council eager to do its duty to the people. It was anxious to give increased travelling facilities, more open spaces, and better bathing accommodation. All these objects entailed a great expenditure of money. This led to an increased value of land, and the people who got the pecuniary benefit were those who did not contribute a farthing to the expenditure. There were as many different forms of land reform as there were religions. But all land reformers were united upon the necessity of separating the value of the land from the value of the buildings, and of making the land itself provide its just and fair proportion of taxation. This process presented no difficulty when the last Government passed the Agricultural Rating Act, and it could be done in the cities as well as in the rural districts. This question was important both to country and town districts, because a radical land reform

would restore the race of yeoman farmers to the land and would stop the influx of labour into the overcrowded towns. Mr. E. M'Hugh, who was closely associated with Mr. Henry George in his works, afterwards gave an address on the land question, and answered a good many questions addressed to him by the audience.—*Manchester Guardian*, August 19th.

* * *

Mr. M'Hugh's address was illustrated by charts, and his replies to questions gave much satisfaction to the audience and to local friends. He was followed by Mr. Skirrow (Keighley), Mr. Ockel (Warrington), Mr. E. Bates (a Manchester friend who suggested and largely organised the meeting), and Dr. Percy M'Dougall (Hon. Sec., *pro tem.*, Lancashire Branch). Mr. M'Hugh then again answered questions, and the meeting, which lasted about three hours, closed with a vote of thanks. We understand that Mr. M'Hugh spoke at the Reform Club on the following day (August 20th).

* * *

Mr. R. Ockel has arranged a meeting to be held in the Co-operative Hall, Warrington, on Saturday, September 1st, at 3 p.m.

* * *

Several members of the League have contributed useful letters to the correspondence in London papers on such subjects as "Before the Abyss" (*Daily News*), and "The Bitter Cry of the Middle Classes" (*Tribune*). A curious illustration of the unexpected results sometimes brought about by letters to newspapers has just come to hand at the London office. A member of the League wrote to the *Clarion* last November and offered to send a copy of *Land Values* to any reader who applied. Over 100 applications were received. One of them came from a correspondent in Shanghai. "With the literature," says the member who made the offer, "I sent him a long letter, and he now tells me that my letter has been sent all around the Treaty Ports and to other places too out there." The Shanghai correspondent has now placed himself in touch with the movement at home by subscribing to the English League.

* * *

The General Secretary will address the Woolwich 7th Branch of the Amalgamated Society of Engineers, at the A.S.E. Institute, Glyndon Road, Plumstead, on Friday, September 28th, on "Mining Royalties." He will be glad to hear as to lectures, from secretaries of clubs and associations, who are arranging their programmes for the coming autumn and winter.

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

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LAND VALUES TAXATION (SCOTLAND) BILL.

NEW KILPATRICK SCHOOL BOARD.

The usual monthly meeting of the New Kilpatrick School Board was held in Bearsden School, on Tuesday evening, 10th July. Mr. Wm. D. Hamilton occupied the chair, and the other members present were Messrs. Scouler, Ritchie, Biggar and Higgins. Attending—the Clerk, Mr. Wm. Higgins.

Taxation of Land Values.

Mr. John Scouler submitted the following motion:—

“That this Board desires to express its opinion that in the event of the Land Values Taxation (Scotland) Bill becoming law its scope should be extended to include counties, and the Board herewith instructs the Clerk to advise the Select Committee of the House of Commons that is at present taking evidence on the subject of this resolution.”

While he was an ardent Conservative (Mr. Scouler declared), he was prepared to move with the times. He considered this a most conservative measure, as its effect would be to ultimately conserve to each man the full produce of his labour as wages. If the Bill were passed benefits would accrue to burghs which would be denied to counties, and he submitted that its scope should be extended so that in the event of school building the ratepayers might be saved many of the burdens imposed upon them by the present land system. He accordingly moved that the motion be adopted.

The Chairman had the utmost pleasure in seconding the resolution. He had always taken an interest in this question. The stout opponents of this Bill had no conception of what was involved in a better and more just order of taxation. One of the Pitt's had said that there was a method by which you could tax the last rag from a man's back and the last bite out of a man's mouth; the man might feel the pinch of hard times, but he would not know that a bad system of taxation had caused the hard times. These were exactly the conditions which prevailed to-day. Men were starved and naked, and out of employment, and they did not know it was a species system of taxation that caused their distress. A just system of land values taxation meant that no man would be able to hold up land if it were required for educational or other productive purposes. He instanced the case of Elvanfoot, where the farmers had ground for half-a-crown an acre for grazing purposes. If he (the chairman) came along and wanted to build a house, the price would be increased to £12 per acre or it would rise to 96 times its value. What happened in Elvanfoot practically happened in Dumbartonshire. In addition to paying this sum for the right to build a house he would also have to pay taxes on this increased value, and the landlord ceased to pay the small tax he was paying previously on the lesser value. When a landowner feued a piece of ground he saddled the purchaser with all the burdens plus the extra price. This had become a very grievous burden on the community, and he argued that it would never do were the measure only applied to cities. Had there been a measure of land reform such as that proposed, the Board would never have been charged such exorbitant rates as they had for their feu at Temple School, the conditions of which made it necessary for the Board to take in a half of the road around three sides of the school. This, of course, was paid for by the ratepayers, and consequently deducted from the available area of playgrounds, etc., while in addition the estate of Garscube levied a very heavy charge for the making of these roads, the sum of £85 6s. before them that evening being a small fraction of that cost. The present system inflated the value of land artificially and congested people into what were nothing short of slum tenements. The land values of Glasgow amounted to £2,875,000, the local taxation £1,396,000. These taxes worked out in terms of the popu-

lation at 35s. per head, or, in other words, the land values per head of the population worked out at £3 10s., and the taxation at £1 15s. The total burden of land values and taxation in a family of five worked out at £26 5s. per family. Continuing, he pointed out that it was the enormous rents paid in the centre of the city that made the taxation so heavy. They wanted to break the power of this monopoly, which held land out of use in both city and county, and denied our children playgrounds, air, and light. If the Bill only applied to the cities it would be of very little benefit to those in the counties. If this Bill, on the other hand, were passed they would find that instead of fighting for months for ground they would have the landlords coming asking them to take off a site for a school at a value much less than the present exorbitant speculative and monopolistic value.

Mr. Ritchie acquiesced.

Mr. Higgins contended that there was no hurry, and submitted that they might wait until they had ascertained the finding of the Select Committee.

Mr. J. M. Biggar did not anticipate from the Bill the results which an enthusiastic land taxer expected. It might do some good, but the main good would be to prove the necessity of going a step further. Of course, there was no doubt but the Bill should be made applicable to counties as well as large cities. If the measure was put on the statute book it would doubtless facilitate the handling of ground in parishes which were near large cities.

Mr. Higgins said he failed to see what benefit would accrue to the Board by passing this resolution.

The Chairman—Am I to understand that you enter your dissent?

Mr. Higgins—It would be no use.

The Chairman—Then I declare the resolution carried unanimously.

A SINGLE TAX ILLUSTRATION.

The objection so often raised by opponents of the single tax, and by new students of the subject, that it is only a theory, or a new issue, and has never been tried, can be easily, plainly, and convincingly disproved by citing the case of the proprietor of any large office building.

The owner is applying the single tax completely in his management of the building. The study of this example is a forcible and lucid exposition of what single taxers ask in the management of governmental affairs.

The proprietor of a building rents floor spaces according to their rental value; the more valuable rooms for business, ease of access and sightliness, rent for more than back rooms, small rooms and unsightly rooms opening on a court, etc.

The rent paid is a veritable single tax. For this one rent (or tax) per month (or year) the tenant gets heat, light, water, elevator, and janitor services to keep the halls clean, free, or without any further payment.

The single taxer contends that for a single rent or tax, per year, on the land spaces he occupies, he should and could get water, light, street cars, street cleaning and sprinkling free; and that the scheme is as practicable in the one case as in the other.

The office building is a veritable little city, the halls run like streets by the doors. Many and varied are the industries carried on there. The owner does not come around monthly or yearly, prying into your business or private affairs, auditing your book accounts, noticing the elegance or simplicity of your furnishings, for the purpose of fixing your rent; but the more finely you furnish your rooms, the more likely he is to reduce your rent to induce you to stay, as it pleases him to see his building looking attractive to those who come in on business or other matters, and many a man has had his rent raised to force him to move because of the dirty and slovenly appearance of his offices.

The elevator is a perpendicular street car, to all intents and purposes, to facilitate the transportation of passengers

to and from their places of business or of amusement, or for other matters that may call them to the upper floors, but more especially is it put in for the purpose of raising the rental value of the upper or more distant floor spaces. How much rent, think you, would the upper floors bring if there were no elevator in these buildings? Nobody would take the trouble to climb to the third floor even, to see you.

Then again, think of a man who expected to rent a room cheaply because he had no use for it but as a dumping room for sweepings, old papers, rags, and broken furniture, much as is now done with vacant lots. He would be thought crazy or foolish, and told that some one else would pay full rent who had use for it, and would not make it a garbage can and fire trap, to menace the lives and property of all in the building; and further, that the rent was needed to help defray the expenses of the building and its accommodations.

If "municipal government is business," as we so often hear, why don't we follow the example of this business man and manage our cities in the same way—by putting a rental value on all land spaces (lots) and taxing them only, to pay the expenses of the city government, and for expenses of streets, sewers, water, light, street cars, etc.; and by exempting improvements, stocks of goods, personal property, etc., as the landlord does?

The expense of running street cars free would be met by the higher tax, or rental value of the lots benefited; and just so with the water mains, light, heat and telephone advantages. And our citizens would be saved time and annoyance by settling all these bills at one time, once a year, instead of having to go to the gas company every month, and stand in line for hours to get to your window, and the same at the water company's, and the electric and telephone company's, besides your visit to the county treasurer once or twice a year.

How it would simplify county business and reduce cost, if the assessor had only a map of the lots and lands to assess from, like the plan of the rooms in an office building. The assessor could be the county treasurer, too, as he would have all the year to make out tax receipts, these containing only one item to consider; and when once on the books there would be very little variation from year to year.

Why don't we do business in a business-like way when we have such a good example to follow as the hard-headed, conservative business man who is the proprietor of an office building?—L. C. Law in *The Public*, Chicago, June 9th.

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"THE MENACE OF PRIVILEGE,"

By HENRY GEORGE, Jun.

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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.

HERE AND THERE.

Colour Makes no Difference.

Speaking at Redditch on July 28th, Mr. Keir Hardie, M.P., explained the "true inwardness" of the recent embroglio in Natal in the following words—"Because the Rand mine-owners, farmers, and others could not get cheap labour, this so-called rebellion in Natal had been manufactured in order to provide an excuse to rob the natives of the land they possessed." Mr. Keir Hardie here recognises that the way to exploit the black man and to get his labour cheap is to rob him of the land. Is it too much to hope that he may ere long realise that all men, white as well as black, are land animals, that colour makes no difference, and that the white man here at home can be exploited and his labour is cheap simply because he has been "robbed of the land"? If Mr. Keir Hardie will only think this matter out, we shall soon find him throwing aside all his Socialistic nostrums and putting first and foremost the Taxation of Land Values.

Hope even for Bernard-Shaw.

Even Mr. G. Bernard-Shaw would seem to be not quite "past praying for." Lecturing at the Caxton Hall, London, on June 28th, Mr. Shaw declared that "the present social system produced a proletariat at one end and a proprietariat at the other. The reason of this (he said) was the present land system, which excluded large numbers from work on the land. These people were the proletariat, and had therefore to sell themselves in the market, and the competition among them for work was so great that they accepted any terms, even if the terms included lead poisoning." Surely, if the reason for the existence of "a proletariat at one end and a proprietariat at the other" is "the present land system," the Socialists have for many years been "barking up the wrong tree," and, instead of advocating an impossible State Socialism, they should unite with us in our demand for the Taxation of Land Values—a reform which will break down the barriers that fence the land in and fence labour out, so that the workers will no longer be excluded from the land and will no longer therefore be forced to "sell themselves in the market."

Free Land means Free Men.

It is, indeed, land monopoly, not "capitalism" nor competition, that constitutes the foundation of the economic tyranny against which the Socialists are blindly fighting. "The expropriation of the mass of the people from the soil," says Carl Marx, in the final chapter of his "Capital," "forms the basis of the capitalist mode of production"—forms the basis, that is to say, of the system under which capital is enabled to exploit labour. Reviewing the writings of Edward Gibbon Wakefield, Marx says, "It is the great merit of E. G. Wakefield to have discovered in the colonies the truth as to the conditions of capitalist production (*i.e.*, capitalist exploitation of labour) in the mother country. . . . First of all, Wakefield discovered that in the colonies property in money, means of subsistence, machines, and other means of production, does not yet stamp a man as a capitalist (*i.e.*, in the Marxian sense, an exploiter of labour) if there be wanting the correlative—the wage-earner who (because expropriated from the soil) is compelled to sell himself of his own free will (!) Mr. Peel, he moans, took with him from England to Swan River, West Australia, means of subsistence and of production to the extent of £50,000. Mr. Peel had the forethought to bring with him, besides, 3,000 persons of the working-class—men, women, and children. Once arrived at his destination, 'Mr. Peel was left without a servant to make his bed or fetch him water from the river.'" In short, in this final chapter, Karl Marx, though he himself does not see it, demonstrates for all those who have eyes to see, that so long as the land is free labour

is free; that, even if wage slaves be imported into a country where land is free, they become free men as soon as they reach its shores.

Competition Good, not Evil.

In the same way, Robert Blatchford, while attempting to demonstrate (see pages 81-84 of his "Merrie England") that competition is in itself an evil, succeeds only in showing that under free conditions competition operates merely as the balance-wheel of trade and industry, assigning to each man the work for which he is best fitted and meting out to him the just reward of his labour, and that it is only when one man "claims all the land as his" that competition—the whole delicate adjustment being thrown out of gear—works amiss.

"A New Use for the People's Savings"!

Under the above heading the *Daily News* of July 26th, commenting on the fact that "the balance due to the depositors (in the Post Office Savings Bank) had reached the handsome figure of £152,111,139," advocates the application of these savings to the solution of the housing problem. "Always, of course, with the State guarantee behind the scheme, the application of part of the ever-increasing balance of deposits to the erection of model houses would be at once a serious contribution to the solution of the housing question and a sound investment of the depositors' money." It is about time that the editorial writers of the *Daily News* made a serious study of economics. When they do so they will discover that the above suggestion, if carried out, instead of being "a serious contribution to the solution of the housing problem" and "a new use for the people's savings," would simply—very simply!—result in a welcome contribution to the incomes of the landed classes, which is anything but a "new use" for the savings of the workers! As a matter of fact, it is impossible to solve the housing problem unless the land question be first settled. Even if houses were handed down free from the skies to all who needed them, they must find sites upon which to place the houses, and the result in the long run would be that the landlords would charge as much for the sites upon which the heaven-sent houses rested as if they themselves had provided the houses.

Professor Lankester's Ten Millions.

In his presidential address to the British Association, on August 1st, Professor Raye Lankester said that "it would be reasonable and wise to expend ten million pounds a year of our revenues on the investigation of and attempt to destroy disease." It is not too much to say that by far the greater part of preventible disease is due to unhealthy conditions of housing and of employment. Sir Wm. Collins, in his introductory address at the Sanitary Congress (10/7/06), read in his absence, said "the war against tuberculosis, the white man's plague, was as yet but ineffectively waged, and Koch was right when he said that it was the overcrowded dwellings of the poor that we had to regard as the real breeding-places of tuberculosis." Raise Professor Lankester's ten millions by the taxation of land values, and the resulting improvement in conditions of housing and unemployment will do far more to "destroy disease" than any amount of "investigation." And the ten millions could be devoted to freeing food from all taxation, with the result that the people, being better fed as well as better housed, would be much less susceptible to disease than the under-fed, over-worked, badly-housed proletariat of to-day.

History by Diagram.

Under the above heading the *Daily News* of August 2nd calls attention to the diagrams, illustrative of the conditions of life and labour in this country, prepared by the Board of Trade for the New Zealand Exhibition of 1906-07.

May we suggest that the Board of Trade would do a very useful educational work if it were to reproduce from our pamphlet, "A Tragedy of English History," and circulate far and wide in this country as well as exhibiting in New Zealand, the instructive historical diagrams as to changes in wages and the shifting of taxation from the landlords to the people.

A. W.

THE QUESTION.

[Lord Scoope Le Poole's Agent, Loquitur.]

GOOD day, Mr. Smith, I have called in to say
That your lease is expiring on Michaelmas Day,
And my master, Lord Scoope Le Poole, wishes to know
If you'd like to renew? or to pack up and go?
The buildings belong, as you know, to my Lord,
Who, should you desire it, and you can afford,
To build up anew, and according to plan,
Is most graciously anxious to do all he can
To meet the demands of the very large trade
Which, in ninety-nine years, your good ancestors made;
The Ground Rent, of course, must be greatly increased,
For the value of land has quadrupled, at least,
In the past hundred years. We must look to the dimes,
For his Lordship's expenditure grows with the times.
Just think it all over, my dear Mr. Smith,
And drop us a line to the office forthwith.

THE ANSWER.

[To Lord Scoope Le Poole.]

My most noble Lord, I am willing to pay
For the use of the land, and permit me to say
That I trust our great country, whose laws are so lax,
May collect the amount in the form of a tax
For the use of its people, to whom it belongs,
And your Lordship, in order to right their grave wrongs,
Might disgorge the Ground Rent that for many years past
You have wrung from their labour, until they at last
Cry out for the tax that gives all their fair share
Of the God-given land, as they share His free air.
Of course I must build, but I'd like you to see
That the *building* belongs not to you, but to me,
For with labour I make it, it comes from man's hand,
But you can't make one inch of the God-given *land*;
'Tis not *more* yours than mine, and your claim is a myth
That must soon be exploded—yours truly, JOHN SMITH.

[A. Tain Ross, Auckland, N.Z., May, 1906.]

Lord Scoope Le Poole's ancestor, the founder of the "noble family" of Le Poole, was one of the "picturesque *banditti*" who "came over with William the Conqueror." For his services on that interesting occasion he was rewarded with the feudal lordship of the barony of Le Poole, in Loamshire, which he held on condition of being answerable for its good government in time of peace, and leading its manhood in defence of the country in time of war. Thus the whole burden of Government, both civil and military, was upon his shoulders, so far as his barony was concerned. His office was no sinecure. Not "bleeding the land," but protecting it from being bled, was his function, and his only *raison d'être*. William's picturesque *banditti* became England's landed nobility on condition of being personally responsible for the government and defence of the country. They received the rent of England only to enable them to carry on the government of England. They were not freeholders but tenants of the Crown, and liable to ejection if they failed to fulfil the conditions of their tenure. The feudal system was, in fact, single tax in the rough.—*The Liberator* (Auckland).

THE BROAD PRINCIPLE.—"A broad principle to be laid down is that all natural monopolies—enterprises which are indispensable to civilisation, but which are not open to general and permanent competition, and which of necessity must centre in few hands—should be publicly owned and controlled. Any departure from this principle can only be on the ground of expediency, which is invariably weak and dangerous."—*The Menace of Privilege*.

THE SMALL LANDHOLDERS (SCOTLAND) BILL.

The object of this Bill introduced in the House of Commons by the Secretary of Scotland, 28th July, 1906, may be summarised as follows:—

I.—All occupiers of Small Holdings in Scotland, whether crofters or tenants, where rent does not exceed £50, will be entitled to:—

1. Fixity of tenure, so that they cannot be removed at the termination of their leases.
2. A fair rent, fixed by the Land Commission.
3. Tenants' right in tenants' improvements.

II.—Existing holdings may be enlarged by the Land Commission.

III.—The Land Commission will have power to create new holdings by agreement, or, if necessary, by compulsion.

IV.—The Land Commission will have power to advance money for fencing, roads, drainage or water supply, buildings, etc.

We sincerely trust the Government will stand firm to their view, expressed in this Bill, against any proposal for making the new small holders occupying owners. Such a scheme should be resisted, especially in view of the coming legislation on the taxation of land values. As it is, this Small Holdings legislation is quite a mistake before the separation of the values of the land from the values of improvements, which is a principal part of the land values taxation measure. We believe that, with the economic value of the land scheduled as such for taxation or local rating purposes, there would speedily be an abundance of agricultural land available for the use of small cultivators. It has been so both in New Zealand and in New South Wales.

TOLSTOY AND HENRY GEORGE'S SCHEME.

He seemed much depressed by the lies told by all the political parties, and by the false promises they had made to the people, in their efforts to win the election.

"They have promised the peasants what it is impossible to grant," he said. "And if it were possible, why should the peasants again form a separate class, and be the only possessors of land? Why should not a bootmaker or a nobleman have the use of land if he needs it? If they really wish to do something, why don't they adopt Henry George's scheme?"

I replied that people in Moscow said that the peasants would not be content with that scheme, and would not understand it, and I asked whether Tolstoy thought they would.

"Yes," he replied, slowly. "I think many of them would. Some to whom I explained it understood it perfectly, and quite approved of it."

"That is well," I said, "for many educated people don't seem to understand it at all, and think they would lose their little farms and gardens if Henry George's scheme were adopted."

Tolstoy laughed. "Yes," he said, "I have spoken to people who, when I advised them to read Henry George, told me they had done so and quite understood him; yet they complained that 'it is not fair to tax people for the labour they put into the land.' And still they pretended to understand Henry George!"—*From an interview with Tolstoy at his home, by Mrs. Louise Maude, in "The Tribune," 25th August.*

A PERTINENT QUESTION.—"What is the value of our century and more of progress if it does not add to the material prosperity of the masses of the people?"—*The Menace of Privilege.*

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"By privilege democracy has been drugged."

"Only by exiling privileges shall we exile corruption."

"Reform is coming and will come by and through the people."

"It is only through privileges of some sort that wealth can be secured at all without human labour."

"The city is limited by no terminable franchise. It can build for the future."

"Monopoly and liberty cannot live together. Either monopoly will control or seek to control the city, or the city must own the monopoly."

"It is not overcrowding that causes high rents; it is high rents that cause overcrowding."

"It is the increasing value of the land exempted from taxation and taken by the landlord that is slowly diminishing the living space allotted to each man within the city."

"It is the private enjoyment of land values that gives birth to the housing evil. There is and can be no other cause."

"The tenement is the cause as well as the result of poverty."

"Drunkenness comes from poverty quite as much as poverty comes from drunkenness."

"It is high rents, and the withholding of land from use, that produce overcrowding."

"So solicitous are we for property that we subordinate all other considerations to it."

"We canonize success and penalize failure."

"The rule of municipal life should be—'to the individual what he has created, to the city what it has created.'"

"Society knows no vested interests when its own welfare is at stake."

"Pure economic rent, uninfluenced by the speculative withholding of land from use, is of itself not a burden to industry, because it is a payment for value received."

"From such a fund (economic rent) the common needs of the city could be gratified without the taxation of industry or labour. Street cars could be run at cost or without cost to the inhabitants, just as are the elevators in the buildings, the bridges within the city, or the sewers under the highways. Water, gas, fuel, and electricity could be supplied in the same way, while the present burdens of taxation would be shifted from the backs of those who have built up the city on to a fund which is social or common in its origin."

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"The happiness and progress of a people do not depend so much upon the measure of the wealth produced, as upon the fairness and approximate equality of its distribution."—*The Menace of Privilege.*

"What more is proposed in these pages than a return to the natural order? Those functions that are by their nature private should be left to private hands, freed from all hindrances and embarrassments. Beneath all nature should be liberated from the thralldom now closing up and shutting off bounties she freely offers to all and which all should equally enjoy."—*The Menace of Privilege.*

THE NATURE OF PRIVILEGE.—"Privileges do not proceed from production: from labour applied to nature. They are not in essence even tangible things. They are grants of power; active or passive delegation of power of government to certain individuals to take property from other individuals. They are not moral; they contravene the moral law."—*The Menace of Privilege.*

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"NEW ZEALAND, THE LAND OF DEMOCRACY." — Miss A. L. A. Murcutt, who addressed a series of meetings in the City Hall, Glasgow, under the auspices of the Good Templars' Lodge which meets there, took as her subject on the evening of Tuesday, 18th September, "New Zealand, the Land of Democracy." The lecturer dwelt at length, and in terms of high commendation, on the land legislation of the colony. Declaring most earnestly that the land question was, in her opinion, at the basis of all social reform, she was convinced that the people of Great Britain could only make progress by deciding, as New Zealand had done, that the law must no longer allow any man to hold land unless he put it to the best use. Mr. M'Kenzie, the Land Minister of New Zealand, who was responsible for the first step in the breaking down of land monopoly there, owed his inspiration in favour of land reform to the bitter experience of his early days in the Scottish Highlands. The memory of smoking homesteads, burned down in order that Highland glens might be abandoned to sheep and deer made him resolved to abolish the iniquity of land monopoly in his new country. Miss Murcutt's strong insistence and hopeful anticipations for a similar forward land policy at home met with a hearty response from an audience which filled the hall to overflowing.

* * *

A WORKING MAN'S "SIX ROOMS." — Writing to the *Daily News*, under date September 11th, Mr T. A. Williams, 5 Merchant Street, Bristol, says:—"Generally six rooms are not too many for a working man and his family. It has been estimated that if only one-third of the national expenditure in liquor were spent in more useful channels of trade it would so raise the standard of comfort as to lead to a demand for two more rooms for every working class family. Hundreds of thousands more houses would have to be built—employment for all classes of workmen would be increased immediately—by merely lessening our consumption of liquor one-third, is not this a factor in social reform?"

* * *

Yes, it would be a factor in social reform—a factor in land reform. Mr. Williams's letter illustrates very clearly perhaps the most direct route by which the savings of a more temperate and sober working-class world find their way into the pockets of the landlords.

* * *

EVERY HOUSE REQUIRES A SITE. — Cannot Mr. Williams see that "if only one-third of the national expenditure in liquor was spent in more useful channels of trade" with the result that "hundreds of thousands more houses would have to be built" that would mean that "hundreds of thousands more sites" would be required to build the houses on? That the bricks, stone, timber, iron, lead, slates, and, in fact, all the materials of which the "hundreds of thousands more houses" would be built, all came out of the land, and therefore that the decreasing of the national drink bill by one-third would, on the economic side, result simply in diverting the savings of the people in the good old way into the pockets of the landlord?

THE LAND QUESTION AT A COMPANY'S MEETING.—The Swansea Waggon Co., Ltd., whose annual meeting was held at Birmingham yesterday, paid a dividend for the first time for fifteen years. Mr. R. D. Burnie said one drawback was the fact that their property was leasehold, with only about seventeen years to run, and he was afraid the developments of the district would prevent a renewal. The time was coming when the leasehold system would have the effect of handing over to the landlord all the money that had been spent upon the land by the company, unless the legislature should step in and declare that the tenant should have some compensation for the property he had erected. The chairman hoped Mr. Burnie would not preach Socialism, and Mr. Burnie replied that it was not Socialism at all. Everyone would admit that the present leasehold system meant that a man put property on the land and the landlord ultimately stepped in and took it.—*The Daily News* (20/9/06).

* * *

The *Tribune* brought its "Bitter Cry of the Middle class" correspondence to a close in its issue of 6th September by a most admirable leading article. Mr. Sims and many of the correspondents traced the root of the evil to the growth of rates. The article deals specially with this contention in the following words:—"Rates as at present levied, do indirectly fall at least in part upon householders. For they constitute a tax not only upon land, but upon buildings and improvements. While food, clothing, and other necessaries of life are free from taxation, houses are by our rating system often subject to a tax of 30 per cent. or more upon their value. The result is naturally to restrict building enterprise, and thereby to limit the supply of what is from other causes one of the costliest commodities for all but the richest classes of the population. Here, again, the Liberal and Labour Parties have their remedy to propose. They would distinguish the value of the building from that of the site on which it stands, and instead of imposing the rate on the whole property indiscriminately, would place it rather upon the site, setting free the building wholly or in part from taxation. The effect of this change would be to bring fresh land, which is at present held up for higher prices, into the building market, to encourage improvements, to make it profitable to build a house or shop or factory where now there is none, or to provide a better dwelling or place of business where now an inferior one would pay best. From the operation of these causes, though the middle-class occupier, and, indeed, the occupier of every class, would still pay rates and rent, he would get a better article for his money. But this reform, again, must depend not on the antagonism of Liberalism and Labour, but on their harmonious co-operation in the face of the powerful vested interests of landed property."

* * *

THE SOURCE OF POWER OF THE TRUST.—The *Iron Age*, greatest among all the monopolistic trade papers, makes a notable confession when in its issue of the 9th, writing on steel trust corporations, it says that "the common thinking which makes blast furnaces and steel works the chief representatives of values needs to be reversed." Greater than all other advantages "on which the prospectuses laid stress," according to the *Age*, "is the asset of mineral wealth." This is the view *The Public* has long been urging. Not upon their machinery do great trusts rest, nor in that does their power lie; machinery can be reproduced

too easily, if labour has ready access to raw material. The real basis and power of a great trust is in the land it monopolises—mineral deposits for steel trusts, terminal locations for railroad trusts, and so on down to a sugar trust, a salt trust, a lumber trust, or a building trust.—*The Public* (Chicago, 25/8/06).

The *Glasgow Evening Citizen* is giving free scope to the other side of the question. In one of a number of contributed articles appearing in recent issues, the writer, "T. M. S.," states the case for private property in land in quite a charming manner, in the following words:—"The truth is, there never was any real national ownership in land, either by the people or the king of the people. The right in its origin was always to the strongest, and private property protected by law the inevitable sequel."

So, the titles to private property in land rest in the "law" of the strongest.

As Herbert Spencer said in "Social Statics" (1850) chap. ix.:—"It can never be pretended that the existing titles to such property are legitimate. Should anyone think so, let him look in the chronicles. Violence, fraud, the prerogative of force, the claims of superior cunning—these are the sources to which those titles may be traced. The original deeds were written with the sword, rather than with the pen; not lawyers, but soldiers were the conveyancers; blows were the current coin given in payment, and for seals blood was used in preference to sealing-wax—could valid claims be thus constituted?"

Of course we shall be told that Herbert Spencer "recanted." Perhaps he did, but as an enthusiastic correspondent once remarked, the author of "Social Statics" is suffering to-day from that same recantation. Anyway we accept the statement without qualification and leave the other side the full value of its author's revised view of the case.

"The truth is, and from this truth there can be no escape, that there is and can be no just title to an exclusive possession of the soil, and that private property in land is a bold, bare, enormous wrong, like that of chattel slavery."—HENRY GEORGE, in "Progress and Poverty."

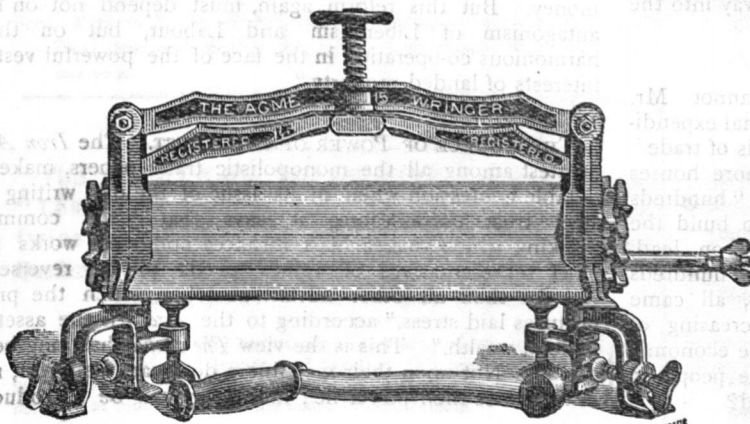
Our friend and co-worker, James H. M'Guigan, of Portsmouth, has issued his address to the electors as a candidate for the Town Council at the coming November elections. There is no mistaking Mr. M'Guigan's position. He is striving as a citizen for a higher social state, and makes it clear in his address that he attaches all importance to the

necessary economic freedom that the taxation of land values will bring. It is this, and this alone, that has brought the candidate out into the open, and the campaign, we are sure, will be fought by the Portsmouth Single Taxers in a way that will let in the light to the dark corners in the constituency, and raise our movement in public estimation. Mr. M'Guigan and his co-workers in Portsmouth and district have done faithful service in the single tax movement, and we cordially wish them success in this municipal campaign.

May I be allowed a word in favour of the opinion expressed by the Trade Unionist Congress, "that present land laws hinder the development of trade by adding to the cost of production?" This remains a fact, notwithstanding the seemingly contradictory economic truth that rent does not enter into the cost of production. The reason is that speculation in land raises the rent of land above its economic level. Rent is in most places now higher than it would be if it were not interfered with by speculation and the withholding of land from use. A kind of land famine is thus caused, which forces the price up above its natural level; and it is this excess rent which reflects itself in increased cost of production, and therefore hinders the development of trade.—W. R. LESTER, in the *Glasgow Herald*, 8/9/06.

THE PRESENT HOUSE OF COMMONS.—If I were asked to name the two outstanding characteristics of the present House of Commons, I would say its sense of humour and its moral earnestness. It likes a joke, sees it quickly, and laughs heartily. Subtle cynicism it abhors. A new telling phrase catches on at once, but an unrelieved procession of epigrams bores it. An Irish "bull" brings down the House. Just as "F. C. G." catches and expounds the prevailing mood of the Liberal party, so the Prime Minister, with his inimitable Scottish pawkiness, exactly interprets the temper of the House of Commons. More striking still is the extraordinary moral earnestness of the House. I have attended many ecclesiastical assemblies, but I have never seen anywhere the same determined zeal that actuates the present House of Commons. Woe to the man who offends its moral sense! Its enthusiasm for good causes is phenomenal. Dear old Sir Wilfrid Lawson felt that he had entered the promised land towards which he had been fighting for years. Other old members are almost overawed by the new spirit. Innumerable evidences might be given—the jealous care for native races, the strong desire for disarmament as much in the interests of peace as of economy, the anxiety to put down betting and commercial corruption, and, most wonderful of all, the unanimous vote against the opium traffic. The present House of Commons is a most powerful weapon for the country to wield for its own highest interests.—JOHN W. GULLAND, M.P., in the *Edinburgh Evening News*, 18/8/06.

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Mr. Beren's book on "The Digger Movement in the Days of the Commonwealth," will be published early in November. The price, however, will be 7/6 net, not 5/ as stated in our last issue. It is being well printed on good paper and handsomely bound, and will form a welcome addition to any Land Reform Library. Copies from these Offices, post free, at published price.

The *Tribune*, 6/9/06, published a two-column article on Tom L. Johnson's Government of Cleveland, Ohio, U.S. We hope to notice this at length in our November issue.

