

LAND VALUES.

VOL. X.

1904-1906.

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LAND VALUES.

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

Twelfth Year—No. 140.

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OUR OBJECT.

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

The Taxation of 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.

“Land Values” wishes its Readers a Good New-Year.

* * *

As these words are penned we have before us the first public utterance of Britain's new Premier, Sir Henry Campbell-Bannerman, delivered at the Albert Hall London, Thursday, 21st December. In the course of his most wholesome and refreshing speech which the country will welcome after the long night of class legislation and despair, the Prime Minister once more, in power, as in opposition, pledged his government to deal with land reform and the Taxation and Rating of land values. As the *Daily News* put it in its headlines of Sir Henry's inspiring speech—

“Colonisation of the Country. The Land to be less of a pleasure-ground for the rich and more of a treasure-house of the nation. Land Values to be rated.”

* * *

We heartily congratulate the Prime Minister upon his accession to office. By his statesmanlike attitude and outlook on what is named our Foreign Policy no less than his radical grasp and clear enunciation of the legislation necessary in home affairs he has won the favour and support of the country and has been enabled to form a representative strong government, which, it has been made quite manifest already, has the confidence of the country, as it will, we believe, have the support of the constituencies at the General Election fixed to take place this month.

* * *

Besides the Prime Minister, the most important members of the Cabinet are well-known advocates of the taxation of land values such as Mr. Asquith (the Chancellor of the Exchequer), Sir Edward Grey, Mr. John Morley, Mr. Haldane, Earl Carrington, Mr. Lloyd George, Mr. Bryce, the Earl of Aberdeen, Mr. Herbert Gladstone, and Captain Sinclair. All the members of the Cabinet, and all Liberal candidates, with the exception of one or two, are pledged to promote the policy, while a great many of the candidates vigorously advocate it at their meetings.

* * *

A drawing-room meeting was held on Saturday afternoon, 10/11/05, at Jordanhill House, Glasgow (the residence of Mr. J. Parker Smith), under the auspices of the Sociological Branch of the Scottish Christian Social Union for the purpose of forming a Girls Club in the neighbourhood. In the course of the discussion, reports the *Glasgow Herald*, Miss Stewart Wright said “that while a perfect city was what they all aimed at having, it was a thing difficult to attain. Drink was by no means always the cause of poverty and misery. A great many men and girls were working for less than a living wage. Many girls who came to the clubs worked for 7s. a week—a wage they considered “not bad.” Walking about the streets in the evenings was getting worse instead of better among girls of this class, and it was a sign of the times that these girls hated to belong to clubs or sewing meetings connected with any church.”

* * *

The Rev. Rolland Ramsay (Hon. Secretary of the Union) was the only other speaker. He said—“The Guilds of Play were bound to tell in preventing that hooliganism so much to be deplored among lads and girls of the poorer classes. The men's clubs had proved a great boon to many who had

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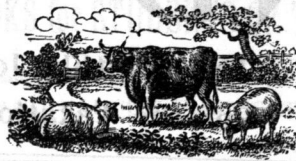
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been losing hold of all that was good simply from lack of encouragement to keep straight and by the absolute joylessness of their lives. Sympathy and practical co-operation were needed even more than money if the union was to do all that was hoped for it."

"Sympathy and practical co-operation" is offered girls with 7s. a week (thousands have less). It has to be admitted after years of patient and careful inquiry that drink is by no means the cause of poverty and misery. The proof, if such is still demanded, is the 7s. a week wage, "the men and girls who are working for less than a living wage." They ask for justice, for bread, and a decent home, and they are offered a "Club" by the spokesman of the Church in a west-end drawing-room. Is it any wonder that these poor degraded victims of circumstances—over which they have no control—"hate" the Church and worship nightly in the public streets at the shrine of hooliganism?

The second part of Bailie Ferguson's very able article in the *Westminster Review* appeared in the December number. We understand the article will be published in pamphlet form by the Municipal Conference Committee. It will be welcomed as a useful addition to the literature of the movement.

The Property Market Review, London, 25/11/05, gives a report of a paper read at a meeting of the Auctioneers' Institute at Derby by Mr. Edward J. Vaughan, barrister-at-law, on the "Proposed Taxation of Land Values." The nature and scope of the paper may be inferred from a statement made by the essayist that "there was nothing in the Bill for the taxation of land values more insidious and more pregnant with the possibilities of mischief and injustice than the proposed separate valuation."

The Municipal Conference Committee on the Taxation of Land Values has issued a report of the proceedings of the Conference held at Manchester, 21st November. This is the sixth Conference held under the auspices of the Committee, a report of which, and of the evening public meeting, we give at length in another column. Judging from the speeches of the delegates and the enthusiastic way they were received the municipal movement is fixed till the taxation of land values is satisfactorily dealt with by Parliament.

The Drapers' Record has been seriously grappling in recent issues with the question of land monopoly and increasing land values as it affects business men and the working classes. "There can be no doubt," the *D. R.*, 4/11/05, says, "that a very large number of business men are acutely conscious of the burdens placed upon them by the unjust privileges of landowners. In illustration the *D. R.* puts the case thus:—

"Take the example of the discovery of minerals in a mountain side. The value of the land for agricultural purposes might be about £500 a year. But the discovery of coal and iron makes all the difference. Capitalists will immediately take a lease of the ground, sink pits, and erect works; and a town will speedily spring into existence in the immediate neighbourhood. The capitalists may lose their money—only to be succeeded by other capitalists, some of whom eventually make the enterprise profitable. And what is the result to the landowner who had done nothing—except own the land? Probably his income from that source has risen from £500 to £5,000 a year; which is as much a stroke of luck as if he had drawn the winner in a huge Derby sweep."

The editorial comments in the leading article were the outcome, it is explained, of interest excited by a letter to the *D. R.* which appeared the week previous, signed by Mr. James Platt, 78 St. Martin's Lane, W.C. Mr. Platt says: "Count Tolstoi calls the land tenure system 'a great iniquity'; he might truly have called it the greatest iniquity in the world." In the *Evening Standard*, October 3, there was an article on "Rising Ground Rents." I will give three of the examples as proof that our present system means ruin to the tradesman, or larger profits to pay the increase in rent and taxes:

"*Number one* is the Union Club in Trafalgar Square, which had a lease expiring on October 10, 1921, under which they paid only £306. It was decided to carry out important alterations, and a longer term was required, so as to ensure the enjoyment of the result of the expenditure." Now carefully think over the conditions. "A new lease for 60 years has been granted, for which a 'fine' of £5,000 has been paid, and the new rental is no less a sum than £2,000 a year, and a compulsory fire insurance of £40,000 'at the least.' By our land laws the owner of the land not only gets £1,694 more rent for his ground, but he has the right at the end of the lease to take possession of the greatly improved premises without payment of one penny.

"*Example number two*: The new premises of Messrs. Coutt's & Co.'s Bank formerly produced in ground rents £1,275, but now, under a lease of 78 years, the bank pays £3,200 annually as ground rent.

"*Example number three*: In St. James's Street some old houses and shops which paid £423 have been replaced by a new business building, whose ground rent for 79 years is £1,250 for the first year and £2,310 annually subsequently.

"The above examples prove how by our land laws the owners of land become so much richer without any outlay of capital, skill, or labour on their part. There is no other inference to be drawn therefrom but that it means ruin to the tradesmen, or a larger profit on what he sells to cover

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the increased cost of rent and taxes by our land tenure system."

We have excellent reports of Mr. W. R. Lester's campaign in Yorkshire district last month, under the auspices of the Yorkshire Branch of the English League. Mr. Lester—who was billed as ex-President of the Scottish League for the Taxation of Land Values—addressed ten meetings in different parts of the county, and was warmly received.

We give the following press report as a sample of the good food supplied by our speaker. Speaking at Keighley, 13/12/05, at a Liberal meeting convened to discuss the proposals of the Tariff Commission:—

"Mr. Lester, entering into a dispassionate and masterly consideration of the fundamental principles underlying trade relations, said that trade was merely an exchange of commodities or services, and any obstacle in its way was harmful to the community in general. Free trade was the natural trade, and natural trade was good trade. In checking trade, they were checking production. If England were asked to protect herself against other countries, why should not Yorkshire ask to be protected against Lancashire, or Leeds against Bradford. If they pushed Protection to its logical conclusion, they arrived at the point where every individual should protect himself against every other individual. Trade, however, was a device for helping each other, not for injuring each other. The argument that the foreigner would pay the duty was wearing very thin. In taxing imports they were only taxing themselves. Free trade was a labour-saving device, but had they ever considered the effect of labour-saving devices under the present conditions? Those who worked with those labour-saving devices did not profit as they would under natural conditions, and Mr. Lester went on to show that the Taxation of Land Values was the remedy for such unjust and unnatural conditions. The advances in the arts of civilisation, he said, had resulted in site values increasing, in ten years, in a case in Glasgow, from £2 to £1,260 per annum, while labour and capital were practically in one position all the time. That was how the produce of trade and labour was being soaked up, and that was the reason why the kind of free trade which we had got had not been as effective as it ought to have been. Mere justice demanded that the value in land created by the public should go into the public purse, and if they arranged for that, there would be an ample source of revenue. They could stop taxing trade, and trade would have such a bound forward that the very idea of fearing the foreigner would be ridiculous."

In the course of a three night's fiscal debate between Mr. J. M. Robertson, Liberal candidate for Tyneside, and Mr. Samuel Story, formerly M.P. for Sunderland, in Newcastle-on-Tyne, 28th, 29th, and 30th November, Mr. Robertson who defended Free Trade, advocated the taxation of land values. He quoted the well-known figures for New South Wales and New Zealand, showing how the policy in these Colonies had crippled land monopoly and urged it as the first great stroke to be struck in grappling with the evil of unemployment. Mr. Robertson, who was in good fighting form, judging from the printed report of the debate, referred to a case of landlord extortion in the Tyneside district "where a charge of £1,400 an acre had been made for ground in which the poor are to bury their dead." He disclaimed any personal animus to any man on this question, and closed by declaring, "We are fighting for women and children, for the building of a better national life than now exists." Mr. Robertson gave a good account of himself all through the debate, and his radical stand on the land question was warmly applauded.

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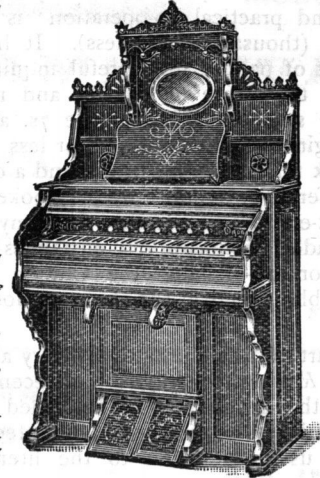
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Scottish Notes and News.

[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.]

All candidates should be "heckled" on the Taxation of Land Values. Send to 13 Dundas Street, Glasgow, for copies of our leaflet—QUESTIONS TO CANDIDATES!

The four other explanatory leaflets, and the manifesto of the League, mentioned in another column, should be widely distributed at all political meetings in every constituency. Call or write for supplies.

GOVAN ELECTION.

As our West of Scotland readers know, Mr. Harry S. Murray, Galashiels, is the Liberal candidate for the Govan Division of Lanarkshire. The Election Campaign is now in course of progress, and we earnestly ask all local Single Taxers to specially assist in the work of canvassing. This is the assistance most needed. Mr. Murray has been a vice-president of the League for a long number of years and presently holds that position. But he is known best for his years of splendid support to the League, and for his own efforts in bringing the question of land reform and the taxation of land values out into the open, as it is to-day. Mr. Murray is recognised as the "League's Candidate" in the public mind in a very special way, and it should be realised by all members that it is of the utmost importance he should be elected M.P. for Govan. The canvas will begin on 8th inst. At least 50 or 100 canvassers are wanted, and we hope to have these at the earliest possible moment. Signify the same at 13 Dundas Street, Glasgow.

Dr. Dundas White has rendered splendid service to our movement in Dumbartonshire and the West of Scotland these past two years, on the platform and by his writings on the need for land reform, and the remedy. Last month he had quite a brilliant series of meetings, with splendid local press reports. The members of the new Vale of Leven Branch of the League are going to take off their coats on Dr. White's behalf. More power to them. They could not work for a more informed propagandist or politician, and one whom we believe has entered the lists for the sole Taxation of Land Values.

"M. G.," in an interesting and informing letter on the land question to the *Kilmarnock Standard*, 9/12/05, asks—"Why should we not have a Land Values Day in the Churches, just as we now have a Temperance Day?" The Parish Minister of Denny, as reported in another column, has evidently made up his mind to have a good many days on the question.

At the monthly meeting of the Old Kilpatrick (Dumbartonshire) Parish School Board, held 8/12/05, it was stated that the Board were on the look out for ground for a new school at Dalmuir, and that negotiations were in progress

for a site at the rate of £1150 an acre. A teacher was afterwards appointed at a salary rising by £5 a year. Verily, we are a strange people—£5 a year of an increase for the services of a qualified teacher, and an increase of £50 a year (assuming 1½ acres required for the school) to a landlord, who renders no service!

The Nomad Club, Glasgow, at a meeting held in the St. Enoch Station Hotel last month, decided for the Taxation of Land Values by a vote of 9 to 7. The opener of the debate quoted largely from the literature provided by the League; and at the close of the vote an official of the League was, by consent of the meeting, asked to speak.

Colonel Sprot, the Tory candidate for the Montrose Burghs, was severely heckled on the Taxation of Land Values at a meeting he addressed last month at Forfar. A Radical correspondent, located in the district, writes that "the heckler (Baillie Peffers) should try his hand at the sitting member, Mr. John Morley."

Ex-Treasurer Fairlie, Falkirk, delivered an interesting address to the Dundee Liberal Association, 15th December. The *Dundee Advertiser*, in a quarter column report, stated that Mr. Fairlie had an excellent audience, and at the close was awarded a hearty vote of thanks.

The Bearsden Current Topics Club had a night last month on the "Land Question and the Unemployed." The League's diagram showing "The Wage Line in Six Centuries," was used very effectively by Mr. William D. Hamilton (President), who opened the discussion.

Ex-Baillie Wm. M'Lay, Convener of the Open Spaces Committee of the Glasgow Town Council, writes to the papers that because of the considerable capital expenditure involved in providing open spaces for children's playgrounds, the Committee have to go cautiously. "Capital Expenditure," in this case, means the high monopoly priced sites. The tax on land values will open up any number of sites to this most useful Committee, and at the same time provide a revenue for the maintenance of such playgrounds.

In reply to a "heckler" last month, Lord Dalmeny (son of Lord Rosebery and Liberal candidate for Midlothian) said he "was not in favour of cutting up into allotments estates such as the Duke of Buccleuch's and Dalmeny Park, but that land ought to be rated at its proper value." Had the candidate known his case, he might have assured his heckler that the tax would effect all the "cutting up" needed, and that this was the right way to go about the business.

Mr. Norman M'Lennan delivered a lantern lecture last month at Brydekirk, Dumfriesshire, under the auspices of the Newbie Liberal Committee. The local papers gave a good report.

Mr. Edward C. Ellis, Secretary of the new Vale of Leven Branch of the League, writes:—"Great interest has been awakened around here, and we may have done incalculable good, even if it were only the literature we have circulated. Mr. Reid's lecture was much thought of, and he is to be congratulated for the lucid answers to questions. Some of those who came to criticise remained to join us."

Under the auspices of the League a lantern lecture was given last month in the U.F. Church Hall, Carmyle, N.-W. Lanark. Mr. John Cassels, "Dunchattan," Carmyle, presided. The Secretary was the speaker.

We have to heartily congratulate the President of the Edinburgh League, Mr. Edwin Adam, M.A., on his appointment under the new Government as Advocate-Depute;

and Mr. Gardner Miller, Vice-president, on his appointment as Secretary to the Lord Advocate. Both gentlemen are well known for their good work in the movement.

* * *

THE GENERAL ELECTION CAMPAIGN FUND.