THE SEPARATION OF THE TWO VALUES.—It seems strange to a Californian to see so much space devoted to proving that land value can be separated from improvement value. The constitution and laws of this State require land and the improvements thereon to be separately assessed, learned professors of political economy in Scotland solemnly declare this to be impossible. No assessor in California has ever found any difficulty in accomplishing this impossible feat. This is a fair sample of the objections urged against the Land Values Taxation (Scotland) Bill.—JOSEPH LEGGETT, in the *San Francisco Star*.

30s. A WEEK = 10d. PER £ OF INCOME TAX. — One man will consume about as much tea, or tobacco, or alcohol, generally as another, to whatever class he belongs—for the capacity to consume does not depend upon a man's rank in life; and however rich a man is he cannot eat or drink so very much more. In one of the monthly reviews there is an article on the subject of the amount which a working-man pays to the national revenue; and, taking his wage at 30s. a week, and the amount of dutiable articles consumed, the writer arrives at the following tax contribution:—

Tea, Coffee, Sugar,	£0 18 5
Intoxicants,	1 3 1½
Tobacco,	0 19 6
	£3 1 0½

or, allowing for an occasional extra glass of beer or whisky or a treat to a friend, he thinks we are not far wrong in assuming that he pays £3 2s. in taxation, which on an income of £78 a year, comes to about 10d. per £ of income tax, so that he makes a greater sacrifice than the man who enjoys an income of over £700, and who has to pay full income tax.—*Scottish Co operator*, 8/7/06.

OUR OBJECT.

This journal exists to promote the Taxation of Land Values in lieu of other Taxes.

A Tax on Land Values is not a tax on land, but on the value of land. Thus it would not fall on all land, but only on valuable land, and on that not in proportion to the use made of it, but in proportion to its value. It would thus be a tax, not on the use or improvement of land, but on the ownership of land, taking what would otherwise go to the owner as *owner*, and *not as a user* of the land.

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

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

The Taxation of Land Values therefore would:—

- (1) Take the weight of taxation off the agricultural districts where land has little or no value, irrespective of improvements, and put it on towns and cities, where bare land rises to a value of tens of thousands of pounds per acre.
- (2) Dispense with a multiplicity of taxes and a horde of tax-gatherers, simplify Government, and greatly reduce its cost.
- (3) It would do away with fines and penalties now levied on anyone who improves a farm, erects a house, builds a machine, or in any way adds to the general stock of wealth and employs labour. It would leave everyone free to apply labour or expend capital in production or exchange without fine or restriction, and would leave to each the full products of his toil, whether of hands or brain.

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

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HENRY GEORGE MEMORIAL MEETING.

ADDRESS BY CHAS. H. SMITHSON.

A meeting to celebrate the birth of Henry George was held, under the auspices of the Scottish League for the Taxation of Land Values, in the rooms, 13 Dundas Street, Glasgow, on Wednesday evening, 19th September. The meeting was well attended by representative members and friends of the League. The President, ex-Treasurer Jas. Fairlie (Falkirk), presided, and introduced Mr. Chas. H. Smithson, of Halifax, who delivered the address.

Mr. Fairlie, in his opening remarks, said we had met together to honour the memory of Henry George, but Henry George had not yet come into his own. If we could look forward to the year 1950, we might perhaps see a much larger gathering met to do honour to the memory of this man. If the doctrines which Henry George gave forth to the world were true, then in the times to come he must take his place as one of the greatest men the world had ever seen. If Henry George himself had not met with his due recognition, we could at least congratulate ourselves that the doctrines which he taught are being now recognised, not only here, but in Germany, in the United States, and the British Colonies.

In the political world the Tories were floundering in the marshes of jingoism and protection. But the one live question in British politics to-day was the taxation of land values. We had much reason to congratulate ourselves on the progress we had made. It was a little more than 25 years now since George first gave to the world his book, "Progress and Poverty." This book had been scorned by the professors and denounced by the lawyers, and yet the doctrines of the book were making history every day. It was most encouraging to think that in the next session of Parliament they were likely to see some instalment of their principles become part of the law of the land:—

"Never yet
Share of Truth was vainly set
In the world's wide fallow:
After hands shall sow the seed,
After hands, from hill and mead,
Reap the harvests yellow."

Mr. Smithson, who had a good reception, said he felt it a very great honour to have been invited, by the centre of the single-tax movement in Great Britain, to come there and give an address on the occasion when they were met together in loving memory of the birth, and not only the birth, but the life and the death, of Henry George. They read much about each other in the monthly periodical which was so honourably associated with the place he was now speaking in. Their interest in each other was, however, turned into a genuine pleasure when they had the opportunity of meeting one another face to face. Where two or three single taxers met together there the spirit of Henry George was in the midst of them. There were men in the room who had been privileged to meet Henry George and converse with him; but those of them who, like himself, had only known George through his writings had learned to love the man whom they had not seen as they did intimate friends with whom they came in contact. Henry George was one of those high-minded, pure-souled individuals who gave his message to the world, a message on which the recognition of the rights of mankind depended.

They were not met simply to pay respect to the memory of Henry George, but to rejoice at the progress which his movement, and our movement, was making throughout the civilised world, while at home the prospects were never brighter. This was the first occasion on which they had met at such a gathering with a Liberal Government in power. There had been a Liberal administration from

1892 till 1895, but they can hardly be said to have been in power. Now they had a Liberal Government, both in office and in power, pledged to our reform. Sir Henry Campbell-Bannerman recognised that the taxation of land values was not merely a fiscal reform, but a great social reform. Mr. Asquith assured us that any delay in dealing with this question must be taken as a sign that, when they did propose legislation, it would be of a comprehensive character. Mr. John Burns also, who was now at the head of the Local Government Board, had expressed his sympathy and support with our movement. We had, besides, 400 Members of Parliament petitioning the Government to proceed with legislation with the least possible delay, and a committee who are carefully considering definite proposals which they may place before the Government to assist them in promoting legislation.

There were alternative proposals offered to the Government. The first was a Budget tax, the money to be used to relieve local authorities, these authorities on their part to forego the other grants in aid of local taxation. The other alternative was that the Government should make a complete valuation of the country, on a land-value basis, and empower the local authorities to levy their whole rates on this basis.

No doubt this second alternative will raise the vexed question of existing contracts. If, however, the whole burden of local rates be levied on land values, it would relieve the burden of taxation on all men alike. If the whole burden of local rates is put on land, whether used or not, whether fully or only partially used, the existing taxpayers will be relieved whether existing contracts are observed or not.

While we had good reason for encouragement in the fact that 400 members of the House of Commons were petitioning the Government to proceed with the Valuation Bill in the coming session of Parliament, yet there was, he thought, a still more hopeful sign in the formation of societies in opposition to our principles. The people at the back of these societies recognised that the single tax is no longer a pious academic opinion, but that business is in the air. He thought when we had the hoary-headed vested interests out in defence of their wornout privileges we would have something that would show, above everything else, the incongruity of their whole position. Even now the new wine was fermenting in the old bottles.

It was, however, one thing to agree among themselves about a set of principles, but it was more difficult to agree about the method of giving effect to these principles. Let us beware that our movement is not turned to one of lost opportunities.

Turning to the question of general propoganda, it had sometimes occurred to him that we might have at such meetings something in the nature of an experience meeting. If different members could give their experiences, and how they came to be turned into the movement, these experiences might prove useful for the conversion of others. His own conversion had been somewhat singular. He had been under an obligation to a friend of his, Mr. H. H. Spencer, a well-known single taxer and a gentleman who had come in contact with such men as Max Hirsch. He had asked Mr. Spencer what he could do in return for the service rendered. Mr. Spencer told him he would be amply repaid if he (Mr. Smithson) would read "Progress and Poverty." He had twice before tried to read Henry George, but had not got beyond Mr. George's analysis of the older political economists. However, he approached the book again in a serious spirit. The result was a foregone conclusion, and he became a full convert to the principles. He would like to suggest that if anyone present should ever have a friend who was willing to repay a service, they should ask their friend to read Henry George's great book.

After his own conversion, he had asked his friends to come and share the light with him. The result was that a reading circle was formed among friends and neighbours,

This circle formed the nucleus of a local committee; this in turn led to the formation of the Bradford branch; this had brought him in contact with such men as Mr. Berens, Mr. Singer, and Mr. Skirrow. A representative of the the English League had called on him in connection with the formation of the Bradford branch, and he had been introduced to our monthly journal, which had ever since been a welcome visitor at his home.

He could not conceive of a greater satisfaction in life than the knowledge that one is working, on a sure and certain foundation, for the common good. No man with the heart that can be touched by the sight of human suffering, no man that can be tormented with the burden of human misery, but will feel the burden and misery lightened by the knowledge that poverty is not inevitable, and that there is a simple and practical remedy.

When the fulness and the beauty of the doctrines of Henry George first bursts on the mind of a man, he is carried from despair to optimism. The single taxer perceives that human misery is not due to some inevitable law of nature, but to man's perverse interference with nature's laws. Social disease shows that a natural law has been disobeyed, just as physical disease shows that a physical law has been disobeyed. When justice is ignored certain natural laws are felt to be harsh and cruel in their operation, but when justice is obeyed these laws are seen to be beneficial.

Take the law of rent. It seems to divide men into two classes—the rich and the poor—and the gulf is widened and deepened. It turns the blessings of material progress into a curse instead of a blessing. Operating under unjust conditions it produces the slums, the crowded tenements, the unemployed, and the starving children. It was the knowledge of this that made us impatient with those who were wasting their time with charity; for justice demands that we shall right the wrong—"Justice that with the scales carries the sword."

The law of rent operating in a society based on justice is seen to be entirely beneficent in its character, and perfect in its adaptation to human needs. When economic rent is taken for the common good, it ensures equality of opportunity among men. But beyond this, the law of rent has an equalising tendency in decreasing the ratio of difference that arises from varying individual capacities. Thus, if A earns 6 times as much as B, and their share of economic rent amounts to 2 each, the ratio of difference is altered from 6 and 1 to 8 and 3. If the common fund increases to 6, we have then a relative difference of 9 and 4. So, when the common fund has increased to 12, the relative difference will then be as 12 to 7, or less than 2 to 1. He supposed this was one of the things that reformers dreamed of—the bringing about of greater and greater equality among men. Then, "With the fraternity born of equality, who shall measure the heights to which our civilisation may soar."

Let us take another example. The law of competition, operating in a society based on injustice, and which deprives men of their natural right of employing themselves, reduces wages to the point of bare subsistence, and produces a brutish struggle for an animal existence. But, acting in a society based on justice and the equal right of all to utilise the gifts of nature, it is seen to have a beneficent effect in equalising services among men.

The laws of nature are the laws of God. To the single taxer, "All things work together for good" is seen to be a law of political economy capable of the fullest demonstration. This was the message Henry George gave to the world. This is the hope that animates us. This is the truth that has to dawn upon an unbelieving world: "Unless its foundations be laid in justice, the social structure cannot stand."

Mr. Smithson's address was highly appreciated. Interesting speeches and remarks on the progress of the movement were afterwards made by W. R. Lester, Wm. D.

Hamilton, Mrs. D. M'Lardy, Mrs. Wm. D. Hamilton, Mr. Jas. Busby, ex-Bailie Burt, and Dr. Devon. A vote of thanks to the lecturer, moved by Mr. Paul, and a similar vote to the chairman, moved by Mr. Cassels, closed the proceedings.

LONDON COMMEMORATION MEETING.

The Annual Dinner of the English League for the Taxation of Land Values, in commemoration of the life and work of Henry George, was held in the Victoria Mansions Restaurant, Westminster, on 24th September. Mr. Josiah C. Wedgwood, M.P., one of the vice-presidents of the League, took the chair, in the unavoidable absence of the President, Mr. J. H. Whitley, M.P. Letters of regret were received from Messrs. Alfred Billson, M.P., Thos. Cairns, M.P., Franklin Thomasson, M.P., H. J. Wilson, M.P., W. R. Lester, M.A., A. W. Lawrence (late candidate for Strand), Mervyn J. Stewart (of New Zealand), etc. A telegram conveying the good wishes of the Scottish League was received from Mr. John Paul. Among those present were Mr. Percy Alder, M.P., Councillors Holding, Cole, Reed, Thompson, Messrs. J. C. Durant, C. H. Smithson (Halifax), F. Skirrow (Keighley), S. R. Fuller (Boston, U.S.A.), C. Ll. Davies, besides the officers and members of the Executive, and a number of ladies.

The Chairman, in proposing "The Memory of Henry George," said they were all united in a profound admiration for the life, character, and teaching of Henry George. They were all "fanatics" in a good cause, and he knew of nothing happier than a band of fanatics when their particular "fad" is on its way to fruition. Henry George had three supreme recommendations to the eternal remembrance of the Leagues that were honouring his memory all over the world: he was a great moralist and philosopher; he wrote English as few people knew how; and he rendered the highest possible service to the science of political economy. He was the first to show that capital was not the most important thing; that labour employed capital, and not capital labour. He showed the distinction between capital and monopoly. The cost of making a liner or a thimble was just the cost of making the next. But the cost of land was subject only to the law of rent—it could not be "reproduced." On the law of rent he based the law of wages. He showed, too, how rent swallows up every advantage brought about by social and economic improvement. Legislation on land must precede every real improvement if its effects are to be lasting. He rejoiced in the advent of a large Liberal party, whose moving spirits were land taxers. A land valuation Bill was practically certain in the next session. Great progress had been made in Germany, in New York, in the Australasian Colonies, as well as in England; all this progress dates from the time of Henry George.

The toast was drunk with great enthusiasm.

Mr. Lewis H. Berens proposed "Our Cause," coupled with the name of

Mr. T. F. Walker (of Birmingham), one of the original founders of the League, who referred to the presence of Messrs. Durant and Headlam, both of whom took an active part in establishing the League in 1883. With many pertinent illustrations, Mr. Walker dwelt on the fundamental character of the land question, and showed how, when the community became the universal rent collector, it would have in its hands the power of absorbing all wealth not due to labour of hand or brain. The single tax was the lovely and excellent method, propounded by Henry George, of getting at the fundamental causes of existing social evils.

Mr. Harold Rylett, who had lately returned from a journey round the world, proposed the toast of "Our Friends in Other Lands." He gave a brief account of his meeting with Henry George, jun., Judge Maguire, Louis F. Post, Tom L. Johnson, and other friends of the cause. Our friends in the United States were "perfectly straight," and

the present movement for municipal ownership would inevitably lead to a demand for the single tax. In New Zealand and some other Colonies the single tax was limited by exemptions which nullified its good effects.

After a few words from Mr. P. J. Firth (Darlington S.T. League, N.S.W.),

Mr. Joseph Fels (of Philadelphia and London), in a lively and witty speech, played the part of friendly critic of the movement. None of the speakers had referred to the first single tax man—"Mr. Moses." The importance of the land question could best be understood by supposing that one-half the population of Great Britain owned the land, and gave the other half instructions to "move out" when their leases fell in! Of course, there was the North Sea and the Irish Sea for them to move to! He thought more progress had been made in the United States than Mr. Rylett gave them credit for. In Canada, their Toronto friends had fought three city elections in favour of a \$700 exemption of improvements from taxation, had improved their position each time, and next time would probably win. Toronto suffers more than London does from want of houses. Mr. Fels gave a very amusing account of the progress of Fairhope Single Tax Colony, which a few enthusiasts started a few years ago with a capital of \$1000. The town now has free water, free bath-houses, free telephone over a country as large as Wales, free wharfage, free schools,—all paid for out of land values; from which also all the State and county taxes of every citizen are paid. The success of the Colony had resulted in the depression of land values in the less favoured districts around. He (Mr. Fels) would be glad to try an experiment "on this side" on the same lines, if anyone could show him that the heavy rates and taxes would not swamp it before it had a fair chance. He commented on the attitude of single taxers towards land nationalisers, labour men, and socialists, and pleaded for more co-operation among them, and a more liberal use of "soft soap." (Laughter.)

The Rev. Thomas Hill, M.A. (vicar of North Somercotes), as an old neighbour of Mr. Wedgwood's in the pottery district, proposed the health of "The Chairman." He made a forcible plea on behalf of the country districts, where land value taxation was as badly needed as in the towns.

Mr. Wedgwood's brief reply brought a very pleasant evening to a close.

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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.]

In a racy column of the *Edinburgh Evening News*, August 18th, Mr. John W. Gulland, M.P. for Dumfries Burghs, gives his impressions of the first half session of our new House of Commons. In regard to legislation, Mr. Gulland says, "The critics need not be afraid. They will have plenty progressive reforms before the next General Election." In a reference to the Prime Minister Mr. Gulland says:—"As long as Sir Henry Campbell-Bannerman leads the House ungrudging support will be given. Every Liberal recognises his unselfishness, his sacrifices, and his unflinching radicalism. Long may he be spared to fill the first place!"

Dr. Braun of Hungary, who visited Glasgow in August, writes from his home in Lipppa to the Secretary of the League:—"I had a very agreeable holiday in Britain, but the crown of it all were the days spent in Scotland, thanks to you and all the other Glasgow friends who overwhelmed me with so much kindness. I am reading George's last book, *The Science of Political Economy*, and hope soon to begin the translation of *Protection or Free Trade*."

Mr. C. E. Price, M.P., in his letter of apology for absence at the meeting, writes:—"When in Philadelphia, in 1902, I looked out for the house in which Henry George was born. I was hoping the authorities would have done something to mark the spot where so famous a man first saw the light. Could you not take it up with the Mayor." We pass on the suggestion to the single taxers of Philadelphia and the United States.

Mr. Archibald M'Arthur, a former chairman of the Glasgow Albion Halls Sunday evening meetings, carried on by the Glasgow Clarion Scouts, has sent the secretary of the League a post card, dated from Greenwood Cemetery, Brooklyn, U.S., written at the grave of Henry George. Mr. M'Arthur says: "I owe much to the great teacher. It was his 'Progress and Poverty,' read in 1884, that opened my mind to the land question and the social effects flowing from it. Its grasp, its brilliancy, its eloquence, its lofty ethical and religious spirit, made a deep impression on me. I am a socialist still, but I have never been one to undervalue the work of the single taxers."

We regret to have to record the loss by death of another Greenock supporter, Mr. John A. Simpson, which took place, after a short illness, Friday evening, 14th September. Mr. Simpson was a well-known land reformer, and was treasurer of the local Liberal Association. He was never afraid to express his radical views on the land question, and interested himself in local municipal politics. We join in sympathy to Mrs. Simpson and family.

The *Milngavie and Bearsden Herald* says:—"Thriving suburb as Bearsden is, it is an interesting fact that ground in the neighbourhood is at a premium, so much so that there is not a particle of space on which any game can be played such as an athletic club might inaugurate. . . . Any ground that is secured will only be got at a ransom."

This is a complaint that is, unfortunately, not confined to the thriving suburb of Bearsden. It is quite a common experience even in suburbs that are not "thriving." But the people have been asking themselves the question, how long the ground required would remain at "ransom" prices if its natural monopoly value were scheduled for purposes of taxation? and Bearsden (Dumbartonshire) is represented

in Parliament by Dr. James Dundas White, one of the ablest advocates of the taxation of land values. The local School Board, as reported in our September issue, has also joined the numerous public bodies who favour the proposal.

* * *

The Solicitor-General for Scotland, Mr. Alex. Ure, K.C., M.P., is to open the winter's session of the Partick Young Scots Society, in the Burgh Hall, Partick, Friday, 5th October, 8 p.m.—County Councillor P. M. Martin, president of the Society, in the chair. Reserved area tickets, 6d., to be had at 13 Dundas Street, Glasgow, or from the secretary, A. Y. M'Ghie, 3 Craignethan Gardens, Partick. The Solicitor-General is the chairman of the Select Committee of the House of Commons on the Taxation of Land Values.

* * *

The autumn meeting of the General Council of the Scottish Liberal Association meets at Peebles, on Thursday and Friday, 4th and 5th inst. The usual number of resolutions on the land question have been sent up for consideration by the various local Liberal Associations.

* * *

The Select Committee of the House of Commons on the Land Values (Taxation) Scotland Bill, 1906, resumes its sittings when Parliament meets, 23rd inst. The first witness to appear will be ex-Bailie Burt, Glasgow, his examination not having been completed at the last meeting of the Committee.

* * *

On the 30th July Peter Burt, well known to single taxers all over the world, gave evidence before the Committee of the British House of Commons on the Land Values Taxation (Scotland) Bill. Mr. Burt is a Justice of the Peace of the City of Glasgow. He was for ten years a member of the Glasgow Council, and was in 1890 the chairman of the Special Committee of that body on the Incidence of Local Taxation. He was several years the president of the Scottish League for the Taxation of Land Values. In support of his views he quoted from the minority report of the Royal Commission on Local Taxation. He also quoted at length from the report of Senator Bucklin of Colorado, to prove the beneficial effects of land value taxation in New Zealand and Australia. Mr. Burt has had printed a concise statement of his evidence, filling 23 pages of foolscap paper, which the Scottish League for the Taxation of Land Values will, no doubt, have circulated widely throughout Scotland. It is a most important and valuable contribution to the literature of the land question. It contains an exceedingly clear and instructive history of land legislation in Scotland, and shows how the landlords of that country have, by fraud and chicanery, evaded the duties originally incumbent upon them as the holders of the land of the kingdom, and saddled upon industry substantially all the burdens of taxation for the support of government. It is written in a calm and dignified style, wholly free from harshness and invective. It is well worth careful perusal.—JOSEPH LEGGETT, in the *San Francisco Star*.

* * *

The Lord Chancellor (Lord Loreburn) is coming to Glasgow, 12th inst., to open the thirty-first session of the Glasgow Parliamentary Debating Association. The meeting will take place in Hengler's Circus in the evening, at 8 o'clock. Tickets, 2/- and 1/-. The Association meets every Thursday evening in the Christian Institute, Bothwell Street, from 18th inst. onwards. Members are wanted for vacant seats, at 5/- each.

* * *

The press reports of the Valuation Appeal Courts of Scotland, during the past month, have supplied the usual interesting proof that the present system of local rating is most haphazard and perplexing. A case considered at Glenluce, Wigtown, was an old mill valued at £60 (*Glasgow Herald*, 17/9/06). It was stated that the mill

had been closed for the last two years. There was nothing doing in it, the feu-duty was £27 10s., and the land was worth £1 per acre. It was agreed to enter the land at £5 and the mill as an unoccupied subject at £27 10s., thus saving the proprietor the necessity of paying tenant's rates. Under the taxation of land values the land would be rated at its value, £1 per acre, the mill would not be rated, and the puzzle appears to be, Who would pay the superior the £27 10s. feu-duty?

* * *

The correspondence in the *Coatbridge Leader* keeps going strong. A new contributor, "Tyro," entered the lists last month, with a couple of able letters showing the virtue of the tax on land values as the one thing needful to social reform. The *Glasgow Herald* has been kept going during the month by correspondence on the Small Holders (Scotland) Bill, 1906.

* * *

The meeting held to commemorate the birthday of Henry George at 13 Dundas Street, Glasgow, was most successful. Mr. Smithson's interesting address was well received by a well attended and representative meeting of the single taxers of Glasgow and district. Arrangements are being made by the Executive for the holding of further meetings in the Rooms during the coming winter.

* * *

Can you add one this year to the membership of the League?

* * *

At the memorial meeting the President urged all present to endeavour to increase the membership of the League. We hope our readers who are not members will join our ranks. Every new member enlisted brings greater strength and encouragement to all concerned to carry on the work of education. The League exists for that purpose, and everyone concerned should help to strengthen it. If we could only obtain in this way the united help of all who are heartily with us a great deal more could be done.

* * *

A follower of Henry George (a single taxer) has been defined as one who does something to promote the movement.

* * *

In his memorial address Mr. Smithson told how his reading of "Progress and Poverty" had brought him the good news, and into active service in the movement. Let us not hurriedly pass over this confession. What "Progress and Poverty" has done for Mr. Smithson it can do for others, and we should be ever on the look out for the introduction of the book to a fresh mind.

* * *

To help our readers in such work, or rather to give them the start in it, and at the same time extend the membership of the League, we will undertake during the next three months to send post free, to any address, a copy of "Progress and Poverty" for every membership subscription of 2/6 received. This, of course, includes the usual copy of *Land Values* for twelve months. For every 5/- subscription received we will add one copy each of Henry George's "The Land Question" and "Protection or Free Trade."

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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THE PREMIER'S GREAT LOSS.

All hearts go out in sympathy to Sir Henry Campbell-Bannerman in the great loss he has sustained by the death of his wife. Lady Campbell-Bannerman was a true helpmeet to her husband, sharing in all his aspirations for the promotion of the common weal; and, undoubtedly, when the first dull agony of separation has passed away, her memory will inspire him to renewed and determined effort in the cause of truth and justice. Henry George has told us (*Protection or Free Trade*) how when, on a similar occasion, John Bright was turning heart-stricken from a newly-made grave, Richard Cobden grasped his hand, saying, "Come with me. Women and children in this country are dying of hunger—of hunger made by the laws. Come with me, and we will not rest till we have repealed those laws." It was in this spirit that the fight against the Corn Laws was fought. That fight was successful, the Corn Laws were repealed; but, unfortunately, it is still true that "women and children in this country are dying of hunger—of hunger made by the laws," and no true man can rest till those laws are repealed. As Richard Cobden afterwards realised, the repeal of the Corn Laws was but the taking of one of the outworks of the great stronghold of Privilege, and the citadel, land monopoly, still remains to be assailed. It was for this reason he declared, "You who shall liberate the land will do more for your country than we have done in the liberation of its trade." It was for this reason he said that if he had been still a young man he would have taken Adam Smith in hand, and would have preached the liberation of the land up and down the country. It was for this reason he demanded that the old 4/- land tax, then, as now, levied on the values of 1692, should be levied on the full true yearly value of the land, saying, "I hope to see societies formed calling upon the legislature to revalue the land, and to put a taxation upon it in proportion to the needs of the State." And undoubtedly, as Mrs. Cobden Unwin, the daughter of the great free trader well said, if the liberation of the land had been properly taken in hand, the recent fight against a resurrected Protectionism would not have had to be fought.

A WORTHY MEMORIAL.

It remains now to carry the fight to its logical conclusion, and towards this conclusion we trust that our Premier will strenuously strive. While the fight was in progress Sir Henry lost no opportunity of pointing out that the taxation of land values, for local and national purposes, was the true alternative to Mr. Chamberlain's farcical and suicidal fiscal proposals. As the Premier has repeatedly pointed out, our present systems of rating and land tenure constitute a greater drain upon trade and industry, and a greater menace to the standard of life of our people, than any foreign tariffs. As

the late Cardinal Manning eloquently phrased it, "The land question means hunger, thirst, and nakedness, notice to quit, labour spent in vain, the toil of years seized upon, the breaking up of homes, the misery, sickness, deaths of parents, children, wives, the despair and wildness which spring up in the hearts of the poor when legal force, like a sharp harrow, goes over the most sensitive and vital rights of mankind. All this is contained in the land question." And the solution of the land question means the righting of all these wrongs. The Premier himself has said that the housing problem and the unemployed problem are but phases of the great land question. We trust that he will ere long take the first step towards the solution of this question. By so doing he will enshrine his memory, and that of Lady Campbell-Bannerman also, in the hearts of the people of this country for ever.

BRITAIN'S ABRAHAM LINCOLN.

To be effective, however, the first step must be a big step—a step really worth while. As John Stuart Mill has told us, "When the aim is to raise the permanent condition of a people, small means do not merely produce small effects—they produce no effect at all." But were Cobden's advice followed, were the old land tax levied on the values of to-day instead of on those of more than 200 years ago, it would, as we have been frequently shown, yield a revenue sufficient to allow of the payment of members and of election expenses, the repeal of all remaining taxes on food, and the establishment of old-age pensions, while by forcing idle land into use it would solve the housing problem and provide ample work for all idle hands. These reforms could be carried, and should be carried, in next year's Budget, in the teeth of the House of Lords, and in addition a Bill should be passed enabling all local authorities, whether in town or country, to untax the homes and the trade and industry of the people, and to derive all local revenues from land values. Abraham Lincoln is revered as the President who freed from chattel slavery the negro slaves of the Southern States of America. If he carries out the reforms outlined above, Sir Henry will be revered as the Premier who freed his fellow countrymen from a worse than chattel slavery.—*Westminster Review*, October, 1906.

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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 Executive of the English League are anxious, during the coming autumn and winter, to extend the membership and influence of the League in London and its suburbs. It is hoped that many of the members of the League, especially in the residential suburbs, may be willing to help in one or more of the following ways:—(1) By arranging an opportunity for a representative of the League to address a meeting (not necessarily a large or public one, or in a hall) of local sympathisers; (2) by putting any local club, society, or association into touch with the League, with a view to arranging a public lecture or discussion; (3) by sending to the office the names, addresses, and subscriptions of new members, or the names and addresses of any friends who are likely to join the League if information is sent to them.

* * *

It is believed to be the intention of the Government to introduce proposals for the separate assessment and taxation of land values in an early session of Parliament. The same subject will also come into prominence in connection with the elections to the Borough Councils in November next, and to the London County Council in March, 1907. The question of the taxation of land values will, therefore, be a specially opportune subject for lectures and discussions during the coming autumn and winter. The League will gladly provide a competent lecturer or opener for any such lecture or discussion. Societies availing themselves of this offer will be expected to reimburse the speaker's out-of-pocket expenses, to arrange (wherever possible) for the sale of literature (which the speaker will bring with him), and to make the necessary arrangements for securing a good audience.

* * *

Applications for lectures in the Yorkshire district should be made to Mr. Fred. Skirrow (Yorkshire agent of the League), 2 Darley Street, Bradford, Yorks.

* * *

Mr. Richard Brown, the hon. secretary of the Tyneside branch, is preparing the programme of work for the branch for the winter months. Mr. Brown will be glad to arrange for a speaker to open a discussion on the land question at any club, debating society, or institute in Northumberland or Durham, on application to him at 22 Lish Avenue, Whitley Bay, R.S.O., Northumberland.

* * *

The following lectures and meetings have been arranged, and many other applications are now receiving attention:—

- Oct. 3.—Eccleshill Liberal Club, F. Skirrow.
 „ 4.—Saltaire Liberal Club, F. Skirrow.
 „ 7.—Penge Liberal Club, L. H. Berens.
 „ 8-12.—Bradford, Edward M'Hugh.
 „ 9.—Huddersfield Junior Liberal Association,
 R. M'Ghee.
 „ 10.—Keighley, Richard M'Ghee.
 „ 10.—Undercliffe Liberal Club, F. Skirrow.
 „ 11.—Bradford Liberal Association, R. M'Ghee.
 „ 12.—Low Moor Liberal Club, F. Skirrow.
 „ 13.—Huddersfield Liberal Club, E. M'Hugh.
 „ 14.—Windhill Liberal Club, F. Skirrow.
 „ 16.—Clayton Heights Liberal Club, F. Skirrow.
 „ 19.—Honley Liberal Club, F. Skirrow.
 „ 26.—Low Moor Liberal Club, T. B. Lund.
 Nov. 2.—Bridgehouse, Haworth, F. Skirrow.
 „ 3.—Bradford Liberal Club, Arthur Withy.
 „ 6.—Bankfoot Church Institute, F. Skirrow.
 „ 11.—Higham Hill Baptist Church, F. Verrinder.

The General Secretary will be speaking and organising in Manchester and district from Oct. 9th to 13th (both inclusive), in connection with the proposed formation of a Lancashire branch. The first meeting of Lancashire members will be held in Manchester on Tuesday, Oct. 9th, notices of which will shortly be posted to the members. Mr. Verinder will also address some meetings in the North of Lancashire about the beginning of December.

* * *

The Executive propose to publish as a leaflet the article on "The Government and the Unemployed," contributed by the General Secretary to *The Tribune* of 1st June last, and reprinted in July *Land Values*. (Four pages: 1/- per hundred.)

* * *

The League is arranging for a re-issue of Henry George's valuable propagandist booklet, "The Land Question." Single copies, 3d.; post free, 4d. Special terms for quantities.

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

THE LAND QUESTION IN THE MONTHLIES.

THE FORTNIGHTLY.—Advocates of the taxation of land values have learned to be grateful for small mercies. Hence we have to acknowledge, with all the gratitude we can call up, Mr. A. C. Pigou's most learned article on the question which appears in the September number of *The Fortnightly*. We would specially commend its perusal to Prof. Smart and such highly-learned gentlemen; for men less versed in what passes muster in our universities as "Economic Science" are not likely to be greatly enlightened thereby. (Those interested in collecting economic curiosities would, however, do well to add Mr. Pigou's footnote to page 440 to their collection.) Briefly, Mr. Pigou's conclusion is, that just in proportion as "the proposed tax on site values is of the nature of a tax on true rent" will it be advantageous and beneficial. In spite of this sound conclusion Mr. Pigou is manifestly very, very reluctant to allow the weight of his authority to be used in favour of rating uncovered land at its true rental, instead of at a merely nominal or so-called "agricultural" value. He seems to contend that, in some mysterious way, the withholding of land from use saves the "capital" of the country when it is ultimately required for superior purposes; and he finally summarises his views in the following sentence:—

"I believe this advantage [its slight check to overcrowding], against the competing small advantage on the other side, is not a task that can be carried out with any exactitude. Economic science is not as yet complete enough to give much guidance in quantitative analysis. Consequently, judgments in such matters are in a great measure guess-work. Personally, I am inclined to attach more importance to a slight diminution of overcrowding than to a slight increase in the country's capital. No rigid proof of the correctness of this predilection is possible. Nevertheless, I fancy that it would be generally shared."

* * *

THE CONTEMPORARY.—Under the title, "Home Industry and Peasant Farming in Belgium," Eric Givskov has a most interesting and instructive article, in which the inner relation and inter-relations of land and labour are admirably summarised and expounded. Mr. Givskov evidently has a fine grip of fundamental economic principles, and we can earnestly commend his article to all our readers. He conclusively demonstrates his main contention that, in Belgium as elsewhere, "The primeval cause of all the rural exodus is the denial of access to the land, caused by social maladjustment."

LAND VALUES.

Thirteenth Year. Established June, 1894.

*Published the first of each month at
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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 COMING LAND BOOM."

"To whomsoever the soil at any time belongs, to him belongs the fruits of it."

TO-DAY it is a mere common-place to say that the increase of population, the extension, the sub-division, and the co-ordination of industry, all tend to increase the value of land. So also any cause that operates to increase the productive power of labour, tends to advance rent, and not to add to the earnings of labour or capital. Given a progressive community in which population is constantly being added to, and improvements in the arts and sciences continually taking place, land must constantly increase in value. This steady increase in the value of land, naturally leads to speculation, in which a still further increase is anticipated. This anticipation of the future enhancement of land values frequently carries them beyond the point at which production can be carried on at a remunerative rate. Then production begins to stop. This stoppage of production at one point tends to produce the same thing at other points of the industrial network. The paralysis communicates itself through all the interlacings of commerce and industry, and a depression of trade is the result. This depression continues until the normal economic value of land

overtakes the speculative value, or until labour and capital are content to take smaller returns. Both causes probably act to produce a new equilibrium, and a season of activity again ensues. Then speculation again takes place, production is again checked, and the same weary round is repeated. This speculation in land takes place in all progressive communities, but in the newer countries such as the United States, and in our colonies where the user of land generally prefers, if he can, to own it, it acts with enormous force. In this speculation is to be found the cause of those recurring depressions of trade, which take place even in newly-settled lands, and which cause such wide-spread distress.