The General Election Campaign Fund of the Scottish League opened in March last is still in need of additional Contributions. We have prepared and published, in addition to "A Manifesto to the Electors," four special leaflets for use at the Election to the number, so far, of several hundred thousand. These informing publications are being circulated throughout Great Britain, and Ireland. All progressive candidates are being supplied with copies of each, by post, so that they may have the useful examples and illustrations on the question of land reform and the taxation of land values, provided in this way by the League. There is room for considerable extension of business with these leaflets; for the circulation of our special edition of "Protection or Free Trade," and for the special distribution by post and otherwise of thousands of copies of this issue of *Land Values*. This can be done and will be done in exact measure as funds are available.

We cordially express our warmest thanks to the few friends who have already generously contributed to our special Election Campaign Fund, and we earnestly appeal now to all others interested, for their financial aid to further the work before us at this time.

For the Executive,

DAVID CASSELS,
Hon. Treasurer.

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BUSINESS HOURS: 9 A.M. TO 6.30 P.M. SATURDAYS, 9 A.M. TO 4.30 P.M.

Mr. Edward Scott, whose advertisement occupies a full page this month, won a seat at the Glasgow Town Council in November. He made the Taxation of Land Values a strong plank in his election platform. Our advertiser is famed throughout Glasgow and district as the "Great Scott" of the boot trade.

VALE OF LEVEN BRANCH LEAGUE.

A Branch of the Scottish League for the Taxation of Land Values was inaugurated last month at Alexandria, Dumbartonshire—Chairman, Mr. John Ewart; Secretary and Treasurer, Mr. Edward C. Ellis. The question which the Branch has been formed to promote has taken quite a foremost place in the public mind of the district, out of which has come the demand for an organisation to further the interests and educational work of the League. This has already been taken in hand by the office-bearers of the Branch with exceptional zeal, and Henry George's works and other literature are being well circulated. Along with the Chairman and Secretary, Mr. Arch. M'Innes has done much to promote this good work.

OPENING LECTURE.

By special request of the Branch, Mr. Wm. Reid, of the Scottish League Executive, delivered the opening lecture in the Parish Church Lesser Hall, Alexandria, on Tuesday evening, 12th December. Mr. John Ewart, Chairman of the Branch, presided. The local weekly, the *Lennox Herald*, said, in a brief report, the lecturer spoke to a good audience. In the course of a very thoughtful and informing address, Mr. Reid traced the history of the movement from very early times. He pointed out that in Cromwell's time an agitation was set on foot, and gained considerable adherence, for the imposing of a tax on land values. But, as he said, it is the survivors whose history is written, and after the struggles of those early days, the movement was lost sight of. The question cropped up here and there until the days of the French Physiocrats, whose proposal, "L'impôt Unique," or Single Tax, became a burning question in France, until the days of the Revolution, when it also suffered extinction. He then went on to advocate the principle, showing how a relief of taxation on industry could be brought about by a tax on land values, which would encourage trade and enterprise, instead of discouraging and limiting them, as our present fiscal system did. If the present system of landowning did no more harm than put rent into the pockets of private individuals, the country could afford that, but when it meant land withheld from use, bringing in its train crippled industry and the unemployed question, it was clearly shown to be an anomaly and a fit subject of taxation in order to force natural opportunities into the market. What was called progress had accomplished nothing for the poor. They were as poor now as ever, and worse in comparison. Our so-called progress only mocked their poverty. Workers built houses for idlers, and unhoused themselves by giving value to land to which they had no rights. They made land too dear for themselves, by their own energy and enterprise. They thought to solve the housing question by running tramways from the town to the country, but the landlord was there before the tramways. He was content with £2 per acre for his land when it was used to accommodate sheep, but he demanded £60 and £70 when it was asked for the accommodation of the people. They heard a good deal in those days about their great heritage, but they would have difficulty in locating it. Poets told them of their native land, but they had to keep off the grass just the same. The birds of the air, the animals on the land, the fish in the sea, and the minerals in the earth, were all the heritage of the landlord. Well, what was left to them? They were tramps on the highway, and trespassers when off it. A landlord could hold up land that another was willing both to buy and to pay taxes on the value as soon as it was in use. If he withheld a value of £50 or £60 on which others were willing to pay taxes, he should be made to pay the taxes himself. If rent-drawing were the worst feature of landlordism they might grin and bear it. There was a worse feature than that. When land was held up for speculation, people were thrown out of employment. Every building site kept out of use had its concomitant in some squalid slum. There was little use carrying out municipal

or any other enterprise until they made provision for those who paid for the improvement getting a return on their investment. At present the people provided pure water, cheap gas, good lighting and drainage, travelling facilities, and all other necessities for a large community. What was the result? One sowed and another reaped. The people made improvements, and the landlords charged a price for the improvements when they were made. If they opened a new park, the houses fringing the park went up in value. If the cars ran into the country, the rent increased. There would be no harm in this, if the people who did these things got the result but we foolishly flung the children's meat to the dogs. We allowed idlers to walk off with the fruits of industry.

QUESTIONS AND ANSWERS.

A feature of the meeting was the questions and answers. The lecturer was asked—

If land on which houses stood were taxed, would the tax not fall on the people who occupied the houses?

The lecturer replied that people who occupied houses paid the taxes now. It was only after land came into use that it was taxed, therefore it would not come into use until the amount of the tax could be squeezed out of the occupier. The taxation of land values would tax the man who refused to allow buildings to be put up, as much as it taxed the man who built houses. It would therefore, to that extent, free the occupier of houses from taxation. The question suggested the shifting of the land value tax from the owner to the occupier, but this was only possible where used land was taxed. If unused land were taxed as well, the price of land would be lowered by the increase in the available amount of land. Thus not only would the landowner not be able to recover the tax, but would require to be content with less rent also.

Question.—If the land was let to the highest bidder under the Single Tax, how were millionaires to be prevented from withholding it from use?

Answer.—We could only argue about the unknown from what we knew. People kept land idle now because it did not cost anything to keep it idle. If land speculation were made costly by burdening unused land with taxation, it would cripple even millionaires. A Scotch millionaire had expressed the wish to die poor, and the question had suggested a possible solution of the difficulty. Besides, the taxation of land values would enable the working classes to get a better share of wealth, and stop the production of millionaires.

Question.—How would the agricultural labourer fare under the taxation of land values? Would he not still be at the mercy of the big farmer?

Answer.—The big farmer was the product of the present system of taxation. A big farm meant one house for the landlord to build on a large area. It meant fewer men to come in conflict with, when the leases were being readjusted. Cottars and crofters could compete with the big farmer where they got a chance, and could earn enough to put them beyond the mercy of the big farmer. The agricultural labourer would benefit by having his taxes remitted, by being put in a position to earn a living for himself, and by being able to demand better wages.

Question.—Would the taxation of land values not hurt industry, as the questioner had been informed that the Singer Company in America had threatened to remove when faced with the agitation for the taxation of land values.

Answer.—The lecturer asked if the questioner could supplement his question by stating if the Singer Company owned the land on which their works were built. If they did, there was a reason why they should want to get beyond the reach of a land value tax, and leave someone else with the baby to hold. If they were not landowners, the taxation of land values would help them by making land cheaper. The British Singer Company had removed from Glasgow to Kilbowie when land was dear in Glasgow and cheap in Kilbowie.

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Question.—Did the lecturer not think the best solution of the social problem was for the worker to use the tool nearest his hand, namely—the political machine?

Answer.—Yes; he did think the people should strike in the ballot box when they contemplated a strike. It was less costly than the other kind of strike, and it was more effective. There was little use, however, of going into politics unless they had a sound reform. Many of the proposals held out as solutions of the poverty problem were destined to accomplish nothing; they gave with the one hand and took away with the other.

Replying to the statement that capitalism was a worse monopoly than landlordism, the lecturer said that, for the sake of argument, the best thing he could do was to admit that. What could they do, however, in opposition to capitalism, except undermine it by attacking the monopoly on which it rested—namely, land monopoly. Supposing they taxed the income of the capitalist, that would not help those who were being sweated. They could only help the poor by enabling them to help themselves; by providing more opportunities for employment, and enabling the wage-earners to make better conditions. As to the assertion of the Socialists about the evils of capitalism, you could not meet that by a demand that the State should organise industry. Whatever appearance it had of hope when put in a general way, when you examined it in particular you saw it could not be done. An Executive could not anticipate the wants of a community, and therefore could not supply these wants. A great many things could be done to the same effect, however, if we took the right way. The working classes in their Trade Unions, their Friendly Societies, and their Co-operative Societies, had proved themselves good organisers. If they were ever to own and control wealth, it would have to be along these lines. "When nature wanted a new form, she did not make one; she took an old form and developed it." What was needed in social development was freedom, and the first essential to freedom was land. The restoration of land could even make some proposed State functions easier to accomplish. Glasgow had no difficulty in municipalising the car system, because the land along which the cars had to run was free to the people of Glasgow. If the land of the whole country were free, the Nationalisation of the Railways could be made correspondingly easy.

The meeting closed with a vote of thanks to the lecturer and the chairman.

THE UNREASONING FEAR OF "GETTING INTO POLITICS."

What is this thing named "politics" that has come to be spoken of as something as much to be dreaded and feared as the plague? Webster defines politics as "the science of government." Why not conduct our street railway service by "the science of government?" Have not our public utilities got into politics now? Are not our municipal officials to-day all over this fair land being coerced, intimidated, bribed, and forced to use the science of government to lease, sell or give away the people's property for private gain? What has made politics a bug-a-boo in our cities? Has not private interest corrupted our officials, stolen the people's rights, and violated laws of the land under private ownership rule?

The unthinking portion of our population are those who fear and dread politics and the politician, and are afraid to trust them. But any observing citizen must see that it is the *business men* that are to be dreaded and feared. It is the business men who corrupt our politicians. It is the men who *now own* and control the public utilities, who are to be feared and scorned. They tempt and corrupt our public officials, influence our courts and judges, and are our most unscrupulous citizens.

Ray Stannard Baker and Lincoln Steffens, who made such thorough investigations of our municipalities, fearlessly published their conclusions that our business men are our most disreputable citizens. Why then trust this class with our public conveniences longer, and fear the result of our trust in our politicians? We *can choose* our *servants*—the politicians; but we *cannot choose* our *masters*—the business men.

Few people realise the temptations and the forces used to induce our aldermen to betray their trust. Our officials are not always bought with gold dollars. For instance, some alderman who has built up an enterprise and become powerful in his own immediate community is honoured by a seat in the City Council. The business men want a special privilege. The alderman votes against it. His banker, where he gets accommodations, calls him in and tells him that by his vote he injures his banking business; to vote against an extension of a franchise affects the bank, and he is very sorry but must call in that loan; the bank cannot accommodate a man who works against the interests of the bank. The alderman realises that he cannot settle with the bank, and to break with them means bankruptcy—credit gone. He is told he must do something to save himself; if he injures the bank he injures his own interests. The alderman is indignant, but he is hit in a vital spot—his children must be educated, his power in his ward must continue. He feels that the situation is exasperating; yet to vote "no" will only win the applause of the public for a few days, and then ruin will stare him in the face. The business he has worked so assiduously to promote, his position, his family, his home are in danger. How many could withstand the banker's whip?

It is unfair, Mr. Voter! It's the climax of meanness on your part to permit such conditions. There should be no public utilities or franchises to buy, none to sell, none to give away. Our business men should have no inducement to corrupt the politician, and our politicians should not be corrupted.

Let us be done with this unreasoning fear of "getting into politics."—From *The Public*, Chicago, by MINONA FITTS-JONES.

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. Send **1/6** to F. M. KING, ALPERT STREET, AUCKLAND, NEW ZEALAND, and receive this bright little Paper, Post Free, for one year.



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ALL ODD LOTS! ALL SOILED LOTS!! ALL OLD SHOPKEEPERS!!!

To be Sold at Merely Nominal Prices, so as to Clear Them Out Clean, and At Once.

THOSE WHO USE WHAT THEY HAVE, NEVER WANT!!! THIS SALE IS EXCEPTIONAL!!!

When these Goods are cleared out they cannot be repeated at anything like the price. Leather of every kind has gone up tremendously. All grades of Boots, Shoes, and Slippers must be advanced in price whenever present stocks are exhausted. Do not be misled! If you are offered goods at so-called "old prices," depend upon it you are purchasing an inferior quality of material. You cannot purchase new goods anywhere at the old prices! I will be straight! I won't deceive you! Now, it may be said—"I won't climb a hill till you come to it." In other words, wait till you are requiring footwear and then purchase. "That's bad policy!" At this Sale I CLEAR OUT ALL STOCKS at GREAT REDUCTIONS from REGULAR PRICES, and as I cannot replace them at the purchase rates, the difference between these Sale prices and the future prices must be tremendous.

SOUND POLICY IS TO PURCHASE AT THIS SALE!!!

- LOT 1.—A Very Large Lot of LADIES' DRESS and HOUSE SLIPPERS, gathered together for the "Last Muster," all going at **1/-**
- LOT 2.—A Mixed Lot of LADIES' WHITE KID DANCING SLIPPERS and other DRESS SLIPPERS, a "gathered up" Lot, throwing away at **1/6**
- LOT 3.—A Splendid Lot of LADIES' LACING and BUTTONED SHOES, Box-Calf, Glace Kid, and Glove Leather, all pitching away at... **6/6**
- LOT 4.—A Colossal Lot of LADIES' BEAUTIFUL UHLAN HOUSE SLIPPERS, the first ever seen in Britain at this price **1/9 1/2**
- LOT 5.—A Beautiful Lot of CHILDREN'S QUILTED SATIN HOUSE SLIPPERS (I got the chance of this whole Stock from a Large Manufacturer, and secured them) **1/3**
A CHARMING CHRISTMAS OR NEW-YEAR PRESENT.
- LOT 6.—An Extra Bargain Lot of LADIES' CAMEL-HAIR HOUSE SLIPPERS, Very Neat and Most Comfortable. Wonderful price... **1/11**
- LOT 7.—Thousands of Pairs of LADIES' OVERSHOES! Extraordinary Value. Rubber Goods have gone up 20 per cent! These Overshoes will be cleared out at... **1/6 1/2**
- LOT 8.—A Large Mixed Lot of LADIES' LOVELY GLACE KID BUTTONED and LACING BOOTS; can never be repeated; out they go for... **9/6**
- LOT 9.—A Magnificent Lot of GENTLEMEN'S GLACE KID and BRUSHING LEATHER LACING BOOTS—Sample Pairs, "Remainders," and others, which must be cleared out at... **12/6**
- LOT 10.—For the Boys! A Splendid Lot of BOX-CALF and BRUSHING LEATHER LACING BOOTS; to suit ages 5 to 15 years, about 30 per cent. less than present prices... **5/6 TO 7/6**
- LOT 11.—FOR THE GIRLS! A Beautiful Lot of GIRLS' and MISSES' LACING and BUTTONED BOOTS for School and Everyday Wear, to suit ages 5 to 14 years. Out! from... **3/6 TO 5/6**
- LOT 12.—FOR THE WEE ONES! A Superb Mixed Lot of INFANTS' TAN and BLACK LACED and BUTTONED BOOTS and SLIPPERS, all Brands and kinds, worth double the money, from... **1/- TO 1/6**
- LOT 13.—Then there is an Exceptional Lot of BUTTONED and LACED BOOTS for the "Wee Ones," who are running about, at "runaway" prices, from... **2/6**
- LOT 14.—A GREAT LOT! A Superior Lot of GENTLEMEN'S FIRST QUALITY CHROME CALF WATER-TIGHT BOOTS; most seasonable Boots; "worth a guinea"; slaughtering at... **15/-**
- LOT 15.—"OLD STAGERS." Will clear out a Splendid Mixed Lot of GENTLEMEN'S BOOTS, which have been too long in selling, at the forcing price of... **12/6**

- LOT 16.—Out they must go! GENTLEMEN'S BEAUTIFUL FITTING OVERSHOES; while they last (these I can't purchase at the prices I am clearing at) **2/9**
- LOT 17.—SNOW BOOTS for LADIES. Now! you may believe this or not, I don't care, BUT IT IS TRUE. I will clear out LADIES' SNOW BOOTS at **3/11**
- LOT 18.—BOYS' and GIRLS' SNOW BOOTS and OVERSHOES. They will require them! Will throw them away for... **2/6 TO 3/6**
- LOT 19.—CARNOSTIE & ARBROATH! A Chance for NORTH-COUNTRY CUSTOMERS!!! LADIES' BRUSHING LEATHER WINTER BOOTS, Splendid Wear. You all know their worth at... **7/6**
- LOT 20.—THE CLOGS! THE CLOGS!!! Now I will clear every pair of DRIVERS' MOTOR-MEN'S and LAUNDRY CLOGS out at... **2/11**
- LOT 21.—I stated at the beginning that this Sale was exceptional, and I mean it! A Tremendous Lot of specially-made BEAUTIFUL VELVET, CORDUROY, and FELT SLIPPERS for Ladies, all out at one price... **1/3**
- LOT 22.—LEGGINGS—HUNDREDS OF PAIRS! Cavalry, Infantry, Artillery, Puttee, and Strap Leggings, Pig Grain, Brown, and Black, all doomed! from... **1/6 TO 5/6**
- LOT 23.—A CHANCE FOR WORKING-MEN! A GOOD BRUSHING LEATHER LACING BOOT for... **6/6**
- LOT 24.—REAL KELTICS! MEN'S SPLENDID CRUPGOLOSHED BALMORAL LACING BOOTS, Square, Medium, or Narrow Toes, all one price... **12/6**
- LOT 25.—A Very Large Lot of GENTLEMEN'S BOX CALF DERBY BOOTS. This is just one of those lines that I am selling at less than they can now be purchased. They are splendid... **12/6**
- LOT 26.—A Small Lot of BOYS' LEGGINGS, while they last; can't be repeated... **2/6**
- LOT 27.—A GENTLEMAN'S CHROME CALF LACING BOOT, Waterproof! Now going off at... **10/-**
- LOT 28.—GENTLEMEN'S PATENT DRESS SHOES and PATENT COURT SHOES. This is absurd! **2/11**
- LOT 29.—A Sturdy Lot of WORKMEN'S STRONG WORKING BOOTS, only while they last, at... **7/6**
- LOT 30.—A Gigantic Lot of GENTLEMEN'S HOUSE SLIPPERS. A Mixed, Most Sensational Lot for Festive Season Presents, different kinds and different prices, all throwing away from... **3/9 TO 5/6**
- LOT 31.—MEN'S "ZUGS." All wearers of them know their value. They have one fault—"they wear too long." Clearing out at... **16/-**
- LOT 32.—A Chance for a LOW-PRICED BOX CALF DERBY or Plain LACING BOOT for Gentlemen. Clearing this Lot out at... **8/11**
- LOT 33.—BUCKSKIN SLIPPERS! Clearing all these Men's Slippers out at... **2/11**
- LOT 34.—All Large Sizes, MEN'S OVERSHOES. Clearing out the whole boiling at... **1/-**
- LOT 35.—A Mixed Lot of GENTLEMEN'S AMERICAN RUBBER-STUDDER and CALF DERBY BOOTS. They must be sold... **10/-**
- LOT 36.—A Small Lot of MEN'S WEL-LINGTON BOOTS, splendid for protecting against wet... **8/6**
- LOT 37.—Home Comfort. GENTLEMEN'S CAMEL-HAIR BOOTIES. "Awfu' Cosy." All at... **2/11**
- LOT 38.—A Small Lot of GENTLEMEN'S BLOCK FRONT MILITARY BOOTS. Out they go... **7/6**

- LOT 39.—A Small Lot of LADIES' "SWISS" CASHMERE ELASTIC SLIPPERS, 3s. 11d. and 4s. 9d. Goods now pitching away for... **2/9**
- LOT 40.—An Exceptional Lot of LADIES' GLACE KID BUTTONED and LACED BOOTS, some Louis Heels. My clearing price is... **6/6**
- LOT 41.—A BEAUTIFUL BARGAIN LOT of LADIES' Very Fine Quality 18s. 6d. BOOTS now for... **12/6**
- LOT 42.—A Very Small Mixed Lot of Ladies' "Krippendorf" and other famous makes of GLACE KID BUTTONED and LACED BOOTS. Nothing finer can be worn... **14/6**
- LOT 44.—A Tremendous Lot of LADIES' DRESS and BALLROOM SLIPPERS. Now, I give Magnificent Bargains here... **1/6, 1/9, 1/11, 2/3, 2/6, 3/3, AND 3/11**
- LOT 45.—A Very Small BARGAIN LOT of MISSES' FINEST QUALITY LACING and BUTTONED BOOTS, to suit ages 7 to 11 years, only... **9/6**
- LOT 46.—A Very Fine Lot of GIRLS' BRUSHING LEATHER LACED and BUTTONED SCHOOL BOOTS, to suit ages 5 to 12 years, throwing out from... **4/3 TO 6/6**
- LOT 47.—A Capital Lot of BOYS' STRONG, GOOD WEARING, LACED BOOTS, to suit ages 7 to 14 years. Special quotations from... **3/9 TO 6/6**
- LOT 48.—Little Boys' "Just like Papa." A Very Dressed Boot in TAN and BLACK CALF LACED and BUTTONED BOOTS, to suit ages 5 to 9 years. Wonderful! from... **6/9 TO 8/6**
- LOT 49.—Clearing out our LADIES' WHITE KID SLIPPERS! Note—These Slippers cannot be purchased now at all. Price is prohibitive! Therefore for the last time I clear at... **2/9 1/2**
- LOT 50.—A Chance Lot of LADIES' WARD SLIPPERS, while they last at... **2/3**
- LOT 51.—MISSES and GIRLS' OPERA SLIPPERS, Bronze and Black, Glace Kid and White Kid. Lovely Goods, all now going from... **2/11 TO 4/11**
- LOT 52.—A Small Lot of LADIES' "Cardinal" SLIPPERS, the Newest, Fashionable Colour. Worth double... **5/6**
- LOT 53.—An Odd Lot of MEN'S SNOW BOOTS, a Job Line of North British make... **2/11**
- LOT 54.—A Mixed Lot of MISSES' "SCARLET" and RED OPERA SLIPPERS, to suit ages 5 to 15 years. Cheapest on Earth... **3/9 TO 5/6**
- LOT 55.—A Mixed Lot of MISSES and GIRLS' VERY FINE TAN or BLACK GLACE KID BUTTONED BOOTS. To suit ages 5 to 15 years. This is an Exceptional Bargain Line... **8/6 TO 6/6**
- LOT 56.—A Large, Very Mixed Lot of LADIES' TAN and BLACK GLACE KID OXFORD and BUTTONED SHOES, some with Louis Heels, others with Walking Heels; a prime Bargain Lot Mixed Prices... **8/11 & 9/6**
- LOT 57.—TRAVELLERS' SAMPLES.—A Splendid Lot in 32 Jamaica Street only, of LADIES' BOOTS, SHOES, and SLIPPERS, discarded for the season. Label Prices. These are indescribable... **UNDER PRICES. 1/3 TO 2/6**
- LOT 58.—A Splendid Lot of LADIES' and MISSES' GAITERS, will pitch away for... **7/11 TO 2/3**
- LOT 59.—Almost the Last. A Small Lot of LADIES' BOX CALF BUTTONED and LACED BOOTS; will give you these at... **7/11**
- LOT 60.—THE LAST! CHRISTMAS and NEW-YEAR PRESENTS! LADIES' FUR-BOUND, BUCKSKIN, and GLACE HOUSE SLIPPERS. To give your Mothers or "Grannies" a pleasant surprise, will make you a present, from... **3/11**

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OUTLINE OF A (SUGGESTED) BILL FOR A GENERAL VALUATION OF LAND VALUES.

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

(Author of *Economic Ideals, Island Economy*, etc.)
Prospective Liberal Candidate for Dumbartonshire.

Explanatory Note.

This is the outline of a Bill designed to provide for a general valuation of land values and for the recovery of any tax upon them. It would prepare the way for shifting the rating and taxation of landed property on to the new valuations so as to tax land values alone and to leave improvements tax-free.

The scheme is founded on the principles advocated in the first chapter of my *Economic Ideals* (since reprinted in the pamphlet *Land Law Reform, based on taxing Land Values and not taxing Improvements*) and worked out more fully in the pamphlet *How to Tax Land Values*. It is, however, proposed to collect the tax from the occupier, the ultimate incidence of it being as proposed in Section five. Considerations of convenience will probably lead to giving facilities for the direct payment of the tax by those on whom it will ultimately fall, and to the establishment of such a system of registration and tax-collection as was outlined in the papers above-mentioned.

A BILL

INTITULID

A BILL FOR THE ASSESSMENT OF LAND VALUES.

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

Assessment of Land Values.

1. (1) There shall be valuations of all lands in the United Kingdom on the basis of their annual land values as hereinafter defined.

(2) Such valuations shall be made by the authorities which make the valuations for Income Tax under Schedules A and B, with the advice and assistance of the local valuation authorities in manner and under conditions to be prescribed by the Local Government Board.

(3) Appeals from such valuations shall be subject to the same provisions as appeals from valuations for Income Tax under Schedules A and B.

(4) The first of such valuations shall be made forthwith, and subsequent valuations shall be made in the year 1911 and every tenth year thereafter.

(5) Such valuations should include all lands, and there shall be no exemptions from the taxation or such valuations except such as arise automatically where the receiver of the tax is also the payer thereof.

(6) The cost of such valuations shall be paid out of moneys provided by Parliament.

Valuation Lists.

2. (1) The valuation lists shall contain columns for the entries of the areas and the assessed land values of the various properties and the amounts of the various taxes payable thereon for the last half-year, and provision shall be made for the entering therein of such further particulars as the Local Government Board may direct.

(2) The valuation lists shall be made out in forms approved by the Local Government Board, and the existing forms may be modified by the Local Government Board for this purpose.

Collection of Land Value Tax.

3. In the case of each property, application for the land value tax thereon shall be made to the occupier thereof in the same way as application for the payment of Income Tax under Schedules A and B.

Entry on Non-Payment.

4. If the land value tax on any property is not paid within three months of the date on which it is payable, the

taxing authorities may credit themselves with the payment thereof and on so doing may enter upon the property and hold the same under the provisions of section six hereof, until repayment is made.

Repayments and Deductions.

5. (1) On payment of the land value tax the payer shall be entitled to recover the amount thereof from his lessor (if any) by action or by set-off or by availing himself of the provisions of section six hereof, and any covenant or agreement made on or after the first day of January, 1907, excluding or purporting to exclude the right of the lessee to recover the whole or any part of the land value tax from his lessor, or to exclude the operation of section six hereof, shall be void and of no effect.

(2) Where by any lease or agreement made before the first day of January, 1907, it is provided that the lessee shall pay the whole or any part or proportion of the rates and taxes on the property, and a land value tax is substituted for any rate or tax which was formerly so payable by him, he shall pay to his lessor, from time to time, for the remainder of the term, as additional rent, the amounts which he would have had to pay in rates and tax as if the former system had been retained, assuming that the valuations and the rates of taxation thereon had been the same as for the half-year last preceding the substitution.

(3) The amounts referred to in sub-sections one and two hereof may be set off one against the other, and the difference may be recovered by the party entitled thereto; if such party be the lessor he shall have the same rights and remedies for the recovery of such difference as for the recovery of rent, and if such party be the lessee he shall be entitled to deduct such difference from his rent or to avail himself of the provisions of section six hereof in respect of the same.

Right of the Payer to Possession.

6. (1) Subject to the provisions of section five hereof, the payer of the land value tax in respect of any property shall be entitled to hold such property as against any person having any higher or better title thereto, until full repayment of all his tax-payments has been made to him, and no higher or better title shall be set up against him in any way till such repayment has been made.

(2) For the purposes of this section the payments of the land value tax shall be deemed to accumulate at compound interest at the rate of five per centum per annum, and no Statute of Limitations or Prescription Act shall have any application thereto.

Rights of Repayers.

7. Where a lessor has repaid to his lessee the land value tax or any part thereof, he shall in respect of such repayment be deemed to be the payer of the land value tax within the meaning of sections five and six hereof, as against his lessor or any other person having a higher title to the property.

Definition of Land Value Tax.

8. The term "land value tax" shall be deemed to include any tax on the annual land values of the whole or any part of the United Kingdom as assessed under the provisions of this Bill.

Definition of Annual Land Value.

9. (1) The "annual land value" of a property means the annual rent which could reasonably be obtained for the land thereof apart from the value of any buildings or other unexhausted improvements thereon, assuming that all rates and taxes were paid by the lessor, that the lessee had perpetuity of tenure, and that there were no covenants in the lease except those as to the payment of rent and the right of re-entry on non-payment.

(2) Where the annual land value of a property is computed from the capital value thereof, it shall be deemed to be four per cent. of such capital value, such capital value being the price which could reasonably be obtained for

such land apart from the value of any buildings or other unexhausted improvements thereon, assuming the land to be held in fee simple without collateral covenants or obligations, and that there were no rates and taxes.

Allowance for Public Rights of Way, etc.

10. Where there is a public right of way or other easement or servitude in favour of the public, the annual value of the same shall be separately assessed and entered on the valuation list, and the annual land value on which taxation shall be payable shall be the annual land value of the property, less the annual value of such easement or servitude.

Adjustment for Private Rights of Way, etc.

11. Where there is a private right of way or easement or servitude, or any restrictive covenant running with the freehold or other highest right to the land, the same shall be separately assessed and entered on the valuation list, and the annual value thereof shall be added to the annual land value of the property which is benefited thereby and deducted from the annual land value of the property which is diminished thereby, and the annual land values of these properties respectively in respect of which the land value tax shall be payable shall be the annual land values of the same, increased and diminished as aforesaid.

Adjustment for Restrictions.

12. Where by the terms of any lease or agreement made before the first day of January, 1907, and of which the unexpired term is not less than twenty years, the lessee is restricted from using the property in the most advantageous way, such lessee may apply for a separate assessment of the annual amount by which the value of the tenancy is lessened by such restriction or restrictions, and after such assessment has been made the lessee, on paying the land value tax as hereinbefore defined shall, notwithstanding any provision in the lease or agreement, be entitled to recover from the lessor a proportion of the land value tax corresponding to the proportion which the said lessening of the value of the tenancy bears to the assessed land value of the property.

Valuation of Mining Properties.

13. In estimating the land value of a mining property, regard shall be had to the amount obtainable by way of royalties, as well as to the amount obtainable by way of rent, but the value of houses, buildings, borings, shafts, machinery and plant shall not be taken into account.

Provision for Tenements, Blocks of Offices, etc.

14. When more persons than one are in separate occupation of a building erected upon any portion of land, each of them shall be deemed to be in occupation of a part of the land, and the value of such part shall be taken to bear the same proportion to the value of the whole of the land as the value of the part of the building occupied by him bears to the value of the whole of the building.

Limitation of Tithe Rent-Charge.

15. Where for any year the annual amount of the tithe rent-charge on any property exceeds the annual land value of that property less the land value tax thereon, the excess shall be remitted.

Application to Scotland.

16. In the application of this Bill to Scotland, the term "lease" shall be deemed to include feu and in the case of a feu the terms "lessor" and "lessee" shall be deemed to include the superior and the vassal respectively, the term "tithe rent-charge" shall be deemed to include valued teinds, and references to the Local Government Board shall be construed as references to the Secretary of State for Scotland.

Short Title.

17. This Bill may be cited as the Land Values Bill, 1906.

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"OUR POLICY."

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THE UNEMPLOYED AND CHARITY.

We read in the newspapers that over £100,000 has been subscribed by private persons to the funds of the Distress Committee appointed under the Unemployed Act of last Session. We also read in the newspapers last month that when the Princess Royal went to open the "King's Labour Tents," which have been erected on vacant plots off Kingsway by the Church Army, there was some disorder, accompanied by rude and sinister cries of "Curse your charity."