The fortunes of the great millionaires of the United States have, it is well-known, been made by speculation in land, or, as they would probably prefer to put it, by a "prudent investment" in land which subsequently became the sites of busy and prosperous cities. The same thing is true of South Africa, and may be seen in both town and country. The Town Council of Johannesburg had under discussion in May last, a motion for the Taxation of Land Values, and there is no city in the world where such legislation is more required. In 1888 a Mr. Street purchased a plot of ground in Pritchard Street for £400. That same plot is valued to-day at £30,000. In 1890 a number of plots in the same town were purchased for £1800; their estimated value to-day is £100,000. In 1892 when Johannesburg had become a centre of industry and activity a Mr. George Lest purchased one stand at the corner of Pritchard and Eloff Streets for £4500, and ten years later sold it for £27,000. These values do not represent anything added to production by the people who appropriated them. They are simply a toll levied upon production, and ought properly to belong to the community whose presence created them.

These examples show that land, being a prime necessity or life, increases in value in proportion to the demand made by the necessities of the population. As population increases, and the extension of industry, by the employment of capital, and the sub-division of labour becomes more and more possible, so do the values of land everywhere increase. In this way (land being private property) are great fortunes piled up, and the monopolist and the forestaller wax fat and kick, and ever more and more are labour and true capital robbed of their just reward.

All the omens point to the fact that we are to-day on the eve of another great land boom in South Africa, and more especially in Rhodesia. The depression which has prevailed so long in that country is rapidly passing away; in other words, the demand for land is such as to have the effect of bringing the present economic value of the land up to, and beyond the point at which the monopolists who hold it are willing to let go, a great land boom is in progress, and the

far-sighted vision of the late Cecil Rhodes, is in a fair way to be realised.

To any who wish to share in the spoil that will accrue to those who hold in thrall the great element of life, on which, and from which, all must live, it may be said that it is not now possible to obtain land for nothing in Rhodesia. But it is yet possible to share in the spoil in another way, and the eyes of the financial and speculative world are being turned towards that country, and it is still possible to buy shares in one or other of the numerous land companies which have secured for their own behoof the land of Rhodesia at a much cheaper rate than that which is now ruling. Foremost among these is the Chartered Company whose name was made notorious by the famous raid. This Company owns a large portion of the country, but there are numerous others. Among the companies likely to benefit immediately by the rise in land values is the Salisbury Buildings and Estates Company. This Company owns nearly all the best building sites in the town of Salisbury, the capital of Rhodesia. Much of the property is situated in the centre of the city. Close to the Town Hall it owns all the plots on one side of the thoroughfare, and in front of the Public Gardens it owns a number of building sites equal in value to any in the city. In the best residential portion of the city it owns over a hundred of the best sites. Salisbury was originally a mere halting place in the veldt for the pioneer column of the first Mashonaland Expedition. It was soon recognised as a suitable place for a city, and has not, so far, disappointed the hopes of its original founders. One financial expert asserts that it will become the Chicago of South Africa. It is the centre of a vast mining and agricultural country, has railway connection with the south and the east, and is a distributing centre for all parts of the colony. The district immediately adjoining has every possible advantage, a bracing climate, a good rainfall, excellent grazing land, a rich soil, enormous coalfields, and valuable deposits of gold, silver, copper, and tin. Here is a great and clamant need for the taxation of land values, for so sure as this region becomes developed, so will the value of land go up and up, and the price of the shares of this and other companies (which represent the price of monopoly as it now stands), keep pace with the development of the country, the increase of population, and the consequent demand for land.

Another concern to which the attention of the financial world has recently been turned is the "Tanganyika Concession." This Company owns a large amount of land in Northern Rhodesia, containing copper deposits, said to be the richest in the world. The deposits are said to be inexhaustible, and the quality of the ore is altogether phenomenal. The amalgamated copper people are said to be trying to gain control of this property, being afraid of the competition that might ensue when the increased facilities

for transport will permit of the ore being put upon the market. These increased facilities, and the consequent opening up of the country will benefit the land companies of Rhodesia, and even already the report that the Rockefeller group of financiers are willing to find the money for the completion of the Lobito Bay Railway, has sent up the price of the shares of the "Tanganyika Concessions, Ltd.," the Company that will most immediately and directly benefit by the completion of this railway. In this way do great tracts of country, that might have been the homes of happy and contented people of any or every shade of colour, pass into the hands of the spoiler and the monopolist, and through the consequent speculation there are brought about those recurring stagnations of trade and that discontent and unrest and uncertainty that are such features of South African life.

Much the same thing is taking place in our other great colony, Canada. Most of the best land of Canada has been sold to land companies at something like \$3 an acre, and the price of the stock in one of the largest of these, has risen from 215 at the end of 1904 to 475 at the present time. This means that the value of this Company's land has more than doubled in a year and a half, and these shares will probably have a further rise. Since its inception, this Company—"The Canadian North-West Lands Company"—has sold altogether nearly half-a-million acres at an average of \$7 an acre, its latest sales being nearly \$10 an acre. This seems cheap enough in all conscience, and settlers who secure this land at that price will share in any further rise that takes place; but why should these companies be allowed to pocket these values at all? It is not only an injustice in itself, but it militates against any rational scheme of land reform that may be proposed in the future. Another of the land companies that are already raking in the dollars is the "Western Canada Land Company." This concern was only started about a year ago, and bought over half-a-million acres in the Edmonton district at \$4 an acre from the Canadian Pacific Railway (which got them for nothing). The district is served by this line, and the "Grand Trunk Railway," and as much as \$12 an acre has been secured by the Land Company for areas situated near the railway. As the financial papers would say, "At the current quotations we look upon them as offering great scope for advance." Land is now selling at a rate that will be remunerative. Very soon it will go beyond, and cease to be remunerative, and the same old experience will be repeated of a boom followed by a slump, and the consequent stagnation, and we shall see, in lands not even populated to one-tenth of their capacity, the same land problem that confronts us at home.

There is only one cure for these phenomena and that is the appropriation of land values as they arise for public purposes. The beneficial effects of the partial application of this policy in New Zealand and in Germany have done much these past few years to convince the politicians here and abroad that the taxation of land values is a step in legislation that will bring us in the direction of a just distribution of wealth, and open up the natural avenues to all true progress.

W. M'LENNAN.

News of the Movement.

Argentine Republic.

La Prensa (Buenos Aires) reports a discussion in the Senate of the Argentine Republic on a new Land Valuation Bill, authorising the expenditure of \$100,000 on a new land valuation in the City of Buenos Aires and in Government Territories.

Senator Lainez (Buenos Aires) argued that in the new valuation the values of buildings and of land should be separated, so that in future it might be easy to divide the tax partly on land values and partly on buildings, or to put it wholly on land values. To-day the landowner who spent money on buildings was penalised; he paid an increased tax for the benefit of those who waited till the toil of others, or Divine Providence had given greater value to their land. In order to study the question from this point of view, he had, in previous years, asked for information from the land tax bureau; he had wished to know separately the values of land and of the buildings; the bureau could not give them because the valuation had lumped them both together.

The Minister of Finance stated that the difficulty raised by the Senator for Buenos Aires was in itself very simple. It was rather a question of form. The points proposed were these:—That from now the law should establish the basis of valuation, fix a separate price for land and building. In substance there was no divergence of views. The Executive thinks the same, as might be seen in the Bill now before the Lower House. The valuation would be made separately, in order to penalise the recalcitrant, as Senator Lainez had said. In this respect, opinion was formed. Lately, in England, the delegates of 500 municipalities had demanded from the Minister of Finance, and the latter had answered in the affirmative, recognising the right and justice involved in the demand.

The Government, in the instructions accompanying the Bill, had arranged that the valuation should be made separately, one value for the land and another for the buildings.

The Minister concluded by assenting to the affirmation of Senator Lainez, that the present valuations in the capital (Buenos Aires) and the Territories was absurd.

The Executive yesterday issued a decree fixing the principal basis of the new land valuation in the capital and national territories. By this decree the Executive fixes at \$120,000 national currency the expense of carrying out the work, which will be begun on the 1st of next month, and will be concluded in eight months in the capital and on 31st December of the present year in the territories.

The valuation of landed property will be done in the capital by employees of the Land Tax Bureau, and in the territories by the respective authorities.

For valuation, the value of the buildings will be determined apart from that of the land. The value of the buildings will be determined by appraisal, and on what they are really worth at the moment of valuation. To the land will be given a value which represents the average of current prices during the three years previous to the valuation. The sum of these values will give the total corresponding to the property. Properties with plantations or gardens will also be valued.

For the valuation of suburban residences and market gardens the value of the buildings, that of the plantations, and that of the land will be considered; the total of these values will constitute the value of the property. Agricultural land will be valued by taking as basis the value of the land, the class of cultivation, and the yield. These three values will determine the valuation.

Vacant lands, pastoral lands, and uncultivated fields will be valued by reference to the average prices obtained by sale during the three years previous.

In due course the Minister of Finance will nominate the members of the jury that will decide appeals against high assessments.—*La Prensa* (Buenos Aires), Aug 7.

HOW LAND PURCHASE WORKS OUT IN IRELAND.

"The Act of 1903 . . . is the worst example of class legislation on the Statute Book. . . . It made a most subtle and tempting appeal to the strongest passion in the Irish peasant—his land hunger. It is that sentiment which is now being exploited by the landlord in obtaining twenty-four years' purchase—exclusive of the bonus paid by the British tax-payers—for his exhausted land. The most mischievous feature of the process is that the poorer the tenant and the more the land he holds the more he pays.

The Act is a huge gamble, in which the landlords of Ireland hold the stakes and stand to win.

"Amendments of the Act [*i.e.*, of the Tory Irish Land Act of 1903] are required to prevent syndicates of landlords being formed to keep untenanted land out of the market for a time, and to facilitate the division of grazing lands among small owners in order to make their holdings profitable."

So writes the special correspondent of the *Daily Chronicle*, 7/5/06, who has lately been showing that the Act of 1903 is so completely bad that it is impossible to imagine how any good can be done by tinkering at it. A quarter of a century of legislating on the wrong lines has so thoroughly confused people's minds about the Irish Land Question that it seems almost useless to suggest that taxation of land values would be the best protection against these land-withholding syndicates. We hope to live long enough to hear the Irish Party ask, "Why didn't we do that at first?"

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WHAT THE TAXATION OF LAND VALUES MEANS.

(Explained in a leading article in the "Middleton Guardian," August, 25th.

The *Middleton Guardian*, 25/8/06, in a leading article inspired by a meeting of the Manchester Branch of the English League says:—The Manchester Branch of the English League for the Taxation of Land Values opened its campaign by a successful meeting in Queen's Park on Sunday afternoon. We congratulate the promoters on the result. Those who read the *Guardian* know the importance of the movement, and it is quite time that its advocates came into the arena. This is no academic matter. It is a bread and butter question. There is no question of going "back to the land." We are there, and have to pay dear for our presence! We can't get away from it, and the longer we stop, under present conditions, the more we have to pay, the harder we have to work, and the greater becomes the difficulty of earning a living. The houses we live in are taxed to the extent of nearly 50 per cent., all things we eat and wear and use are burdened in the same way, and because of the competition set up amongst workpeople, we are forced to work for a third of what we earn. It is not land reform, farmers' characters, building labourers' cottages, farm colonies, reforestation, or any of the other palliatives now being urged on the attention of the country that is here asked for. Neither is it land nationalisation, nor tax and buy, nor any other of the nostrums proposed that simply add to the burdens of taxpayers and ratepayers. It is not municipalisation or the putting of grocers and corn merchants to the making of gas and electricity, or the management of tramways. Nothing of the kind. We have been at a good deal of this work for generations now, and have spent piles of money on the job, but things are worse than ever—the struggle for a livelihood is keener, there is more intense poverty, and a greater number of men and women are looking in vain for a job. This is a movement to free working people by freeing their industries. At present all taxes and rates are laid upon them and their industries, and the result is in many cases worse than in the old times—"the hungry forties." The men who stood up in Queen's Park on Sunday afternoon demanded the repeal of all rates and taxes on improvements and the imposition of a single tax on land values. That is the goal of the movement, and there will be no human content or satisfaction until it is reached. By means of the taxation of land values industry will be turned into its natural channel, and men's work will then have far more recompense than a mere subsistence. It means that all who are able to work must do so. If it meant nothing more than this—the forcing of the idle into the field of labour—we ought unanimously and emphatically to demand the passing of this great reform. But it means much more than this. Less hours of labour, better housing, bigger wages, cleaner streets, river, and atmosphere with ultimately the restoration of health, strength, and beauty to this grimy district of South-east Lancashire. Surely that is worth striving after. It is all within our reach, if only we shall determine to have it. But we must do it for ourselves. It is not likely that those who now live in idle luxury, or share in the many non-productive employments, will help us. The ball has been set rolling—for years the reform has been advocated in these columns—let us see to it that during the coming winter everything possible is done to bring the matter before Parliament. The Government has promised legislation on the subject next session, and if their measure is at all to be effective the people must let them know what they want, and also that they are not inclined to accept anything short of real reform on the subject.

THE IRISH TOWN TENANT PROBLEM.

A Glasgow Irish Nationalist—J. O'D. Derrick—ventures the suggestion in a recent issue of the *Ulster Examiner* that Irish town, county councils, and other assessing bodies in Ireland should take steps to have an informing notice printed and posted up in the public places of their respective assessing districts. A poster after the style of the one outlined would tend to educate the public mind on the absurdity of the present system of rating and taxation in Irish towns and point out the remedy—the taxation of land values. Perhaps some of the Town Tenant League branches will take the matter in hand. I trust your readers will not fancy I am trying to be humorous; I am merely describing British law as it exists in Irish towns on the incidence of local taxation. The suggested poster is as follows:—

NOTICE.

"Anyone erecting a building of any character or description, either in the shape of factory, shop, or house, shall be treated as an enemy of the Irish people and compelled to pay to this council a tax or rate levied on the annual value of the building so erected. We hereby give, and therefore take, notice that the giving of employment to masons, labourers, joiners, and plumbers by the erection of buildings will cause the person who gives employment and owns the building, and the occupiers thereof, to be assessed every year, and thus compelled by law to pay a fine, called county or local rates, as the case may be, on the annual value of the building. Furthermore, we give notice that according to British made laws we shall continue to allow land owners to keep land idle, partially used, and also to extract thousands of pounds in head and ground rents from the people who do cause the erection of houses, shops, or factories, and we shall not ask the said land owners to pay any local or county rates on these land values, but we will continue to insist, according to law made in a foreign assembly, on taxing everybody who gives employment by erecting buildings."

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THE SWEATING EVIL IN AUSTRALIA.

To the Editor of *Land Values*.

SIR,—In your issue of June last, in a paragraph commenting upon a lecture delivered by Mr. G. P. Gooch, M.P. for Bath, on "Sweating Questions in Various Countries," you quote him as having said that the establishment of Wages Boards had met and conquered the evil in Australia and New Zealand. With the exception of New Zealand, of which I claim no authority to speak (although I am inclined to believe that conditions there in relation to this matter are similar to those met with elsewhere), I am utterly at a loss from whence he can have derived his information, as so far from the sweating evil having either been met or conquered in Australia, as alleged, by the legislative contrivances referred to, the evil is practically as great and as difficult to cope with as ever it was; and in all the States, save perhaps West Australia, both from Press and Pulpit, it is ever being exposed and denounced. Nor should this fact surprise us when, as stated recently, we are informed there are in Melbourne 5000 persons unable to get a job, and 50,000 living just above the poverty line. Besides which, a week or two back, the papers contained graphic accounts of Mr. Tom Mann, who with his unemployed brigade visited the principal churches in that city, in order that the extreme condition of his poor followers might be more effectually brought under the notice of the church-going public. But it may, perhaps, be asked, What have the unemployed to do with the sweating question? Simply this, that no work means no wages, and no wages means poverty, or the existence of conditions which make sweating not only possible but inevitable. It should also be remembered that, while in certain notorious cases the sweater may be some greedy, avaricious wealthy employer, he more frequently is one who, from stress of circumstances, the result of extreme competition, is prevented from paying anything else but a sweated wage. It can, however, be easily recognised that the sweater would not have the least prospect of success if trade were brisk and labour in receipt of high wages. Although my illustrations and inferences have been drawn from Victoria, it must not be thought they could not be supplemented by others from neighbouring States; but because it is there where Protection has obtained the greatest grip of the minds and bodies of the people that sweating in its most forbidding forms is to be met with, and where, also, the machinery for dealing with it has attained its most complete development. In fairness to those who believe that it is possible to prevent sweating by legislative enactment, it might be said that experience, so far, has proved that while Wages Boards and anti-sweating legislation, with their minimum wage provisions, may operate to maintain at a slightly higher limit the wages of those operatives affected by them, it has been found utterly impossible to increase the general earnings of the great mass of the workers who must necessarily be outside the sphere of their influence. For, obviously, while you may by law force an employer to pay the minimum wage to those whom he employs, you cannot compel him to employ those whose labour should not prove sufficiently productive; and, consequently, it has been found that, apart from the fact that wages have declined and that now the minimum wage has become the maximum one, the slow, infirm, or otherwise ineffective worker who was incapable of producing up to the minimum standard promptly got "the sack," the labour of the less productive being now no longer sufficiently profitable. It was soon found, however, that the slow worker, unable to get a job at minimum rates, working on his own account at any wage he could get, threatened to be a greater menace than before, compelling the labour unions in their own interests to obtain the modification of the "minimum" provision, so that the slow or infirm worker might be granted practically a certificate of incompetency, enabling its holder to work for less than the standard rate, provided that the number of "slow"

hands in any one factory should not exceed a fifth of the whole number there employed. But cannot anyone see that in making this concession in favour of the slow worker the whole position for the minimum wage has been surrendered, and, what is more, that even this arrangement can but be regarded as tentative, and subject to still further modifications as time goes on, when the proportion will have to be increased to, say, a fourth, or even a third, as circumstances may demand. Every single-taxer knows that no legislation such as that embodied in Wages Boards provisions can prevent sweating, or even seriously affect it. For people toil and slave under sweated conditions not from choice but from compulsion. Open up natural opportunities to labour and it would be impossible to sweat labour. For under conditions of freedom which the adoption of the Georgian scheme alone would render possible, no one would consent to work for another for less than he would obtain by working for himself. There would then be no necessity to provide for a "minimum" wage, for all workers would obtain the "maximum"—namely, the full results of their labour.—I am, Sir, etc., W. H. POPE.

ADELAIDE, S.A., 31st July, 1906.

WANTED, A CADASTRAL SURVEY.

To the Editor of *Land Values*.

SIR,—The basis of your crusade must be a cadastral survey of the United Kingdom, by which I mean an accurate valuation of every acre, with references to the existing geometrical survey, and a record of the ownership of every plot. In a word, we want a new edition of the Domesday Book, on which the Conqueror's feudal edifice rested. That system was logical enough while it implied the performance of co-related duties by the feudal tenants-in-chief. In this country, however, privilege and land monopolisation have long outlived the conception of obligations towards the community which justified their existence. We are groaning under the very evils which brought about the French Revolution.

If anything could arouse the dormant national conscience it would be the divulgence of the myriad anomalies and injustices of our landed system. One is reminded of Bishop Butler's famous simile. He compared human society to a flock of pigeons surrounding vast heaps of grain, and looking on patiently while half a dozen of their fellows devoured, wasted, and defiled the common hoard. Any starving outsider who ventured to pick a single grain was ruthlessly done to death by the whole body.

It is a fact, demonstrated by Mr. Arthur Dolling in the *Strand Magazine* for June, that five square miles of the most thickly peopled portion of London are in the hands of nine families, who batten on the brains and sinews of landless millions, without contributing the hundredth part of their ill-gotten gains to the cost of administration. These monopolists are permitted by law and custom to squander their princely revenues on every species of self-indulgence, and to increase their overgrown estates *ad libitum*. Lord Howard de Walden owns 290 acres of bricks and mortar, including recent acquisitions near the Edgware Road. The Duke of Bedford, not content with 120 acres in Bloomsbury, has just made "important purchases from the Crown, of which Parliament and the public seem to have been kept in ignorance."

Another result of a cadastral survey would be the introduction into England of compulsory land registration. We established a mechanism of the kind in India about forty years ago, and, as a former *ex-officio* Registrar there, I can testify to its admirable working. Scotland, too, has enjoyed land registration for centuries, which, to quote an article in *Chambers' Edinburgh Journal*,

"Makes every person aware, for a trifle, not only of the precise title of every proprietorship of real estate in the country, but of the amount of money borrowed upon

every piece of land, so that a proposing purchaser, or a proposing money-lender, is in perfect safety, and acts with the greatest facility. It has often been proposed to introduce this highly useful institution into England; but had it been some custom of the Hindoos or ancient Mexicans, utterly alien to European ideas, it could not have been treated with more dread and suspicion than it has been in the Houses of Parliament. . . . England is walled against it as is the Celestial Empire."

Feudalism is, indeed, essentially secretive, selfish, anti-social. We must expect stubborn opposition from our land grabbers, who will misuse their legislative powers even as their forbears did during the railway mania of 1846-7. But influence that has been exerted for selfish ends is slipping from their grasp. I hope and believe that the British fetish of Property will be overthrown without the deluge of blood and tears which attended its destruction across the Channel.—I am, Sir, your most obedient servant,

FRANCIS H. SKRINE.

147 VICTORIA STREET, S.W., 28th Aug.

AS OTHERS SEE US.

To the Editor of "Land Values."

I am home again after having spent six weeks in Britain. It is not easy for me to focus my feelings and impressions of this comparatively short period.

Seven years ago I spent a month in London. As everybody knows, politics have changed very much since. Hardly anything would strike a foreigner more than the difference in public opinion between the times of the Boer War and the times now of the Transvaal Constitution.

Seven years ago everyone who doubted the righteousness of private property in land was regarded as an anarchist or at least a crank; to-day there is hardly a question more discussed in Britain than the land question.

Seven years ago unemployed workmen occupying the unemployed land in Plaistow (is it possible to find anything more natural) would have been considered as robbers, now they found a large amount of sympathy in the greatest newspapers. Mr. Tom L. Johnson of Cleveland figured then in the British press as one of the very many cranks America had. Now they regard him as a courageous man doing, though in a somewhat unusual way—but still doing the right thing. I heard several times speakers mentioning the land question, but not one of them was in favour of landlordism. A speaker in Hyde Park, on the platform of the National Democratic League, said—"If the House of Lords refuses to pass the Education Bill, let us tax land values five shillings in the pound; if it still refuses let us increase the tax to ten shillings in the pound, and if it should still be against the Bill let the tax be twenty shillings in the pound. I never heard such arguments at open-air meetings seven years ago, and all the people cheered these sentiments. It is still certainly very profitable, more profitable than ever to be a landlord in Britain, but landlordism never was more unpopular.

Of course one cannot say that the majority of the public are single taxers, for this demands not only that they should see the question of the right and wrong of landlordism but also possess a certain mental capacity to understand what the rent of land means. And not everyone—even if he is a Professor of Political Economy—possesses this mental capacity.

Though one may find even to-day true of the single tax what Dupont de Nemours said in 1766 of the Physiocrat Principles, that "They are so clear and simple to everybody who will but think, that they are easily understood by people with clear heads who are not biased by private interests."

Public opinion is more and more against landlordism, and more and more in favour of the taxation of land values. All this shows how deep an impression Henry George's teaching has made. This progress must also be due to the excellent educational works of the Leagues both in England and

Scotland. A visit to Glasgow must have an encouraging effect upon every single taxer. From the Lord Provost to the poorest workman, I found everywhere single taxers, or, at least, sympathisers with the movement.

It has a great significance for us that Glasgow, which on the continent is not without reason called "the best governed city in the world" has the most vigorous single tax movement.

ROBERT BRAUN.

LIPPA (HUNGARY), 30th August, 1906.

ON UNEMPLOYMENT.

By W. R. LESTER, M.A.,

In the "Huddersfield Examiner," 28th July.

The whole labour problem hinges on the presence of an unemployed class needing to find a livelihood, and who are, therefore, always underbidding their more fortunate brethren. The vital question for us is: Shall we, by solving the land question on single-tax lines, also solve the unemployed problem? Will every man then who wants work be able to find it, and, if he can, will his wage equal the product of his labour? We believe that "Yes" is the answer. We have seen that, with a sufficient tax on land values all land would be forced to its most productive use, be it for agriculture, railways, docks, market-gardens, factories, offices, or dwellings. Who will assert that man's desire for these things or their products is yet satisfied?

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But, if not, and there were nothing to hinder him working to satisfy his desires, does it not follow that there could not possibly be any scarcity of work? To take a concrete case, here is a labourer whose wage is the common one of 18/- a week. Why can he not get, say, 30/-? Simply because there are many other good men ready to take on the job at 18/- if he throws it up. But 18/- is a mere fraction of what labourers contribute to production. Why, then, are many men ready to do the work at 18/-? Because many are at present unemployed, and rather than remain unemployed they will work for an employer at 18/-. Why cannot they work for themselves, either singly or in association with others? Because they have first to come to terms with someone who owns the natural opportunities of employment. Let these men try to acquire allotments, for instance, and they will find almost everywhere that they are either outrageously rack-rented or that they are not wanted as allotment holders on any terms whatever. If they cannot employ themselves, why do not others want their services? Because trade and industry are everywhere obstructed and work rendered scarce by monopoly.

There is no lack of capital ready at any time to embark on production and employ labour if only it can see a fair chance of return, but the terms asked by many owners of land are such as to make this chance slight. Often quite prohibitive terms are demanded because sites are held in expectation of a rise in value. In this way trade is hampered, the demand for labour is correspondingly hampered, and work becomes scarce. There is thus no demand for the services of legions of willing workers who are driven back to compete with our labourer for the miserable wage of 18/-.

The cure is not to be found in attacking employers or their capital. Labour is only at the mercy of capital when the worker is divorced from the land, *i.e.*, when he is driven to beseech the capitalist for work through having no opportunity to employ himself. What is happening in Natal and South Africa generally at this moment? Why, an attempt is being made to dispossess Zulu tribes of their lands, in order to drive them into the labour market, where they would be at the mercy of capital. The shrewd magnates there well know that so long as the Zulu can freely work for himself on his own land, all their millions of capital have no power to coerce him to work for them. No, the cure is to destroy that power which in hampering trade restricts the demand for labour, and makes it impossible for a man to employ himself. This the single tax would surely do by making land easily available to anyone who might want to use it, and by the immense stimulus it would give to trade. If the demand for labour were always greater than the supply—as in the absence of monopoly it would be—wages would steadily rise to the value of the labourer's product, and no man who desired work could by any possibility find difficulty in getting it.

As an illustration of how things work now, we could tell of Northern mining districts where mineral fields remain unworked because, though many are willing to develop them (and mineral fields cannot be developed without employing labour), the royalties asked are practically prohibitive. So national resources such as coalfields are unworked, though both labour and capital are waiting to work them, and many need coal. Result No. 1, unemployed capital and unemployed miners who keep down the wages of others; result No. 2, corresponding slackness of other trades, because miners who are earning no wage cannot buy the things they and their families ought to have. The remedy here is obvious, *viz.*, to make it obligatory on owners of coalfields to develop them or allow others to do so, and a sound tax on the value of the fields would accomplish this, with the result that unemployed miners then finding employment would buy clothes, food, and furniture, thus in their turn giving employment to other trades. The previously unemployed workers in these other trades would complete the circle of exchange by buying the extra coal produced by the miners. To leave the particular for the

general, it is clear that this stimulus has only to operate all round, and the demand for labour would infinitely grow over the whole field of industry, so removing the primary cause of unemployment, overcrowding, and sweated labour. When this was accomplished it would surely be time enough to see whether any call remained for the hundred and one secondary reforms so many now demand. If we might venture an appeal to progressives of all shades, the appeal would take this form:—Concentrate on the reform that goes to the root. Overthrow land monopoly through taxation. When monopoly is gone we shall at least have established a sound foundation on which society may build to heights now undreamed of.

BRITISH ASSOCIATION AND THE PROBLEM OF UNEMPLOYMENT.

IT is not too bold to assert that no department of the British Association possesses such great capabilities of serving humanity as the section which devotes itself to economic science. At the meetings of the Association, held in York in August, a morning was devoted to the discussion of the unemployed problem, but the morning's achievements were not such as were calculated to inspire hope in the social reformer. One speaker declared "there was nothing to lead anyone to suppose that they could ever dispense with unemployment," and added that there could be no permanent alleviation of the evil except in some system of insurance in times of prosperity whereby workmen would be able to subsidise themselves in times of distress. Another speaker contended that the causes of unemployment were so numerous and so elusive that they could not be traced and definitely stated. Several attributed the evil to the "imperfect organisation of the labour market," and a long paper was read on labour exchanges, arguing that institutions of this character would contribute to the solution of the problem by enabling the labourer to "market" his labour more easily. The essayist, however, virtually admitted that they were inadequate to meet the whole needs. Such, with a couple of expressions of belief in State Socialism, was the net result of the sitting.

To say the least it is disappointing, and one can hardly resist the conclusion that the economic scientists, in their survey of the problem, are chained to a false standpoint. When we are told there is nothing to lead us to suppose that we can ever dispense with unemployment what can we say? Is this true? If so, life is a hideous nightmare, and the Great Creator has planned the Universe dismally amiss.

Our friend, the economic scientist, cannot possibly have realised the significance of his assertion. He cannot have understood how hopeless is his philosophy; how completely out of harmony it is with the conception of a well-ordered Universe.

Let us state the terms of the problem as simply and clearly as possible. Let us see if the great cause of unemployment is too elusive to be easily apprehended. Let us see if a radical cure of this social disease is not possible.

Man is a being with physical needs. "Man's needs," said Pope Leo XIII., in his *Encyclical Letter on the Condition of Labour*, "do not die out, but recur; satisfied to-day, they demand new supplies to-morrow. Nature, therefore, owes to man a store-house that shall never fail. . . . And this he finds only in the inexhaustible fertility of the earth." But it is a natural

law that no man can avail himself of the fertility of the earth except by the exertion of labour. If man will pay the price of his labour, the earth—or, to use the term of the political economist, the land—will yield him all he needs.

The land is man's only source of supply. If all men have an equal right to live, it follows that they have an equal right of access to the only source from which they can supply their needs. It is therefore a natural right or a moral law that men should have free and equal access to the land.

The question arises: Does our social system acknowledge this right? The answer is clear and certain. It does not. Society has allowed land to become private property, and custom has established a great injustice. For if land is allowed to be privately held all men have not an equal right of access thereto. This is exactly the position of the workers to-day. A very small proportion of the population of this country own the land. Labour and capital can only obtain access thereto by paying the terms of the landowner. If the terms of the landowner are not conceded, he can, and does, withhold his land from productive use. Mankind is thereby shut out from its birthright, and is prevented from utilising the opportunities of employment which nature has provided. Under such circumstances the bulk of men are compelled to compete against one another in hiring their labour to the landlords or to those who can concede the landlords' terms, and this competition tends to reduce wages to a minimum. If men had free access to land, competition for employment would cease, and wages would increase accordingly.

When the demands of the landlords become high, through the speculative rises of the value of land, the flow of labour and capital to the land is checked, and industry at once becomes disorganised. That is the point at which industrial depression manifests itself, and unemployment becomes acute.

Despite the economic scientist, then, unemployment does not appear to be of the natural order of things, nor does it seem irremediable. Clearly the remedy must be to restore the natural order of things and give men free access to land again. How is that to be achieved? In this way. Land, owing to social needs, acquires an obligatory value. In other words, the demand for land which arises owing to the needs of the people and the development of industry gives to it a value which men are obliged to pay to the owners before they are permitted to put it to productive use. This value, which the political economist calls rent, must be absorbed for the benefit of the community by means of taxation. This would ensure all men participating equally in the benefits derivable from the ownership of land. It would also deprive landowners of the power of withholding land from productive use, because it would no longer be possible to lock up valuable land if its value had to be handed over to the community in the shape of taxes.

This proposal does not in any way mean the confiscation of what is rightfully private property. The value that would be taxed is not the value that attaches to land on account of any improvement that labour might effect upon it, but merely that economic value which arises because of the presence, the industry, and the demands of the community.

The great cause of unemployment is the private ownership of land, and the remedy is the taxation of land values.

F. APPELBY.

SAN FRANCISCO LAND VALUES.

AFTER THE EARTHQUAKE.

RENT RAISERS DENOUNCED.

(Appearing in the "San Francisco Chronicle," May 3rd).

The manner in which rentals and leases of property along Fillmore and other streets in the neighbourhood have been forced skyward by speculators, was the subject of considerable discussion and denunciation at the meeting of the General Relief Committee yesterday morning. Chairman Wittman of the Committee on the restoration of retail trade brought the matter to the attention of the Committee by declaring that the resumption of trade was being seriously retarded by the exorbitant raise in rentals, and that something ought to be done to prevent it.

"The speculative tendency of those who have property on Fillmore Street is driving tradesmen out of business, and out of the city," declared Wittman. "At the same time the wholesalers are raising the prices of their goods, taking advantage of the shortage in the market. The manner in which rentals and leases have been boosted skyward is without all reason, and something should be done to curb the mercenary tendencies of property owners."

P. H. McCarthy of the Building Trades Council said he called attention to a case where a room that had rented for \$14 a month a short time ago was now held at \$75 a month. The men who were boosting these values were expressing the hope not many days ago that there would be no raise in the labour market, and were even suggesting that the wage scale of mechanics be lowered.

Attorney Reinstein said he had been acting with Wittman's Committee, and endorsed Wittman's statement. It had come to his knowledge that prices had been boosted to five and six times their normal value.

Mr. Speck, speaking for the real estate men, said his fraternity was doing everything possible to keep values down to a sensible figure, and that they are not handling any real estate transactions for the present. Speck declared that some of the city's representative merchants were, in a large measure, responsible for the condition that exists. They have leased large holdings, he declared, and were speculating in them.

"You can't regulate this thing," declared A. Ruef. "It is a question of supply and demand on Fillmore Street. I know a man who got \$20,000 for his lease on Fillmore Street yesterday."

The Mayor Suggests a Remedy.

At the meeting of the Committee the following morning Mayor Schmitz said:—

"It was also his intention to suggest to the Assessor that the manner in which rentals and leases had been forced skyward in certain sections of the unburned district be carefully considered in the preparation of the next assessment roll. He said that where rentals and leases had been forced up to three times their rental value, the assessed valuation should be raised in the same ratio. The suggestion was greeted with applause."