Now, as the money subscribed will be devoted to some such charitable purpose as the Church Army work, it is perhaps worth while to inquire whether there is any justification for the above painful occurrence. It might well be thought that the remarkable display of public and private sympathy with the unemployed which has lately taken place, would have stifled such expressions of ingratitude; but is there not possibly something behind which benevolent persons have failed to see, and ought not to have ignored; there is, undoubtedly, a growing feeling in the public mind that the unemployed problem cannot be solved by charity, but the economic aspect of the question is still very generally ignored.

For example, it is widely recognised that gifts of money are likely to have a demoralising effect upon character. Similarly, it is conceded that gifts of food

or clothing are likely to have the same effect, though possibly in a slightly less injurious degree. Few, however, seem to perceive that relief works, whether supported by public or private subscriptions, are really on the same footing. The essential feature of relief works is that they are undertaken expressly to provide employment in directions where there is no effective demand for it under normal conditions. Thus a warm-hearted old lady employs a man to first blacklead her door-steps, and then wash them clean again, in order to justify the payment of money. Similarly, we may give a man employment by making him punch a sand-bag for a stipulated number of hours before giving him cash down. The degradation of labour and of character involved in such "work" is clearly apparent. In the case of relief works, the illusion may be better disguised, but it is there all the same.

It is equally the case that relief works do not, generally speaking, add anything to the total value of employment; that is to say, they do not create any more real employment than do charitable gifts of money or food. They only divert a certain amount of employment from certain members of the community to other members of the community.

Relief works may take either of two forms:—

(1) They may set the unemployed to do work in direct competition with businesses already existing, such as wood-chopping or match-making. In these cases, the displacement of labour already employed in these businesses is so obvious that no one can pretend for a moment that extra employment is created.

(2) They may set the unemployed to do work for which there is no effective demand under normal conditions. In these cases, which include farm colonies, afforestation, schemes for reclaiming the Wash, &c., the displacement of labour is less obvious because it is less direct, but it is none the less real.

Such relief works, in so far as they are artificially stimulated by public or private benevolence, are indistinguishable from all other varieties of wealth-wasting. They destroy wealth and employment, under the guise of providing "work," as truly as do protective tariffs, wars, armaments, and reckless public expenditure of all kinds. The reason is plain; they divert industry from its normal channels into unproductive directions, and inevitably displace more labour than they create, by lessening the effective demand of the whole community for ordinary commodities.

Trace for a moment the effect of this £100,000 on industry. This sum represents a portion of the earnings of the community. Under ordinary circumstances, what would have been done with it? One or other of two things would have happened. Either it would have been invested as capital in extending productive or distributive industry; or, if the state of trade did not warrant such investment, it would have expressed itself in so much purchasing power and have found its way into the ordinary channels of trade,

thereby increasing the effective demand of the whole community, and with it the total amount of employment.

It is quite certain that, under no circumstances would it have been tied up in a stocking or buried in the earth. But what will actually happen to it? It will go to stimulate some kind of charitable work for which there is no normal effective demand. But in doing so it has lessened the purchasing power of those who contributed the sum, checked so much trade from pursuing its normal channels, and consequently thrown so much labour out of employment. Surely, then, it may well be asked: "What has this charity done towards helping the unemployed problem?" The price paid for the questionable benefit of providing sham "work" for those at present out of work has been the submerging of at least an equivalent number of unfortunate workers who have been heroically struggling to keep their heads above water. This seems a hard saying, but I fear it is the fact.

What wonder is it that some of those who witnessed the opening of the "King's Labour Tents" cried out in the bitterness of their hearts—"Curse your charity!" Probably they had not reasoned the matter out, but we incline to think they dimly realised the situation from painful experience, and felt conscious of its grotesque absurdity. How comes it that these men are powerless to earn their own living? How comes it that, in the richest country the world has ever seen, they are starving? It seems incredible.

Science has placed it within the power of each man to force ten times as much wealth from Nature's storehouse as was possible 100 years ago. Does any one declare now that Nature is exhausted? Capital is abundant, and crying out to be used; the Unemployed Fund shows it. Labour is idle, and crying out to use capital; the unemployed show it. Why, then, cannot the unemployed employ themselves?

What is it, what can it be, except that the door to Nature's storehouse is closed? It is tight shut by land monopoly. We do not want to open "King's Labour Tents"; we want to open the door to natural opportunities.

This is what our benevolent friends ignore. They seem willing to do anything and everything for the unemployed, except this "one thing needful." The key is ready to hand to open the door; it only wants turning. Let those who prefer to do justice before giving charity, study the Taxation of Land Values.

HARRY LLEWELYN DAVIES.

* * This issue of "Land Values" is enlarged to 28* pages to cope with the extra advertising favours. Anyone posting the paper, please note the Postage is One Penny.

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PUBLISHER'S NOTES.

We trust our readers are not ignoring the headlines on front and back inside pages requesting them to assist the Journal by dealing with our Advertisers. This month we have quite a list of new Advertisements. Where possible, mention "Land Values" when placing your orders.

In view of the coming General Election, extra supplies of "Land Values" will be printed for special circulation at Meetings, and for particular interested friends who ought to be on our Subscribers' List. Names and Addresses of likely Subscribers wanted.

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EDINBURGH LEAGUE.

ANNUAL MEETING.

The Annual General Meeting of the Taxation of Land Values League, Edinburgh, was held in Dowell's Rooms, there, on Thursday, 8th December. Mr. Edwin Adam, the President, took the chair. The reports of the Executive and Treasurer were approved.

The report of the Executive states that—The principal event in the history of the League during the past year was the Conference and public meeting organised by it in conjunction with the Scottish League for the Taxation of Land Values, and held in Edinburgh on the 28th of April last; refers to the remarkable progress of the political movement for the Taxation of Land Values, under the leadership of the Prime Minister, Sir Henry Campbell-Bannerman; and to the two Bills passing the second reading stage last session. The report also states that the relations of the League with the Scottish League for the Taxation of Land Values have been closer than ever, and that this closer co-operation of the two Leagues has proved of great value to the movement.

The Chairman gave a short address to the meeting, and an interesting discussion followed. The office-bearers for the coming year were appointed, viz.:—President, Mr. Edwin Adam, Edinburgh; Vice-Presidents, Messrs. A. F. Brown, Galashiels, and Gardner Millar, Edinburgh; Secretary, Mr. G. D. Valentine, 13 Pitt Street, Edinburgh; Treasurer, Mr. James Walker, C.A., 25 Frederick Street, Edinburgh; Executive, Messrs. H. S. Murray, Galashiels; F. A. Umpherston, J. W. Gulland, T. F. Binnie, Edinburgh; Wm. Robertson, Dunfermline; P. Maxton Cunningham, Edinburgh, Bailie Fairlie, Falkirk; Messrs. J. Brunton, sen., George Mill, jun., and Alex. Gillon, Edinburgh.

"The Reformers' Year Book," 1906. Edited by F. W. Pethick Lawrence and Joseph Edwards. Prices, 2s. 6d. net, cloth; 1s. net, paper covers. 4 Clement's Inn, Strand, W.C. The Reformers' Year Book is a complete guide to the labour world, and to the reform movements of the day. It contains much valuable reference matter which is inaccessible to the general public in any other form. For example, its complete list of Liberal candidates for all the constituencies in Great Britain for the General Election, its biographies and portraits of over 90 Labour candidates, and its directories of over 1500 Trade Unions and Trades Councils and of reform organisations, the reform press, reform publications, and of individual reformers. In addition to the reference matter, there are many special articles on a wide variety of topics, including Election Expenses, Registration Reform, Municipal Trading, Conscription, Chinese Labour, Legal Reform, Secular Education, the Unemployed, the Burden of Armaments, Esperanto, &c. The article on the Burden of Armaments contains figures which will be a surprise to many people. It is not generally known that we in this country are spending more than twice as much on armaments, in proportion to our population, as the average of other countries. We are spending on a double scale—on the navy on the scale of an oceanic Power, on the army on the scale of a Continental Power. Our expenditure on both services amounts to 30s. 9d. per head of our population, as compared with 24s. 8d. in France, 15s. 6d. in Germany, 11s. 8d. in the United States, and 2s. 6d. in Japan!

News of the Movement.

THE LATE MR. CORNELIUS PROUD.

Many Single Taxers in England and Adelaide, S.A. Scotland will share with their co-workers in South Australia in regret at the death of Mr. C. Proud, which took place at Blackwood, near Adelaide, on October 18th. Mr. Proud dated his interest in public matters to the ministrations of the late Rev. Hugh Gilmore, and was induced thereby (as were many others) to study Henry George's works. When, years after, the Life of Henry George was published, Mr. Proud underlined these words:—"He made a supreme appeal to those who in their heart of hearts have taken the cross of a new crusade; to those who, seeing the truth, 'will toil for it; suffer for it; if need be, die for it;'" and wrote at the margin—"The words which first made me resolve to fight and endure for it." Henceforward he spared not himself, and devoted much of his time and ability to arousing and educating others; and by lectures, addresses, letters to the press, circulating literature, &c., his influence was widely exerted. On two subjects especially he worked unceasingly, viz.: Part XIX.—That local rating be based on unimproved land values; and in connection with the tramways—That people should retain their own street right. When the two long deferred rights are secured—and Mr. Vaughan and others are fighting as vigorously for them in Parliament as Mr. Proud did outside—the public will more fully realise how much they owe to the persistency and ability of this strenuous advocate for freedom.

To Single Taxers Mr. Proud is a good friend gone, and the highest tribute we can pay his memory will be to carry on the work he loved, and fight as bravely in the service of others.

GOOD NEWS.—We have received word by letter, dated 11th November, from Mr. J. R. Firth, of the Sydney Single Tax League, to the effect "that the State Government has passed through the Legislative Assembly a Local Government Bill providing for Local Single Tax pure and simple. All rates to be levied on unimproved value of land and on nothing else. There is no limit to the rate; it may be 1d., 2d., 3d., or 1s. in the £ on capital value, just as the Local Councils think fit. The Upper House (the Legislative Council) is now considering the measure, and we have great hopes that it will be law this year." The Premier of New South Wales (the Hon. J. H. Carruthers) is pledged to stand or fall by the principle of Taxing Land Values.

New Zealand. The General Election, which took place on 6th December, has resulted in another victory—the sixth in succession—for the party now in power. As three years ago we received word by cable of the election of Mr. George Fowlds, the leading Parliamentary exponent of the Taxation of Land Values in the colony. It is estimated that the Government's majority will be between 50 and 60 in a House of 80 members.

A BUILDING BOOM IN WELLINGTON.

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

"The result of the first year's trial of this system of rating must be considered a gratifying one, and leaves no room for regret at its adoption. That which was claimed by its exponents has been amply fulfilled. . . . It is only

stating a fact to say that much, if not all, of the the activity in the building operations of the city and surroundings during the past year is due to the influence of this healthy measure."

In his latest report, 1903-4, Mr. Palmer says:—"It is worthy of note that there are now more than 20 boroughs in New Zealand which have adopted the Land Values Taxation System, a fact which at least shows that the principle is finding favour among our own people."

THE PRACTICAL TESTIMONY.

The *New Zealand Dairyman*, October, 1905, says:—

"A tremendous amount of building is going on in Wellington just now, the amount of capital involved exceeding a third of a million. The D.I.C. building is to cost £40,000, and the value of the almost completed Bank of New South Wales building is £35,000. The erection of new hotels is not so popular as was the case a little over a year ago. The only hotel being re-erected is the 'Western.' It is of six storeys, and will cost £25,000. Victoria College is still under construction, and is to cost £25,000. A substantial building is being erected for the Bank of Australasia at a cost of £34,000. The plans have almost been completed for the new National Bank, and the Union Bank is to be enlarged. A new Public Trust Office is to be built at a cost of £20,000. A warehouse, to cost £20,000, is being erected for Messrs. P. Hayman & Co., and another for Messrs. E. W. Mills & Co., to cost £16,000. A convent is in course of erection at Island Bay for £15,000, and the same amount is involved in the new fruit and produce market, for which the plans are completed. The Wellington Building and Investment Company are erecting premises worth £15,000, and a private hotel, nearly finished, touches the same figure. A block of shops and dwelling-houses is being erected for Mr. Martin Kennedy at a cost of £11,000. Mr. C. H. Izard is building premises priced at £11,000, and there are a great many other buildings projected, or in course of construction, involving sums from £2,000, to £8,000.

These buildings in course of erection may not be altogether the result of the policy of Taxing Land Values, but they are certainly very practical answers to statements made about the tax driving away capital and otherwise injuring the community.

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MANCHESTER CONFERENCE.

IMPORTANT RESOLUTIONS CARRIED.

As reported in our December issue a Conference on the Taxation of Land Values, held under the auspices of the Municipal Conference Committee, was held at Manchester, in the Town Hall, Tuesday, 22nd November. The representatives present from Local Rating Authorities were estimated at about 300. The Lord Mayor of Manchester (Councillor Thewlis) presided. Mr. David Elder of the Glasgow Town Clerk's Office acted as Secretary.

The Lord Mayor reminded the Conference of the importance of the subject to those who are interested in local government. The heavy burdens of municipal rates were increasing, and they were causing an amount of dissatisfaction which was perhaps natural. In Manchester, as in other places, the rates would probably continue to increase. They constantly heard in Manchester of organisations being formed with a view to reducing municipal rates, and those who were responsible for the imposition of these rates could look upon these agitations with a good deal of sympathy. (Hear, hear.) But he thought the sympathy which they could offer to those who complained of these heavy burdens would be a good deal more effective if they could turn their thoughts away from the municipal Councils to the subject of the taxation of land values. (Hear, hear.) People came to the Council and asked for a reduction of the rates, but they did not point out which rates ought to be attacked first. He would suggest to them that they should go to the very source of the matter—the taxation of land values. (Applause.) That was the real cause of the heavy burden which was complained of. They found that the value of land increased at the rate of a hundred millions a year—and who got the benefit of that? Certainly not the municipalities. The authorities were unable to obtain from the people who benefited by this increase a reasonable proportion of help when help for the public was needed. At the present time they were trying to work the Unemployed Act. In Manchester an appeal had been issued, and he intended to propose that a special appeal should be made to the landowners of the city. He considered that they had a perfect right to appeal to these men with much greater force than to others. (Hear, hear.) Some landowners had had their incomes increased threefold, and, more than that, in a comparatively short time. This was not a party question. (Hear, hear.) The principle for which they were contending concerned all, for it was the principle that whoever received benefit from the rates should contribute to the rates. They must see that there was no relaxation of their efforts in order to secure the ultimate success of the movement.

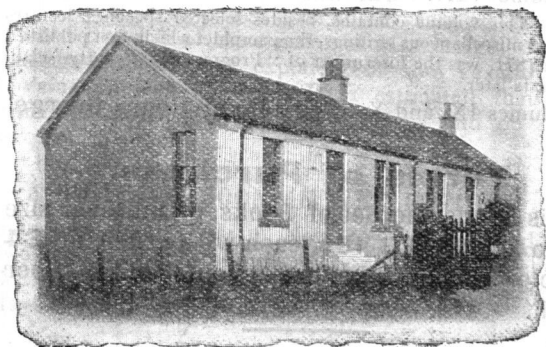
The Progress of the Movement.

Alderman Southern moved:—

"That this Conference of representatives of municipal and other rating authorities reaffirms its opinion that there is urgent need for legislation to provide for the assessment and rating of land values, and having heard the report of the various steps of procedure taken by its Committee since the meeting of the Conference held in London on 12th April last, approves thereof. The Conference further records its satisfaction at the substantial progress which this organisation of municipal and other rating authorities has made, and the influence it has had on public opinion, as evidenced by the second reading of the English Bill being carried on two occasions (in 1904 by a majority of 67, and in 1905 by a majority of 90), and the Scotch Bill being carried in 1905 by a majority of 20."