An Illustration.

The Public, Chicago, gives the following example of the boom:—The local syndicate which owned the Lick House has been offered \$750,000 more for the site than they paid for the site and building together two years ago.

NOTICE.—The President of the Scottish League will lecture in the Rooms, 13 Dundas Street, Glasgow, on Wednesday evening, 17th October, and on the following Wednesday, 24th, Mr. John Cassels will commence a series of lectures on Political Economy. New students specially invited.

THE VILLAGE COMMON AND HOW IT WAS LOST.

In these days, when rural depopulation is so marked, and when a certain statesman has made "freer access to lands" a plank in his political platform, it may be of some interest to advert to a time when communities had large territorial sway which has, through what may be called the exigencies of modern life, been almost wholly abandoned or lost. Wherever the earliest settlers congregated, they occupied the adjacent lands and held the same for centuries, by something like prescriptive right. In some cases, they or their descendants owned fealty to a superior, and either paid nominal dues, or were bound to render military service in time of war. But such tenure was, by no means, universal. Lands were frequently held, by immemorial use and wont, as inalienably as any conveyance in the present day may infest the owner with every legal proprietary right and privilege. It is not too much to say that a Common, properly so-called, was without an overlord. It, no doubt, belonged to individuals in the sense that they had claim to profit, but the Community as a body owned the land.

By the 38th Act of the 5th Session of Parliament during the reign of William III. it is statuted and ordained that commonities may be divided at the instance of any having interest, by summons raised against all persons concerned, before the Lords of Council and Session, who are empowered to determine upon the rights and interests of all persons interested, and to value and decide the said commonities according to the valuation of the respective lands or profits of the heritors having interest therein.

As a rule, this breaking up of the lands was urged by the larger proprietors, and general discontent prevailed among the smaller heritors, who alleged that the industrious poor would be ruined, and probably "exterminated." Although servitude of turf, feal, and divot was set apart by legal allotment, complaint was made that such was inadequate and inconvenient. It amounted to this, that the land was passing out of the hands of the common people. The Act led indirectly to accumulation of property. It was the precursor of large holdings and "led farms," with all their depopulating tendencies. It may be needless to lament that the former times were better than these, but it remains that large tracts of land, once the property of thriving village communities, are now dispersed. In the beginning of last century the children of the village school might be seen perambulating, once a year, the boundaries of the commonity; but the landmarks have been removed, and the generations that follow are landless.—From a specially contributed article by A. T. G. in the *Glasgow Evening Times*, 3rd July.

HENRY GEORGE, JUN.'S, NEW BOOK.

In a notice of "The Menace of Privilege," by Henry George, Jun. (Macmillan, 6/6 nett.), the *Daily Chronicle*, 20th August, says:—

His book is a presentation on new lines of his father's well-known doctrine. Although it is not many years since Henry George died, the trend of industrial events in the United States has been so rapid that the conditions have vastly changed. Wealth has become more concentrated, privilege more powerful. The protective tariff has been increased, and the working people are less well off.

A New World.

Mr. George, Jun., therefore had a different task before him from that presented to the author of "Progress and Poverty." He shows how far the conditions in America to-day depart from the view of the fathers of the Republic. All the present evils which menace the Commonwealth, he argues, arise from privilege—the privilege of private property in land, of monopolies in railways and other industries, and the demoralising elements which arise from them. He describes types of "the princes of privilege," the corrupting influence which they exercise, and the debasement of the

mass of the people, physically and morally, which this condition of things brings about. He holds the same conditions responsible for the fierce industrial conflict, for keeping the press in bondage, and the university and pulpit the willing slaves of the trusts.

Mr. George states his indictment ably and forcibly. He has marshalled an amazing array of facts with great skill, and follows them up with telling arguments. He reminds us that in the wealthiest country in the world there are ten million people always living in poverty, ill-clothed and underfed. Crime is increasing, the condition of the cities is indescribably bad, the Bench and the Government are corrupt. "While," he says, "social environments are evolving some into obsequious lackeys, they are driving others to suicide, to insanity, and to all manner of crimes." Privilege has forced the labourers in self-defence to organise into unions, and "then has abnormally developed the injunction principle for a weapon against those unions."

Ancient and Modern.

Our author draws parallels between the conditions of America to-day and those of ancient civilisations which came to ruin. He attacks high Protection mercilessly:—

Every consideration for the public weal requires that the tariff should be repealed from beginning to end. The men who are looked upon as the fathers of the protective idea in the Republic never dreamt of the monster that is sprung from the loins of their policy.

UNEMPLOYED MEN FOR UNEMPLOYED LAND.

The daily papers of July 9th reported a new development on the unemployed question at Hulme, Manchester, where a body of men have seized a section of church lands, erected a tent on it, and declared their intention to begin the simple life.

It is probable, however, that the church people who own the ground will object, and the rector has already given notice to that effect.

Commenting on the action the *Tribune* says:—

The Manchester unemployed have hardly taken the most tactful method of overcoming the prejudices of the British public, and yet it would be a mere affectation to ignore the element of sound sense which lies behind their too practical methods of agitation. They have seized a piece of waste land in the outskirts, which happens to belong, not to a private speculator, but to the Dean and Chapter of Manchester, and behind their entrenchments they declare their intention of tilling it. The land is useless to its owners, a mere opportunity waiting to be utilized. It lies "ripening," no doubt, against the time when a pressing land hunger will make it a valuable building site. "Unemployed land for unemployed labourers" is a cry which has only too much logic in it. The men are doing no damage to the Church's property; they are proving their desire to work, and certainly they are making an arresting protest against a system which permits the private owner to withhold a prime necessity from the community and to trade upon its artificially enhanced value. Whether the men are capable of making a good use of the land is a further question, which we would gladly see put to the test of experiment. The taxation of unoccupied sites at their real urban value is the only reform which will remove the anomaly against which the unemployed are protesting.

We confess to a feeling of disappointment that our leading Liberal paper, the *Tribune*, should at this time of day suggest the radical remedy in this timid and ambiguous manner—"the taxation of unoccupied sites at their real urban value." What is an unoccupied site? and why can't the *Tribune* come abreast of the Liberal party on the question and join in demanding in plain straight terms—the taxation of land upon its value, whether used, partially used, or held idle.

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The Premier of New South Wales (Mr. Carruthers), attended the meeting of the New South Wales Single Tax League, held to commemorate the birthday of Henry George at Sydney, 4/9/06, and delivered an encouraging address, which we hope to publish in our December issue.

* * *

"England's great Single Tax paper *Land Values*," is how the *Fairhope Courier* puts it. The sub-editor thinks we may have a batch of new subscribers soon from the pioneers because of this commendation!

* * *

The *Fairhope Courier* is the official organ of the Fairhope Single Tax Colony, and tells pleasantly once a week of its doings and aspirations. Like most other similar efforts, the colony has had to come through the rough waters of criticism. At the moment there is plain sailing, but in the roughest weather the *Courier* maintained an even keel, and steered a course that must have won the admiration of friend and foe alike. Full particulars of the colony can be obtained from Ernest B. Gaston, Fairhope, Baldwin Co., Alabama, U.S.A.

* * *

The *Fairhope Courier* of September 28th contains news of a storm that has laid the town waste; homes were blown down and the pier swept away. It makes sad reading the fuller account in the issue of the paper of October 5th, which contained an appeal for assistance. Volunteers, however, soon got to work and the erection of houses proceeded without delay. "One seeing the condition in which houses were left," says the *Courier*, "thrown from their foundations and all askew, would think it well nigh impossible to get them back in shape, but with block and tackle, jack screws, and many strong arms, they have one by one been put back in position and straightened up, until in a little while, one would not know that they had ever suffered wreck in the storm." An entirely new wharf is to be built. The Colony is to be heartily congratulated on the fine spirit shown by its members throughout these days of trial. In reading the *Courier* of October 12th one would never guess that Fairhope had passed through such adversity. The paper contains most interesting accounts of activities in every direction.

* * *

Mr. Richard M'Ghee has been speaking in Yorkshire, and thus the *Bingley Chronicle*, 12/10/06:—"The members of the English League for the Taxation of Land Values are models of consistency. Year in and year out they preach the same crusade, never slackening their zeal or waning in their interest. Now, after they have been like voices crying in the wilderness, there appears to be a move made in the direction of their ideals. The case of this body was very fairly and concisely put at the meeting held at Keighley the other night by Mr. Richard M'Ghee, who has fought hard for the cause. No one will deny that the present land laws are unjust, and that the system wants drastically reforming, but the difficulty is how can the problem best be solved? One method, which is favoured by the Socialist, is to declare that on a given date all land shall be taken over by the State

without payment, to be let and managed by the State. The confusion caused by such a proceeding can better be imagined than described. Another remedy is to buy out the present landlords, but that again would be purchasing what is really the moral property of the public. Land nationalisation would mean State management, with its accompanying officialism. Another method is the taxing of land values with the view to ultimately establishing the single tax. That is the position taken up by the land taxers, and it is not an unreasonable one. The taxing of the land would undoubtedly replenish the exchequer, and this in turn would relieve other taxation. The task of educating public opinion on these questions is a difficult one, but the members of the league are cheerful workers, and deserve success."

* * *

The right hon. D. Lloyd-George, President of the Board of Trade, speaking at Penrhyn, Deudraeth, Merioneth, 25/9/06, on the causes of poverty, declared that "most of the landlords of Wales extort annually as much for the mere license to till the land as the man who actually does the work extracts from his labour and thought upon it the whole year round; even then, from year to year he lives at the caprice of the landlord's will."

* * *

We are certainly coming along the road to ruin—the ruin of the monopoliser—when a member of the Cabinet so generously exposes the daylight robbery of landlordism. But exposure is not enough; we want rather to hear from Mr. George and other members of the Government when they are going to tax land values, and so put the worker on the way to industrial and economic independence.

* * *

At a National Convention of Welsh Liberals at Cardiff, 11/10/06, convened by the Welsh National Liberal Council, about 700 delegates attending, the following resolution, the first on the agenda, was unanimously carried, "urging the Government to adopt the Land Bill now before Parliament as a Government measure, and affirming that no substantial social or industrial progress is possible without a radical reform of our land system." Mr. Richard Jones, who was a member of the Welsh Land Commission, seconded the resolution, and spoke of the hardships endured through high rents, insecurity of tenure, and inadequate compensation for improvements. Mr. W. Brace, a Labour M.P., and Mr. Ellis W. Davies, M.P., supported the resolution. In opening the proceedings, the Right Hon. D. Lloyd-George declared that "if the Liberal Party tackled the land laws and the brewers and peers as they had faced the parsons, and delivered the nation from the pernicious control of this confederacy of monopolists, then the Independent Labour Party would call in vain upon the workmen of Britain to desert a party that was gallantly fighting to rid the land of the oppressions and wrongs that had been torturing and crushing labour for generations."

* * *

The Glasgow Socialists brought out a weekly paper named *Forward* last month, and we are sorry to have to say that on the question of taxing land values it might have been named "No-Further-Forward." It gives space in this first issue to an article entitled "An Exposure of Henry Georgism," but all it does expose is the crass ignorance of the writer on the subject. We have many good friends in the Socialist movement, several of whom may have put

money into this new venture, and we can only point out to these friends this latest proof of the contention that the Socialists are still ready to co-operate with the Liberty and Property Defence League and with our landlord opponents of the Anti-Taxation of Land Values League, in open hostility to the "Fallacies of Henry George!"

* * *

The writer of the article quotes a letter addressed to a Glasgow Socialist by Mr. Henry, the Assessor of the City of Glasgow, written over four years ago in reference to the value of the land of the City. From this reply of Mr. Henry, which vaguely conjectures the value in the absence of practical data, at some 40 per cent. of the combined value of land and buildings, the writer somehow concludes the annual value to be not £2,000,000 but £600,000, the figures of the property agents who are giving evidence against the Bill for the Taxation of Land Values before the Select Committee of the House of Commons.

* * *

But unfortunately for this ancient story-teller in the *Forward*, Mr. Henry in his recent examination by the Committee made out the annual value of the land of Glasgow, apart from buildings, to be over £2,000,000 a year, the figure quoted by the late Bailie John Ferguson. And what is more to the point (in the absence still of "practical data" for Glasgow, or the United Kingdom), in the City of New York where the two values have been separated the value of the land turns out to be some 60 per cent. of the total value of land and buildings.

* * *

Applying this "practical data" to the case of Glasgow, where the total annual value of land and buildings amounts to £5,750,000, the value of the land at 60 per cent. should be some £3,450,000. But take it only at 50 per cent. the annual land value of Glasgow would be £2,875,000. The total taxation of Glasgow for all purposes amounts to £1,396,000, which, worked out in terms of population, amount to 35s. per head. To sum up, the land values per head of the population work out at £3 10s., and the taxation at £1 15s., making the total burden of land values and taxation borne by each family of five to be £26 5s. per annum.

* * *

But the Rip Van Winkles responsible for this "exposure" we would fain believe represent only the back-wash of the reactionary propaganda of by-gone Socialist days. Anyway, they are in their wider organisation coming to our standard, coming after weary years' searching for economic truth in every other possible or impossible direction. The Press Association has just announced that a labour manifesto, signed by Mr. J. Keir Hardie and other 29 Labour-Socialist M.P.'s, in connection with the Municipal Elections, favours the taxation of land values.

The manifesto declares:—"Labour candidates urge the taxation of land values as a step towards a more equitable system of rating. The growth of population, the increased demand for land, and the expenditure of public money on improvements give added value to land sites, which, though created by the community, is promptly appropriated by the landowner. The ratepayers have to pay higher rents to the landlords and heavier rates to the municipality, while the landowner is enjoying unearned incomes from land values, to which he has contributed nothing. Local authorities should possess powers to rate this increase in value, and until municipalities make a more vigorous demand for parliamentary action it is unlikely that this much-needed reform will be achieved."

* * *

The manifesto goes on to state that "had Housing Acts been properly administered from the outset, there would not be a single slum or overcrowded tenement existing now, whereas, through municipal indifference, 2,667,506 people were living in overcrowded tenements. If these and similar evils were to be remedied, more Labour men must be elected to voice the claims of the workers to more room to live."

* * *

We venture to say that no existing housing Act could house these people under the existing system of land tenure and taxation, and the success of the movement for the taxation of land values and the untaxing of houses can be recorded by the fact that to-day thousands of declared Socialists have come to realise this truth. It has taken long years to wring even this half-hearted and halting confession—"taxation of land values in relief of local rates"—from the Socialist leaders. We hope to see the day when they will come to realise and acknowledge that these overcrowded millions might have been long ago taken into God's fresh air but for the careless indifference and the bitter opposition of the Socialists to the natural and only possible solution of the problem.

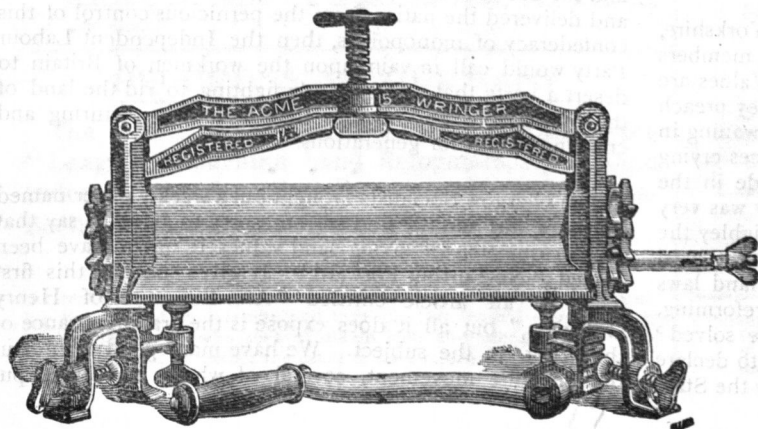
* * *

If these self-elected caretakers of the oppressed had devoted even a tithe of the energy to the overthrow of land monopoly that they have spent in their abortive housing Acts the just and final settlement of the housing question would ere this have been an accomplished fact. Verily, it is not mere "labour men" that must be elected to our representative local boards, but men who understand the simple laws that govern the production and distribution of wealth, and who are prepared to demand that the legal and immoral claims to monopoly privileges that are seen to interfere with the natural and harmonious working of these laws shall be set aside.

* * *

There was a large attendance at the Penhale Road School, Fratton, on October 5th, to hear an address by Mr. J. H. M'Guigan, who is standing as a candidate for Kingston

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Ward at the forthcoming Municipal election. Mr. J. W. Perkins presided. "Why am I a candidate?" was the subject of Mr. M'Guigan's address. "I am a candidate because I want to take the whole burden of the rates from the taxpayer and place them on land, for that is the direction in which social progress can be best made." Portsmouth was much behind the times on the question of the taxation of land values, he continued. All the great centres of population, including London, were banded together to press Parliament to confer on them powers to levy a special rate on land values. Portsmouth had been invited to join the movement, but had not done so. No one on the Council had taken the matter up. He was a candidate in order that he might try and induce the Council to do something in the matter. (Applause.) A vote of confidence in Mr. M'Guigan's candidature was carried.

* * *

THE EVER INCREASING VALUE.—An instance of how land has increased in value in Portsmouth was mentioned at a Municipal election meeting. Some years ago land near Fratton Bridge was sold for £40 an acre. Recently a local builder purchased it, including the value of the clay for brickmaking and the land for building purposes, at the rate of £3,000 an acre.

* * *

Meetings at which the taxation of land values was advocated were held at Warrington on Thursday and last evening, and at both addresses were delivered by Mr. Frederick Verinder, secretary of the English League for the Taxation of Land Values. Thursday's meeting was held at the Liberal Club, and those present highly enjoyed the proceedings. It would seem unlikely that such an apparently dry theme could be made really entertaining, but Mr. Verinder treated his subject in a masterful manner and extracted from it the maximum of humour with which to drive home hard facts. Throughout he kept his audience constantly highly amused by his quaint illustrations, while at the same time he gave plenty of food for reflection. Mr. Worrall presided. At the close of his remarks, Mr. Verinder remarked they were agitating their minds over the question of unemployment. They would never solve that question by committees and labour bureaux, but must get to the bottom of it, and when they arrived at the seat of the trouble they got down to the land. Unemployment was a question of land and labour, and so long as our land laws prevented a fusion of the two so long would we have unemployment. Mr. W. R. Lester was present and addressed the meeting.—*Examiner*, 13/10/06.

* * *

The newspapers announced last month that the Marquis of Bute had offered to sell out his interest in the Cardiff Docks and Railway Company to the Cardiff Corporation. The property would embrace the whole of the docks, railways, and lands held by the Cardiff Railway Company, including Glamorgan and Aberdare canals. After a discussion the Corporation resolved "because of its present indebtedness not to take over an undertaking of such magnitude, it was decided that it would not be advisable at the present time for the Corporation to entertain the idea of purchase." A very wise decision in view of the fact that the "property" consists mainly of land values, the coming taxation of which will render it quite unsaleable at the price asked. The value of the improvements worth purchasing will appear when these are separated from the monopoly value of the land.

* * *

THE AUSTRALIAN LABOUR PARTY AND LAND VALUE TAXATION.—In response to a question as to the Labour Party's views on the land taxation question, Mr. Watson observed:—"We are quite prepared to take the tax without exemption, but when the proposal was brought forward, since we could not get all we desired, we accepted what was offered. But the limitation of a penny in the pound is ineffective. It was hoped that the large estates would be

brought into more profitable use as the result of the taxation, but the hope has not been realised. That is why the Labour Party has now decided to go for progressive taxation, which on the large estates will mean a much greater sum than any that has been so far demanded. The idea is to make the tax so heavy on the large estates as to compel the owners to dispose of the land to farmers and others desirous of using it. One of the main reasons actuating the adoption of a progressive land tax for all Australia is to dispose the holders of large estates to throw them open for the benefit of settlers. We recognise the desirability of immigration from the standpoint of defence as well as for other reasons, and as a preliminary it is essential that the land should be made available."—Harold Rylett in *The Tribune*, 18/10/06.

* * *

At a recent meeting in Moy, Ireland, 19/9/06, Mr. G. M. Kettle, M.P., in the course of an address on the meaning of Democracy, said:—"As to the land, Democracy declares that it must come, and come at once, into the undivided possession of the men who till it. (Hear, hear.) That I need not labour. But a true democratic programme demands more than that. If you are to check emigration you must discriminate in your taxation, or preferably your rating between land that is properly used and land that is allowed, through mere laziness, to run into grass. (Hear, hear.) Until such a measure of rating of land values is put into operation how can you hope to fill Ireland again with a thorough and prosperous population?"

* * *

And this after the "settlement" of the Irish land question, by purchase, and establishing a system of occupying ownership. Passing on to a consideration of the labour question, Mr. Kettle continued:—"I give you a little piece of crude fact to show you the conditions under which some of our countrymen are compelled to exist. 'Any attempt,' says the report of a Local Government Board inspector, 'to describe the wretchedness of the so-called house occupied by Michael Carmody and his family would be futile; and I found Thomas Donovan's family in Torbet occupying as a sleeping apartment a boarded room, which covered a kind of cesspool, one or two of the boards being removable to allow a bucket to be passed through for the baling out of the water.' Municipal enterprise must be extended over every possible field, and after the liberation of the town tenants we must pass on to a radical system of taxation of ground values."

* * *

Mr. Kettle appears to have arrived at the right conclusion, but how the towns are to be liberated before we have the taxation of land values to open up the land, with the corresponding untaxing of houses, is quite an economic conundrum. But the condition of Mr. Kettle's mind on the question probably accounts for his inverted statement of the case. He went on to declare that "a progressive income-tax, increased death duties, and other measures of that nature are absolutely indispensable."

* * *

In the course of his speech in the City Hall, Glasgow, last month, Mr. Winston Churchill, M.P., Under Secretary of State for the Colonies, remarked—"There is a pretty steady determination, which I am convinced will become effective in the present Parliament, to intercept all future unearned increment which may arise from the increase in the speculative value of the land."

* * *

Rightly interpreted, this should mean 20/ in the £. There is no past unearned increment we can take, only the future. The land values to be taken this year by the landowners will be the result of this year's effort by the community, and so in the future. The value of the land is produced week by week and year by year. The more extreme men, so-called, on the question, profess to be content with the separate valuation and a beginning of 1/ to 4/ in the £. But then, of course, they know the question and

the difficulties to be overcome in politics, and this makes them more cautious in their declarations. But, perhaps Mr. Churchill meant something else. If so, we can hope he will come to agree that a smaller beginning on right lines will be more acceptable than any ill-digested attempt at a 20/ tax on the future increase in value from any given date.

* * *

AS OTHERS SEE US.—The coming revolution under the facile title of "The Fruits of Land Monopoly," by Leo Tolstoy, is an article worth the perusal of every Britisher, and appeared in the September issue of *Land Values*. This paper is largely an elaboration of the works of that great author, Henry George, and the principles underlying, as taught by him in so able and educative a style. Our readers would do well to stock *Land Values* more freely, as the questions having reference to land and land taxation are now popular in every county in England.—*National Newsagent*, London (October).

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

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

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Before our next issue we confidently hope to be able to announce that at least the Fifty Pounds required to start this necessary Fund has been raised. No orders will be placed before it is in hand, and should it not be raised the amounts subscribed will be returned to the Subscribers.

Mr. W. R. Lester and Mr. Berens have been suggested as Administrators or Trustees of the Fund.

A list of the contributions received will appear in our next issue.

Please address all Subscriptions to

L. H. BERENS,

8 Dawson Place, Bayswater, London, W.

YORKSHIRE LIBERAL FEDERATION.

An interesting open Conference was held in the Victoria Hall, York, 18/10/06, under the auspices of the Yorkshire Liberal Federation, Mr. J. H. Whitley (chairman of the Federation) presided. The subject of the first session held in the afternoon was, "The Land Question and its Bearings on the Social Condition of the People."

The Agricultural Decline.

Mr. H. Norman Rae moved:—

"This conference of the Yorkshire Liberal Federation, held in York, notes with satisfaction the steps already taken to carry out the Prime Minister's pledge 'to make the land of England less of a pleasure ground for the rich and more of a treasure-house for the nation,' notably in the passing of the Crown Lands Act and the promised facilities for the Land Tenure Bill; and it strongly affirms the need of thorough legislation to facilitate the acquisition of small holdings."

Between 1871 and 1901, said Mr. Rae, 400,000 labourers left our agricultural districts for our towns, or emigrated. A drain such as this could not continue without ultimate disaster to our country. He advocated the appointment of Land Commissioners for the purpose of creating "Occupying Ownerships and Small Holdings." Where a farmer was willing to buy, and the owner willing to sell, on terms of yearly rental (exclusive of buildings) of not more than £100 a year, and not less than £50 a year, the Commissioners should have power to advance 90 per cent. of the purchase money at 3 per cent. interest and $\frac{1}{2}$ per cent. sinking fund, "farmer to be able to repay the loan quicker if he chose." He suggested that £10,000,000 be the limit of the amount advanced. The Commissioners should have compulsory powers of purchasing or of leasing land for the creation of holdings of a less value than £50 a year, where the demand existed.

Mr. J. M. Hogge seconded the resolution.

Mr. C. P. Trevelyan, M.P., observed that whilst they were considering the question of the evils of land monopoly, it was very important that they should have before them a concrete instance of the evil. In another part of England there was to be found an illustration of how the use of the land was decided by the whim of the landlord and not by the will of the people. The audience might have seen it reported that Lord De Ramsey was turning out 800 allotment holders on his estates in Huntingdonshire. For many years these men had rented allotments of various sizes on Lord De Ramsey's estate under conditions which made them profitable, and a great economic boon. Suddenly at the beginning of the year there came a thunderbolt in the shape of notices from the landlord. It was a curious coincidence at least that the notices were served immediately after the General Election, in which Lord De Ramsey's son had been defeated by the Liberal candidate, for whom, it was notorious, most of the allotment holders voted. The landlord's agent denied, however, that the election had anything to do with the notices. Well, these men of Huntingdonshire were an independent set, and they formed land clubs, and called on the District Council to apply for powers to get land for allotments. This Council consisted almost entirely of farmers, mostly tenants on Lord De Ramsey's estates, and after considerable delay the Council refused to put into force the compulsory powers which might have been initiated with the assistance of the County Council; instead they put into force the Act of 1887, which enabled them to get only a few allotments from Lord De Ramsey, and for these the prices were twice as high as those the men had previously paid. Having failed in this direction, the Land Club petitioned the County Council to come in and act. The County Council was not composed of farmers, but chiefly of landlords (laughter). They sent down a committee to inquire, which reported that the District Council was doing all that could be done. Now the 800 dispossessed

men were appealing to Mr. John Burns (cheers). So important did he think this question, and so admirable this illustration of the evils of the land system, that he wished to add some words to the resolution, as follows:—

"This conference also wishes to call the attention of His Majesty's Government to the case of the 800 allotment holders on Lord De Ramsey's estates in Huntingdonshire, who have been dispossessed of their holdings; and urges the Government either by administrative action, or, if necessary, by immediate legislation to secure allotments at reasonable rents and on reasonable terms for those who have been turned out of their holdings" (cheers).

The mover and the seconder of the resolution accepted the addition.

The Burdens of Agriculture.

In the absence of Mr. Sorensen, Mr. Withy, of Huddersfield, moved the following resolution:—

"That this conference is of opinion that an effective means of relieving agriculture from its excessive burdens would be found in a reformed system of assessment which would exclude from assessment for local rates all buildings and 'improvements' carried out by the landlord or tenant. To this end this conference advocates the revaluation of the whole land of the country on the basis of the exclusion of buildings and 'improvements.'

"This conference is also of opinion that the cost of certain national services, such as education, should be regarded as national rather than local charges; and should be met by an Imperial tax based upon the new assessment, so that the country as a whole may derive a benefit from the high value existing in the large cities."

Mr. Withy said that the House of Lords was powerless to throw out this resolution if passed by the House of Commons, and they might use it for a stick to beat the Lords with in case they refused to pass the other motion. It would operate automatically to bring idle land into use. There were twenty-six millions of acres of land that were deer forests, grouse moors, etc., and many more millions only half used. Let them become free and the unemployment problem would be solved out of hand. Given this automatic process of bringing land into use, he would suggest that they should confine themselves to compulsory hiring, which would prevent them from putting a wall round the land and so making it more difficult for people to get on to it. They did not want so much State interference, or interference from any other governing body. Under compulsory hiring, and with fixity of tenure and security for improvements, they would be better off, because then the small holder would not be able to mortgage. (Cheers).

Mr. C. Smithson seconded the resolution, regarding it as expressing the Liberal policy with respect to land. If they were to develop small holdings to any appreciable extent they should precede that legislation with some scheme that would relieve the small holder from the burden of local rates.

On the suggestion of Mr. W. H. Wilson it was decided to alter the resolution so as to include main roads amongst the objects which should be a national charge, and as thus amended the resolution was adopted.

The "Yorkshire Observer" on the Conference.

In a leading article dealing with the York Liberal Conference, reported in another column, the *Yorkshire Daily Observer*, 19/10/06, says:—"In making the land question their first care the Yorkshire Liberals gathered at York yesterday followed a true instinct. The discussions and resolutions, although they may not be at all points beyond criticism, were for the most part conducted with a practical grasp of the problem, and should be very useful in helping

to form opinion. We are not sure, however, but that the weightiest contribution to the discussion was Mr. C. P. Trevelyan's illustration of twentieth-century feudalism, as it is working in a certain corner of Huntingdonshire. These contemptible proceedings of Lord De Ramsey's, and the inability of his victims to obtain any help from influences of the countryside which are more or less in alliance with him, are a crucial instance. They furnish a complete answer to the oft-repeated assertions that the land is free and open to any man who will make good use of it and offer a fair price, and that the land laws need no alteration. On the contrary, it is clear that they need the most radical alteration. As things are, English agriculture is not so much an industrial and commercial enterprise as a species of occupancy on sufferance of a social caste. This circumstance goes far to explain the divergence which frequently shows itself between land reformers and farmers—a divergence not wholly undiscoverable in yesterday's proceedings."

Referring to the land purchase proposals of the first speaker the *Yorkshire Observer* continues:—"On the other hand, some of the speakers at the conference made it clear that a certain class of farmers would be content with something less, or at all events something different. Their ideas run to compulsory hiring, fixity of tenure and security for improvements. Supposing these conditions to be efficiently enforced, they would seem to give all the opportunity that is needed for the best application of brains and capital and labour to the soil; and the question arises whether if they are adequate for the large farmer they might not suffice for the small cultivator. At all events there is a strong feeling among many Liberals that in so far as the State resumes ownership of the land it should keep a firm grip upon it. If the prize be necessary to bring the peasant into existence it must be offered, but economically speaking, he has little more title to it than the peer. This question returns in relation to the resolution calling for the exclusion of all agricultural buildings and improvements from ratable assessment. The delegates agreed to this resolution with a cheerful unanimity which no doubt argues a laudable desire to make themselves generally agreeable. They even appeared to assent to the argument that to free grouse moors and the like from rates would bring them into cultivation. It would be interesting to know how they assimilate these ideas with the taxation of ground values."

We heartily commend this informing criticism to the Liberals concerned. It is about time now that Liberals who presume to know the land question and who set themselves out to educate the public mind on it should be at least abreast of the daily papers in knowledge of the Liberal policy, to say nothing about the necessity of maintaining a logical position. Those who stand for the taxation of land values stand for a principle that neither admits the right of the peasant nor the peer to be landowner. The *Yorkshire Observer* makes this admission economically, but it has got to be made on moral grounds also. If the people have a right to take in taxation the economic value of land, it is because they have an equal right to the use of land. That is what the principle of the taxation of land values means, and it is contradictory to the principle of peasant proprietary, as it is to the present system of individual ownership.

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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.]

As announced in our October number Mr. John Cassels commenced a series of lectures on "Political Economy," in the Rooms of the League, 13 Dundas Street, Glasgow, on Wednesday evening, 24th inst. Each lecture will be complete in itself, and we cordially invite all interested to attend. Mr. Cassels' special ability on the subject is now well known to sufficient friends in Glasgow and district to justify them in doing what they can to interest new-comers in this very necessary study of foundation principles. A number of cards intimating the lectures have been provided with a view to having them placed in Clubs, shop windows, etc. We shall be pleased to have the co-operation of friends in placing these throughout the city and district.

The committee of the Scottish Anti-Land Values Taxation Association met on Wednesday, 11/10/06, in the chambers of the secretary, Mr. T. M. Stewart, LL.B., writer, Glasgow—Mr. Wm. C. M'Bain, J.P., in the chair. The Secretary reported the arrangements which had been made in conjunction with the Edinburgh and Aberdeen Committees in preparing evidence for the Select Committee on the Land Values Bill, and that, on the resumption of the meetings of the Select Committee, opportunity for submitting it would no doubt be offered. The Chairman referred to the good work which the association had done. Owing to the action of the association, the truth about the Glasgow bill had now become manifest to the man in the street. The bill was now an utterly discredited measure.

We hope Mr. M'Bain and his colleagues have not forgotten the 400 members of Parliament who have memorialised the Prime Minister in favour of the promised legislation next session. And what about the public meetings we were promised this winter? In the meanwhile the Anti-League is to be heartily commended for its well-sustained door-to-door distribution of their special leaflet on the Bill. It is bound to promote discussion on the question. We only wish we could join them in this rather expensive though telling propaganda. Perhaps we shall one of these days, and then the folks will get something to read and digest.

At a continued sitting of the Valuation Appeal Court for the Burgh and County of Glasgow held in the Burgh Court Hall, City Chambers, Glasgow, 28/9/06—Councillor Steele presiding—an appeal was heard anent the valuation of £5 on a piece of ground at Park Terrace, Woodlands Road, Glasgow. The agent stated that the ground had been purchased at £3000, but on account of the recent Church crisis the appellants had not proceeded with the building originally intended. They had no immediate intention of using the ground. The Court upheld the Assessor's valuation, whereupon the agent remarked that this was surely a case of taxing land values.

If the £3000 is the true capital value of the ground the taxation of land values, 2s. in the £, should amount to three times £5. If this had been in force the ground would have been in the market at a much lower figure, and there would have been no appeal.

At a meeting of the Executive of the Scottish League for the Taxation of Land Values, held in the Rooms, 13 Dundas Street, Glasgow, Thursday 27th September, ex-Treasurer James Fairlie (Falkirk) President in the chair, the following resolution was unanimously adopted:—

"That this meeting of the Executive Committee of the Scottish League for the Taxation of Land Values

having considered the provisions of the Small Land Holders (Scotland) Bill, 1906, approves of them generally, and expresses its particular satisfaction, in view of the coming legislation on the taxation of land values, that the Government proposes to establish a system of occupying tenancy not occupying ownership; would condemn most strongly alike in the interest of the small land holders and of the general community any proposal to depart from this wise arrangement; further, this executive urges that as a tax on land values will open up land freely for the purposes of the Small Landholders Bill the first-named reform should have the immediate attention of the Government."