Mr. Southern said that it was not necessary at such a Conference to discuss first principles. A proposition which had received the assent of a majority of 90 in the House of Commons did not need much justification. One of the principles which the Bill asserted was that they who derived benefit from local taxation should contribute more or less their share to it. (Hear, hear.) The Bill has been framed so that it would not inflict injustice on any individual, and they had carefully refrained from attempting to peralise chief rents. He congratulated the Conference on the progress which had been made with the movement. He thought that the reason why the cause had advanced so well was that they had as their essential principle something which commended itself to the sense of justice and right of every thoughtful man—the principle that those who derived benefit from the local taxes should contribute more or less to them. (Applause.)

The resolution was seconded by ex-Bailie Ferguson (Glasgow), who emphasised the importance of urging upon the municipalities the duty of using every effort to forward the movement. Advocates of the taxation of land values were, he said, acting quite irrespective of party. They were economists, not partisans; men of science, not men of political expediency. (Hear, hear.) It was playing with the people to continue the present system. The will of the people—and they had twelve millions with them in that question—ought to be recorded with all possible speed. He maintained that the taxation of land values would confer greater benefits upon the people than any measure of legislation since Cobden's Free Trade was adopted. The proposition to tax land values was sweeping like a hurricane over Germany and the German cities. They would settle the housing question and the unemployed question very soon when they were able to appropriate the unearned increment of land to the service of the community. (Cheers.)



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Mr. J. H. Whitley, M.P., speaking in support of the resolution, said that the endeavour of those who sought to tax land values was to remove an unfair exemption, and to bring into line a class of property which ought to be the primary basis of taxation, and not left out as at the present time. (Applause.) The relief afforded by this form of taxation would enable the municipalities to develop many municipal enterprises, such as housing, clearing away the slums, and the provision of more parks and other things. Moreover, they would no longer suffer from the costly arbitrations when it is in the power of the local authority to pay 10 per cent. for compulsory purchase on the registered value of the land. There would be an appreciable easing of the rates and a great stimulus to industry. (Applause.)

The resolution was carried unanimously.

Councillor Kirtley (Sunderland) moved—

“That the members of this Conference of representatives of municipal and other rating authorities resolve to use every competent means to have the principles for which they are contending placed on the Statute-book, and accordingly, on behalf of their respective constituencies, pledge themselves to endeavour to get their representatives in Parliament to ballot for a Bill for the Taxation of Land Values at the beginning of next session.”

The resolution was seconded by Councillor Kay (Bury), supported by Councillor A. H. Scott (Manchester), and adopted.

A Petition to Parliament.

On the motion of Councillor O'Brien (Fulham), seconded by Dr. Evans (Merthyr Tydvil), it was agreed that a petition to the House of Commons praying for the passing of a Bill dealing with the provision of the separate assessment and rating of land values be approved, and that copies be forwarded to the rating authorities of Great Britain and Ireland, with an accompanying letter urging its adoption.

Form of the Petition.

TAXATION OF LAND VALUES.

To the Honourable the Commons of the United Kingdom of Great Britain and Ireland in Parliament assembled:

The Humble Petition of ———— under their common seal sheweth as follows:—

We, the undersigned, on behalf of the Municipal Borough of ———— in the County of ———— acting for the Council of the said Borough do hereby express to your Honourable House the hope that you will in the forthcoming Session of Parliament again approve a Bill dealing with the provision of the separate Assessment and Rating of Land Values in form similar to that already submitted to be discussed and approved by your Honourable House and having regard to the importance of the subject matter that the Government of the day will adopt such Bill or one similar in its terms for the purpose of carrying the same into law and this we ask for the following reasons:—

1. That a Bill, entitled “A Bill to Provide for the Separate Assessment and Rating of Land Values,” was introduced to Parliament in the session of 1904, the second reading of which was carried by a majority of 67.
2. That a similar Bill was introduced to Parliament in the session of 1905, the second reading of which was carried by a majority of 90.
3. That a Bill applicable to Scottish conditions was introduced to Parliament in the session of 1905, the second reading of which was carried by a majority of 20.
4. That the proposals and principles embodied in such Bills have the support of nearly 500 of the principal Corporations and rating authorities of the United Kingdom, including the County Council of London and the great Corporations of Dublin, Glasgow, Liverpool, and Manchester.

5. That the adhesion given to the proposed legislation is not party in its character, the Land Values Bills receiving support from all sections of the community.

6. That the wide and increasing interest directed to the question that unoccupied land or land only partially occupied and let at a rental which by no means represents its real value, should be rated for local purposes on the real value thereof, justifies your petitioners in urging that the Government of the day should deal with the subject and introduce to your Honourable House legislative proposals in that behalf, more particularly regarding the fact that the principle has been affirmed and reaffirmed by Parliament during the past two years.

The Executive Committee were appointed as follows with instructions to take all requisite steps to give effect to the preceding resolutions:—

Councillor Wilkie, Aberdeen.
Alderman Miles, Bolton.
Councillor Kay, Bury, Lancashire.
The Right Honourable the Lord Mayor of Dublin.
Ex-Bailie David Harley, Dunfermline.
Councillor Grindle, Eccles.
Councillor O'Brien, Fulham.
The Hon. the Lord Provost of Glasgow (William Bilsland, Esq.)
Ex-Bailie John Ferguson, Glasgow (Chairman of Committee).
Ex-Bailie James Gray, Glasgow.
Mr. J. H. Whitley, M.P., Halifax.
Provost H. S. Keith, Hamilton.
Mr. J. S. Harwood Banner, M.P., Liverpool.
Mr. Sidney Webb, London County Council.
The Right Honourable the Lord Mayor of Manchester (Councillor J. H. Thewlis).
Alderman Southern, Manchester.
Councillor Scott, Manchester.
Mr. Alexander Findlay, M.P., Motherwell.
Mr. W. P. Nicholas, Rhondda.
Alderman Jenkins, Salford,
Mr. William McKillop, M.P., Sligo.
Councillor Kirtley, Sunderland.
Alderman McDowall, West Ham.
Alderman Willans, Huddersfield.
Councillor Affleck, Gateshead.

EVENING PUBLIC MEETING.

In connection with the Conference a public meeting was held in the evening in the Association Hall, Peter Street, in support of the movement to secure the rating of land values. It was promoted by the Citizens' Association for the Improvement of the Unwholesome Dwellings and Surroundings of the People. The Lord Mayor (Mr. J. H. Thewlis) presided.

The Lord Mayor said the advocates of the movement were about to see it achieve success. (Hear, hear.) It might be said that this was a political question. It was political just as every question that touched the well-being of the community was political, but in no sense was it a party question. (Hear, hear.) It was a national question. The people were being roused with regard to it, and their decision would soon be given in a way that could not be reversed. (Hear, hear.) He believed that greater good would arise from the taxation of land values than many people dreamed. It would be followed, in his opinion, by the solution of the most difficult problem that they had now before them—the problem of the unemployed. (Hear, hear.) The Lord Mayor alluded with satisfaction to the indications which the citizens are giving that they are determined, as far as they can, to see that the rates of the city are brought within the smallest possible compass. He pointed out that if 40 years ago the land of the city had been bought for the benefit of the community, there would have been to-day no rate of 8s. 4d. to be protested against. There would have been no rates at all. (Hear, hear.) The

unearned increment of the land would have paid the rates. Who, he asked, were getting that unearned increment? A number of people who contributed nothing, or practically nothing, towards the rates. As an instance of the increase in the value of city land, the Lord Mayor mentioned the case of Marshall's Charity, which brought in an income of £320 in 1792, and now brings in £3318. The Corporation, he pointed out, could not stay its hand in municipal work. What it wanted was a new source of income, and that source could be found in the Taxation of Land Values. (Hear, hear.)

Mr. Alderman Southern said the fundamental principle of the movement for taxing land values was that those who benefit by local expenditure ought, in all reason, to contribute thereto. The expenditure of local rates led to a great enhancement of the property of men who never paid a farthing towards it. Mr. Southern pointed to the undeveloped area which lies behind the frontages to Market Street, Cannon Street, High Street and Corporation Street. At present, he said, it was no great credit to the city, and it brought in nothing like the rent that such land ought to bring in. But if this land was assessed at its fair value, there would be a great impetus given to an improvement in that part of the city. (Hear, hear.) The Taxation of Land Values, he maintained, was an eminently just and reasonable proposal, and it had within it potentialities of great future advantage to the citizens. (Hear, hear.) Mr. Southern moved the following resolution:—"That this meeting of the Manchester Citizens' Association expresses its approbation of what the municipalities are doing to secure that those who benefit by local expenditure shall contribute thereto."

Ex-Bailie J. Ferguson (Glasgow) seconded the resolution, and it was supported by Alderman Jenkins (Salford) and Mr. A. H. Scott (Manchester), and adopted.

Mr. T. C. Horsfall, who succeeded the Lord Mayor as chairman towards the end of the meeting, remarked that never in Manchester before had such an address been heard from a Lord Mayor as that which Mr. Thewlis had delivered. (Hear, hear.) No Lord Mayor in the past had dared to speak the plain, unadulterated truth about the land question as Mr. Thewlis had done. (Applause.) Mr. Horsfall urged strongly that the unearned increment is not the property of the individual, but the product of the labour and the existence of the community. It should therefore belong to the community. (Hear, hear.) They would be idiots and silly children, he contended, and unworthy to be citizens of a free country, now that they had got the chance, now that they were about to have a Government which would do something, if they did not demand that this legislation should be carried out without further delay.

HOW TO FREE THE LAND.

[From a Speech delivered at Basingstoke by Mr. HARRY C. W. VERNEY, Prospective Liberal Candidate for North Hants.]

I seem to have taken as a text to-night the word freedom. I have said that Freedom of Trade is necessary for the people's food, and that we want Freedom of Education for the people's schools. Now I should like to emphasise the word freedom in connection with land.

You all know instances where a whole village belongs to one man, and where, if a tenant ventures to take a different side in politics from the squire, he has to leave. Is not that a blot on our fair name, on our pride in this "free England" as we love to call it? I see that everyone before me owns a coat, but if I were to ask those who own a single square foot of this land of England to hold up their hands, how many hands would go up?

Is it just that the people of England should not own the land they live and labour upon?

A Remedy.

Well now, what is the remedy for this?

The remedy is, that the land should be no longer held and owned by the few. How can this be done? It can, I think, be done by what is known as the Taxation of Land Values, which means putting a tax on the value of all land apart from improvements. The land—apart from all buildings upon it and all improvements—must be properly assessed at its real value, and then that value must be taxed. If it is valuable land standing idle it will be highly taxed, and the landowner will soon be anxious to sell. If he is willing and able to pay the tax, a large increase of revenue reaches the Treasury.

Now what will be the result of this Taxation of Land Values? In the first place we shall certainly bring more land into use, and thus have more land for small holdings or allotments. In the second place, land for building purposes will be cheaper, and when we can get land easily and cheaply for town dwellings and country cottages, we shall have gone a long way towards solving the question of housing. I have pointed out that this tax will place a great deal of money at our disposal, and the question is what will a Liberal Government spend it on? We have heard a good deal of Old Age Pensions, and we are told that while all sides approve of them there is one insuperable difficulty, that there is no money to give them with. Here this one objection is overcome. The taxation of land values will give us more than enough to supply a pension to all our old people.

Of course, you will be told that this is confiscation. My answer is that every tax confiscates some portion of our incomes. Most taxation to-day falls more heavily on people with small incomes, than on the rich. The Taxation of Land Values will place the burden of national expenditure on the right shoulders, on the landowners, who, as Mr. Chamberlain once told us, "toil not, neither do they spin."

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"EXISTING CONTRACTS" AND THE TAXATION OF LAND VALUES.

To the Members of the Scottish League for the Taxation of Land Values.

Gentlemen,—On the eve of a General Election, when the prospects are so favourable to the return of a Liberal Administration fully pledged to the Taxation of Land Values, I consider it consistent with my duty as President to acquaint you with the following facts:—

On the 19th of May last Mr. Ainsworth introduced the Glasgow Bill, which was carried by a majority of 20. The Tories concentrated their attack upon the seventh clause of the Bill, which empowered the occupier or nominal owner to deduct the amount of the tax from the real landowner or recipient of land values. Mr. Crombie and Dr. Douglas hastened to assure the Tories that they were of like mind with regard to this "obnoxious" clause. Mr. Dobbie favoured the deduction clause, and denounced existing contracts. Mr. Thomas Shaw (now Lord Advocate), chief spokesman for the Liberals on that occasion, has, according to Mr. Trevelyan, promised that the clause would be dropped in Committee. Since last May the evidence has grown that the Liberals, in proceeding to deal with the Taxation of Land Values, intend to exempt from the operation of the tax the most of the plunder which landlordism exacts to-day. We have to thank Mr. Charles Trevelyan for making this quite clear in his recent pamphlet, edited by Mr. Stead. This pamphlet, while excellent in other respects, contains (on pp. 12-13) the simple yet audacious plea, that "existing contracts" must be respected. To strengthen the sanction of such a recognition, small leaseholders, building societies, and small investors are paraded forth to do duty once more in the interests of landlordism. The remarkable statement is also made that the man who leases a piece of land is the man who enjoys the full land value. Mr. Trevelyan quotes his own experience in support of this. As he says nothing about the terms of the lease, however, I can only conclude that he has leased the land to which he refers for nothing.

We are also asked to regard the income tax and death duties as efficient instruments for dealing with the accumulations of those who have exploited land beyond its economic value; and the people of moderate means, who are presumably pocketing the present economic value of the land, we are not to tax them on this value, because they *justly* (italics are mine) regard "existing contracts" as *final*.

This logic, I venture to predict, will not be accepted by the majority of the Scottish Land Reformers, who regard all existing land contracts as one-sided and immoral. Neither do I think they will agree with Mr. Trevelyan when he says—"There is, however, a general agreement being

reached by most of those who have paid close attention to this subject, that existing contracts must be respected."

So far as Liberals in Parliament are concerned, Mr. Trevelyan is no doubt right. His pamphlet, though unofficial, probably indicates the official attitude in the meantime. If we are to judge, however, by the mighty volume of sentiment in favour of this reform outside of Parliament, the country is fully ripe for making quick and short work of "existing contracts."

As a League, we exist to propagate the Taxation of Land Values, and your labours and support have largely contributed to place the question where it stands—in the forefront of politics to-day. It is of the highest importance that this question, when dealt with by a Liberal Administration, should, at the very commencement, be put on right lines, so that every recipient of land values shall be made to contribute his due proportion of the tax to the national or local exchequer, as the scope of the Bill may determine.

In England, Mr. Trevelyan and others argue that the multiplicity of small leaseholders and small freeholders would provoke a strong sentiment against anything in the shape of a deduction clause; and in any case they say the leases are continually running out, and the whole matter can be put right as each lease terminates. In Scotland the case is different, as almost all land contracts are in the character of a perpetual feu, and the disposition of the ground annuals, which are likewise of a perpetual character. If we subscribe, therefore, to the recognition of "existing contracts" in Scotland, we subscribe to the perpetual impost of a levy upon industry equal in amount to that which landlordism exacts to-day. It is urged, however, that we should not trouble about feu contracts and ground annuals, &c., as these have nothing to do with land values. Those who assume this attitude argue that the proposed tax will be a substitutionary one, and that the occupier or nominal owner will pay no more than he did previously, while the operation of the tax on land, presently held up for speculative purposes, will open it to labour, thus stimulating industry, relieving social pressure, and practically solving the labour and housing problem, &c. I can imagine the beneficial result of such a tax in the event of land values uniformly rising, but in cases where the land values fall, I can also imagine considerable hardship imposed upon those who in perpetuity are compelled under "existing contracts" to pay a price in excess of the economic value, while, in addition, they must pay the tax from which their later rivals are exempted. We have no special briefs for feuars, but as feuars are men, we, like Henry George, "stand for men."