Addressing a meeting of his constituents at Busby (East Renfrewshire), 10/10/06, Mr. Robert Laidlaw, M.P., said "the Government were not likely to take up the Bill for the taxation of land values unless it were modified." That may be, we doubt it very much, but even so is it Mr. Laidlaw's opinion that the Bill should be modified and, if so, in what way? When Mr. Laidlaw was on the hustings he had no notion of a modified measure, and he was returned by the devoted labours of hundreds of intelligent workers, who took him at his word as a man who would take no half measure, and who would not be afraid to say so even to the Government.

The Glasgow municipal elections are in full swing. About a dozen Wards are being contested, and as usual the taxation of land values is being discussed at indoor meetings, public works, and at street corners. Addressing the workmen at Hyde Park works, Mr. Allan M. Ure, candidate for Cowlares Ward, said—"He wanted to make it clear that he was in favour of the taxation of land values. He thought it a hardship that the rents from the buildings alone should be taxed, and pointed out that a tax on ground values would materially diminish the taxes of ratepayers. He was not in favour of applying the profits of the tramways to the reduction of the rates, as while that would relieve the working man of a few shillings, it would relieve the wealthy by probably hundreds of pounds."

Bailie Forsyth is being opposed in the 8th (Townhead) Ward, and we earnestly ask every single taxpayer and land reformer in the Ward and district to do everything they can to ensure his return to the Council. Bailie Forsyth has, during his nine years service as a Councillor, voted consistently for the policy of taxing land values, and otherwise proved himself to be a capable administrator of public affairs.

Forward, the new Glasgow Socialist paper, entertains its readers in one column to an "Exposure of the Taxation of Land Values Fallacy," and in another to an article by J. M. Robertson, M.P., in which he states that the question "is one of the fundamental reforms agreed on by all progressive parties." In still another column *Forward* quotes Judge M'Guire, the famous Single Taxer, to the effect that "the land values going up by leaps and bounds in San Francisco is against an increase of the wages of labour and the profits of manufacturers!" It ought to be said of course that the Editor explains that the paper has no method.

In a leading article on the Lord Advocate's speech at Inverness, the *Glasgow Herald* says—"Except among the Single Taxers, then—who will not see the truth that Socialism has utterly failed in every country in the world to adapt itself to the land—the idea of proceeding to 'colonise Scotland' by the method of purchase has steadily grown in favour during the last few months."

About the growth of the land purchase method we would have been better able to decide if the *Herald* had advanced some evidence on the point. The Scottish Liberal Associa-

tion has backed up the non-purchase scheme, and the Lord-Advocate quotes the *Herald's* own columns to show the public the fraud and the delusion of purchase.

No one should know better than the *Herald* the difference in the methods advocated by the Single Taxers and the Socialists, especially as applied to land. But anyway there is a grim humour in anyone condemning either the Single Tax method, or the Socialist, or any other method, as against the existing method of land tenure. The Single Taxers and the Socialists may both be wrong, but who in the face of the facts of the case can argue, or even infer, that the present land system is other than an unspeakable failure?

It is the present land system, which the people endure with so much patience, that "has utterly failed in every country in the world." In agriculture it satisfies neither landlord, nor tenant, nor labourer. In the towns the trader's shop-keeping classes are in almost open revolt against the landlord and the rate collector, while the tradesmen and labourers with their families are housed, millions of them, in rack-rented slums, where fresh air is denied, and where even common decency cannot be observed.

Even in the country districts land cannot be got, except at exorbitant prices, for housing purposes. People do not live in bad houses or in overcrowded conditions in the slums for the benefit of their health, or because there is any natural scarcity of land. They live, or rather exist, in these conditions, where all hope and faith in higher things is crushed out of them, solely because of the stupidity and tyranny of our existing land laws. As Adam Smith said long ago, "they (the land laws) are founded upon the most absurd of all suppositions, the supposition that every successive generation of men have not an equal right to the earth and to all that it possesses."

Mr. Mervyn James Stewart, of the New Zealand Single Tax League, who is at present on a visit to Scotland, addressed a meeting, Friday evening, 26th October, in the Hall of the Scottish League, Dundas Street, Glasgow. Mr. William D. Hamilton presided over a good attendance. Mr. Stewart, in the course of a most interesting and informative lecture, related what had been done by the taxation of land values in our premier Colony. The tax, he held, had opened up the land and increased the production of wealth, with the result that both the rent of land and the wages of labour had advanced. There was no unemployed class and there were no poorhouses, while old-age pensions of 10s. were given at sixty-five years of age to men and women requiring them, provided they had been twenty-five years in the Colony. The increase of the tax on land values, which was bound to come, the lecturer declared, would still further raise wages and bring increased prosperity.

Mr. Stewart, who was cordially welcomed by a representative meeting of Glasgow single taxers, is a vice-president of the New Zealand Single Tax League, and has the case for democratic New Zealand at his finger ends. It was an education to listen to him for an hour, and to learn of the country of so much genuine progress and hope, at first hand. Everyone present felt encouraged to go on with the fight for the policy the league exists to promote, and were the more convinced that that policy would bring our country the needed relief from the problems of poverty, housing, and unemployment, and that nothing else could. The usual votes of thanks brought an evening to remember to a close

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.

THE LAND QUESTION IN THE MONTHLIES.

The Westminster Review.

For some years the oldest of our monthlies has been consistent in its advocacy of radical and far-reaching land reform. The October number is specially strong on the question.

Referring to Upton Sinclair's great book, "The Jungle," the editor comments as follows:—

"To those that have eyes to see it is clear that the economic tyranny exercised by the Beef Trust, like that of all other trusts, rests upon land monopoly. Those who own the earth own 'the base of supplies' of the whole industrial army, and, controlling the base of supplies, they have the industrial forces of the world at their mercy. This is the root cause of industrial slavery, whether in field, factory, mine, or workshop, and unless and until land monopoly is broken down, it is impossible to make the workers economically independent. . . . Free the land and you free the people. There is no other way."

ECONOMIC ASPECT OF A SINGLE TAX ON LAND VALUES.

—Andrew Scott (of Liverpool) has a capital article under the above heading, which dots the i's and crosses the t's of the editorial comments, and which shows that Mr. Scott has studied "Progress and Poverty" to some purpose. After a remarkably clear and cogent exposition of the Law of Rent and the Law of Wages, he concludes with the following words:—

"Under our present social system, the land, absolutely necessary for the existence of all, is held by a few. On every hand we see the land-holders, through the ever-rising value of land, taking year by year from labour and capital an ever-increasing share of the national production of wealth, not on account of any exertion on their part, but because of the higher productiveness given to it by the people themselves. To equalise the distribution of wealth, to give justice between man and man . . . in a word, to amend our present system a tax on land values comes easily and naturally as a simple means of justice. . . . But, banishing as it would not only poverty, but the fear of poverty, it must have such further and far-reaching results upon the higher and better development of the race as from our present limited outlook appears too idealistic to be possible."

SHALL WE TAX LAND VALUES.—Finally, under the above heading, Mr. L. H. Berens has a long article on the question, apparently mainly directed against those of our opponents who, "greatly daring," venture to oppose our proposals as "based upon injustice," "founded on false economics," and "only commended to the unthinking by delusive promises of plunder." After laying bare the well-known causes to which Land Values are due, he dismisses the "appeal to justice" as follows:—

"We hold that if the individual citizen has a right in justice to demand that he shall be secured the fullest possession and enjoyment of anything and everything due to his individual industry, enterprise, and thrift—which is the only and all-sufficient justification of the institution of property—then the community as a whole has an equal claim to be assured the possession and enjoyment of what is due to its presence, needs, and collective activities, viz., the unimproved value of the land upon which it lives and works. That to allow these public values to accrue to individual land-holders is necessarily unjust, and consequently injurious to the community as a whole. That to appropriate these values for public purposes would be just, and consequently beneficial: that it would enable us to defray the necessary public expenditure without infringing on the earnings, or trespassing on the rights, of a single member of the community. And that, consequently, this natural method of raising public revenue, of providing for public expenditure, cannot, save by an abuse of language, be properly described as 'confiscation,' even though the term may with more propriety be applied to any other system that the ingenuity of man can devise to take its place."

Somewhat later, he summarises our proposals as follows:—

"Under the taxation of land values the land would be taxed, not in proportion to the value it had a few hundred years ago, but according to the value it has to-day. Next year, or next century, it would be taxed according to the value it will have then; and so on to the end of time: each generation appropriating for its common benefit the value which its presence and activities yearly re create."

The Arena (Boston, U.S.A.).

In the September number of *The Arena*, Samuel Brazier has a timely article on "The Primary Cause of Alternate Activity and Depression in Trade." After a close analysis

of both production and trade, and a brief consideration of some current explanations, or rather excuses, Mr. Brazier summarises his conclusions as follows:—

“The main initial cause [of periods of trade depression following periods of prosperity] is doubtless that check to production which is brought about by the increase in land values which invariably and inevitably results from a period of prosperity. . . . This increase in ground rents is the result of a natural law which determines the growing wealth of a nation to rent; in other words, rent, like a huge sponge, absorbs advancing wealth. . . . The wealth of a nation registers itself in rent. Increasing rent is the increasing charge which capital and labour must pay for the use of the earth. . . . Apart from any theory or theories, it is clear and undeniable that throughout the industrial world speculative advance in ground rent or land values, which includes and controls franchises, invariably precedes a season of commercial depression. That advance in land values is the main cause which brings about depression in trade is scarcely less clear. And it is the only explanation which accounts adequately for these alternate periods in the world of industry and commerce.”

The *Arena* contains several other most interesting articles on the social question; and to judge from their number, as also from the names of the well-known leaders of advanced political thought who are on its Board of Associates—such as Ernest Crawley, Bolton Hall, Edwin Markham, and Robert Baker—it is a magazine that our friends would do well to secure a place in every public library and reading room.

* * *

The Independent Review.

“The Land Policy of the Government” forms the subject of a brightly-written, even if somewhat disappointing, article by F. A. Channing, M.P., in the current number of *The Independent Review*. In it he quotes approvingly some of Sir Henry Campbell-Bannerman’s eloquent references to the fundamental importance of the Land Question, and points out that—“With Cobden, the Prime Minister holds that freedom of the land is the corollary of freedom of commerce.” He refers approvingly to “the repeated pledges of the Prime Minister and his colleagues to tax site values enhanced by the enterprise and by the outlay of great and growing communities.” And after some reference to Small Holdings schemes and to the Land Tenure Bill introduced by Mr. Agar-Roberts, he concludes that he has said “enough to show that big and sound materials are being collected and shaped, and that next year we may look for big and, let us hope, decisive measures in the way of Land Reform which will open many doors—now tightly closed—to simple but true human happiness and well-being.”

* * *

The Contemporary.

Eric Givskov’s second article on “Home Industry and Peasant Farming in Belgium” is even better than his first, to which we referred in our last issue. In fact, we cannot speak of it too highly, and would earnestly commend its perusal and careful study to every student of the Land Question. It is, indeed, worthy to become a classic on our question; and so we feel assured that our readers will pardon us—nay, be grateful to us—for quoting from it at some length.

LAND AND LABOUR.

Mr. Givskov practically summarises the final conclusion of his studies of Belgium life and labour in the following telling sentences:—

“Wherever there are to be found extensive communal possessions, there the wages are higher than anywhere else in Belgium, and, of course, the well-being of the people greater. It is more than a coincidence that those parts of Belgium where the agricultural labourers are enabled to earn enough to live on in comparative decency, are not those where Nature rewards the incessant toil of man by excellent harvests; but, on the contrary, those where niggard Nature yields a scant return to the effort of man, but where the possession of the largest areas of common land permit the labourers to work for themselves if the wages offered them seem insufficient.”

HIGH RENTS—LOW WAGES.

“Progress,” in the common sense of the term, however, our author tells us, “is marching on even in the Ardennes,

and it may be that in another ten years production”—which is now somewhat primitive—“will have been entirely modernised. . . . But all this, far from benefitting the labourers, will only deteriorate their position, because it will mean labour-saving, especially during the winter.” He continues:—

“Progress always means increasing land values, so the labourers will experience greater difficulty in obtaining land, and so be less able to work for themselves. In fact, this is what has already taken place in a great number of the communes, and what increasing progress cannot but accentuate. . . . But progress it certainly might have been, and progress it is even at this day in such communes where the common lands are large enough to throw open for the workers the door to the workshop of Nature.”

THE WAY OUT.

Comparing the relative positions of the people of Bohan, Luxemburg, and the people of other parts of Belgium, Mr. Givskov says:—

“The people of Bohan have access to the land, the Flemings have not. This is the only essential distinction between them and the Flemings. But it is enough to secure for them in all their backwardness a degree of crude comfort entirely denied to the Flemings. And rightly carried out access to the land is enough to secure for everybody all the material happiness which life has in store for the children of man.”

ACCESS TO LAND: ITS MEANING.

“But,” he continues, “let there be no mistake about it. Access to land does not mean that you create small holdings and scatter peasant-farms broadcast over the country. You may parcel out the whole country into peasant-farms, and the same day you have accomplished it you will only have started a new movement of concentration of land if you in all other respects leave social conditions as they are. For no human law can avail against the law of Nature. And it is the law of Nature that wherever men congregate rent will rise, purchase prices for land will increase, mortgages will grow in number and amount, and in the end the land will be owned, not by he who tills it, but by outside capitalists, who have only one interest—namely, to obtain the greatest possible revenue from the land. . . . But there is a means by which all the advantage of common possession of the land may be secured without any of the disadvantages adhering to this system, a means which, on the contrary, leaves every individual full liberty to do with the land as he pleases, and gives him full security for all his improvements. Instead of an enemy to progress, this means where it has been introduced has proved a great stimulus to progress, while at the same time mightily improving the condition of the worker. This means is the taxation of land values, which is only an enormously-improved form of communal possession. Let the people of England apply this means, and it will soon be seen that there is no such question as ‘Back to the Land.’ For there will always be plenty of people who will be happy to go back to the land. The only question is to remove the obstacles which prevent them from doing so.”

We cordially congratulate Mr. Givskov on the excellence of his work, and extend to him on behalf of our co-workers our grateful thanks for a masterly contribution to the cause of fundamental Land Reform.

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"OUR POLICY."

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THE CASE FOR LAND PURCHASE.

THE Report of the Irish Estates Commissioners, issued as a Blue Book, 22nd September, 1906, shows an amazing enhancement in the price of land, brought about artificially by the Irish Land Act of 1903.

"According to the Official Report" (we quote from the *Daily News*, 24/9/06), "the number of years' purchase for the five years before 1903 was eighteen; during the two years before that Act it had fallen to seventeen. It has now, including the bonus of 12 per cent. paid to the landlords, risen to 25½ years' purchase. 'The average years' purchase,' says the Report, 'paid for all classes of holdings sold by landlords direct to the tenants under Land Purchase Acts before and since the passing of the Irish Land Act, 1903, were as follows:—

"Act of 1885, £10.8 (cash).

"Acts of 1891-96, £9.2 (stock).

"Act of 1903 (to 31st March, 1906), £13.4 (cash).

"The average rate per acre paid during the five years immediately preceding the passing of the Act for holdings sold by landlords direct to tenants was £8.9 (stock), when no bonus was payable, as against £13.4 (cash) paid under the Act of 1903, exclusive of bonus, which, with the bonus, would realise for the landlord £15 per acre.

"This figure compared with the prices previously paid shows an increase in the price per acre received by landlords of 68.5 per cent."

"Mr. Wrench, one of the three Commissioners, does not agree with the basis of calculation, but makes no attempt to upset the figures.

"Messrs. Finucane and Bailey, the majority of the Estate Commissioners, see the dangers of bargains going beyond the stage of adequate security, and they say:— 'In the case, however, of abnormal estates (such as congested estates, estates held in rundale, or consisting in the main of reclaimed bog, mountain, and the like), the rent of which is in fact not wholly paid from the produce of the land, but from the wages of labour, or money received from relatives in America or elsewhere, it is open to doubt whether a reduction of 25¼ per cent. on second term judicial rents fixed for only 15 years affords the State adequate security for the payment or purchase annuities on this basis for 68½ years. In such cases the land itself does not produce the rent of the annuity, and, although the rent may be well secured for a short period of 15 years, it is evident that, for a long period such as 68½ years, there is no guarantee that the existing conditions will continue. There is no certainty that the assistance obtained from outside sources will continue, and, if the holding comes into the hands of an occupier who does not, or is not, able to supplement the returns from the holding by other means, there can be no security for an annuity which is not produced out of the land itself. The fact that large prices are often obtained for the right to occupy such holdings is not a proper or a safe basis for an estimate of security.'

"The landlords are not alone clearing out with the £12,000,000 as bonus, but with a much larger sum for which there is no adequate security, and which will hang as millstones around the necks of thousands and thousands of small purchasers, their children, and their grandchildren."

This should make interesting reading for those land reformers, save the mark, who favour a policy they are pleased to name a system of land purchase for rural England and Scotland, with a view to a just and final settlement of the people on the land. Rational and fair-minded people will regard this Report of the Irish Scheme rather in the light of an exposure of a bad principle, that in the end brings failure and despair, imposing a condition of slave labour on children yet unborn. The only people who gain by such a policy are the landlords, and their gain is at the expense of the new land-holders and the public, while the land question remains as of old to torment the politicians and amuse the cynic. All this comes of doing things in a hurry, and by taking as counsellors the politicians who mistake motion for progress. What the Report proves conclusively to our mind is the absolute necessity of taking one step at a time, and the first step first. This first step is the separate valuation of land apart from the value of improvements, advocated by the Leagues for the Taxation of Land Values, and by the "Land Values Group" in the House of Commons. It is quite manifest that if this separate valuation of land for purposes of taxation had been in force in Ireland prior to the passing of this wretched Land Purchase Act, the Commissioners would not now be proclaiming to the public this additional plunder of landlordism.

As the Report points out, this increase in the price of land from 18 years to 25½ years' purchase, represents not the rent of land but the wages of labour. The plain English of it is that under the leadership of

the United Irish League and the Irish Parliamentary Party the Irish landlords have managed to peg out for themselves and their heirs legal claims to the economic rent of land which is created by the public, and to the economic earnings of the individual tiller of the soil.

And this is what is euphoniously described as a final settlement of the land question in Ireland. The Irish labourer appears to have wakened up, and is naturally wanting to know where he comes in in this final deal, and the Irish Town Tenants League are organising a wholesome demand for the Taxation of Land Values. It appears that by the time the tenant farmer enters into full ownership of his plot, its value will have to be reckoned up after he hands over the economic rent, or land value, to the public exchequer. This must be where the *magic* of property comes into this final settlement.

We have already had, in Scotland, a small share of this policy under the direction of the Congested Districts Board, and it is enough. In connection with the Small Holders (Scotland) Bill, introduced by the Secretary for Scotland this session, a considerable amount of public discussion has taken place in the Press and on the platform as to whether the Bill should be amended so as to provide for Land Purchase. As it stands, the Bill avoids purchase, and is framed to assist landlord and tenant to come to terms under the direction of a Land Commission. In a special article on the question, the *Glasgow Herald*, 24/9/06, quotes the following example of the land purchase and the non-purchase schemes under the C.D.B. :—

“In the case of Syre, for example, where the land purchase system was applied, the cost to the Government of settling twenty-three households on the soil was £3,438 of free grants and £15,027 of loan money, the latter to be repaid by the smallholders, or, on the average, £150 of free grants and £653 of loan money per household; or in all an outlay of £803 was required in order to settle one family on the soil.

“The nearest settlement to this, in the same part of Scotland, is one at Dunbeath, in the neighbouring county of Caithness, and here the non-purchase scheme was applied with the result that the cost of settling thirty-nine families on the soil was £395 of free grants and £500 of loan moneys, the latter sum to be repaid as before by the smallholders; or an average expenditure of £10 per household by way of free grants and £13 per household by way of loan, or £23 in all.

“The meaning of this is that the result effected in each case, namely, the settlement of one household on the soil, is accomplished in the one case at an expenditure of £803, and in the other at a cost of £23.

“In the case of Sollas and Grenitole in Uist also, where the non-purchase scheme was also applied, the cost of settling thirty-two households on the soil was £983 of free grants and £1,310 of loan moneys, the latter to be repaid as before, or an average of £30 per household by way of free grant, and £41 per household by way of loan, or £71 in all.

“In the neighbouring island of Bara, under the land purchase scheme, the cost of settling fifty-eight households (some of them of very small size and intended

for fishermen) was £5,846 of free grants and £5,900 of loan moneys, or an average per household of £101 of free grants and £102 of loan money, or £203 in all.

“The financial advantages of the non-purchase over the purchase scheme are well demonstrated by these figures.”

These figures are luminous, and should certainly give pause to those who are looking to land purchase schemes to open up the land to the new cultivators. We earnestly hope the Government and the progressive Members of Parliament will turn from this reactionary and hopeless policy to look in another direction. The Prime Minister stated plainly the only genuine way when he said at Leeds, 19th March, 1903 :—

“It may accurately be said that there is practically but one great impediment in the way of a sweeping improvement which would elevate the physical and moral welfare of the people. What is this? It is the interest and the overdue regard to the interest of the landowner and the political and social influence that he and his class can exercise, whether it be the slum owner extorting a preposterous compensation for tenements that ought to be indicted as public nuisances and removed at his expense, or whether it be the possessor of open land holding it up in order that he may gain the increment which the industry and energy of our people create. In these cases and all the classes, and in gradations of cases between them you have the public interest, and in antagonism with it the interest of the individual. You and I side with the public interest. Let the value of land be assessed independently of the buildings upon it, and upon such valuation let contribution be made to those public services which create the value. This is not to disturb the balance of equity, but to redress it. There is no unfairness in it. The unfairness is in the present state of things. Why should one man reap what another man sows? We would give to the landowner all that is his, but we would prevent him taking something which belongs to other people. Here you have, perhaps, the clearest example in present politics of the cardinal, abiding, and necessary difference between the Liberal party and our opponents. It is here that lies the chasm yawning between us, athwart almost every public question.”

Why do the Liberal leaders and the Liberal newspapers, when they refer to the Land Question, wander so far away from this line of attack? “Let the value of land be assessed independently of the buildings upon it, and upon such valuation let contribution be made to those public services which create the value.” It ought to be quite easily grasped, and committed to memory for the use of both pen and platform. For years now it has been the declared policy of the Liberal Party, and the policy of a powerful Municipal movement. The Scottish Liberal Association at Peebles last month again affirmed its belief in the urgency of this step. But then there is the agricultural aspect of the question, the question of putting the people back on the land. Will the taxation of land values open up the land to the small land-holder? The reply is that a tax on land values has already been applied to agricultural land and with beneficial results.

In 1899 the Hon. James W. Bucklin, of the Senate of the State of Colorado, U.S., pursuant to a remit

from the Senate, visited Australia and New Zealand to enquire into and report on the systems of taxation in operation in these Colonies. In his subsequent report, submitted to the Senate, Mr. Buckliln says:—

“Land speculation was rife, and the country (New Zealand) was apparently on the verge of a great panic. In 1891 thousands of unemployed gathered in all the cities of New Zealand asking for work, and the people were actually fleeing from the country in search of the right to labour. At once (on the passing of the land value tax) without the industrial and Conciliation and Arbitration Act, or any new labour laws, the condition of labour began greatly to improve. Wages increased, the hours of toil shortened, the cost of living decreased, and the idle received employment. From 1891 to 1898 the cultivated lands of New Zealand increased 3,522,091 acres, sown grass lands increased 3,278,501 acres, the value of improvements increased 39,000,000 dollars, and nearly all business greatly improved. . . . For nearly a day I walked through the streets of Auckland (60,000 inhabitants) in search of an idle working-man and was unable to find one. In the four years immediately preceding the Land Tax, in spite of governmental ownership and management of railroads, telegraphs, telephones, insurance, etc., there was a natural decrease of immigration over emigration of 17,789 persons, being a loss each year. At once, on the passage of the Land Value Tax, the tide of emigration turned, population has increased 122,447, and in the first two years after the adoption of the Land Tax, the immigration of New Zealand exceeded the emigration 15,370 persons, and has continued in excess each of the eight years since its passage.”

This testimony we submit is a trifle convincing. If the tax on land values opened up the agricultural land in New Zealand, and absolved the Colony from an unemployed problem, it can do the same for the United Kingdom. Let us not forget too, that land is wanted in all our agricultural districts, as well as in large towns, for housing, trade, and public improvement. The desired acres are abundantly plentiful, but the price for their use is prohibitive, and the inevitable increase of rates which follow in the footsteps of any improver or producer, constitute another hindrance to industrial development. Says Mr. Cathcart Wason, M.P., in a letter to the Press last month:—

“In Orkney and Shetland fishermen and cottars can only with difficulty obtain any land for a house; land almost valueless from an agricultural or pastoral point of view is unobtainable except at exorbitant rates. At other places a yearly feu (ground rent) is exacted far above the capital value of the land.”

Mr. Wason goes on to explain how he has tried to get land through the Parish Council and failed, and how difficult he found it to get a site for a home, to place a house for a doctor, even at exorbitant rates. This is a common experience, with the result that our village life is strangled, the people are badly housed, improvement is stopped, and so is trade and employment. What will revive this village life and keep men in the country? That is the question which progress puts to the politician, and it has got to be answered. There are lots of things to do. No

doubt, but what shall we do first? Ask the Chancellor of the Exchequer for money to buy access to the idle acres? This has been tried and it is a ghastly failure, and those who advocate this policy to-day are but stiffening the price of land, hardening the heart of the land-grabber, encouraging him to continue to play the dog in the manger. How long would these idle acres be kept from the idle hands if the policy of the Prime Minister was carried out—if the value of all land was separately scheduled for the requirements of the rate collector? To ask such a question is to give the answer. This is the simple beginning that is the one thing needful in a settlement of the land question, and when we consider how just it is, how radical, how easy to apprehend, and what a peaceful revolution it would bring, we can only wonder why so many far-seeing politicians and publicists turn their heads in so many other directions.

TIMELY AND TRUE WORDS.—“At a time when the people are looking around for the solution of our economic ills, it is of supreme importance that men who know what is wrong and the orderly remedy therefor, should be in positions of power and influence, in order that they can get the ear of the people for their views. . . . The people will listen to the truth if it is but presented to them.”—Robert Baker, in *The Public* (8/9/06).

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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 Autumn lecturing season has opened briskly. In addition to the list of meetings of which particulars were given in our last issue, the General Secretary has addressed five meetings in the south of Lancashire, and Mr. W. R. Foster, a member of the executive who is working hard for the cause in his own district, has delivered addresses on the land question at two adult schools in Walthamstow, as well as to the Walthamstow Liberal and Radical Association (northern ward).

Mr. Edward M'Hugh and Mr. Richard M'Ghee have each held some successful meetings in Yorkshire, some of them well reported in the local press. Writing of one of these meetings, the *Keighley News* (13/10/06) says:—

The local enthusiasts for the taxation of land values ought to feel very well pleased with Wednesday night's meeting in the Temperance Hall at Keighley. It could not be described as a crowded meeting, but the audience was nevertheless by no means a small one, and Mr. Richard M'Ghee and the other speakers were listened to from start to finish with close attention. One reason for this was beyond all doubt the marked ability of the lecturer. For clear exposition, and clever telling illustration, Mr. M'Ghee would be very bad to beat. He treated his subject in a most interesting and lucid fashion, going to the root of the land and labour problems with which we are faced to-day, and exposing to his hearers the underlying causes of many if not of all the evils which social reformers of all schools are endeavouring to remedy. His arguments were convincing in their logic, and his address must have done much to further in this neighbourhood the movement for the taxation of land values.

The *Keighley Chronicle* (12/10/06) also had a very friendly editorial notice, as well as a good report, of one of these meetings.

The meetings at present arranged for November are as follows:

- Nov. 2—Bridgehouse School, Haworth. F. Skirrow.
- " 3—Bradford Liberal Club. Arthur Withy.
- " 5—Weavers' Hall, Walker St., Preston. Rev. Stewart D. Headlam, "God and the Land." 7.30.
- " 6—Bankfoot Church Institute. F. Skirrow.
- " 9—Low Moor Liberal Club. Alfred Hoyle.
- " 9—Clayton Liberal Club. W. R. Lester, M.A.
- " 10—Huddersfield Liberal Club. W. R. Lester, M.A.

- Nov. 11—Higham Hill Men's Own, Baptist Church, Higham Hill Road, Walthamstow. F. Verinder.
 - " 12—Golcar Liberal Club. W. R. Lester, M.A.
 - " 13—Shipley I.L.P. F. Skirrow.
 - " 15—Bingley I.L.P. F. Skirrow.
 - " 16—Swalwell, Co. Durham. R. Brown, Hon. Secretary Tyneside Branch, "The Historical side of the Land Question.
 - " 17—Clapham Branch, League of Young Liberals. L. H. Berens.
 - " 18—Brixton Discussion Forum, Raleigh College Hall, Saltoun Road, Effra Road, S.W. A. Powell. 11 a.m.
 - " 19—Harrow Liberal Club, Harrow-on-the-Hill. F. Verinder.
 - " 20—Paddington Radical Club, Paddington Green, W. L. H. Berens, "Taxation of Land Values: Its Justification and Effects."
 - " 23—Low Moor Liberal Club. F. Skirrow.
 - " 26—Walthamstow Liberal Association (Hoe St. Ward). W. R. Foster.
 - " 29—Clayton Liberal Club. F. Skirrow.
 - Dec. 2—North Camberwell Radical Club. L. H. Berens.
 - " 3—Preston, Weavers' Hall, Walker St. F. Verinder.
- The General Secretary will be speaking in the north of Lancashire during the first week in December.

Members are reminded that *marked* copies of newspapers containing matter of interest on the land question—articles, letters, announcements, or reports of meetings, lectures, conferences, etc.—are always welcomed at the League office.

The General Secretary visited the south of Lancashire in the second week in October. On October 9th a meeting of local members and others was held in the Library of the Society of Chartered Accountants, Mr. L. W. Zimmerman in the chair. After a short address from the chairman, a general discussion took place on the objects of the League, in which some members of the Land Nationalisation Society took part. On the motion of Mr. Cattrell, seconded by Mr. E. Bates, it was unanimously resolved, "That a Branch of the League be constituted for Manchester and District." The following were elected as a provisional committee:—Messrs. E. Bates, Cattrell, Jennison, Willett and Zimmerman. Dr. Percy M'Dougall was elected Hon. Treasurer, *pro tem.*, and Mr. A. H. Weller, Hon. Secretary. The provisional committee was instructed to draw up a constitution for the Branch, and to prepare a list of nominations for officers and committee, to submit to a later meeting. The General Secretary, on behalf of the London Executive, moved a vote of thanks to Dr. M'Dougall and other local members who had worked hard to bring about the establishment of the Branch.



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The Hon. Secretary of the Branch, Mr. A. H. Weller, 94 Sandy Lane, Chorlton-cum-Hardy, Manchester, is anxious to get the Branch to work at once, and will be glad to receive applications for membership and offers of help, either in money or service, from any friends in the neighbourhood of Manchester. It is hoped that branches will shortly be found in other districts of the country.

On October 10th a meeting of members of the '95 Club was held in the Manchester Reform Club. Mr. Oppenheim presided, and among those present were Messrs. L. W. Zimmerman, A. H. Scott, M.P., W. P. Byles, M.P., Dr. M'Dougall, Roe Rycroft, etc. A general discussion of the land question took place, mainly in the form of questions put to Mr. Verinder, and answered by him.

On the evening of the same day Mr. Verinder lectured at the Bloomsbury Liberal Club, East Manchester, on, "The First Great Reform." Messrs. Zimmerman, Kelly, Dr. M'Dougall, A. H. Weller and others took part in the discussion. There was a good sale of literature at the Manchester meetings.

Mr. W. R. Lester, M.A., broke a railway journey in order to speak at a meeting in the Liberal Club, Warrington, on October 11th. Mr. Worrall was in the chair, and Mr. Verinder lectured on the Taxation of Land Values, mainly with reference to questions raised by the coming Municipal Elections.

Mr. Sherburn, a local member of the league, presided at the General Secretary's lantern lecture on the Taxation of Land Values, in the Co-operative Hall, Warrington, on October 12th. The two meetings at Warrington were arranged by Mr. Ockel, whose untiring work on behalf of the movement is well known to our readers and highly appreciated by the executive.

It is clear that in South Lancashire the league possesses at once some exceedingly able and earnest workers and a splendid field for vigorous "spade work." We feel sure that the new branch will make good use of a great opportunity. Help is specially needed in arranging meetings and pushing the sale of *Land Values* and other literature.

An important article on the Taxation of Land Values by Mr. Josiah C. Wedgwood, M.P., will appear in the *National Review* for December. Mr. Wedgwood, who was chairman at the recent London "Henry George Dinner," is a Vice-President of the English League, and Hon. Secretary to the Committee of Members of Parliament on the Taxation of Land Values.

Mr. W. R. Lester, M.A., opened a discussion on the Taxation of Land Values, at the Hitchin Debating Society, Old Town Hall, Hitchin, on October 29th.

Mr. A. Wilson is a Labour candidate for the Borough Council of Woolwich (St. Nicholas Ward). The local Labour paper, *The Pioneer*, says that Mr. Wilson "has been President of No. 7 Branch A.S.E. for eighteen months. Served on the Trades Council for twelve months, and has filled many minor offices in the Branch during the past two or three years. Has also served during the past three years on the Central Council of the English League for the Taxation of Land Values. Is an ardent land reformer and an enthusiastic follower of Henry George. Has been active with the pen in some of the Kent papers (including *The Pioneer*) and in the *Engineers' Journal* in the cause of land reform."

Another member of the League is writing, in the same paper, a series of bright and interesting articles on the land question, under the general title of "Trespassers will be Prosecuted." We quote a paragraph from No. XII. (published on October 12th):—

"THE FIRST REFORM FIRST."

The inability to clearly see this relationship to the soil leads to strange results which are noticeable every day. Conferences pass resolutions on the condition of the country question from January to December. Sometimes one resolution has the place of honour, sometimes another. Sometimes the land question is popped in; sometimes it is apparently overlooked and left out. Sometimes, in short, Moses remembers to ask Pharaoh to let the people go; and sometimes, quite inadvertently, he overlooks this item in the programme of deliverance, and would pray for some improved method of brick-making, or humanitarian instruction for taskmasters."

The Tyneside Branch took the opportunity of advertising the League and its work in the "Liberal Bazaar Programme" for a grand Liberal Bazaar, held on October 11th, 12th, and 13th. Twenty thousand copies of this little handbook were distributed, and the advertisement should have good effect in keeping alive the importance of our question.

Mr. G. E. Wilson, a member of the executive committee of the Tyneside Branch, has been appointed Hon. Secretary of the North Shields Circuit of the Methodist Union for social service. We may be certain that the Union will be kept up-to-date, so far as the land question is concerned, with so able and energetic a land reformer as its guiding hand.

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

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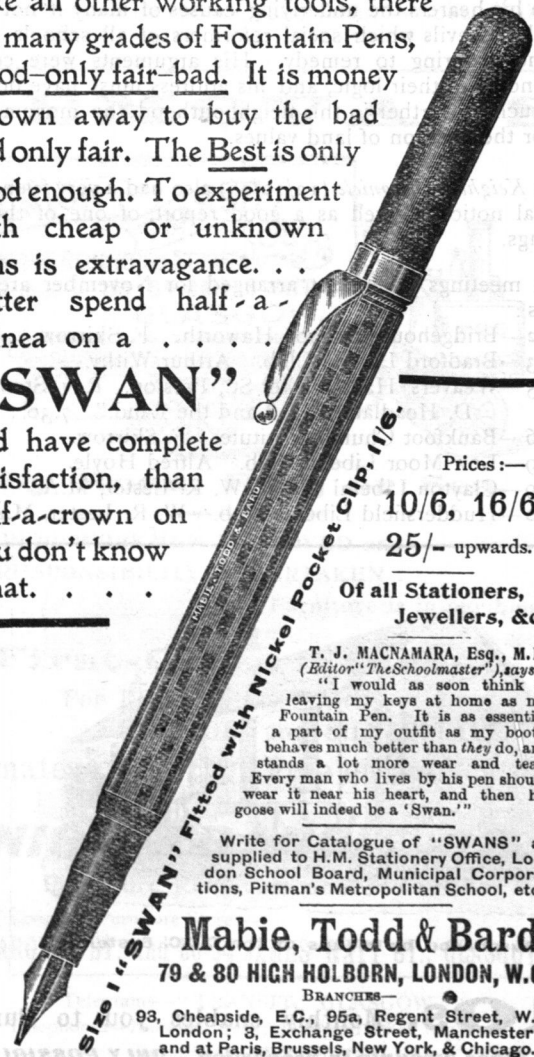
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SCOTTISH LIBERAL ASSOCIATION CONFERENCE.



GEORGE GREEN, J.P., C.C., Chairman.

MR. GEORGE GREEN, the Chairman of the Scottish Liberal Association, succeeded Lord Tweedmouth at the Annual Meeting of 1905. The Autumn Conference, held at Peebles, 5th and 6th October, over which Mr. Green presided, justified fully his election to the most important office of the Liberal Party in Scotland. Mr. Green is a Lancashire man, born in Stockport some sixty years ago. From his youth up he has been actively engaged in the reform movement. In business, his organising ability and force of character have brought him to a leading position in the management of a great Insurance organisation. Since he came to Glasgow in 1891 these same qualities have brought him to the front in our social and political life. Whether as Chairman of the Lower Ward District Committee of the Lanarkshire County Council, or on the Licensing Bench, or in the Scottish Liberal Association, Mr. Green's progressive opinions are strongly in evidence. He has been for several years a Vice-President of the Scottish League for the Taxation of Land Values, whose policy he upholds and which he upheld and loyally supported in the days before it was quite so popular. In those days he was one of the very few representative Liberals who frankly stated his conviction that the question of taxing land values was entitled to a foremost place among coming Liberal reforms, and he very well expressed this view in a practical way some eight years ago by proposing to raise a special fund for the League to promote the question in the public mind. Mr. Green has all along been a recognised leader in the cause of temperance, and was presented with his portrait by his colleagues and co-workers in the movement in Glasgow and District, in 1889, in recognition of his labours in the field of temperance reform.

At the General Election of 1895 he contested the Tradeston Division as Liberal candidate, where he made plain his Radical convictions on the land and taxation questions. Again, in the dark days of 1900, he went back to contest Stockport, his native town, and after a strenuous fight, mainly on the land question, reduced a large Tory majority to 160. For some years back Mr. Green has officiated as Chairman of the Organising Committee of the S.L.A., and it was largely due to the exertions of this fighting committee that the Liberal Party in Scotland went into the late election so splendidly organised and with such triumphant results. When Lord Tweedmouth retired the Scottish Liberal Association paid Mr. Green a well-earned and well-deserved compliment by electing him their chairman.

AUTUMN MEETING AT PEEBLES.

Taxation of Land Values—Small Holdings.

The autumn meeting of the General Council of the Scottish Liberal Association was opened in the Chambers's Institute, Peebles, Thursday and Friday, 4th and 5th Oct. More than usual interest was taken in the gathering. Since the meeting held at Kirkcaldy last autumn the General

Election has taken place, but there was no change in the character of the resolutions on the land question submitted. Of the 25 resolutions on the agenda, eight dealt with the Taxation of Land Values and the Small Holders' Bill now before Parliament.

Mr. George Green, J.P., C.C., Chairman of the Scottish Liberal Association, presided over a meeting of some 250 delegates.

Provost Ballantyne, Peebles, on behalf of the inhabitants, extended a welcome to the Scottish Liberal Association in its first visit to the town.

The Chairman acknowledged the courtesy of the Provost, and mentioned that they had a record attendance at the Council, exceeding even that of Glasgow. It was thought fitting to meet in Peebles this year, because that constituency, as well as several neighbouring counties, had given at the last General Election a very much better account of themselves than usually they had done.

The Chairman, setting an example of brevity, moved the first resolution with the one remark that its terms carried its own weight. The resolution expressed unabated confidence of the General Council in Sir Henry Campbell-Bannerman and the Government, cordially welcomed the legislation which had been passed and inaugurated during the past session, and assured the Government of the hearty support of Scottish Liberals in passing those measures of reform which had been so long called for and urgently required by the nation.

Sir Robert Pullar, following the Chairman's example, made no speech in seconding, and the resolution was thereafter adopted.

Taxation of Land Values.

Mr. Wm. D. Hamilton (Glasgow), on behalf of the Queen's Park (East Renfrewshire) Association, moved:—

"That this meeting, recognising the strong support accorded at the General Election to the demand for the taxation of land values, records with satisfaction the subsequent emphatic affirmation of the principle by the House of Commons on March 23rd last, recommends that the principle be applied to rural as well as urban land, urges the Government to include a national tax on land values in the provisions of their next Budget, and declares that all feu duties and ground annuals should be made subject to the tax."

Speaking in support of the resolution Mr. Hamilton explained it was the intention that Mr. Laidlaw, the East Renfrewshire representative in Parliament, should move the resolution, but he had written that he could not possibly be present, and that he fully endorsed every word of the resolution. He thought the resolution did not invite discussion, but took for granted that the meeting would pass it unanimously. He urged that the principle should be universally applied, and, if so, it was desirable that it should be initiated by a Budget provision. If land values were to be taxed every recipient ought to pay his proportionate share or manifestly some injustice would be done. They should not lend themselves to the contention that the Liberals were not serious in this matter. (Applause.)

Mr. John Paul, Glasgow, seconded.

Mr. David M'Lardy, Glasgow, moved as an amendment to omit the reference in the last line of the resolution to feu duties and ground annuals.

Mr. P. M. Martin, Partick, in seconding the amendment said he strongly approved of the proposal for a separate valuation of land from the buildings on it. He thought it was quite superfluous to discuss the attitude that should be taken up with regard to feu duties and ground annuals, and, in any case, they should wait till they saw the report of the Select Committee on the question.

Ex-Bailie Burt, Glasgow, said he did not agree with Mr. Martin that they had not had time to discuss the question, because it had been for years now prominently before them.

He explained that in the proposed bill when land values were taxed, the occupier, or what they nominally called the owner, was to pay the tax first, and would have power to deduct from his superior the proportion of his tax equal to the proportion the feu duty or ground annual bore to the valuation. He did not know what the Lord Advocate exactly meant by non-interference with existing contracts. If this question of non-interference with existing contracts was going to dominate the Liberal party, then he saw no chance of any progress. The whole progress of Liberal legislation was interference with existing contracts. The Crofter's Act and the Land Bill introduced by the Secretary for Scotland were interferences with existing contracts. They had to deal with this question on a moral ground, and not shut their eyes to the existing condition of things, and they must deal with it in a comprehensive and statesmanlike manner. Nothing was more simple in dealing with it than in the manner suggested by the bill. As far as the Valuation Acts of Scotland were concerned, provision originally was made that those feu duties should bear a share of the taxation, but contracts were put in by the landlords by which the vassal had to pay the taxation solely.

On a vote being taken Mr. M'Lardy's amendment was defeated by a large majority, and the motion was adopted.

FRIDAY, 5th OCTOBER, 10 A.M.,

The Delegates resumed consideration of the resolutions.

Small Landholders' Bill.

Lord Haddo opened a discussion on the Small Landholders' (Scotland) Bill. On behalf the East Aberdeenshire Association, he proposed a resolution "welcoming the introduction of the bill, and approving of the methods by which it was proposed to carry out the objects of the bill, and resolving to give the Government its hearty support." His Lordship, remarking that he was a tenant-farmer and paid rent, spoke of the benefits conferred by the Crofters' Act and sketched the provisions of the new measure. Some landlords were against it; they seemed to think that the Government wanted to dislodge them altogether. But if they had read the speech which the Secretary for Scotland delivered at Kelso they would see that he said the opposite. Mr. Sinclair wanted to retain the landlords because they were a useful part of the community. (A voice—"Question.") Some of them were. The Crofters' Act had worked excellently, and there was no reason why the principle should not be extended to the whole of Scotland.

Mr. James Murray, M.P., in seconding, said there was no uncertain sound in his constituency (East Aberdeenshire) as to the timeliness of the proposed measure. Practically every section of those directly interested in agriculture—and they were the great majority—regarded it with the utmost friendliness.

Opposition to Land Purchase.

Ex-Bailie Peter Burt, Glasgow, moved an addition to the resolution "urging the Government to resist all attempts to embody in the Small Landlords' Bill any scheme of land purchase, or the creation of any vested interests whatever, other than those that might result from the tenant's own improvements." If this bill was going to do so much for the landlords, he was afraid, he said, it was not going to do so much for the tenant. One thing they ought to beware of in their land legislation, and that was the creation of any new privileged class. They all sympathised with crofters, agricultural labourers, and any class in the community that had to earn their living by their own industry. At some early date they would have to settle with the landlord as to the value of the land and the rent to be paid, and they should take care not to create another class of landlords greater in number and who would fight as tenaciously for their privileges as the other class did. Therefore let them not confer any privileges on them that might have to be bought out at the expense of the whole community. They had got beyond a peasant proprietary. The rights to use land had nothing to do with the rights to own land.

Mr. John Paul, Glasgow, seconded.

After some considerable discussion, Mr. Edwin Adam (Edinburgh) pointed out that the amendment ought not to have been put against the motion, but as a separate resolution. The chairman agreed; the two proposals were put separately and unanimously adopted.

TOM L. JOHNSON'S SUCCESS.

In acknowledging a news letter from the editor of *Land Values*, Tom L. Johnson writes:—

"I try to keep in touch with your movement by reading *Land Values*, and I am entirely in harmony with you in your methods. Your letter gives me such an insight into your work that I am about to have copies made to send to interested friends. The Street Railway fight here has reached an acute stage. Injunction has followed injunction, but we kept right on granting new territory to the low-fare road, putting down the rails and ordering equipment. We hope before the end of this month to have cars in operation. I believe the fight is almost won. It has been a long, hard struggle, extending over five years from the time I was elected. Of course, I know this does not settle anything fundamentally but it is a step in the right direction, and a fight that had to be made before we were in a position to take up broader questions that have to do with basic principles.

"Hoping to be remembered kindly to the Henry George friends, and sending them my call that they keep up the good fight.—I am, Sincerely yours,

TOM L. JOHNSON."

Single Taxers everywhere show interest in Mr. Johnson's long struggle, and wish him well. It may not, as he puts it, settle anything fundamental, but it does settle one thing and that is that Tom L. Johnson, the friend and disciple of Henry George, has won fame in the United States and abroad as a capable and courageous municipal governor. He has purified democratic government and restored the public confidence in it. He has done this as an open and avowed single taxer, and thereby turned volumes of the best thought in our direction. In five years' strenuous work as Mayor of Cleveland, Tom L. Johnson has rendered a great and enduring service to our movement. His Henry George friends on this side gladly join in wishing him well in all his gallant efforts towards the better day.

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The Single Tax versus Social Democracy.

We are indebted to the Twentieth Century Press, Limited, for a reproduction in pamphlet form of the debate between Henry George and H. M. Hyndman. We congratulate the publishers on the production of this pamphlet, and think it will prove useful to those who wish to know the exact difference between the views of representative Single Taxers and Socialists. We are not the less pleased because we have been often assured by our Socialist friends that Mr. George had not made a very good show in the debate, and because we find on perusal of the pamphlet that this is simply a repetition of the old tendency of mistaking prejudices for facts, and of the wish being father to the thought.

So far as the Single Tax position is concerned, we feel it has nothing to fear from an impartial reading of the pamphlet, and we shall be pleased to recommend it on every available occasion.

Perhaps, as Single Taxers and admirers of Henry George, we have something to complain about in the introduction to the pamphlet. This is written by Mr. H. M. Hyndman, and is naturally coloured by his prejudices, and a good deal might have been allowed for that. There is, however, one thing which we think is inexcusable, and that is where Mr. Hyndman allows his vanity to run riot with his judgment, and begins to patronise a man who was in no sense his inferior.

This latter fault, of course, we do not attribute to his belief in Collectivism, but to his environment. When Mr. George sent his book to the late Duke of Argyll, he did so in the belief that the Duke was a man who had risen superior to his circumstances, and a similar belief is not unnatural in regard to Mr. Hyndman. But if such is expected the expectation will be doomed to woeful disappointment. We have from Mr. Hyndman a parade of the same pedantry that we are accustomed to find from those who refer to "their college days at Cambridge."

Mr. Hyndman should surely know by this time that the generation which has risen superior to creeds, superstitions, and vested interests is not likely to be influenced by the thin bluff of a University badge.

This is how Mr. Hyndman speaks of Mr. George:—

"I knew George well. When he and his family first came to this country they stayed for some weeks with my wife and myself. I then had numerous private conversations with him in which I learnt how strangely limited his capacity was. It amazed me to find that he was quite unable to see an inch beyond his land-taxation theory. Capitalism and competition remained almost sacred for him. He showed this, I think, most clearly in the discussion between us published in the *Nineteenth Century*. It was this also which so terribly misled him in after years, and brought him into political connections which his friends could not but deplore. He was essentially a good, earnest, simple man, possessed of no profundity of thought, but with a delightful character, who was wholly unspoiled by his phenomenal literary success, and believed that he was working as effectively as he certainly was honestly for the benefit of his fellow-men."

He further informs us that Karl Marx, in talking to him of Mr. George's proposal, referred to it as "the Capitalist's last ditch."

What nonsense from one who claims not to be simple-minded. If Mr. George came to the Capitalists we can only say that the Capitalists received him not.

But, perhaps, Mr. Hyndman misunderstood Karl Marx. If he will look up the last chapter of "Das Capital" he will find that Mr. George's proposal is emphasised in the story of Mr. Peel and the Swan River Colony.

So much for the introduction, let us now turn to the debate.

Take the following from Mr. George's first speech:—

"Mr. Hyndman styles himself a Social-Democrat: I a Single Tax man. Let me state why we have adopted that name and what we mean by it. Looking over the civilised world to-day, we see that labour nowhere gets its just dues. (Hear, hear.) We see there is everywhere a fringe of unemployed labour. We see all the phenomena that are called sometimes over-production and industrial depression; we reject as superficial the theory that this is caused by there being too many people; that this is caused by

there not being enough work; that this is caused by the multiplication of labour-saving machinery. We say that until human wants are satisfied there can be no such thing as over-production—(applause)—that until all have enough there is yet plenty of work. (Hear, hear.) We trace the cause of all these phenomena to one great fundamental wrong. We ask what work is, and we see what we call productive work is alteration in place or in form of the raw material of the universe that we call land. We see that man is a land animal; that his very body comes from the land; that all his productions consist in but the working up of the land; and that land to him is absolutely necessary; and we behold everywhere the phenomena of which I have spoken. We see everywhere that this element, indispensable to all, has been made the property of some. (Hear, hear.) To that wrong we trace all the great social evils of which we complain to-day, and we propose to right them by going to the root and removing that wrong."

Put against the above the following from Mr. Hyndman's last speech:—

"The railways are now organised by directors on behalf of corporations which have neither souls to be damned nor bodies to be kicked; we maintain that they should be organised under the whole community, which will then be a democratic industrial community, no longer dominated and dictated to, but able to turn out the present directors who trample upon them and to put in those whom they can control. (Cheers.) Then there are the mines, which at this present moment might just as well be organised by the workers, they themselves electing their own directors. (Hear, hear.) The same thing applies to the factories. To-day you have the most complete organisation of the workers in production and the most terrible anarchy in exchange. We see boot manufacturers throwing out as many boots as they possibly can on the market for the sake of profit—not for use. (Hear, hear.) Then when they have in this way brought about a glut in the market, they throw the men out of employment, and you have men and women going without boots because, forsooth, there are too many boots! (Loud applause.) There are men going hatless because there are too many hats, and coatless because there are too many coats. (Cheers.) We would restore by the co-operation of all, in a State not dominated and dictated to by the capitalist and the landlord, but in an organised industrial community, order in place of this chaos which at the present moment is prevailing all over the civilised world."

We should have been better pleased to take Mr. Hyndman's confession of faith from his first speech, but we are unable to find it there. What we do get is a negation of the importance of the land question, and we are pleased to notice that Mr. Hyndman—to use his own phrase—kicks himself downstairs in his last speech. When he comes to look for industries of any magnitude he is sent back to the land: to the mines and the railways. What is the value of the capital of a mine or railway compared with the value of the land? Besides the value of the capital is threatened by accidents, whereas the value of the land remains constant with the existence of the community.

We are pleased to note further that Mr. Hyndman confesses to a belief in the Over-Production theory, as we fancy he would have denied such a belief if we had accused him of holding it.

We would call attention to Mr. Hyndman's statement that we have to-day "the most complete organisation of the workers in production, and the most terrible anarchy in exchange." We would point out that this is not an argument for altering the organisation of industry, but an argument for making provision that the wealth produced shall be distributed in a fairer way.

When we seek to accomplish this we have no hesitation in putting our practical proposal in opposition to anything the Collectivist has to propose.

We submit the following from Mr. George's second and third speeches:—

"I do not take the same view of labour that our friends of the Social-Democratic Federation do. They seem to have taken hold of the arguments of the old political economists who were writing for the purpose of proving that the poor you must always have with you. ('No!') They seem to have accepted as a natural law that the actual wages of labour are merely what the labourer can subsist on. They seem to have given capital the first place in the order of production. Capital does not come first. Land and labour are the only two absolutely necessary factors to the production of wealth. (Hear, hear.) Capital is the child of labour exerted upon land. (Cheers.) Give labour access to land and it will produce capital. Give labour access to land and the power of the capitalists to grind the masses must disappear. (Hear, hear.) What does that power come from? Merely from the fact that men are unable to employ themselves upon the land. It is the poverty

of the labourers, not the wealth of the capitalist, which is the evil to be removed. Mr. Hyndman quarrels with competition. (Hear, hear.) He wants to abolish it, but to abolish competition would be to abolish freedom. (Loud applause and cries of 'No, no.')

How can you abolish competition except by saying to man, 'Thou shalt not'? How can you abolish competition save by preventing men from doing what they have a perfect right to do—('No, no,' and hear, hear)—and what it is for the interest of the community that they should do?"

"There is in capital no power to oppress labour; capital is not the employer of labour; labour is the employer of capital. (Applause.) That is the natural order; labour came before capital could be; it is labour produces capital; there is no particle of capital that can properly be styled capital that labour has not been exerted to produce. (Hear, hear.) Give labour land; let it get it on equal terms; secure to the labourer the reward of his exertions, and the distinction between the labourer and the capitalist will pass away. With the increase in the wages of labour, if there be great organisations of capital they must necessarily be co-operative organisations in which labour shall have its full share and its full right."

Compare with the foregoing the following from Mr. Hyndman's first and second speeches:—

"We say that competition for profit produces more degradation than any form of production the world has ever seen. He leaves competition untouched. The labourer who goes to the factory or dockyard gates now begging for work would have to go to the factory gates under the same conditions if the Single Tax proposals were carried out. I maintain that the miserable wage-slaves would be in precisely the same state ten years hence after rent had been confiscated as they are at the present moment, and that the only people who would benefit would be the Rothschilds, the Barings, the Chamberlains, the Mundellas, and such people who pile up great fortunes out of the workers of to-day. (Applause.) Very well; that would be so, and I challenge contradiction upon it. I ask how can the Single Tax be a remedy? What is the reason of this terrible number of unemployed, and the existence of which we both deplore? Mr. George says it is on account of the land not being taxed. But mark here again, he does not propose to relieve the land of rent. He simply proposes to transfer that rent to the State, and, therefore, the man who desires to go upon the land will have to go upon it with a deduction for the purpose of getting upon it precisely the same as he has to-day. He does not propose to relieve him from rent, and I do not say that under competition it is just that he should. But how is the labourer to get at the land?"

"The question is will Social-Democracy benefit the people? I am glad the word 'people' has been used, because I maintain that it will benefit not merely the working classes but the capitalists and middle classes also, whose interest Mr. George, it appears to me, is so anxious to defend, and who form, I think, the majority of the audience here to-night. Even they would be largely benefited, not by the Single Tax which leaves them still competing with one another for the wealth produced by the workers, but by the establishment of Social-Democracy, and by the amount of necessary labour growing less and less with every improvement in machinery, which would leave them abundant time to cultivate their mental faculties and develop their physical powers without that hideous feeling that every advance they make is made at the expense of their fellow creatures."

From the foregoing we see Mr. Hyndman condemns the Single Tax because it would benefit the capitalist. In his next speech he tells the capitalists they would not be benefitted by the Single Tax, which would really leave them as poor as ever, and if they really wish redress for their wrongs they will have to adopt Social-Democracy.

The following will give an idea of Mr. Hyndman's constructive schemes:—

"Well, by way of palliatives to the existing evils we would shorten the hours of labour by law in every employment where it is possible to do so. On the railways and tramways and in all Government departments eight hours might be made the normal working day, which would give the people more leisure to combine, think, and understand how it is they are expropriated at the present time. We would have free education and free meals in our schools in order that every child might be educated—not merely instructed in the three R's, but educated—and in order that their physical condition might rise to the level of their education. (Loud applause.) Then as the proper housing of the people is of the greatest importance, we would have healthy buildings erected by the communes, municipalities and county councils, to be let at rents to cover the cost of construction and maintenance alone. (Cheers.) Further, we would take this unemployed labour of the of the working classes and organise it under State and communal effort."

We have only one objection to these palliatives, and that is that they do not palliate.

All of them have been tried somewhere or another, and they have done nothing to solve the poverty problem.

Perhaps the best proposal of the lot is the feeding of the school children. But this is not a Collectivist palliative, it falls under the category of problems which men like Cobden and Mill held to be more physical than economic. It should not be forgotten, however, that any palliative of this kind will under present conditions shew itself in reduced wages. Let Mr. Hyndman appeal to his "Iron Law of Wages," and then tell us how the feeding of school children will do anything to eliminate poverty. If wages must fall to subsistence point, this palliative, by relieving the parent of the necessity of feeding the children, will provide the opportunity of reducing his wages.

Of the others, they will all follow from the taxation of land values. Men will not require the State to shorten their hours when they are free to do that for themselves. If we destroy the speculative value in land, men will get work at building houses, and they will be enabled to occupy better houses. Under such a condition houses will not be built at famine prices as at present, but at a rate to remunerate labour and capital, and only the monopolist will suffer. Raise the status of the labourer, and he will refuse your State charity as readily as he refuses private charity. We will not require to organise the unemployed when we get land forced into use by means of the taxation of land values. If land be forced to its best use the disorganisation of industry will disappear. The man who organises industry has to meet all the charges—rent, wages, etc. If he is forced to pay an excessive amount in rent, he is forced to seek relief in the amount he pays in wages. But his acceptance of the excessive price for land only tempts the owner to bleed him further. Wages fall as far as they possibly can fall, and if the landowner still persists industry is disorganised.

All this is being felt to-day, although Mr. Hyndman assures us that "Progress and Poverty" is almost a dead book. If it is, one wonders what kind of book a live one would be. No book of the kind has been and is more in demand in Great Britain and in many other lands. Since its advent twenty-six years ago a conservative estimate is that, embracing all forms and languages, more than two million copies of "Progress and Poverty" have been printed to date, and with the other books written by Henry George, which might be called "The Progress and Poverty Literature," it is estimated that some five million copies have been published. The doctrines of the book have almost a monopoly in political thought to-day, and it can be truly said of Henry George that "he being dead yet speaketh."

In conclusion, we would recommend the pamphlet to every student of political economy and every enquirer regarding social problems. Single Taxers should provide themselves with copies and otherwise promote the sale of the pamphlet as a piece of good propaganda for their side of the question.

W. REID.

News of the Movement.

Eastbourne Adopts the Rating of Land Values Act.—A poll of the ratepayers of Eastbourne was taken

yesterday on the question of rating unimproved value. The ratepayers signified their approval of the method of rating proposed, for out of a total of 102 recorded votes, 78 were for the proposal, and 24 against. The voting at the two booths—city and borough—were as follows:—

	For.	Against.
City,	39	21
Eastbourne,	39	3
Totals,	78	24

The City of Wellington and all adjacent boroughs now rate unimproved values.—*N.Z. Times*, Wellington, 9th August, 1906.

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LAND VALUES.

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

Thirteenth Year—No. 151.

DECEMBER, 1906.

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JOHN PAUL, *Editor.*

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Valuable Imperial evidence in favour of the principle of the taxation of unimproved land in this country is contained in a Parliamentary Blue-book published to-night, which consists of reports on the effect of such taxation in South Australia, New South Wales, and New Zealand, sent at the request of the Earl of Elgin. The experience of all three countries is quite similar. The building trade has been affected beneficially in each case. Large areas of country lands have been forced on to the market which would otherwise have been allowed to remain idle, and in this way, the producing interests of the countries have been benefited and land monopolies have been broken up, and improved conditions of settlement obtained with advantage to all concerned. The rapid rebuilding of the city of Wellington (New Zealand) is largely attributable to the taxation and rating on land values, says the Commissioner of Taxes there, so that the supply of building materials could not at times keep pace with the demand.—*Daily Record and Mail*, 17/11/06.

QUESTIONS ASKED IN THE HOUSE OF COMMONS.—On Thursday, November 22nd, Mr. Philip Snowden, Member for Blackburn, asked the Prime Minister, "Whether he has seen the Report of Mr. P. Heyes, Commissioner of Taxes for New Zealand, in which he states that the effect of basing rates on the unimproved land value has been to greatly stimulate the building trade in that Colony by forcing land to be put to the best use; and whether, in view of the depressed state of the building trade in this country, he will introduce legislation here on similar lines at an early date." To which Sir Henry Campbell Bannerman replied, "Yes, sir. The Report has been brought to my notice, and I quite appreciate its importance. But all I can say at the moment is that the whole question is being carefully considered by the Government."

Well, we only hope the Government will not consider too long. [Ed. *Land Values.*]

For this great reform, we may hope, the country will have to wait only a few months longer.—*Tribune*, 7/11/06.

VALUE OF CITY LANDS.—At the Auction Mart, yesterday, Messrs. Edwin Fix & Bousfield let on a building lease for 80 years, the site of Nos. 7 and 8 Poultry, extending through into Bucklesbury, with a frontage to each thoroughfare of over 30 feet, and covering the superficial area of nearly 2,700 feet, at a ground rent of £2,000 a year. This represents at 30 years purchase a capital value for the freehold of £60,000.—Extract from *The Times*, 8th November, 1906.

As an instance of the rise in the value of site values in the West-End I may mention that No. 3 Hamilton Place, formerly occupied by the Dowager Marchioness of Londonderry, has had its ground rent raised from £125 to £850. The new lessee has not only to pay £850 ground rent, but he had to surrender three years of the old lease, pay £9,600 in fines, and spend large sums on the house. As his lease is only for 63 years, he will have to get an enormous rent for the mansion. Its rental value is estimated at £1,430 per annum, the income of an Under Secretary.—London Correspondent of *Belfast News Letter*, 22/10/06.

The Allotments and Small Holdings Association call attention to a recent instance of the way in which existing allotments legislation works—or rather, does not work! The Wallasey Council have bought, for £480 an acre, four acres at Liscard, to take the place of the present allotments, which may be required for building purposes. The purchase is made subject to the Council obtaining the consent of the Local Government Board to the needful loan. This has been refused on a previous occasion, and, judging by the hostile tone of the inspector, it is very doubtful whether it will be given this time. One objection he made was that fowls were kept on one of the existing allotments, and the Act contained no provision respecting these birds; also that some of the holders did not come within the definition of labourers. *Hoec fabula docet*—but we leave the moral to be found by those who think that the taxation of land values is too simple a remedy, and that what we want is more "inspectors."

THE LAND TENURE BILL.—The case of the small holder is infinitely more clamant than that of the tenant whose improvements were the landlord's increment, and whose crops rendered tithe to the landlord's pheasants without compensation. The landlords will have to recognise the fact that the supreme destiny of the land is to be used, and that the nation cannot on their account continue the double waste of millions of half-cultivated and idle acres and tens of thousands of workless, land-hungry men. Nor can statesmen overlook the fact that while our people are still housed in insanitary and grossly overcrowded tenements the great building trade languishes for lack of land on which houses may be built. It is with the double object of securing a fuller use of land and relieving industry from taxation that bills for the taxation of land values must be pressed.—*London Daily News*, 13/11/06.

Extract from October number of "Nineteenth Century" Article on "The Awakening of China." Part of placard posted up in the Province of HUNAN. (Written by Chinese educated official for Chinese readers):—

"I will ask you, gentle readers, to consider this point. At the present moment we have clothes to wear, we have food to eat, we have money to spend, we have houses to live in. Where do all these come from? Our parents can only give us the bodies we are born with. They cannot cut off their flesh to feed us. Our little bit of land is all we have got. The food we eat, the clothes we wear, the money we spend, the houses we live in all depend upon that. If we had not got this land we should all perish utterly. Our bit of land therefore is even more important to us than our own parents. . . . The special purpose of the foreigners

in coming to China is to seek out *land*. It is only land they want. When once the land has passed into their hands, they will have all power and control."

Men who can write like this, whether Englishmen or Chinamen, are indeed waking up. J. T.

* * *
An English correspondent writes, in sending his subscription to the English League:—"May I venture to say that the simpler you make your paper, the better chance you have of educating us on this important matter." We are always open to suggestions as to how the paper can best serve its purpose, and our able writers on the editorial staff are hereby instructed to consider again how best to state the case with a view to reaching out to a larger and more enlightened public.

* * *
A Belfast correspondent writes:—"The last two numbers of *Land Values* seemed to me to be particularly good. Two leading Literary Societies here are taking the taxation of land values as a subject for discussion. Mr. Alex. Bowman, of Belfast, lectured last month to a local society on the question."

* * *
In sending six subscriptions, George Brown, South Australia, writes:—"Accept my heartiest congratulations on the splendid work you are and have been doing, not only for Great Britain, but for the whole world."

* * *
"The main difference between Socialism and other non-Socialistic methods of Social Reform will be found to be that, while the former condemns competition, *as such*, the latter condemns the one-sided and inequitable conditions under which competition is now carried on, and looks forward to the removal of these unjust conditions and the establishment of a really free and equal system of competition—the possibility of which Socialism denies—as the cure for the fundamental injustice of modern societies."

"To the creation of legal privileges, especially to the privilege of private ownership of the only source of wealth, the land upon and from which all men must live, must, therefore, be traced the industrial and social injustice which disfigures our civilisation, and not, as Socialism puts it, to the private ownership of real capital and the private conduct of non-privileged industries."

* * *
The above two quotations suffice to give some insight into the tone and teachings of Max Hirsch's great work "Democracy versus Socialism," a limited number of which, thanks to the generous co-operation of the author, we are

now enabled to offer our readers at half price—5/6 post free; see our advertising columns.

Whilst frankly and fully recognising "the high ability, character and attainments" of those to whom Socialism owes its main development and progress, the deep debt which social and economic science owes to their unselfish labours, as well as the enthusiasm and self-sacrificing devotion which characterises so many of its adherents, Max Hirsch subjects the doctrines of Socialism to a searching and thorough criticism, carried out, however, in a scrupulously fair manner, which should go far to commend his book even to those who may differ from his conclusions.

In short, to quote the review of the book that appeared in *The New Age*:—

"Mr. Hirsch's book is one for the thinker rather than for the partizan; for it appeals to our reason rather than to our emotions."

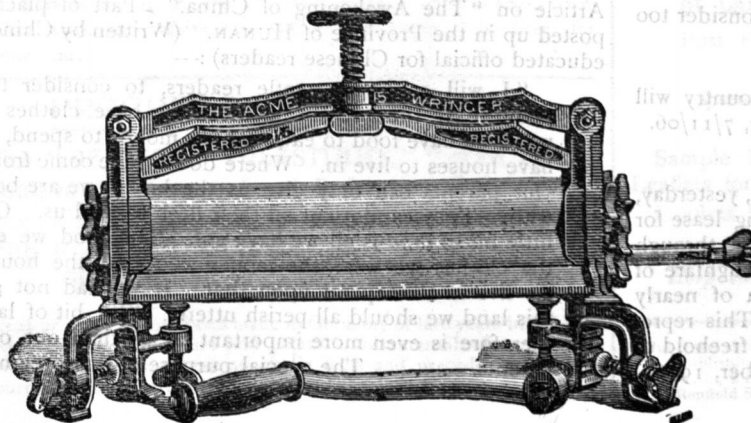
It is, in truth, a book we would earnestly recommend every earnest student of social problems to add to his library. Those of our readers who are interested in Club or other Public Libraries would do well to see that their Librarian takes advantage of this special offer.

* * *
The Anti-Taxation of Land Values League complains of the expense to the ratepayers of Glasgow in connection with the work of the Corporation in promoting the Bill for the Taxation of Land Values, and urges the need of a public auditor, who would, of course, surcharge the members of the Council with such unnecessary expense!

* * *
But it is just possible that a public auditor of the Corporation's accounts might bring in a different report showing the great and crying need there is for the taxation of land values. Already a public auditor has done so. Bournemouth enjoys such a privilege; its accounts are audited by a Local Government Board auditor, Mr. Rowland Estcourt, and this is what he says (*Municipal Journal*, 19/10/06) alluding to the debt proper incurred in carrying out the requirements of public Acts of Parliament, and amounting at present to £385,148, necessitating an annual charge on the rates of £26,855:—

"Against this large liability there remains to the ratepayers only such altruistic assets as can be derived from contemplating the beautification and improvement of other people's property, the whole material value of the outlay—originally amounting to £575,426—having been absorbed by the owners of the real estate of the borough, a fact which is immediately obvious in the enormous increase which has taken place in land values in and around Bournemouth concurrently with your expenditure—an increase so great that had

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the owners shouldered the whole of that debt it would have proved a highly profitable investment for them."