Whether land values rise or fall, however, it is our duty, as guardians of this question, to see that in the process of destroying land monopoly, no undue hardship or unequal exaction is made upon industry.

It is no argument to say—place a tax upon Land Values which the occupier or nominal owner must pay, and contracts

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will break up automatically; they may and they may not. I understand that the peculiar function of our League is to keep this question on straight lines before the public. We have in the past ceaselessly proclaimed from our platforms and in our literature, the iniquity of permitting the Devonshires, Bedfords, Blythwoods, Buccleuchs, Argylls, and their various satellites to appropriate the fruits of our public improvements, while contributing nothing to the rates which gave them occasion.

Are we going to remain quiet now? In these matters it seems to me that the straight way is the best. To commence well is to get more than half through the work. Existing contracts in hand must be broken some time, and the sooner the better. To make our position clear and unmistakeable, we should give the politicians to understand that while we may accept a Bill for the Taxation of Land Values minus a deduction clause (which would make every recipient of land value pay according to the value received) we do so under protest. We should not in any wise allow the politicians to conclude that we are assenting parties to the respecting of existing contracts; and all candidates at the coming election should be closely questioned on the point.

Some good men among us think otherwise, and it is for the purpose of eliciting your opinion that I have laid the matter before you. I would have convened a meeting of the League for the special purpose of discussing the question as we have discussed it in the Executive, but the early approach of the General Election makes this impossible; and after consultation with several of my colleagues, it was agreed that I should address you through the medium of our journal.

I shall be glad to have your opinion on the subject, and this each member can send as early as possible on a P.C. addressed to the League, 13 Dundas Street, Glasgow.—Yours in the cause,

WM. D. HAMILTON.

The "Deduction clause," we may explain for the benefit of outsiders, means—

"That the proprietor (or feuar) of land assessed, whose land is subject to an annual or periodical payment, shall be entitled to deduct from such annual or periodical payment made by him the proportion of the tax equal to what would be levied upon said annual or periodical payment if it were returned as a separate value."

This constitutes the seventh clause of the Glasgow Bill, promoted by the municipalities. The Executive and members of the League have discussed the question at intervals during the past seven years, and each discussion has only shewn how opinion is divided, and the need for further enlightenment on the various points raised.

The discussion among the members of the League and outside has made it clear at the moment that some are of opinion—

(1) That the deduction clause should form part of any Bill, but that if a Bill should be promoted for the Taxation of Land Values without the deduction proposals they will accept it.

(2) Others think that the feu contracts should be broken, but that that is another question outside the scope of the immediate political aim of the League—the Taxation of Land Values, and the consequent breaking down of Land Monopoly.

(3) While others again, like Mr. Hamilton, feel strongly that the League should insist on the deduction clause being a part of any Bill; that if we have to accept a Bill without such a clause we should do so under protest, otherwise we shall be held as being in favour of exempting existing contracts from any land reform legislation.

These comments are merely to put the facts of the case before our interested readers. The question is in course of debate. It has been discussed in our columns before, and we gladly open them again for the purpose.—ED. L. V.

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DELICATE PERFUMERY in pretty bottles, enclosed in artistic boxes of varied colour and design, are the leading features of this year's display at 17 Gordon Street. The increasing popularity of these dainty toilet requisites and Xmas gifts has induced Mr. Thompson to introduce many novelties this season, and in several of the new casquets the element of beauty has been combined with usefulness. There is an endless variety of bottles and sprays in cut crystal and Bohemian glass, while much ingenuity and taste has been displayed in the production of the cases. Prominent among the curios are the aluminium, crocodile skin, and solid carved oak variety, while other novelties include casquets in imitation iron trellis work, satin with hand-painted flowers, plush, and cloth, varied in shape and sizes, to suit all tastes, and containing one, two, or three bottles. Among the newer perfumes, Scotch Mountain Heather continues a favourite, and Christmas Bouquet, which has been improved and more concentrated, shares the popularity of the better known perfumes. One of Mr. Thompson's specialities for the season is a flower vase made of solid perfume, covered with filigree work, for holding artificial flowers, while solid blocks of perfume or amulet make an original and unique Christmas Card. Give your lady friend a lovely casket of M. F. THOMPSON'S EXQUISITE PERFUMERY. Prices to suit every one.

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.]

A special appeal for funds in view of the General Election is being sent to the members of the League with this number of *Land Values*. The need is great, for the opportunity is great. The Treasurer awaits with confidence a prompt and generous response. English readers of *Land Values*, who are not already members of the League, are earnestly asked to help in any way they can.

The Elections give our members and friends a special opportunity for distributing literature. Above all, every effort should be made to circulate copies of Henry George's great book on the Fiscal Question—"Protection or Free Trade." No other book puts the case against Protection and for Taxation of Land Values so clearly and conclusively. Thousands of copies are available for distribution. Single copies of the League's special re-issue of the authorised edition (6d) can be sent post free for 8d. One dozen (13) copies will be sent to any address in Great Britain, carriage paid, for 5/. Very special low terms (actual cost price) are quoted for quantities of 100 and upwards. Members should at once bring this book under the notice of their candidates.

Every candidate should be questioned, publicly or by letter, as to his views on the Taxation of Land Values, and the answer reported to the office of the League. A leaflet, containing "Questions for Candidates," may be obtained from the office at 6d. per 100.

The London office has in stock a few hundred each of two of Mr. J. W. Bengough's well-known cartoons on the "Land Question." These pictures are well printed on good paper (35 inches by 22½), and were originally published at 6d. each. They are specially suitable for display at election time. Members may help by taking one or more copies of each, and asking some local association or club or friend to display them. Copies for this purpose will be supplied at 3d. each, post free. Candidates or associations may have them in quantities at 10/ per 100, carriage paid. The supply is limited.

A new leaflet on "The Land Question and the Unemployed" has just been issued by the London Executive. Sixpence per 100.

The following meetings, in addition to those already referred to in this column, have been held during the past two months:—

- Nov. 5.—St. Mark's, Leicester: Rev. S. D. Headlam, "God and the Land."
 " 7.—Bankfoot Church Institute: Jos. Smithson.
 " 9.—York: Fred. Skirrow.
 " 10.—Earby: Fred. Skirrow.
 " 11.—Chester, Welsh National Society:—Arthur Roberts, "The Genesis and Exodus of Poverty."
 " 15.—Barnoldswick: F. Skirrow.
 " 23.—South London Christian Institution: G. E. Young, "London Poverty: Its Cause and Cure."
 " 23.—York: F. Skirrow.
 " 27.—Dewsbury: F. Skirrow.
 " 27.—Morley College, S. London: H. Ll. Davies.
 " 28.—Paddington Radical Club: F. Verinder, "Land Question for Londoners" (with lantern slides).
 " 28.—Tadmorden Liberal Club: F. Skirrow.
 Dec. 1.—Thornton Liberal Club: F. Skirrow.
 " 1.—Hebden Bridge Liberal Club: C. H. Smithson.
 " 4.—Bostall Estate Protection Association: F. Verinder, "The Land Question and the Labour Problem."
 " 5.—Bingley Liberal Club: F. Skirrow and G. B. Waddell.
 " 5.—Keighley: Councillor Wm. Thomson.
 " 8.—Biggleswade Town Hall: W. R. Lester.
 " 9.—Thornsbridge: W. R. Lester and C. H. Smithson.
 " 10.—Bradford Ethical Society: W. R. Lester.
 " 11.—Gladstone Liberal Club: W. R. Lester.

- Dec. 12.—Peckham Liberal Club: F. Verinder, lantern lecture.
 " 12.—Brighouse: W. R. Lester and C. H. Smithson.
 " 13.—Keighley Liberal Association: W. R. Lester.
 " 14.—Walthamstow Liberal and Radical Club: F. Verinder, "The Land Question and the Unemployed."
 " 14.—Chickney: W. R. Lester and F. Skirrow.
 " 15.—Soothill, Dewsbury: W. R. Lester and C. H. Smithson.
 " 16.—Bradford, Bank Street Liberal Club: W. R. Lester.
 " 18.—Ravensthorpe Liberal Club: W. R. Lester.

A meeting of members and friends was also held at Bradford on the 16th December, to meet Mr. Lester just before the public lecture. The lecturers generally report good attendances and much enthusiasm. The General Secretary's audiences in and around London have been larger and more attentive than for some years past, and the discussions have been prolonged to a very late hour.

The Rev. G. A. Ferguson, a member of the Executive of the Tyneside Branch, addressed the members of the South Shields Unity Church Literary Society on "Henry George: His Life and Work," on November 30th. There was a good attendance of members, and the lecture was well received and discussed. Mr. A. Robinson presided.

A debate on the "Taxation of Land Values" was held in connection with the Whickham Literary Society on December 1st. Mr. E. R. Hardie, of the Tyneside Executive, opened, and in the discussion which followed many difficult points were cleared up. Mr. Hardie was supported by Mr. Richard Brown.

The members of the East End Working Men's Progressive Club, North Shields, again showed their great desire to be thoroughly acquainted with all sides of the Land Question by listening with sympathetic interest to Mr. James Veitch on "Labour and Monopoly" on December 6th. Captain Sanderson presided, and Messrs. G. E. Wilson, R. Storer, Richard Brown, and others took part in the discussion. The members of the club are doing splendid service for the cause in the workshops and factories in the district. Mr. Herbert Craig—the Liberal candidate for the Tynemouth Division and a real land reformer—is being actively assisted by the club.

Large quantities of the manifesto entitled "Not Less Free Trade, but more," which the Branch issued at the commencement of the campaign for Protection, are in demand for the forthcoming General Election, and Liberal candidates who are in favour of the Taxation of Land Values should write to Mr. Richard Brown, hon. secretary of the Tyneside Branch, 22 Lish Avenue, Whitley Bay, R.S.O., Northumberland, for specimen copies of this manifesto and of the post-card mentioned below. The leaflets can be adapted to suit local circumstances.

The "Fiscal Trump Card," which has already appeared in *Land Values*, has been printed on post-cards, and supplies may be obtained from Mr. Richard Brown, price, 10 copies for 2d.; 100 for one shilling, post free.

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

The following Socialist gem is taken from the "Life and Labour" column of the *Daily News*—

"The rejected of the capitalist. While our commercial system remains what it is, it is impossible to prevent unemployment. The unemployed, as I have so often pointed out, are merely the loose ends which remain after the conclusion of individual bargains as to service between master and man." Why cannot the loose ends, "the rejected of the capitalist" employ themselves? When Adam delved and Eve spun where was then the — capitalist? Yet no one ever heard of Adam and Eve taking part in unemployed processions.

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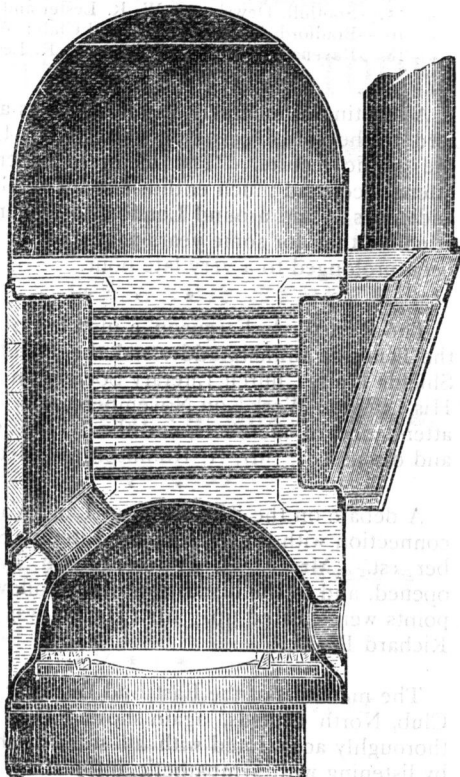
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"Six Centuries of Work and Wages," History of English Labour, by J. E. Thorold Rogers, Library [10/6] Edition, 5/.

"Toward the Light," Elementary Studies in Ethics and Economics, by Lewis H. Berens, 2/6.

"The Story of my Dictatorship," a *Vade Mecum* on the Land Question, Original Edition, 2/4.

"The Land and the Community," by the Rev. S. W. Thackeray, M.A., 3/9.

"Fields, Factories, and Workshops," by P. Kropotkin, New Editions, Paper, 9d; Cloth, 1/3.

"Japanese Notions of European Political Economy," Post Free, 6d.

"The Single Tax," Outlines of Lectures, with Coloured Charts, by Louis Post, 1/.

"Earth for all Calendar," by Ernest Crosby, Paper, 1/-; Cloth, 2/.

The above Prices include Postage.

Pamphlets on the Land Question and the Taxation of Land Values, by Henry George and others, 1d; Post Free, 8d. per Dozen.

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LAND VALUES.

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

Twelfth Year—No. 141.

FEBRUARY, 1906.

Price, 1d.; by Post, 1½d.

JOHN PAUL, *Editor.*

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

OUR OBJECT.

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

The Taxation of 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.

We regret very much that, owing to the pressure of work at the General Election, *Land Values* is so late this month. The office, as our readers know, is not too well equipped in service, even for the ordinary work of the paper and the League, and when a General Election strikes us—well, it means additional writing, printing, correcting proofs, correspondence, dispatching literature, besides speaking every night, sometimes 50 and 100 miles distant. The issue for March will appear the beginning of the month as usual.

THE LIBERAL POLICY ON THE LAND QUESTION, as stated by the Prime Minister in his great speech at the Albert Hall, London, 21st December, 1905.

(From a Leaflet published by the Scottish Liberal Association.)

“We desire to develop our own undeveloped estate in this country—to colonise our own country—to give the farmer greater freedom and greater security; to secure a home and career for the labourers.” “We wish to make the land less of a pleasure-ground for the rich, and more of a treasure-house for the nation.” “There are fresh sources to be taxed. We may derive something from the land. . . . We can strengthen the hands of the municipalities by reforming the land system and the rating system, in which I include the imposition of a rate on ground values.”

A member of the English League who has just been reading Fred. Burnaby's “Ride to Khiva” (Cassells, 1876), sends an interesting and instructive extract, illustrating (as he says) the universal and unvarying phenomenon arising out of the fine old institution which preserves this planet for the sole benefit of a few of its “superior” inhabitants. It should be noted that, of the two towns mentioned, Sizeran was the terminus of the line running south-east from Moscow, and Samara, where the line was ultimately expected, some miles beyond. The passage occurs on page 57, chap. vi. :—

“Estates have become much dearer in the neighbourhood of Sizeran since the railway has been opened up to that town. A *desyatn* of land (2·7 acres) now costs 20 roubles, whilst in Samara it can be purchased for half that price. Land gives a good return for capital invested upon it in Russia. . . . An English gentleman, a well-known M.P., foreseeing the rise which would take place in the value of property near Samara, had bought a large and beautiful estate in that neighbourhood. According to my companion, he would double the capital invested, should he in the course of two or three years wish to part with his purchase.”

The political philosophy of Tammany is expounded by an adept in a recent book on “practical politics” by Mr. George Washington Plunkett, who is described by the New York “Literary Digest” as the right-hand man of the leader of Tammany Hall. According to this practical politician with the candid name, there is such a thing as honest jobbery. “There is an honest graft, and I am an example of how it works. My party is in power in the city, and it is going to undertake a lot of public improvements. I am tipped off on the place. I go to that place and buy

up all the land I can in the neighbourhood. Then the Board of this or that makes its plan public, and there is a rush to get my land, which nobody cared particularly for before. Ain't it perfectly honest to charge a good price, and make a profit on my investment and foresight? Of course it is. Well, that is honest graft." And, after all, there is a sort of topsy-turvy validity in the argument. The Tammany town councillor has as much moral right to the "betterment" due to public improvements as the original land-owner has—that is, no right at all. But the just conclusion is that the increase in the value of the land should go to the community which creates it, and not to any private person at all."—*Manchester Guardian*, 19/12/05.