* * *

The Special Literature Fund Appeal appears this month for the last time. Needless to say we sincerely trust that the response to it will be worthy of its cause. Moreover, we would draw our readers' attention to the fact that as we have now so many branch Leagues and active co-workers in different parts of the country, all of whom push our Literature, as one of the best services they can possibly render our movement, the valuable books this Fund will make available will not be allowed to rust for long on our shelves, but will soon be actively circulated throughout the country.

* * *

Our readers will be pleased to learn that the response to our "Special Literature Fund Appeal" has already been such as to justify the Administrators to order our special popular edition of "The Story of my Dictatorship," which will be ready for publication early in December. The book will be issued in strong Green Paper Covers at 6d. nett.; and in Green Cloth at 1/- nett. Sample copies will be sent from any of our offices, post free at the published price.

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* * *

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THE HENRY GEORGE ANNIVERSARY IN AUSTRALIA.

SPEECH BY THE PREMIER OF NEW SOUTH WALES.

The members of the New South Wales Single Tax League met to celebrate the anniversary of Henry George's birth in the Sargent's Banquet Hall, Sydney, 4th September. There was a dinner to begin with, and afterwards a more public meeting. Mr. J. R. Firth presided at both gatherings.

The speech of the evening (reports the *Sydney Daily Telegraph*) was, of course, that of Mr. Carruthers. He had hurried away from Parliament to meet the engagement, and said he "thought his audience would pardon him if he confined himself to saying a few words of good cheer to them in the battle that they were engaged in, and were likely to be engaged in for many years—the battle of advocating the principles of land value taxation. (Cheers). A speech which he had delivered a couple of years ago, he said, clearly indicated the attitude he had always taken with regard to Henry George and his teachings.

"I know," Mr. Carruthers continued, "that the expression 'single taxer' is one that to many people carries with it something of an obnoxious character, and especially when we find that in the name of single tax there are so many things proposed to be done. I don't wonder that it is at times an unpopular cry on account of the mistakes which are associated with it in the minds of people."

As an example of his meaning, the Premier quoted the proposal of the Federal Labour Party for a progressive land tax in connection with Commonwealth taxation. "There is," he said, "nothing more calculated to mislead the people, who imagine that a progressive land tax based upon unimproved land value is part and parcel of the teachings of Henry George, or of a system of honest reform." Therefore, he argued, it was necessary for the Single Tax League to make it clear to the people what was really understood by the doctrines they held, and which they desired to see brought into practice as the national taxation of the people.

"I live now in the arena of performances," declared the Premier, "and I think I can safely claim that, having had the opportunity come to me to put into practice something that I believed in, I am not letting that opportunity go by without some performances. I am perfectly well aware that when I leave office I shall be open to the charge of not having given full effect to all my political doctrines. I do not suppose they will let me stop long enough to do it. But if I can claim that I have gone one step, and the country has gone with me, I can claim to have done something." That something, he then explained, was the establishment of a system of local government throughout a vast area of New South Wales—an area so vast as to make that which had previously been under local government quite insignificant, and the government had made the principle of rating of unimproved land value the basis of it. When this came into operation, and the people saw the benefits to be derived from it, there would be less reason, he thought, for the association to do propaganda work, for the system would be eloquent in favour of itself. Had they established a system of local self-government throughout the rural districts they would have had to court unpopularity, which would perhaps have stopped it being put into operation.

"What this country wants"—continued the Premier—"is that the lands shall be improved; in other words, that they shall be used in the sense that they shall become more valuable by reason of their greater production." He regretted that he could not see that the same basis which had been adopted for the establishment of local government would apply to the local Government extension; but it was far harder to write on a slate that was not clean than on one that was. Local government had been fairly successful so far as regards municipal government; they had to substitute a sound for an unsound system. The measure now before

the Assembly was one that provided for an option in the system of taxation in municipalities, and by the figures which had been collected it was made clear to a large majority of the municipalities that it would be to their advantage to accept the option of the taxation of unimproved values, and the difficulties of the minority could be overcome in the near future. So those two things might be pointed to as works of actual achievement. Taking the financial aspect of the local government question, he said that payment for services rendered should not be confused with payment for the machinery of Government, and when they looked at these things they would find that they were half-way to the goal for which they were striving. He had never gone back on his admiration and appreciation of Henry George and his teachings. The work the Single Tax League had to do was largely one of the advocating its views, educating the people, and bringing about the adoption of its views. "We have done much," he declared, "and the advance which has been shown is materially one of which the advocates of land value taxation should be proud."

Referring to land settlement at a latter stage of his speech, Mr. Carruthers said that during the last year there had been larger areas of land thrown open by the State and by private owners than there had been for 20 years past. Sub-division of land by the State and by private owners was going on apace.

In conclusion Mr. Carruthers said:—"The task which is before you is the same that was before Henry George, and the same that will be before others, 20, 50, or 100 years hence—that is the task of education, the task of paving the way so that every step in the road is paved, and may be taken with security and safety, and you have to congratulate yourselves that where the principles were unpopular years ago they are now being accepted with acclamation. That should be an encouragement to you to continue the work of education as you have done in the past, finding day by day more achievement and a brighter prospect ahead. It has been said that in dealing with local government the State should have abolished the land tax. It is not proposed to do that, but it is proposed to keep it in suspension. The machinery will be kept and the law remain intact, but the arrangement is made, as an encouragement to the local governing bodies, that when they make the tax a penny in the £ the penny in the £ collected by the State will be suspended. If they only go to one half-penny in the £ the State tax will remain. I should have opposed any scheme which would have undone the work that was done with so much difficulty, and with so much struggling, when Mr. Reid introduced the land tax. I am doing my best, step by step, to embody those sound principles upon the Statute-book of the State."

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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.]

GLASGOW NOVEMBER MUNICIPAL ELECTIONS.—Thirteen out of the 26 wards were contested by 36 candidates. Each of the candidates received a copy of a circular letter from the Secretary of the League in the following terms:—

“As you are no doubt aware the Glasgow people have for a number of years now taken a keen interest in the question of the Taxation of Land Values, and, that the City Corporation have taken a leading part in the municipal movement for this policy. Our League exists for the purpose of promoting it, and I enclose you suitable leaflets published in the course of our educational efforts, which, I trust, will have your consideration.

“The Executive of the League would ask you to consider the following questions, to which they respectfully solicit an answer:—

- “(1) Do you agree that the taxation of land values is needed with a view to the breaking up of land monopoly, thereby opening up the way to the solution of the housing and unemployed problem?
- “(2) If elected, would you vote for, and uphold the policy of the Corporation in pressing upon the Government and the public the urgency of this policy?”

Twenty-seven of the 36 candidates were for the taxation of land values, sending readily most favourable replies to the League's questions. There were 15 vacancies to fill and 11 of these are now occupied by supporters of our policy. The Glasgow Town Council maintains its overwhelming majority in favour of this Radical change in the incidence of local taxation.

At a meeting of the Town Council, 1/11/06, Councillor W. F. Russell moved that that portion of the minute of the Finance Committee which recommended that the Council should write off the sum of £2,457, spent in promoting the Land Values (Taxation) Scotland Bill, should be taken back. Mr. Bruce Murray seconded. After a lengthy discussion, 45 voted for the minutes and 9 for the amendment by Councillor Russell.

The question again came up for discussion at the Council meeting of 15/11/06, when Mr. Gray moved the approval of the minutes of the Special Committee on the Taxation of Land Values, which recommended that Mr. W. F. Anderson and Mr. M'Millan be asked to give evidence as Corporation witnesses in support of the Taxation of Land Values Bill

before the Select Committee of the House of Commons. Mr. John C. King moved—“That before Councillors W. F. Anderson and M'Millan be sent to London to give evidence in support of the Land Values Taxation Bill, their proposed evidence be printed and circulated amongst the members of this Corporation.” In support of his amendment, Mr. King said—As the evidence proposed to be given was desired to be accepted as that of the Corporation, and would be put forward as such by Messrs. Anderson and M'Millan, it followed that it was absolutely necessary that the members of this Council should know what that evidence was going to be. If his amendment were not adopted, the mission of these gentlemen would be a huge farce. They had no mandate to speak in name of the city; on the contrary, the evidence they tendered before the Select Committee would be that of Mr. W. F. Anderson and Mr. M'Millan as individuals, and not as representing the views of the Corporation of Glasgow. Bailie Russell seconded. The minutes were approved by 45 votes to 5.

We agree with Mr. King that the members of the Town Council should have been provided with copies of the printed evidence proposed to be given in name of the Council by Councillors W. F. Anderson and M'Millan, otherwise how can they be said to represent the Council? The Bill does not require such questionable support. Either the Town Council approve of it or they disapprove. By all means let this be made clear. The members of the Council are certainly entitled to have put before them for legitimate discussion and consideration any statement put forth in their name.

The Newbie (Dumfriesshire) Liberal Committee opened their Winter's campaign at Dumfries, 29/10/06, when Messrs. H. L. Davies and Norman M'Lennan addressed a meeting on the subject of “Liberalism v. Socialism.” The local paper reported the proceedings in about four columns. A resolution in favour of the progressive principles of Liberalism was carried by 23 to 7 votes, and a challenge was accepted by the speakers to debate the question of “Liberalism v. Socialism” with the Dumfries Labour Party.

The Prime Minister has expressed the hope to a deputation of Scottish M.P.'s that parliamentary business might so progress as to afford an opportunity for a second reading of the Small Holders (Scotland) Bill before the close of the present session.

A Glasgow single taxer took the affirmative in a debate “Liberalism v. Socialism,” last month, at a public meeting in Ayr, held under the auspices of the local branch of the Young Scots Society. There was a good attendance, some plain speaking, and a decided victory from Liberalism.



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Other amounts in proportion. ONLY POSSIBLE by this System. Additional Representatives Wanted.

A public discussion on the Taxation of Land Values, under the auspices of the Parkhead Literary and Debating Society, took place in the Parkhead Public Hall, Glasgow, 15/11/06. Ex-Bailie Burt and Councillor Macquisten were the chief speakers. Mr. Young, Solicitor, presided over a large attendance. The *Glasgow Herald* gave a half-column report. Mr. Burt was in good form and had the meeting, packed to the door, with him on the question from first to last.

The President of the League, ex-Treasurer James Fairlie, Falkirk, Mr. Robert Hamilton, Assessor, Greenock, Mr. Edwin Adam, President of the Edinburgh League, and the two representatives from the Glasgow Corporation, ex-Bailie W. F. Anderson and Councillor M'Millan, were among the witnesses examined last month by the Select Committee of the House of Commons on the Land Values Taxation (Scotland) Bill. The Committee has been getting through the witnesses in fine style since the commencement of the Autumn session and should have already material in abundance for their report.

Speaking at the Glasgow Central Liberal Association last month the Solicitor-General for Scotland, Mr. Alex. Ure, M.P., K.C., the Chairman of the Committee said, "the taxation of land values was a topic over which he had had fevered dreams, spent toilsome days and sleepless nights, but wild horses would not drag from him at that moment the opinion or the conclusions at which he had arrived."

In the course of a very necessary "plea for clear thinking on the question," Mr. Ure added, "that people who thought it was proposed to open up some further sources of wealth, or that they had at their hand, as it were, some ripe fruit which they had only to pluck, were under a very great misapprehension." Perhaps!

There was some discussion afterwards and Mr. Ure promised to return a year hence "with a free mind, when they (the Glasgow Central Liberals) might expect to see fur flying." Well, we shall see. In the meanwhile, Mr. Ure, who assures us that "his committee are still on speaking terms with each other," is to be congratulated upon his most impartial attitude as chairman of the Committee. Neither wild men nor cute men can complain that the chairman is on either side of the question. And as for the witnesses examined he is quite ready to take any of them into a *cul de sac* and leave them there, if they so desire it, or to help them into the open highway when they are lost in amazement at some of the questions put.

A NEW ORGANISATION FOR GLASGOW.—The Secretary of the League has received the following letter:—

"Yverdun, St. John's Road, Cathcart,
Glasgow, 9th November, 1906.

Dear Mr. Paul,—I have been instructed to inform you that at a meeting held on Wednesday, 7th inst., it was agreed to form a Union with the name,

'LAND VALUES AND FREE INDUSTRY UNION.'

As the work still to be done in this connection is great, there seemed to us room for more than one organisation, and the hope was expressed that we could work harmoniously with the existing League.—Yours truly,

John L. Kinloch, Secretary."

For the benefit of members and others interested outside Glasgow and abroad we ought to say that this new Union is for the taxation of land values. It has been instituted by single taxers formerly connected with the League. We heartily wish them all success. There is room even in Glasgow for any number of organisations to bring home to the public the facts of the case, and the League is open and free to work harmoniously with each and all. It is delightful to know that at the moment a number of able and earnest

single taxers are elsewhere in Glasgow taking independent action in promoting or holding a public meeting to advance our movement. The harvest is ripe in some places, and still there are open fields in every direction to be cultivated.

Mr. George Green, C.C., Chairman of the Scottish Liberal Association, in sending a donation of £10 to the funds of the League, writes:—"Please allow me to say that I rejoice greatly in the progress being made. In my opinion, no part of our Radical programme is making faster or firmer movement. It is one of the peculiar features of the agitation that no one can join in it without in some degree mastering the principles underlying land reform. The League makes little or no appeal to the emotions, and our people are not all philosophers. To the majority of us the hardest of hard work is hard thinking. The object lessons do not lie on the surface as in the case of the Corn Laws in the hungry forties, or the Temperance question to-day. On the other hand, all our converts have found salvation by severe mental toil. So we are not much troubled by back-sliding. I earnestly hope that during the life of this Government some measure on League lines will become an Act of Parliament."

Mr. W. R. Lester, ex-President of the League, and still closely associated with it, has also sent a cheque for £25, with his hearty approval of the work being done. There is still room for further similar testimonials. Quite a number of ordinary subscriptions received in 1905 have not yet been renewed for the current year. The financial year closes 31st inst. The Hon. Treasurer will be pleased to acknowledge receipt of these, and welcome new supporters during the month. Since the General Election the League has been active in very special ways, involving considerable additional expenditure, and there is much more to do. Mainly because of the progress of our question in Parliament, the Opposition is now thoroughly aroused to the defence of "their interests" in the land, and it behoves every earnest single taxer to do what they can to equip the League with the funds necessary to maintain the fight.

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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THE CONDITION OF AGRICULTURE.

A time there was ere England's griefs began,
When every rood of ground maintained its man,
For him light labour spread her wholesome store,
Just gave what life required, but gave no more.

Goldsmith—"The Deserted Village."

The Board of Agriculture and Fisheries have issued the annual volume of Agricultural Statistics for the year 1905, and to the land reformer this collection of documents should prove of great interest. It contains a mine of information on the agricultural side of the land question, and the introduction by Colonel Craigie renders valuable assistance in arriving at an understanding of the mass of statistical tables. The official view of the condition of agriculture is, as might be expected, rosy, but after a careful examination of the facts set forth in this and previous volumes one cannot but come to the conclusion that for once during his "raging and tearing" propaganda Mr. Chamberlain was right when he told us at Greenock that "agriculture—the greatest of all the trades and industries of this country—has been practically destroyed"—although we disagree as to the cause of its depression. Comparisons, it is said, are odious, but to realise the gravity of the present condition of our great industry we must look back over a period of years and compare the figures for 1905 with those supplied for an earlier period—say the average for the years 1871-5.

The following table shows the acreage of land under cultivation in 1905 and 1871-5:—

Total area of land and water in Great Britain, 56,787,590 acres.

Description.	1905.	Average, 1871-5.	Increase +, Decrease -.	Inc. or Dec. %.
Area under Crops & Grass,	32,286,832	31,125,726	+ 1,161,106	3.73
Corn Crops—				
Wheat.....	1,796,995	3,526,802	- 1,729,807	49.05
Barley.....	1,713,664	2,367,143	- 653,479	27.61
Oats.....	3,051,376	2,671,633	+ 379,743	14.21
Other Corn Crops.....	492,197	952,598	- 460,401	48.33
Total Corn Crops.....	7,054,232	9,518,176	- 2,463,944	25.89
Green Crops—				
Potatoes.....	608,473	549,909	+ 58,564	10.65
Turnips.....	1,589,273	2,129,038	- 539,765	25.35
Mangold.....	404,123	339,928	+ 64,195	18.88
Other Green Crops.....	475,173	616,410	- 141,237	22.91
Total Green Crops.....	3,077,042	3,635,285	- 558,243	15.36
* Clover, &c.....	4,477,518	4,388,906	+ 88,612	2.25
Permanent Pasture.....	17,200,494	12,883,522	+ 4,316,972	33.51
Fallow, &c.....	477,546	699,837	- 222,291	31.76

* For Hay, 49 per cent. || For Hay, 28 per cent.

In considering these figures it must be borne in mind that in addition to the area under crops and grass we have in Great Britain 2,768,000 acres of woods and plantations; and 12,763,000 acres of mountain and heathland used for grazing. Altogether, the Agricultural Returns account for

some 80% of the whole area, the remaining 20% including the land occupied by towns, wastes, water, and land incapable of profitable cultivation, and also the area occupied by the numerous holdings of one acre or less, which are not the subject of annual returns.

Let us consider these figures. In the short space of 30 years 49% of the area under wheat has gone out of cultivation, and for the whole of the corn crops, including wheat, 26% less land is now used than was the case in 1875. Green crops are less by 15% than a generation ago. The seriousness of these facts seems to be increased when we find that the area under "cultivation" for all purposes has increased by over a million acres in the same period. Thus, while we have been adding to the total area under "crops and grass," we have been losing millions of acres which once grew good stuffs. A glance at the table will shew in what direction these acres have disappeared. They are now to be found in the permanent grass-land, which has increased by about 4,500,000 acres. Permanent pasture is very necessary in agriculture, but in no other country do we find 60% of the cultivable land laid down as permanent pasture, nor does it require any argument to prove that a very much smaller area than is now in use would be sufficient to meet requirements.

A recent writer upon the condition of agriculture endeavoured to prove that this large addition to pasture was due to the fact that whilst the growing of cereals had decreased a larger number of cattle were now reared on pasture in Great Britain, and that our loss in the former was made up by our gain in the latter. Let us see. In 1905 we had 6,987,020 cattle and 25,257,196 sheep, and in 1871-5 5,813,123 of the former and 28,790,018 of the latter. To understand the comparison let us assume that eight sheep are equivalent to one head of cattle, and we then have in 1905 10,144,169 as against 9,411,875 in 1875, an increase of 732,294, or 7.78%. In actual numbers of cattle we have a substantial increase, but is this increase proportionate to the increase in the area laid down for rearing them? By taking the area of permanent pasture and the number of cattle in 1871-5 we find that to every 1000 acres of the former we had 731 of the latter, but in 1905 we had only 589! The argument that we produce more "meat" therefore falls to the ground. It must also be remembered in this connection that, in addition to the permanent pasture, there are 12,763,000 acres of mountain and heathland used for grazing purposes. By adding these, the number of cattle in 1905 to every 1000 acres of pasture and grazing-land is reduced to 337!

Twenty years ago we produced one-third of the wheat required: to-day we depend upon the foreigner for 78% of our supplies. Since 1871 the numbers employed in agriculture have decreased by 31%. That bold peasantry which was once the cherished jewel of Britain is gone. No industry has fallen so low, and no other industry could have been saved so easily from destruction.

The Tariff Reform Party say that agriculture is ruined by the foreigner: that so long as cheap corn is dumped down upon our shores there can be no salvation for the farmer. Let us "protect" the industry, say they; but the British people, remembering the bad old times of the Corn Laws, wisely decline to adopt such a course. Another set of philosophers say we can't grow corn: the soil is not good and our system of agriculture is bad. Our methods are not the best, but a glance at the Agricultural Returns will show that, with the exception of Belgium, Holland, and New Zealand, we can grow more bushels of wheat to the acre than any other country in the world. Then we have the argument that our population is too large; and that we are a manufacturing, not an agricultural, nation. But Belgium, which has 972 persons to every 1000 acres, against 558 for the United Kingdom, is not only able to provide for herself, but is able to send us, in addition to other food supplies, over 1,000,000 cwts. of wheat and flour. According to Laveleye the natural soil of Belgium is decidedly

less fertile than that of this country, and requires very heavy manuring to overpower its sterility. But Belgium has a different land system, and that is the cause of her agricultural prosperity. From this it is not intended to argue that the land system of Belgium is the right one. The system of dividing the land is economically bad, but bad as it is it enables the Belgians to get as much out of the land as possible. It gives a large amount of freedom to production which our system does not.

Agriculture is depressed because of the rents imposed upon it and the unfair restrictions with which landlords hamper it. Take a case in point. A group of farms, embracing 36,648 acres, taken indiscriminately from various counties in England, paid some years ago £37,044 in rent, or about 21/- per acre per annum. After paying rates (2/6 per acre) the total profit accruing to the farmers was £2,315, or 1/3 per acre. That is to say, the farmer for his industry and energy received 1/3 per acre, whilst the landlord for his laziness received 21/-. Cases could be quoted of farms a few years ago where the landlords took the whole of the profits for the year in rent, and in some instances more than the profits were handed over to the landlords.

There is no incentive given to agriculture by a system under which the farmer works only to fill the pockets of his landlord. The farmer knows, too, that every improvement he makes will raise his rent and increase his rates. If he refuses to pay, the door is opened, and he is kicked out.

So far we have dealt with the present. What of the future? How is the revival of agriculture to be brought about? Legislation, ostensibly for the improvement of the industry, we have had in the past. But such legislation has always secured to the landlord party the maintenance of high rents. Protection has been suggested as a remedy—but Protection of the sort Mr. Chamberlain now advocates won't do. As he told us in 1885, Protectionists would tax the food of the people in order to raise the rents of the landlords. Mr. Edwin Pratt in his recent work, "The Organisation of Agriculture," advocates co-operation amongst farmers not only in production but in putting their goods on the market. So far, the British farmer has looked askance at such proposals, and will continue to do so so long as present conditions prevail. He knows that the landlords have both eyes on the main chance, and never lose an opportunity of swelling their incomes, no matter at whose cost. To revive agriculture, we must alter our land system by breaking down land monopoly; by forcing the landlords to put every inch of their land to its best use. And this can only be done by compelling the owners of land to give back to the community a fair proportion (to start with) of the value which the people have given to the land. Such a call upon the landlords would force millions of idle acres into use. It would throw the burdens of the rates upon the landlords, and it would secure to the farmer and everyone else the benefits of his or their improvements. It would give an impetus to agriculture as great or greater than was given to the industry in New Zealand and New South Wales after the Land Value Tax had been imposed. The effect in New Zealand is shown by the following figures:—

	1891.	1904.
Number of Occupied Holdings, ...	41,224	68,680
Land in Cultivation (Acres), ...	8,893,255	13,868,074
Cattle (Number), ...	831,831	1,736,850

The taxation of land values is the remedy for the ills of agriculture and a great many other ills beside. Look at the effect upon the unemployed problem the bringing into cultivation of the millions of acres of good cultivable land which are now lying idle or labour-starved would have. On 10,000,000 of these idle acres—only a small proportion of the idle land—we could place 1,000,000 families, or 5,000,000 men, women, and children. This means that 5,000,000 people would be drafted from the slums and mining districts into the country; and, consequently, there would be 5,000,000 fewer people competing in the towns for wages and house-room. The unemployed and the overcrowding

problems would be solved, whilst the great increase in the amount of home-grown food would immensely strengthen the position of the Empire.

Upon a permanent settlement of the land question rests not only the future of agriculture, but the happiness and prosperity of a great people. The griefs which Goldsmith refers to in the lines quoted above were caused by landlordism. For centuries Britain has sorrowed, and still sorrows, under the burden. We who remember Cobden's words—"You who shall liberate the land will do more for your country than we have done in the liberation of its trade," are trying to bring light to the eyes and solace to the hearts of the people. The fight with the party of oppression and reaction has just begun in earnest. The struggle may be long, but in the end justice will prevail.

RICHARD BROWN.

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NOVEMBER, 1906.

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THE RATING OF EMPTY HOUSES.

Some of the Metropolitan Borough Councils have forwarded to the London County Council resolutions in favour of obtaining Parliamentary powers for the half-rating of empty houses. The Royal Commission on Local Taxation reported on this subject as follows:—

We think it would be fair if some charge were made in respect of unoccupied properties which, undoubtedly, receive some benefit from public expenditure, but at the same time there would be a hardship if the full burden of the rates were imposed in such cases. We think the equity of the case would be met by requiring the owners to pay a portion of the rates in respect of unoccupied tenements.

The Local Government Records and Museums Committee of the London County Council have been taking these matters into consideration, and have presented a report to the Council from which we take the following extracts:—

Empty houses receive benefit from public services, especially from those which are in the nature of the protection or improvement of property, such as police, lighting, highways, draining, and fire protection, though in a less degree than occupied houses, and it is therefore equitable that their owners should contribute to the cost of these services. Empty houses also benefit by the general local services which, by adding to convenience and safety, make the locality a more desirable place for residence or business, and therefore facilitate letting. These benefits, however, do not affect building values, but go to enhance the value of the sites occupied.

After mentioning several precedents for the application of the principle of rating empty houses, the Committee adds:—

The only serious objection to the half-rating of empty houses appears to be that it might retard building, and so increase overcrowding. . . . Vacant land is in a different position as it does not benefit directly from the services previously referred to. The owner does, however, benefit indirectly by these services, as they add to the value of the land for building purposes. Part of the municipal rates is in the nature of a rent charge analogous to a ground rent paid to the owner of an estate in respect of improvements, such as highways, drainage, etc., and if a piece of land is in the improved area the fact that it is vacant is no reason why such rent charge should not be paid. The increasing value for building purposes of vacant land in towns is created by the growth of population and by the accompanying public services, and it would therefore be equitable that the owners of such land should contribute to the cost of the services. If land is withheld from the market, it tends to raise the rents of surrounding properties by limiting the quantity of land available for building purposes, and owners should therefore be discouraged from taking that course by the imposition of a reasonable charge for rates. It appears to us, therefore, that the better basis of taxation would be the land or site value of each property, and that if this course were adopted, it would remove altogether the risk of retarding building by charging rates on empty houses, as the value of the site would be the basis of charge, whether the site was covered by an empty house or not.

We commend a study of this report to the committee which organised the Progressive defeat at the Metropolitan Borough Council elections last month. This committee included in the "Progressive" programme, which was laid before a Progressive Conference but was not allowed to be discussed, a number of ill-digested items on the rating question; one of which was the half-rating of empty houses. Our colleague, Mr. Verinder, who pointed out to them that the object they had in view could be best served by a clear and simple demand for the rating of site values, is now abundantly justified by the report of the London County Council committee.

OUR OBJECT.

This journal exists to promote the Taxation of Land Values in lieu of other Taxes.

A Tax on Land Values is not a tax on land, but on the value of land. Thus it would not fall on all land, but only on valuable land, and on that not in proportion to the use made of it, but in proportion to its value. It would thus be a tax, not on the use or improvement of land, but on the ownership of land, taking what would otherwise go to the owner as owner, and not as a user of the land.

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

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

The Taxation of Land Values therefore would:—

- (1) Take the weight of taxation off the agricultural districts where land has little or no value, irrespective of improvements, and put it on towns and cities, where bare land rises to a value of tens of thousands of pounds per acre.
- (2) Dispense with a multiplicity of taxes and a horde of tax-gatherers, simplify Government, and greatly reduce its cost.
- (3) It would do away with fines and penalties now levied on anyone who improves a farm, erects a house, builds a machine, or in any way adds to the general stock of wealth and employs labour. It would leave everyone free to apply labour or expend capital in production or exchange without fine or restriction, and would leave to each the full products of his toil, whether of hands or brain.

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

PRICE ONE PENNY. JUST PUBLISHED.

The Labour Question.

Being an Abridgement of

The Condition of Labour.

By HENRY GEORGE.

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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.

WHO CREATES LAND VALUES?

The *Glasgow Herald* of 16th November may be claimed as a special Taxation of Land Values issue. In its two-column report of the Town Council proceedings of the previous day this subject obtains the prominence of a full column. Elsewhere, the lengthy report appears of a debate on the question in Parkhead Public Halls, Glasgow, in which ex-Bailie Burt and Councillor Macquisten took the leading parts; and in the correspondence columns, over the familiar signatures of four supporters of the reform, the objections of opponents are faithfully dealt with, but sandwiched between two of these letters appears the following delightful communication from a correspondent naming himself "Loco":—

"Some years ago I started a work in a dying village of forty families. There were long rows of tumbling and empty houses and two miserable little shops of the 'herring and stocking order.' I now employ 3000 people, and the hamlet has developed into a town. The shops are now glaring and prosperous concerns. The houses are repaired, and with hundreds of new ones are let at big rents. As the works got enlarged wages were increased. Farmers command much higher prices for their produce. The Town Council gets enormously increased taxes. The value of land has

risen in a way that would gladden the heart of land speculator Burt. The community is advancing a claim to all this unearned increment. As it is all due to my enterprise, don't you think I should receive it? Could you persuade Glasgow Town Council to promote a bill to secure me my rights? Such a piece of legislation would commend itself to the principles of the present Government."

This letter looks like the production of a facetious single-taxer, who is taking his own method of inviting attention to the absurdities of our present system of manufacturing land values for the benefit of landlords. But let us treat it as a serious communication, presenting an argument, which appears periodically, that land values are not the creation of, and do not therefore belong to, the community; but, as in the case illustrated in this letter, are often the creation of some captain of industry to whom, and not to the community, they should accrue.

Let us examine the right to the increased land value of the various classes named in the letter.

But first consider the position of the landlord into whose pockets the increment goes, but whom the letter ignores. We shall suppose that the "dying village" was part of an estate of 500 acres, yielding an average annual return of £2 10s. per acre, or £1250 in all. The industrial activity converted the dying village into a prosperous town, and raised the average annual value of the land—or more properly the average annual charge for its use—to £12 10s. per acre, providing for the landlord an annual income of £6250. Whether he be a genius or a fool, whether he remain at home or migrate permanently to the Riviera or Timbuctoo, the land value would remain, and the sole concern of the landlord is to gather it in.

Was the increment of land value the creation of the industrial employer? He puts forward a claim which requires at least to be fairly considered. There is clearly a connection between his action and the increased land value; it is equally true that if he abandoned his industrial activity, and had no successor, the land value would be at once affected and in great degree. But what is in reality his just claim? He is entitled to the increasing reward which his enterprise, properly directed, may fairly be expected to bring him; and he is entitled to expect that the law shall protect him against a substantial part of the fruits of his labours being seized and the development of his operations being arrested by the arbitrarily increasing demands of a landlord. At each onward movement of his business, involving a call for the use of additional land, he finds himself more heavily fined by the man who "toils not neither does he spin."

This complaint of the "employer" is just, but he is not the creator of the increased land value—he is only a contributor to it. Without workers the employer is helpless. The village could not have developed into a town, nor would the land value have

been appreciably affected, merely by the building of a work. Workpeople must be available for the works and find accommodation in the immediate vicinity before the employer can reap the reward of his enterprise, and land values move upwards. The man who is pocketing these values may go where he pleases and the values will remain. If the workpeople leave, the values will gradually disappear with them. They are co-workers with their employer in the production of the landlord's revenues.

The shopkeepers and farmers assist in producing the value. Their labours in providing for the convenience of the community conduce to the workpeople being resident in the town, with consequent increase of land values. If the convenience afforded by the shopkeepers and farmers were removed, the population would in certain measure remove with them, and land values would fall. The shopkeepers and farmers make their contribution to the creation of land values, and like the other contributors they discover that with every new extension of their operations an increasing fine is being exacted from them by the non-contributing landlord.

But at an early stage in the progress from village to town our friend's letter reminds us that the community has been attending to its communal wants in a corporate capacity. It has elected a Town Council to look after its streets and sewers, provide watching and lighting, water and gas, parks, baths, schools, hospitals, and libraries. The efficiency of the Town Council, by improving the amenities of the town, has been a leading factor in attracting and retaining the population, and has directly contributed to the demand for land which the landlord has been willing to satisfy only at his own increasing terms. From what fund should this activity of the Town Council most reasonably have been provided? Surely from the increased land value created by the presence and activities of the employers and workpeople, the shopkeepers and farmers.

The contention is literally correct that land values are the creation, not of this or the other section of the community, but of the community as a whole. They are the outcome of its total activities, and they are justly communal property, private appropriation of which is "confiscation" of public rights.

But the securing for communal needs of this fund of communal creation is not the only nor the chief benefit to be obtained by the taxation of land values. Of more vital importance must be its effect in breaking down the existing conditions of monopoly which enable landlords to exact excessive revenue from land in full use, while only turning to inferior account, or leaving entirely idle, any land for which no user is for the time being prepared to pay the arbitrarily demanded price. This function of the tax demands for its proper discharge that there should be no geographical restriction of its operation. If it be desirable

to force the opening up of urban or suburban land, meantime yielding only £3 per acre for agricultural purposes, and withheld from the builder until he is justified by the pressure of population in facing the landlord-fixed rate of £30 or £40 per acre, it is equally necessary to press into best agricultural use—market gardens, small holdings or large holdings—land which is at the pleasure of the landlord being turned to little or no productive account at all. That is the grand object of the taxation of land values—to abolish the speculative holding of land for a price that is altogether arbitrary; to discover the present economic value, and to enforce that that value be realised; and in the realisation to open a vast field of opportunity for labour.

J. G.

TWO THOUSAND FIVE HUNDRED YEAR OLD ADVICE TO MODERN IMPERIALISTS.—"If the great nation only desires to attach to itself and to nourish (*i.e.*, benefit) others, then the small kingdom will only wish to enter its service. But in order that both may have their wish, the great one should be lowly."—Lau-Teze, *The Classic of Virtue* (600 B.C.)

"Since the evils of society flow from ignorance, men will never cease to be tormented till they shall become intelligent; till they shall practice the art of justice, founded on a knowledge of the various relations in which they stand and the laws or their own organisation."—Volney, "Ruins of Empire."

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A Parliamentary Blue Book Relative to the Working of the Taxation of the Unimproved Value of Land in New Zealand, New South Wales, and South Australia.

(Cd. 3191. Price 5d. To be purchased through any bookseller, from Wyman & Sons, Ltd., Fetter Lane, London, E.C.; Oliver & Boyd, Edinburgh; or E. Ponsonby, 116 Grafton Street, Dublin.

On April 5th, 1906, Lord Elgin, Colonial Secretary, telegraphed to the Secretary of State, to the Governors of New South Wales, South Australia, and New Zealand:—"Please send home, as soon as possible, any reports or other information available as to the working of taxation on unimproved land, both for Municipal and State purposes. Information especially desired as to effects of land value taxation on building trade, on rent, on incidence of taxation, on house property and vacant sites respectively, and on land speculation."

New Zealand.

The replies to this telegram have now been published by the Colonial Office in the form of a Parliamentary Blue Book, and every active worker in the movement should obtain a copy of it. The publication has just come to hand, and we can only afford space to deal with part of the news from New Zealand, sent by the Governor of the Colony, Lord Plunkett. We quote from the Memorandum, signed by P. Heyes, Commissioner of Taxes (pages 26 and 27).

"There are no published reports on the lines asked for by the Secretary of State, and I have, therefore, sent circulars to all local authorities where this system has been adopted asking for special reports. Replies have been received in most cases, and copies thereof are enclosed with an index and digest of the reports attached. In the large majority of cases the system has only been a short time in force, and in these cases no opinion is expressed as to the merits or otherwise of the system. It is extending more rapidly as the effect is seen in the places where it is adopted, and it becomes better understood. The reports, as will be observed, show the results to have been beneficial. From the reports received, and the most reliable sources of information available based on personal observation and inquiry, I am of opinion that the effect of the system of rating on the unimproved value would be correctly summarised on the lines required as follows:—

"*Building Trade.*—The effect has certainly been to greatly stimulate the building trade. The object and tendency of this system of taxation is to compel land being put to its best use, so that the greatest amount of income may be derived from it, and rendering it unprofitable to hold land for prospective increment in value. It has been the direct cause of much valuable suburban land being cut up and placed on the market, and thus rendered more easily available for residential purposes, and of the subdivision of large estates in the country, resulting in closer settlement.

"The effect on urban and suburban land has been very marked. It has compelled owners of these to build or sell to those who would; it has thus caused a great impetus to the building trade. An owner of land occupied by buildings of little value finding that he has to pay the same rates and taxes as an owner having his land occupied by a valuable block of buildings must see that his interests lay in putting his land to its best use. The rebuilding of this City (Wellington) which for some years past has been rapidly going on is largely attributable to the taxation and rating on land values, so that the supply of building materials could not at times keep pace with the demand.

"*Rent.*—The tendency of this system of taxation is not to increase rent but, on the contrary, as the tax becomes heavier it tends to bring into beneficial occupation land not put to its best use and so reduces rent, the improvements

being entirely free from all rates and taxes. In some cases, where land suitable for building sites is limited, high rents have been maintained notwithstanding the tendency of the system.

"*Vacant Sites.*—The effect has been to cause vacant sites being put to their best use by expenditure on improvements. On vacant sites the rates and taxes are increased and continue to increase as the adjacent sites which have been improved increase in value. It thus becomes unprofitable to continue to hold land unimproved.

"*Incidence of Taxation.*—The taxation, on building property, where the improvements exceed the unimproved value, is decreased; where the unimproved value exceeds the improvements the taxation is increased.

"*Land Speculation.*—The tendency is to discourage speculation as the tax partially or wholly discounts the rise in value, but land speculation has not ceased in some districts where the system has been adopted, because:—

- (1.) "The tax has not been sufficient to render speculation unprofitable in the large cities, though it has been a factor to be reckoned with.
- (2.) "The rapid increase in values has caused speculation in spite of the tax.

"Land speculation in this colony of late years has chiefly arisen in the purchase of estates which have not presently been put to their best use by the owners, principally consisting of suburban lands, which, after being acquired and improved by sub-division into residential allotments and by roading, result in the extensive building of residences, also in country lands large blocks of land suitable for sub-division into small farms. The effect of this has been rather beneficial than otherwise, because, in addition to the land being put to its best use, it tends to reduce rents and values of residential sites by the large increase of these made available. The form of speculation in land unused and held for a prospective increment is rarely met with in recent years.

"Copies of the Rating on Unimproved Value Act, with extracts from the New Zealand Year Book of Articles *re* 'Rating on Unimproved Value Act,' Results of Polls taken, and *re* Valuation of Land, and explanatory Memorandum in reference to the Government Valuation of Land Act, are also sent, as giving further information which may be useful.

"P. HEYES, F.S.A.A., Eng.

"Commissioner of Taxes, New Zealand."

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From "LAND VALUES" PUBLICATION OFFICES,

13 Dundas Street, GLASGOW;

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2 Darley Street, BRADFORD.

News of the Movement.

East Africa.

The *Lourenco Marques* (Delago Bay, Portugese East Africa), 24/5/06, has a leading article on "The Taxation of Land Values," arising out of the recent discussion on the question at the Johannesburg Town Council. We quote the following:—

"To-day it is almost impossible for small capitalists to buy land and build owing to the exorbitant price asked—prices which represent an interest charged on the ground value only, equal to the rents asked for houses by those who obtained land at reasonable figures long ago.

"Naturally the proposal in Johannesburg has raised a storm of indignation. The man with one vacant stand or those possessing huge estates are equally aghast at this threatened interference with the 'sacred rights of property.' So far the voice of the rent-payer has not been heard; it will be interesting to hear his side of the question. On the Rand so sweeping a change might be attended with a certain amount of hardship; such, however, is not the case in smaller communities and less wealthy municipalities. The high value of ground in Lourenco Marques, plus the taxes on improvements, prevents its profitable utilisation. One central block on which very inferior buildings stand changed hands some two years ago at £12 per square metre—equal to £48,000 per acre; the upset price on another block shortly to be put up for auction is reported to be £9 or £36,000 per acre. On this also indifferent buildings are erected. These high values are, however, to-day practically untaxed; and yet if anyone proceeded to erect suitable premises he would at once be taxed on any improvements he made, or in other words those whose investments take the form of shutting out land from profitable uses go scot-free, while he who shows his faith in the town, and gives actual proof of the fact in the form of substantial buildings, pays the penalty for his praiseworthy action."

The New Zealand Minister for Lands in the new Cabinet has not been very long in showing his hand. The Premier, Sir John Ward, in his Budget speech has outlined proposals with which I feel, as a colonial reformer, highly pleased, if we may judge by the telegraphed summary.

The powerful "freehold" and "L.N.S." parties have left their mark alike on the agrarian proposals, which, nevertheless, are very much what George men will approve.

Sale of freehold and lease for 999 years at fixed rent of 4% on original valuation are to be abolished as regards present Crown lands: a lease for 66 years being substituted, the land-holder may pay off nine-tenths of his rental, capitalised, and on redeeming one half all restrictions on cropping, &c., will be removed. At close of term all such sums will be refunded by the State; and all improvements paid for by the new tenant if the lease is not renewed at once. Revenues thus derived will be devoted to education, hospitals, and pensions for the aged, now all charged to the Consolidated Fund.

Further, a maximum holding of £50,000 of land value is proposed, with say ten years for compliance, in lieu of an absurd acreage limit proposed by the late Minister's friends. The general tone is very good, and with a 20-year lease to replace the 66-year term would be the longest step to nationalisation of economic rent ever seriously proposed outside of Fairhope. The question of the injustice to these tenants of "multiple-taxing" them to maintain the land monopoly of others will come up, and can only be settled upon our lines. The general policy of remissions of such "multiple-taxes" is continued by large moderations of postal and telegraph charges in addition to the heavy tariff reforms promised by the late Premier before the 1905 elections. There is again a "record" surplus, and this year's is estimated for a large increase. Honesty (on S.T.) is the best policy!—I am, &c., Mervyn J. Stewart.

Our Durban correspondent writing, 21/9/06, on Natal. the result of the General Election, says:—
"We have 43 members in our Parliament. So far, 25 members have declared in favour of a 'land tax' (but only a few of these mean a 'land value tax'); ten have declared themselves directly opposed, and eight have given us no lead on the question. Twenty-seven favour an income tax, 10 are against, and 6 have not declared themselves."

The Anglo-Indian Association, 5 Hill's Lane, India. Calcutta, has addressed a memorandum to the Chief Secretary of the Government of Bengal, complaining of the high rents in Calcutta, which they assert has of late years driven families of the middle classes into lanes and environments unfavourable for Christian children of tender age. The memorandum gives striking examples of the rise in rents imposed on all classes, particularly on labourers, domestic servants, and small Indian shopkeepers. It is further pointed out that these higher land charges are not contributed to by the owners of the ground. This presents a case for investigation, which is respectfully and earnestly solicited. "It only needs," the memorandum continues, "definite and authentic information regarding the present character, trend and extent, and the future menace, of the enormous rise in value of building sites, to bring all public opinion to the stage at which it has some time since arrived in Britain on this very subject."

As our readers will recollect, Dr. Robert Hungary. Braun, when visiting the English and Scottish Leagues in August promised on his return home to translate Henry George's "Protection or Free Trade." Dr. Braun now writes from Lipa, Hungary, 13th October:—"I have commenced translating 'Protection or Free Trade.' I have got as far as page 100. I am now quite certain the translation will be made, and hope to finish it early next year, and in the meanwhile shall try to find a publisher. If I do I shall not claim any share of the profit, in order to have the cheapest edition possible. Should I not find a publisher it will be difficult if not impossible for me to undertake this without outside financial help. Could you get a Preface written by some English or Scottish member of Parliament? If you could get one of the members of the National Liberal Club who recently visited Hungary to write the Preface it would help very much the success of the book."

Dr. Braun has done well, and we must do what we can to help him to complete his task.

THE BEGINNING AND GROWTH OF THE HENRY DENMARK. GEORGE MOVEMENT IN DENMARK.—About twenty years ago, a Dane, by name Fernando Linderberg, returned to Denmark from the United States where he had come in contact with friends and disciples of Henry George. Linderberg was a working man, but well educated, and accustomed to spend all the leisure time he could spare from his work in reading and studying. He brought home with him many books, among them all that Henry George had written up to that time. He studied these writings with an interest that grew daily stronger and then began to translate some of them for publication in Danish.

But the theories were too new to Denmark, and few would read the books at first. Linderberg began to hold public meetings and travelled about the country preaching the new doctrine. Just about this time the waves of Socialism coming over from Germany, swept through Denmark, arousing the minds of the working-class. But there is a wide difference between Georgeism (as we Danes call Single Tax) and Socialism in the German form, the difference between slavery and tyranny on the one side, and freedom on the other; between the irresistible power of the leaders, and the

free will of the people. It can be easily understood that the two doctrines cannot, without difficulty, find themselves in concord. Linderberg fought alone against the rising power of the Socialists. Their leaders were afraid of him, and at last forced him to give up his work and take service with them on their paper, *The Social Democrat*, on the staff of which he is still employed.

But other men took up the work Linderberg had been forced to drop. Several public school, or rather peasant school teachers, among them a man by the name of Lange, began to study the teachings of Henry George with good effect. Lange started discussions in the press, which aroused considerable interest. He translated *Progress and Poverty*, and influenced translations of many others of George's writings. Two years ago a society was formed for the study and propaganda of the theories of the Single Tax, with Mr. Sophus Berthelsen as President. Mr. Berthelsen is a prominent lawyer, and a very able man. By his efforts and energy the gospel of Henry George is being widely spread in Denmark. Mr. Berthelsen travels about the country lecturing at his own expense, and gives also of his own money for the publication of many small tracts and pamphlets which he himself or others have written. He is the editor of the monthly paper which is the organ of the Danish Single Taxers *Ret. Landsret og Mandsret*. (Justice. Rights of man and rights of the land). Mr. Berthelsen has written a very able dissertation on "The Railroads and the Community," which deals ably with the important problem of municipal ownership of steam and street railways.

The Henry George Association in Denmark now numbers 2,000 members, gathered from the most intelligent portion of the population. Lawyers, physicians, teachers, clergymen and artisans of education are among the members. Denmark is only a little country with an entire population of only two and a half million souls. The capital, Copenhagen, has a half a million inhabitants, the other towns range from 35,000 to 2,000 souls. But almost every town in Denmark has now its branch of the Henry George Association. Meetings are held frequently everywhere, and discussions started in the local press which are followed with interest. There is such devotion to the memory of Henry George that parents believing in his theories show their admiration by giving his name to their children. Throughout Denmark the understanding of Single Tax grows rapidly. The question of taxation was brought to the notice of every candidate for the recent parliamentary elections. The strongest opposition has thus far come from the Socialists. But so noticeable has been the growth of the movement, that Socialist Mayor of Copenhagen, Jensen, has begun a plan of taxation on the basis of Single Tax doctrines in the capital city, where land has already enormously increased in value. I, as well as all other Single Taxers in Denmark, expect to see our theories adopted as a turning point in Danish politics, a change that would not only benefit us, but would benefit the whole world.—Th. Popp, in *The Single Tax Review*, Summer No., 1906.

THE MOVEMENT IN DENMARK.—The fourth annual meeting of the Danish Henry George Society was held in September, at Slagelse. The President, Dr. V. Christensen, reported a membership of 1874, constituting 44 "circles." It is interesting to learn the composition of the Society. 322 are peasants and agricultural labourers, 361 farmers, 181 teachers, 49 clergymen, 172 government officials, 52 tradesmen, 44 dairy managers, 32 solicitors and 21 doctors, while the remaining 637 members are divided among other occupations including a county sheriff and a cabinet minister. It was decided to have a list of members printed as soon as possible. While there are certain objections to the publication of a list of members of any society for the propagation of what are regarded as "extreme" views, it would commit no one and be of considerable interest to know even approximately in what classes our own supporters are chiefly

found. I am afraid we could not show such a large proportion of farmers and landowners, for it must be remembered that the majority of these Danish farmers own the land they occupy. They realise however that their interests as workers, not to say citizens, far outweigh their interests as landowners, and are not afraid to act accordingly.

C. W. SORESENSEN.

THE CAPITAL THAT IS NOT CAPITAL BUT LAND VALUE.

£9,000,000 PROFIT.

Hudson Bay £10 Shares Touch £100.

For the first time on record the £10 shares of the Hudson Bay Company touched 100 yesterday, closing, after much selling and buying, at 101½. This gives a valuation of the company's capital, which stands at £1,000,000, of £10,000,000.

It was in the early part of last year that the rise in the shares of the Hudson Bays became a marked feature on the Stock Exchange. Between the beginning and the end of February, 1905, £20 was added to the value of the shares, and a writer in the *Express*, in explaining the causes of the appreciation, also showed that there was more than a probability that the shares would touch £100 before the top was reached. Since then the rise has been gradual but steady, but at last the £100 has been reached.

The company's prosperity is entirely owing to the large grants of land it has obtained in Western Canada owing to the bargain it made with the Government thirty-six years ago. Under that bargain it has received a total of 5,365,006 acres of land in the provinces of Saskatchewan and Alberta. Of this total it has sold over a million and a-half acres, but there is still nearly a million pounds of the purchase money to come to the coffers of the company.

The remainder of the land is yet unsold, and every year adds to its value in view of the marvellous progress the provinces are making. For the year ending March 31 last the company paid a dividend equal to £4 per share.

—(London) *Daily Express*, October 17/06.

The above illustration should do something to enlighten the *Daily News* and its Socialist contributors as to the nature and power of such capitalistic concerns. They might do worse than seriously ask themselves how long this and similar companies would stand up against a tax, say of 4/- in the £, on land values.

A YULETIDE SHOW.—When Moore penned his exquisite lines, "There's a bower of roses by Bendemer's stream," he must have had in his mind's eye some such gorgeous and glowing spot as Mr. M. F. Thompson's Pharmacy, 17 Gordon Street, Glasgow, where the blaze of colour and the abundance of all forms of daintiness entitle the place to be named "A Temple of the Beautiful." A prettier warehouse with lovelier contents could not be found. Mr. Thompson makes a specialty of Toilet Requisites, Perfumes, Soaps, Manicure Sets, and various Hygienic and Sanitary appliances. The perfumes are as numerous as they are beautiful. Among them are Mr. Thompson's own celebrated *Scotch Mountain Heather*, *Lavender Water*, *Imperial Bouquet*, *Royal Clyde Yachting Bouquet*, *Real Essence of Parma Violets*, *White Rose*, *White Lilac*, *Shamrock*, and an exquisite and refreshing new perfume, *Christmas Bouquet*. These perfumes may be had in leatherette cases of all colours. More expensive, however, are the cases containing one, two, or three bottles of the first qualities of perfume. Some of the cases are of fanciful design, the more notable Hand Painted on Satin and Silk also Japanese Work Boxes with bunches of violets on the lid, while others represent a serviceable jewel case, ladies' work-basket and other articles of the boudoir. Genuine Eau de Cologne is also to be had, as well as scented soaps in every variety. Husbands and fathers in search of Christmas and New Year Gifts for their dear ones, should visit Mr. Thompson. From the multiplicity of dainty articles on show a number of exquisite presents could be chosen. Mr. Thompson has issued a beautiful calendar, one of the finest things of the kind we have seen.—*Advt.*

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.]

Following on the General Secretary's recent visit to Warrington, a meeting of the local members of the league was held on Friday, October 26th, at which it was unanimously resolved to form a Warrington Branch of the league, with Mr. W. H. Sherburn as president, and Mr. Lewsey as hon. treasurer. Mr. R. Ockel, 9 Walton New Road, Warrington, was elected hon. secretary. Ladies are eligible for membership. It was further resolved to hold meetings on alternate Friday evenings—some smaller and of an educational character, and others to which the general public will be invited.

A meeting of the branch was held on November 9th, in Gregory's Cafe, Warrington. After a few introductory remarks by the president, and a short speech by the secretary, explaining the objects of the league and the justice of its proposals, members were asked to state and discuss difficulties. A discussion arose on the apparent injustice of the single tax when applied to recent purchasers of land. Reference was made to Henry George's masterly treatment of this question in his chapter on "The great-great-grandson of Captain Kidd," in his little book on "The (Irish) Land Question." Mr. Ockel remarked that even the purchaser of land need not lose anything, since the return to labour would rise to an undreamt of degree, as well as the return to real capital, if he were engaged in any industrial undertaking. Besides, no one proposed to introduce the single tax all at once, and its gradual application would mitigate any "injustice" that might arise from the sudden adoption of a tax of 20/- in the £.

Arrangements were made for addresses by Mr. C. H. Smithson, of Halifax, on November 23rd, and by Mr. E. M'Hugh, of Liverpool, on December 7th. There will be a social evening on December 21st, when a performance of "A Christmas Dream" will be given, with Mr. F. Skirrow in the principal part.

About a year ago there was only one member of the league in Warrington. There is now a growing branch of about fifty members. There is a moral to this story which we commend to any of our members in other towns who are feeling rather lonely for lack of organised support.

A friend at Truro (Cornwall) writes:—"In this town house rents are continually rising. I called on one of our Town Council candidates, and offered to show him some of the places that are called 'houses,' that people have to live in, but he told me he had already seen enough during his short canvass. He had lived in Truro for 40 years, but he never knew that there were such fearful slums in the city. Not many yards from our streets there are fields let for grazing at from £5 to £6 an acre, but if the land is wanted for building purposes, the landlords will not let it under £20 an acre, and then you must build large houses which will come back to them in 99 years, at the end of the lease. The landlords are taking from the people the money which ought to go to build up the trade of the town."

The hearty congratulations of all friends of the movement will be given to one of our active champions in Parliament on the following announcement, which appeared in the *Tribune* and other papers last month:—

TREVELYAN.—On November 5th, at 14 Great College Street, Westminster, the wife of Charles Trevelyan, M.P., of a son.

In the sweeping victory of the Moderate ("Municipal Reform") candidates in the Metropolitan Borough Councils elections last month, it is pleasant to be able to congratulate

our active member, Mr. Andrew Wilson, on his victory at Woolwich, where he stood as a Labour candidate. Speaking at the principal meeting on behalf of the Labour candidates before the election, Mr. George N. Barnes, M.P., appealed as a trades unionist representative and a Socialist, to all trades unionists to support the Labour policy in the municipal elections, and he especially directed his remarks to the members of the A.S.E. The question for the electors to consider was not as to the increasing rates, but as to who was going to pay those rates. The rise in the value of land and houses was not the result of what any man did, or any group of men, but was the result of the presence of the industry of the people as a whole. Therefore the duty of the electors was to return men who would see that the rates were put upon the proper shoulders—that was, upon the landlords. (Loud applause.)

The "Municipal Reform" party issued a poster devoted to the taxation of land values, with extracts from the majority and minority reports, designed to prove that there was no substantial fund in that direction, and asserting that such a system would make rents higher and houses fewer!

Mr. McGuigan, run for the Kingston Ward of Portsmouth by the local Single Tax Union, was unfortunately not successful. But the Union is to be congratulated on the very thorough way in which the campaign was used for educational purposes. Its members deserved success though they have not yet achieved it.

Mr. Mervyn J. Stewart, of New Zealand, has been giving valuable help by speaking in the Yorkshire district. We hope that some opportunity may be given him in London of placing his exceptional knowledge of the movement in New Zealand at the service of the cause.

Mr. Richard Brown, the hon. secretary of the Tyneside Branch, addressed the members of the Swalwell Literary Society on "The Historical Side of the Land Question," on November 16th. Mr. William Speers presided, and in the discussion which followed the lecture Mr. James Veitch, Mr. J. Donnelly, Mr. Raine, and others took part.

At Bedlington, Northumberland, on Saturday November 10th, a capital debate on "Liberalism v. Socialism" took place: Mr. Frank C. Thornborough, Newcastle, championed the Liberal cause, and Councillor J. W. Johnson, Newcastle, supported Socialism. Mr. Thornborough very clearly showed that land monopoly and not capitalism was the cause of the present condition of our social system. The debate was carefully followed by all present.

The League has arranged with the Wesleyan Methodist Union of Social Service for a series of "Six talks on Social Reform" (with special reference to land reform). The meetings will be held on Friday evenings at 6.30, at the Leysian Mission, City Road, London. The first five "talks" will be taken by Mr. Berens, the sixth by Mr. Verinder. The subjects are as follows:—

Nov. 16.—Introductory Address.

Dec. 7.—"The Problem of Production."

Jan. 4.—"The Problem of Distribution."

Feb. 1.—"The Law of Social Life."

Mar. 1.—"The Life and Teaching of Henry George."

April 5.—"The Bible and the Land Question."

The meetings are open to all. It is understood that a number of Wesleyan ministers, interested in the social question, have given in their names for the cause.

A Socialist friend at Sowerby Bridge, writing for literature, states that a debate has been arranged on the question "that the proposed taxation of land values is not practicable." Four members of a local mutual improvement society were to take the affirmative, and the Socialist Institute had appointed four of its members to oppose.

The following lectures and meetings have already been arranged for December:—

- Dec. 2—North Camberwell Radical Club. L. H. Berens.
 " 3—Preston, Weavers' Hall, Walker St. F. Verinder:
 " "Taxation of Land Values," 7.30 (for Guild of
 St. Matthew).
 " 4—Walthamstow League of Young Liberals. L. H.
 Berens.
 " 4—Lancaster Labour Party. F. Verinder: "Taxation
 of Land Values."
 " 4—Buttershaw Liberal Club. F. Skirrow.
 " 5—Barrow-in-Furnace Labour Party. F. Verinder.
 " 6—Blackpool I.L.P. F. Verinder.
 " 6—Workington, Co-operative Hall. F. Skirrow.
 " 7—Preston, Reform Club. F. Verinder: "The Un-
 employed and the Land Question."
 " 7—Leysian Mission, City Road. L. H. Berens (as
 above).
 " 7—Warrington Branch, Co-op. Hall. E. M'Hugh.
 " 7—Low Moor Liberal Club. E. Binns.
 " 11—Bristol, Y.M.C.A. Hall. F. Verinder: "The
 Unemployed and the Land Question."
 " 12—Undercliffe Liberal Club. F. Skirrow.
 " 14—Idle Liberal Club. F. Skirrow.
 " 16—St. John, at Hackney Church Institute (Wenlock's
 Barn, Isabella Road). F. Verinder. 3.30.
 " 17—Clay Cross, Derbyshire, Federated Friendly Socie-
 ties. W. R. Lester.
 " 21—Warrington Branch. Social Evening.
 " 21—Low Moor Liberal Club. A Lecture.

The secretary will visit the Warrington Branch on Decem-
 ber 8th and 9th, and probably Manchester on the 10th.
 Mr. W. R. Lester will be lecturing in the Bradford district
 on December 18th, 19th, and 20th. Several other lectures
 in provincial towns are being arranged, and some local
 friends at Ramsgate are proposing to organise a public
 meeting in Mr. Harry Marks constituency.

The Secretary's lecture at Bristol is being organised by a
 special committee consisting of delegates from the Bristol
 Trades Council, the Guild of St. Matthew, the Christian
 Social Union, the Christian Social Brotherhood, the British
 Socialists Society (S.D.F.), the Wesleyan Methodist Union
 of Social Service, and other societies. A member of the
 committee writes:—"It seems to us that the time is ripe for
 your League in Bristol. The unemployed problem is very
 acute here. A meeting of citizens was held to consider it
 last week, under the presidency of the Lord Mayor, who is
 making a special appeal for funds. All palliation—no
 remedy!"

Thanks to the generosity of our old co-worker, George B.
 Orr, the League, amongst other good work accomplished
 during the past month, have posted a copy of the new edition
 of "The Condition of Labour," to forty ministers of religion
 of different denominations throughout the country. They
 will be only too glad to post another forty copies, if any of
 our readers will forward them the sovereign necessary to
 cover the expenses.

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

ON ENCLOSING A COMMON.

A lord that proposed for his more avayle,
 To compass in a common with a rayle,
 Was reckoning with his friend about the cost
 And charge of every rayle and every post;
 But he (that wisht his greedy humour crost)
 Sayd, Sir, provide you posts, and without fayling
 Your neighbours round about will find you rayling.

Sir John Harrington.

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Mr. W. R. Lester and Mr. Berens have been
 suggested as Administrators or Trustees of the
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A list of the contributions received will appear
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THE SINGLE TAX REVIEW.

The autumn number of "The Single Tax Review" seems to us by far the best it has yet issued. It is certainly a bright vigorous fighting number, and we only wish we could afford to buy a thousand copies and to post them to as many active politicians in this country. The place of honour is deservedly given to a most interesting and instructive article by P. J. O'Regan, one of the most active Single Tax Leaders of New Zealand, on:—

The Real Truth regarding Land Taxation in New Zealand.

In it he gives a brilliant resume and trenchant criticism "of the measure in which the modicum of land values taxation in operation in that country is applied," and from which we regret that the necessary limits of our space prevents us from quoting more than the concluding passage, which runs as follows:—

"We have undoubtedly done much to apply land value taxation in practice, and our experience has fully borne out the contentions of those who advocate the taxation of land values. But we have made more mistakes than are to my liking, and these, rather than the principle itself, have caused some dissatisfaction which has enabled unscrupulous critics to attack the principle with some effect. It is certain that no serious attempt will ever be made to repeal the advances we have made, and I am confident that once the Georgian theory has been carried out in all its entirety the question of taxation will have been permanently settled."

Public Ownership of Public Utilities

Is the subject of the next article, by William J. Ogden. It opens with a few pertinent remarks concerning the value of statistics and statisticians which we venture to commend to the special attention of L. Chiozza Money, *et hoc genus omne*. His first conclusion is that "There is a public function and there is a private function; and we are not left to 'figures' to find which is public and which is private." In illustration he points out that the paved streets, tramways and railroads, are "all mere elaborations of the common roads"; that, like common roads, they are "the primary function of human association." He emphatically contends that "It is impossible to conceive of the continuance of private ownership for private profit of the roads and their contained utilities any longer than the time taken to educate the people as to their rights and the invasion of them." And he wisely reminds us that "The argument that the enlargement of public business will be dangerous to our liberties overlooks the incongruity of private ownership of public business."

His final conclusion is certainly well worth quoting in full, it runs as follows:—

"The consummation of free government will only be achieved when government shall assume the exclusive performance of all strictly public business, and taxes shall be drawn solely from the value of the land comprising the jurisdiction."

Philosophic Anarchists and the Single Tax.

Under this heading, J. F. Morton, Jr., a recent convert, briefly justifies the position of "the large number of philosophic Anarchists who, without ceasing to cherish their own large ideals, have felt it incumbent on them to join the Single Tax movement." He sums up their position, as well as the undoubted tendency of our movement, in the following thoughtful and most suggestive passage:—

"They are not traitors in the camp, who ally themselves with the Single Tax movement with the secret intent of diverting it from its legitimate course. They

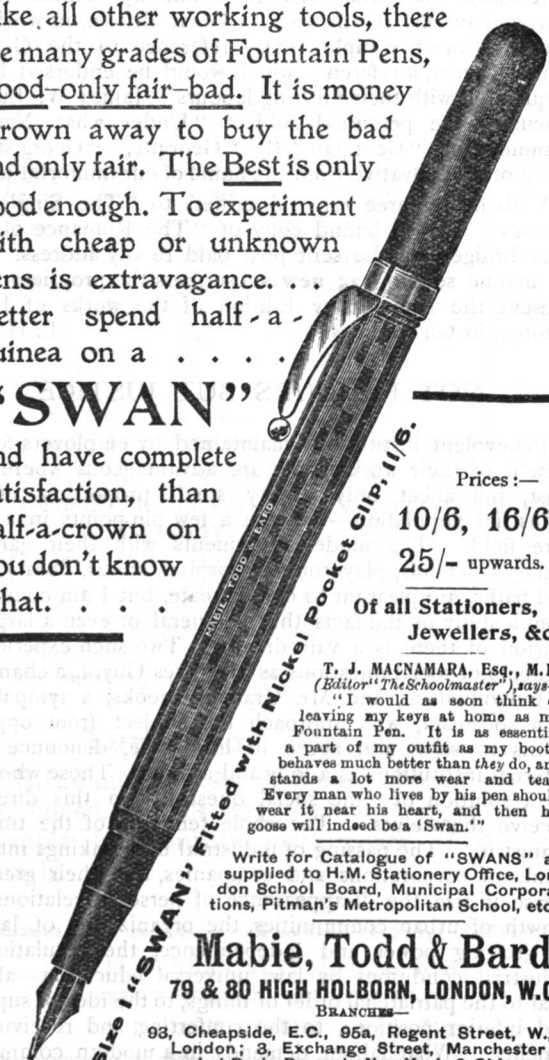
accept the logic of the situation as requiring the freedom of the land as an essential prelude to other forms of freedom. The Single Tax is practicable at the present day. It takes off burdens from the backs least able to bear them. It is a form of transformation wholly in the direction of a wider liberty. . . . Even if many of the predictions of enthusiastic Single Taxers prove exaggerated, it will at least be found that the Single Tax opens the door to the largest forward movement that the race is ready to take. It does not, like Socialism, entwine us in an elaborate system from which escape is well-nigh impossible. . . . While there is little ground for expecting the triumph of the exact form of Socialism now being widely preached, the future holds the distinct threat of a paternalism combining Socialistic beurocracy with monopolistic robbery, and defying all attempts to shake off its yoke by peaceable means. The only strong counter movement, based on a clear-cut economic analysis and recognising the fundamental rights of the individual in society, is that of the Single Tax. . . . Therefore henceforth their fight is mine."

Socialism a Reversion.

In two short pages Ernest Crosby gives forcible and philosophic expression to the growing conviction that Socialism, though comparatively a new word, denotes and signifies a very ancient thing; viz., the most primitive, as

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well as the most despotic, social state of which we have any record; a society in which the individual has no value and the community is everything, which necessarily crushes out, as inconsistent with its own continuance, all innovations and all assertion of individuality, on the part of either the highest or the lowest of the community; a society from the tyranny of which it has taken the human race thousands of years of struggle and strife even partially to escape. "We are still far from free," to use Crosby's words, "monopoly and custom still oppress us with a heavy hand. But are we for that reason to stop climbing? Are we deliberately to put ourselves back under the awful despotism of an invisible idea of society, a hobgoblin which we have been so long exorcising?" And he concludes with the following telling passage:—

"The altruistic basis of Christian ethics is individualistic—it is to love *your neighbour* as yourself—not the State or the Church, mind you, but the individual neighbour. . . . It is Socialism, properly speaking, which is neither altruistic nor egoistic, but which builds up a third imaginary Frankenstein monster which neither hears nor sees nor feels, but on whose altar the individual must be sacrificed. . . . All praise to the Socialist for their condemnation of current injustice! But when they ascribe it to individualism they make a mistaken diagnosis. It is the denial of true individualism by monopoly and prejudice that lies at the root of our social ills; and the remedy lies in making the individual still more master of himself, and not in enslaving him to an organisation raised to life from historic tombs."

Amongst the other articles is one by William Lloyd Garrison on his recent visit to Great Britain, in which he makes a most complimentary reference to the Glasgow Single Taxers, a reference which would be endorsed by all acquainted with their untiring labours. James W. Bucklin discusses the perennial subject "Under what Name?" commending "Georgian" (!), "Georgite," "Georgist," or some other derivative from the name of our immortal leader.

With every three *new* subscribers to "The Single Tax Review" a cloth bound copy of "The Romance of John Brainbridge" will be sent post paid to any address. And to anyone sending 25 new subscribers the proprietors will present the Anniversary Edition of the works of Henry George, in ten volumes.

L. H. B.

NOT FAVOURS BUT JUSTICE.

Benevolent institutions maintained by employers for the benefit of their work-people are advantageous where they exist, but affect only a very small proportion of the industrial population—they are a few pin-points in a fifty-acre field. The model settlements with their gardens, cottages, schools, playgrounds, hospital, stores, library, club and baths, are pleasant to contemplate, but I am convinced from a study of the facts that a general or even a large extension of them is a vain dream. Two such experienced students of social questions as Mr. Yves Guyot, a champion of individualism, and Mr. Graham Brooks, a sympathiser with socialism, who approach the subject from opposite points of view, and agree in little else, denounce such paternal institutions as a folly and a fraud. Those who look for a solution of "the social question" in this direction deceive themselves. The whole tendency of the times is against it. The passing of industrial undertakings into the hands of corporations and companies, and their great increase in size, the disappearance of personal relations, the growth of urban communities, the organization of labour, its growing power and independence, the regulation of industrial conditions by law, universal education—all are fatal to the patriarchal order of things, to the idea of superior and inferior positions, to the conferring and receiving of benefits. What labour demands in a modern community is not favours but justice; not gifts but a fair share of the

takings, with the means and the opportunity to provide its own welfare institutions. It is a sound, wholesome, and proper aspiration, inseparable indeed from the organic development of society. Nor is it one to which the benevolent can object for benevolence includes justice and liberty. What the honestly benevolent employer really aims at is justice. In the older state of society it is attained in one way, in the newer in another. The conditions have changed, and if something is lost—the personal interest, the kindly family relation—something is gained. Justice under the new conditions will be less dependent on individual good-will, and far more generally diffused for the personal interest, etc.; have always been exceptional, and it will be free from any suggestion of condescension.—

From "Industrial Efficiency" (Shadwell).

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