* * *

Mr. Tom L. Johnson, Mayor of Cleveland, Ohio, writes to a member of the English League, under date Jan. 4th:

"To-day the Liberal fight in England, in my judgment, is the most encouraging of any programme that is being carried forward in the world. You people, in fighting for Land Value Taxation, have the one logical Free Trade argument. Unlike ourselves, you are unhampered by a Constitution, and the voice of the people is the final word. I am watching your campaign with intense interest. Our work here has so far been mere skirmishes, while you people are now about to attack the main citadel. I wish it might be given to me to come over and join you in the fight, but that is impossible. You have, however, my hearty congratulations on your grand opportunity."

* * *

We heartily welcome the first number of *The Standard*, the monthly journal of the New South Wales Single Taxers, published 15th December, 1905. Annual Subscription, 2/47 Codrington Street, Redfern, New South Wales.

HOW "THE CLAIMS FOR POSTERITY WERE PEGGED OUT" IN SOUTH AFRICA.

During the whole course of the late war in South Africa we were told in the Press and on the platform, in the kirk and in the market place, that at least we were "pegging out claims for posterity."

The following appears in the *Bulawayo Chronicle* of Saturday, 28th December, 1905, in the form of a half-page advertisement. The claims have been pegged out after the manner of the Home Supply!—

"FLORIDA ESTATE, PAROW'S SELECT SUBURB. PAROW STATION.

This Township is on the Main Line, about 9 miles from Cape Town.

The development of **Parow** is one of the wonders of the Colony. Two-and-a-half years ago **Parow** was not known. To-day it has a population of over 5000. **Parow** has a Post and Telegraph Office, Savings Bank, Police Station, three Schools (attended by 215 children), four Churches (Dutch Reformed, Wesleyan, Roman Catholic, and English), and arrangements have been made to erect a Synagogue, about forty Shops, two Hotels, and a Club.

Parow has its own Board of Management, and a good Train Service, and a New Tram Service is in immediate contemplation. **Florida Estate** is directly opposite, and only a few minutes' walk from **Parow Station**.

Applications are being made to convert **Parow** into a Municipality, in order to build Hard Roads and supply the town with Street Lights.

Captain Pritchard has surveyed a hard road from Parow Station to the Florida Estate, and Tenders for its construction will be called immediately.

Clay and Building Stone abounds on the property, and Brickfields are close at hand. No Tin Shanties allowed on this Estate. Arrangements are being made to erect Water-works at **Parow**, and work will commence shortly.

Florida Estate is divided into lots 50 by 100 feet.

Terms: £1 per month.

Set aside, as everyone can, 8d. per day, and at the end of the month you will be in a position to pay your monthly instalment for a lot in the **Florida Estate**, and so secure a piece of land which is bound to increase rapidly in value.

NO INTEREST. NO BILLS. NO BONDS.

There is certain to be a splendid return for money invested in **Florida Estate**. Secure lots now, while they are cheap; you will find this a profitable investment.

Intending purchasers are invited to make a personal inspection of the Estate, as the vendor is assured that for fertility, situation, healthiness, and residential advantages the Estate surpasses all others that are now being offered.

For Plans, Application Forms, &c., apply to

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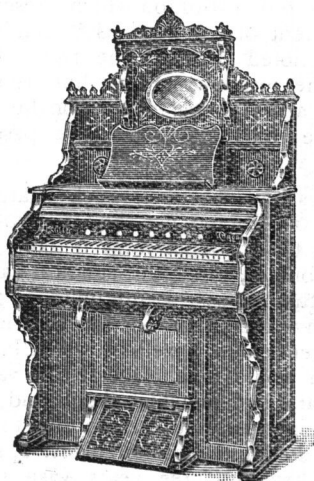
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Scottish Notes and News.

[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.]

SCOTTISH MEMBERS IN THE NEW PARLIAMENT.

As we go to press the two University elections and Orkney and Shetland are being contested. If the Universities go Unionist, and our most northern constituency remains Radical, the representation of Scotland will be made up of

- 58 Liberals,
- 2 Labourists,
- 12 Unionists.

We give the number of voters in each constituency, and the result of the election.

Those marked with a (*) were members of the previous Parliament. All the Liberals and Labourists were in favour of the Taxation of Land Values. Those marked with an (a) strongly advocated the question as an alternative policy to Protection in their addresses to the electors, on the hustings, and by the distribution of explanatory literature on the subject.

Most of the Unionist candidates advocated land reform, and some of them, in the neighbourhood of Glasgow, the taxation of vacant land.

ABERDEEN—NORTH (10,531.)

<i>a</i> *DUNCAN V. PIRIE (L.)	4852
Thomas Kennedy (Lab.)	1935
J. Maltman Barrie (U.)	931
Liberal majority	2917

ABERDEEN—SOUTH (12,980.)

<i>a</i> Rt. Hon. J. BRYCE (L.)	6780
W. G. Black (U.)... ..	2332
Liberal majority	4348

ABERDEEN—EAST (12,509.)

J. ANNAND (L.)	6149
*A. W. Maconochie (U.)	4319
Liberal majority	1830

ABERDEENSHIRE—WEST (10,704.)

J. M. HENDERSON (L.)	5949
R. M'Neil (U.)	2791
Liberal majority	3158

ARGYLLSHIRE (11,216.)

<i>a</i> * J. S. AINSWORTH (L.)	4507
G. A. C. Hutchison (U.)	3012
Liberal majority	1495

AYR BURGHS (8031.)

GEORGE YOUNGER (U.)	3766
<i>a</i> *Joseph Dobbie (L.)	3505
Unionist majority	261

AYRSHIRE—NORTH (15,507.)

*The Hon. THOMAS H. COCHRANE (U.)	5603
<i>a</i> A. M. Anderson (L.)	4587
James Brown (Lab.)	2683
Unionist majority	1016
Free Trade majority	1677

AYRSHIRE—SOUTH (17,497.)

<i>a</i> W. P. BEALE, K.C. (L.)	7853
J. Bell (U.)... ..	6611
Liberal majority	1242

BANFFSHIRE (8118.)

<i>a</i> *A. W. BLACK (L.)	4101
J. A. Grant (U.)	1901
Liberal majority	2200

BERWICKSHIRE (8862.)

*H. J. TENNANT (L.)	2975
R. Fitzroy Bell (U.)	1624
Liberal majority	1351

BUTE (8816.)

<i>a</i> *N. LAMONT (L.)	1637
Guy Speir (U.)	1517
Liberal majority	120

CAITHNESS (4081.)

*R. L. HARMSWORTH (L.)	2686
Sir Keith A. Fraser (U.)	483
Liberal majority	2203

CLACKMANNAN AND KINROSS (7809.)

<i>a</i> *E. WASON (L.)... ..	4027
J. A. Clyde (U.)	2648
Liberal majority	1379

DUMBARTONSHIRE (16,385.)

<i>a</i> J. D. WHITE (L.)	7404
Colonel Brock (U.)	6937
Liberal majority	467

DUMFRIES BURGHS (5143.)

<i>a</i> J. W. GULLAND (L.)	2035
Provost J. J. Glover (U.)	1402
Liberal majority	633

DUMFRIESSHIRE (9304.)

<i>a</i> P. A. MOLTENO (L.)	4814
J. H. Balfour-Browne, K.C. (U.)	3431
Liberal majority	1383

DUNDEE (19,402.)

Two Members.

<i>a</i> *EDMUND ROBERTSON (L.)	9276
ALEXANDER WILKIE (Lab.)	6833
Henry Robson (L.)	6122
Lieut. E. Shackleton (U.)	3865
A. Duncan Smith (U.)	3183

Liberal and Labour Majorities over Unionists—

Liberal	5411
Labour	3650
Free Trade Majority	15183

EDINBURGH—CENTRAL (6026.)

<i>a</i> C. E. PRICE (L.)	3935
Captain Douglas Walker (U.)	1856
Liberal majority	2079

EDINBURGH—EAST (11,592.)

<i>a</i> *GEORGE McCRAE (L.)... ..	6606
Dr. Rankine Dawson (U.)	2434
Liberal majority	4172

EDINBURGH—SOUTH (16,832.)

<i>a</i> ARTHUR DEWAR (L.)	8945
Will C. Smith (U.)	5085
Liberal majority	3860

EDINBURGH—WEST (8930.)

*SIR LEWIS M'IVER (U.)	3949
Leonard Courtney (L.)	3643
Unionist Majority,	306

ELGIN BURGHS (4842.)

*J. E. SUTHERLAND (L.)	2742
E. N. B. Mackenzie (U.)	786
Liberal majority	1956

FALKIRK BURGHS (12,309.)	
aJ. A. MURRAY MACDONALD (L.)	5158
Provost H. F. Keith (U.)	3176
D. Gilmour (Lab.)	1763
Liberal majority	1982
Free Trade majority	3745
FIFE—EAST (9998.)	
*RIGHT HON. H. H. ASQUITH (L.)	4723
Major J. Gilmour (U.)	3279
Liberal majority	1444
FIFESHIRE—WEST (15,273.)	
a *J. D. HOPE (L.)	6692
N. B. Constable (U.)	1776
Liberal majority	4916
FORFARSHIRE (12,644.)	
*Right Hon. J. SINCLAIR (L.)	6796
J. Mackay Bernard (U.)	3277
Liberal majority	3519
GLASGOW—COLLEGE (15,741.)	
aH. A. WATT (L.)	7359
*Sir J. Stirling Maxwell (U.)	5676
Liberal majority	1683
GLASGOW—ST. ROLLOX (19,309.)	
aT. M'KINNON WOOD (L.)	9453
*John Wilson (U.)	6048
Liberal majority	3405
GLASGOW—TRADESTON (10,449.)	
*A. CAMERON CORBETT (U.F.T.)	4414
aD. M. Mason (L.)	4063
A. Rosenthal (T.R.)	245
Unionist majority	351
Free Trade majority	8232
GLASGOW—BLACKFRIARS (9761.)	
aG. N. BARNES (Lab.)	3284
*A. Bonar Law (U.T.R.)	2974
aA. D. Provand (L.)	2058
Labour majority,	310
Free Trade majority	2368
GLASGOW—BRIDGETON (11,481.)	
aJ. W. CLELAND (L.)	5585
*C. Scott Dickson (U.)	4019
Liberal majority	1566
GLASGOW—CAMLACHIE (10,174.)	
*A. CROSS (U.F.T.)	3119
aW. M. R. Pringle (L.)	2871
aJ. Burgess (Lab.)	2568
Unionist majority	248
Total poll for Free Trade, 8558.	
GLASGOW—CENTRAL (15,616.)	
aA. M. TORRANCE (L.)	6720
*J. G. A. Baird (U.)	6288
Liberal majority	432
GREENOCK (7821.)	
aHALLEY STEWART (L.)	3596
*J. Reid (U.)	3254
Liberal majority	342
HADDINGTON (7224.)	
*R. B. HALDANE (L.)	3469
G. Craig Sellar (U.)	2289
Liberal majority	1180
HAWICK BURGHS (6060.)	
a*THOMAS SHAW (L.)	3125
Sir A. Conan Doyle (U.)	2444
Liberal majority	681
INVERNESS BURGHS (4547.)	
aJ. ANNAN BRYCE (L.)	2304
*Sir R. B. Finlay (U.)	1746
Liberal majority	558
INVERNESS-SHIRE (9957.)	
*J. A. DEWAR (L.)	3918
L. Strain (U.)	1810
Liberal majority	2108
KILMARNOCK BURGHS (16,024.)	
aDr. ROLLAND RAINY (L.)	8268
T. W. M'Intyre (U.)	5743
Liberal majority	2525
KINCARDINESHIRE (7067.)	
*J. W. CROMBIE (L.)	3877
S. J. Gemmell (U.)	1524
Liberal majority	2353
KIRKCALDY BURGHS (7781.)	
a*J. H. DALZIEL (L.)	4659
A. H. B. Constable (U.)	1410
Liberal majority	3249
KIRKCUDBRIGHT (5829.)	
aMajor J. M'KINING (L.)	2715
*Sir M. M'T. Stewart (U.)	2418
Liberal majority	297
LANARK—GOVAN (17,538.)	
ROBERT DUNCAN (U.)	5224
aH. S. Murray (L.)	5096
J. Hill (Lab.)	4212
Unionist majority	128
Free Trade majority	9340
LANARKSHIRE—MID (15,375.)	
a*JAMES CALDWELL (L.)	7246
Captain Campbell (U.)	4470
aA. Scott Gibson (Ind.)	758
Liberal majority	2776
Free Trade majority	3534
LANARK—NORTH-EAST (19,728.)	
a*ALEXANDER FINDLAY (L.)	6435
Hon. H. F. Elliott (U.)	4838
J. Robertson (Lab.)	4658
Liberal majority	1597
Free Trade majority	6255
LANARK—NORTH-WEST (16,814.)	
W. MITCHELL THOMSON (U.)	5588
a*C. M. Douglas (L.)	4913
aJ. Sullivan (Lab.)	3291
Unionist majority	675
Free Trade majority	3966
LANARK—PARTICK (21,411.)	
aROBERT BALFOUR (L.)	9477
*J. Parker-Smith (U.T.R.)	7960
Liberal majority	1517
LANARK—SOUTH (9950.)	
W. MENZIES (L.)	4816
J. D. Mitchell (U.)	3541
Liberal majority	1275
LEITH BURGHS (16,974.)	
*R. C. MUNRO FERGUSON (L.)	7677
F. T. Cooper, K.C. (U.)	4865
Liberal majority	2812
LINLITHGOW (10,301.)	
a *Rt. Hon. ALEX. URE (L.)	5282
P. Rose-Innes (U.)	2760
Liberal majority	2522

MID-LOTHIAN (15,711.)

LORD DALMENY (L.)	8348
F. J. Usher (U.)	5131
Liberal majority	3217

MONTROSE BURGHS (8373.)

*JOHN MORLEY (L.)	4416
Colonel Sprot (U.)	1922
Liberal majority	2494

ELGIN AND NAIRN (5757.)

A. WILLIAMSON (L.)	3006
Harry Hope (U.)	1546
Liberal majority	1460

PAISLEY (12,179.)

aJ. M. M'CALLUM (L.)	6664
J. A. D. M'Kean (U.)	2594
R. Smellie (Lab.)	2482
Liberal majority	4070
Free Trade majority	6552

PEEBLES AND SELKIRK (3830.)

Hon. A. O. MURRAY (L.)	1958
*Sir W. Thorburn (U.)	1549
Liberal majority	409

PERTHSHIRE—EAST (7825.)

*T. R. BUCHANAN (L.)	3738
Marquis of Tullibardine (U.)	2648
Liberal majority	1090

PERTHSHIRE—WEST (8461.)

D. ERSKINE (L.)	3890
*J. A. Stroyan (U.)	3087
Liberal majority	803

PERTH CITY (5398.)

*ROBERT WALLACE, K.C. (L.)	2875
Samuel Chapman (U.)	1877
Liberal majority	998

RENFREWSHIRE—EAST (16,797.)

aR. LAIDLAW (L.)	6896
*Sir Hugh Shaw-Stewart (U.)	6801
Liberal majority	95

RENFREWSHIRE—WEST (12,079.)

Sir THOS. GLEN COATS (L.)	5858
J. C. Cuninghame (U.)	4490
Liberal majority	1368

ROSS AND CROMARTY (8101.)

*J. G. WEIR (L.)	3883
J. Crabb Watt (U.)	1771
Liberal majority	2112

ROXBURGHSHIRE (5884.)

aSir J. JARDINE (L.)	2829
Sir R. Waldie-Griffith (U.)	2514
Liberal majority	315

ST. ANDREWS BURGHS (3235.)

Major ANSTRUTHER GRAY (U.)	1495
*Captain E. C. Elliee (L.)	1472
Unionist majority	23

STIRLING BURGHS (7464.)

aSir H. CAMPBELL-BANNERMAN, (L.)	Unopposed.
----------------------------------	------------

STIRLINGSHIRE (18,942.)

D. M. SMERATON (L.)	9475
Marquis of Graham (U.)	5806
Liberal majority	3669

SUTHERLANDSHIRE (2814.)

aA. C. MORTON (L.)	1383
*F. Leveson-Gower (U.)	933
Liberal majority	450

WICK BURGHS (2887.)

*Sir A. BIGNOLD (U.)	1362
W. Thomson (L.)	1266
Unionist majority	96

WIGTOWNSHIRE (5698.)

Viseount DALRYMPLE (U.)	2866
aCaptain W. Waring (L.)	2127
Unionist majority	739

* * *

During the election campaign the following members of the Executive of the League—Wm. D. Hamilton, President, Peter Burt, G. B. Waddell, John Cassels, W. Reid, Jas. Fairlie, W. Cassels, and John Paul addressed 71 meetings in Glasgow and the West of Scotland, aggregating close upon 45,000 persons. The various audiences addressed ranged from 30 in Dumbartonshire to 2,000 in Ayrshire. In addition, Mr. Burt, as Chairman of the Camlachie Liberal Association, presided over and spoke at several large meetings in the constituency during the contest.

* * *

In the Dumfries Burghs and in Dumfriesshire where two Liberals, strong for the taxation of land values, were returned, Harry Llewelyn Davies and Norman M'Lennan, Vice-Presidents of the League, rendered great service in the two contests. They have been speaking in the district on the land question these past two years at many meetings where "Protection or Free Trade" and other of our publications were well circulated. When the election came, the value of all this fine work was realised, and throughout the campaign there were no two better known or better appreciated speakers on the Liberal side.

* * *

Another principal feature of the General Election in Scotland was the enormous output of explanatory literature on the Land Question. The Scottish Liberal Association must have issued well over a million two-page leaflets, while the Scottish League for the Taxation of Land Values issued half a million of the four leaflets advertised in another column. Hundreds of thousands of these were sent by post to the electors. We also placed a quarter-page advertisement in the following terms in three Glasgow papers with a combined circulation of not less than a quarter million:—

THE QUESTION OF THE HOUR.

THE TAXATION OF LAND VALUES

Explanatory Literature on this subject to be had from the Scottish League for the Taxation of Land Values, 13 Dundas Street, Glasgow.

THE SOLUTION OF THE UNEMPLOYED PROBLEM.
THE SOLUTION OF THE HOUSING PROBLEM.

READ

"Protection or Free Trade," by Henry George.
Special Edition, Half Price, 6d.

"Land Values," the Monthly Journal of the Movement.
One Penny; by Post (Great Britain), 1s 6d a year. Specimen Copies on application.

ELECTORS! Study this question. It lies at the foundation of your Life and Liberty. VOTE for no Candidate who will not pledge himself to the TAXATION OF LAND VALUES for Town and Country.

For information on this subject, call or write for Literature to the Offices of the League,
13 DUNDAS STREET, GLASGOW.

The League was enabled to do this special and most opportune work through the kindness of a sterling single taxpayer who desires his name not to appear in this connection. The Executive cordially appreciated this timely assistance and made the most of it.

* * *

We have to deplore the result of the Govan election, where our vice-President, H. S. Murray, was unsuccessful. Mr. Murray made a splendid land question fight; it was an education in itself, but other issues came into the contest and our candidate lost by 128 votes. We hope yet to see Mr. Murray in Parliament. He came out of the fight smiling and well pleased at his experience, which he considered well worth the effort.

* * *

As against this defeat we have to rejoice in the election of Dr. J. Dundas White for Dumbartonshire. Dr. White's contest all through was a brilliant fight for the Taxation of Land Values. It was truly, as in the case of Govan, an educational campaign on the land question. The local papers reported columns each issue of the very best statements of the case by the Liberal candidate, and eloquent pleadings for the one remedy—the taxation of land values and the un-taxing of improvements.

* * *

Dr. White appreciated the help the members of the League rendered in the contest, and after his return wrote the Secretary the following letter:—

“27th January, 1906.

“Dear Mr. Paul,—With reference to our campaign and victory in Dumbartonshire, I should like to express my hearty thanks both to yourself and to the other members of the Scottish League for the Taxation of Land Values for the valued assistance which they have so heartily given for our common cause. It has

contributed largely to the successful result, and I look forward to their continued sympathy and co-operation in my future work for the great objects which we have in view.—With kind regards, yours sincerely,

“J. D. WHITE.”

* * *

The Unionists of Glasgow and the West of Scotland were badly damaged in the contest, damaged almost beyond repair. Several of their great landlord and tariff reform representatives in the House of Commons went down in the flood amid the enthusiastic rejoicing of an awakened and indignant people. Sir John Stirling Maxwell, Sir Hugh Shaw Stewart, A. Bonar Law, and J. Parker Smith (Mr. Chamberlain's chief lieutenants), C. Scott Dickson (late Lord Advocate), J. G. A. Baird, were half-a-dozen of the most powerful forces for monopoly in the late Parliament. They went down under a perfect hurricane of land value taxation sentiment. Mr. Robert Laidlaw, M.P. for East Renfrewshire, a landlord stronghold held by Sir Hugh Shaw Stewart, declared in the Glasgow Liberal Club—that Free Trade was not the issue in his constituency; his opponent claimed to be a Free Trader. He (Mr. Laidlaw) won the seat on the Taxation of Land Values.

* * *

Mrs. W. D. Hamilton, the wife of the President of the League, read a paper to the British Women's Temperance Association of Bearsden on Monday, 15th January, on “Women's Responsibility.” The paper and the discussion turned on the social problem, and there was some plain speaking about the condition of the people who were driven to drink, and worse, through stress of circumstances over which they had no control. There is too little inclination on the part of the B.W.T.A. to look at all the facts in connection with their propaganda, and we congratulate Mrs. Hamilton on her much-needed effort.

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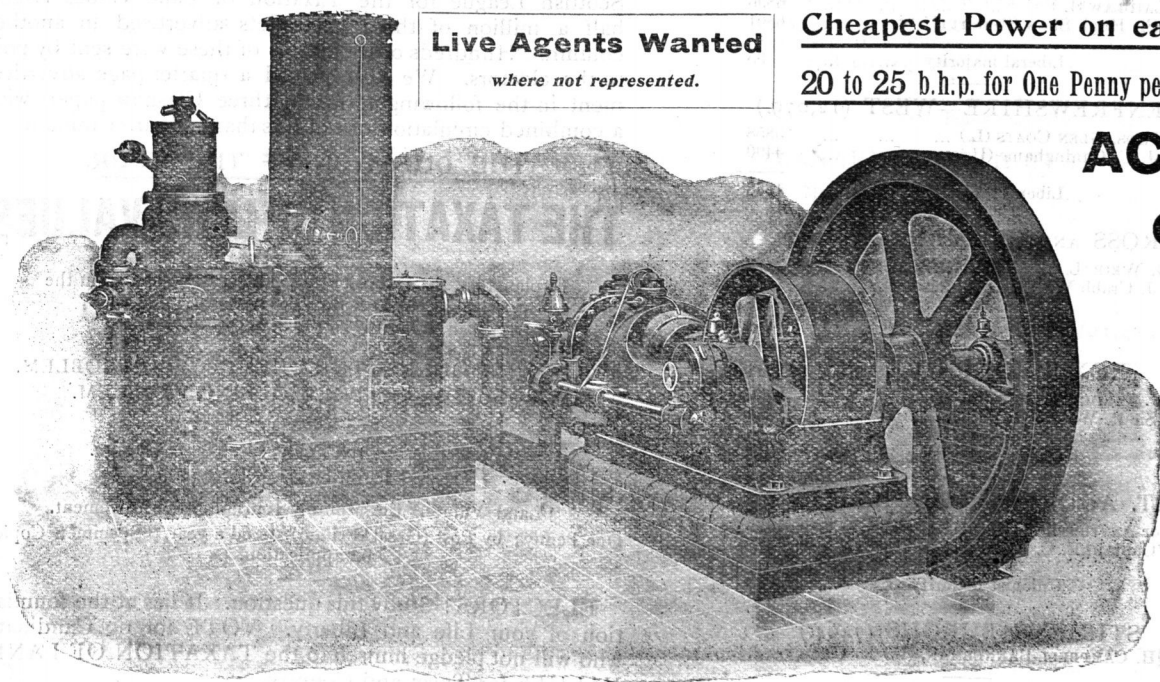
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"THE LABOUR PARTY AND THE TAXATION OF LAND VALUES.

MR. KEIR HARDIE, M.P., AND THE SINGLE TAXERS."

(Appearing in the "Glasgow Evening Times" during the Govan Election.)

To the Editor.

POSITION OF MR. KEIR HARDIE IN AND OUT OF PARLIAMENT.

Glasgow, January 22.

SIR,—At a meeting held at Shieldhall, Govan, on Monday afternoon, 22nd inst., Mr. Keir Hardie declared:—

"That the Single Taxers in their journal, *Land Values*, had accused him of not voting for the Bill for the Taxation of Land Values of 1903; and that when he pointed out that he was away speaking at an important meeting they (the Single Taxers) replied that it was the Bill of 1904 they meant. At that time, 1904, he (Mr. Hardie) was fighting a serious illness. This was the treatment he had received from the Single Taxers; they misrepresented him, and told lies about him."

The above statement regarding the Single Taxers is altogether wrong. The facts are:—That in May, 1903, *Land Values* reporting the debate and vote in the House of Commons stated that Mr. Keir Hardie and Mr. D. J. Shackleton did not vote, and in the following number (June) we pointed out that Mr. Hardie and Mr. Shackleton had paired on the vote by reason of important engagements. With regard to the bill of March, 1904, the paper stated explicitly that Mr. Keir Hardie was absent from the division because of illness. In the division of the two bills the following session, April, 1905, and May, 1905, *Land Values* reported Mr. Keir Hardie among the "Ayes." This is a true statement of the case, and Mr. Keir Hardie in all fairness ought to apologise for his untruthful charge.

In the early days of the I.L.P. it is a fact that this party did oppose the Taxation of Land Values. When Councillor John Ferguson brought his first resolution on the question before the Town Council of Glasgow, January, 1894, it was strongly supported by the Ward Committee, the Trades' Council, the Liberal Associations, the Irish National League Branches, the Henry George Institute, the Scottish Land Restoration Union, and other reform bodies in Glasgow. But the Scottish Labour Party at their annual conference held in the Upper City Hall, Glasgow, in January, 1894, refused to support it in any way whatever. They adopted an amendment equivalent to the previous question. (See their own report of that conference.) At the same conference they refused to discuss a resolution, standing in the name of the Henry George Institute, condemning compensation to landowners, the chairman (Mr. Keir Hardie) saying that they had no time, though they afterwards spent two hours in discussing some personal differences. Councillor Ferguson, rising to explain, was peremptorily told to "sit down, sir!" Since that time the Labour candidates have put the question on their programmes as a good vote-catcher! The Liberal Party have meanwhile largely helped to educate the people on the question on their platforms, and by the circulation of explanatory literature, and no one has done more than Mr. Harry S. Murray to bring the Taxation of Land Values into the front rank of public questions.

So late as 1904 Mr. Keir Hardie wrote a pamphlet (published by the I.L.P., 10 Red Lion Court, Fleet Street, London, E.C.) on "The Unemployed Problem, with Some Suggestions for Solving it." None of the suggestions included the Taxation of Land Values. On the contrary, what is advocated is a Ministry of Labour, and a series of Elective Administrative Councils with power, not to tax land values, but "to acquire by purchase, or lease, waste lands for purposes of reclamation, &c."

The unemployed in town and country want access to the idle acres in their own neighbourhood, which their presence

has made valuable, and Mr. Keir Hardie offers them the inclement shores of The Wash.

"The money," he says, "for purchasing the land would, in the first instance, require to be borrowed in the usual way. The cost of reclaiming the land and of settling the people upon it might be charged say, one-third on the rates and two-thirds upon the National Exchequer."

This is the way he supports the Taxation of Land Values. He votes for the question like other elected Socialists when it is brought forward by Liberals, and straightway devotes his energies to taking the public mind away from it as far as possible in search of relief on the barren Tory rock of increased expenditure for the ratepayers and increased rents for the landlords.

Will Mr. Keir Hardie repent now, and say, even at this the eleventh hour, that he believes the Taxation of Land Values will break down land monopoly, and solve the unemployed problem? This is what we Single Taxers affirm. It is Mr. Murray's position now, as it has been for the past 20 years.—I am, &c.,

JOHN PAUL,
Editor of *Land Values*.

ATTITUDE OF MR. KEIR HARDIE, M.P.

Glasgow, January 23, 1906.

SIR,—I thank my friend Mr. John Paul for his courteous note in this evening's issue of the *Evening Times*. He makes a mistake, however, quite unintentionally I am sure, in saying that I referred to the paper *Land Values*. The statement to which I took exception has been, at least so I have been informed, made over and over again in the *Single Taxer*—I cannot vouch for the accuracy of the title, as I do not remember to have ever seen the paper—and has been repeated *ad nauseam* from single-tax platforms, especially in Yorkshire. I am sending a copy of Mr. Paul's letter to Keighley and Bradford, with which to confound the statements of the single taxers of these neighbourhoods.

My attitude towards the taxation of land values is quite clear. I support the proposal for two main reasons:—

1st.—The value of urban land is a community value, and as such should be claimed by the community.

2nd.—The more heavily land values are taxed the lower will fall the capitalised value of the land, and its purchase by the community will therefore be all the easier.

I frankly confess that I have never regarded the taxation of land values as a means of solving the unemployed problem, or other than as a means to an end, and not an end in itself. And as a Socialist I differ from the single taxers in that I regard all unearned income, whether from land or capital, as being alike an impost on the industry of the nation, and therefore a fit subject for special taxation.

I remember the attempt made to capture the Scottish Labour party for the single tax movement. Had it succeeded the Labour party would now have been what the single tax movement is, one of the most reactionary forces in the politics of our time. Mr. Paul's faith in the Liberal party is quite touching. If events justify it none will be better pleased than yours, &c.,

J. KEIR HARDIE.

MR. KEIR HARDIE, M.P., AND THE SINGLE-TAXERS.

13 Dundas Street, Glasgow, January 24.

SIR,—Mr. Keir Hardie is altogether mistaken. *Land Values* is the journal of the Single-Taxers, and until two years ago was named *The Single Tax*. It is, as it has been since its inception some thirteen years ago, the official and only journal the Single-Taxers possess, and my correction of his charge stands for the paper under both names. Mr. Keir Hardie says "he is sending a copy of Mr. Paul's letter to Keighley and Bradford with which to confound the statements of the Single-Taxers of these neighbourhoods." That may be interesting to those people so concerned, but it does not lessen in any way Mr. Hardie's unfairness in charging me with publishing lies about him in the paper I am responsible for, and I expect him to take the only course open to

him as a gentleman, and that is to publicly withdraw his statement, which, I again repeat, is absolutely untrue.

To come to the main question, Mr. Hardie says:—"My attitude towards the taxation of land values is quite clear. I support the proposal for two main reasons:—

"1st.—The value of *urban* land (italics mine) is a community value, and as such should be claimed by the community.

"2nd.—The more heavily land values are taxed, the lower will fall the capitalised value of the land, and its *purchase* by the community will therefore be all the easier."

Just so. This "attitude" of Mr. Keir Hardie is exactly the attitude of the Whigs in the Liberal party. All the length Mr. Hardie is on the question is the measure of the position of the moderate section of the Liberal party, our well-intentioned, good-natured friends, who believe in going slow to modify the opposition of the vested interest in the land.

Mr. Hardie says "the single tax movement is one of the most reactionary forces of our time." With all due respect I am afraid that Mr. Hardie would not know a reactionary force if he met it square in the face. The single tax movement is triumphant to-day. 500 municipal authorities, including London, Manchester, Liverpool, and Glasgow, are knocking loudly at the door of Parliament for powers to carry out the policy of the single taxers. They (the municipalities) have passed two bills, embodying that policy, through the second reading stage in the House of Commons, and Mr. Keir Hardie is using what leisure time he can find in the midst of a busy life writing to the *Glasgow Evening Times* vehemently protesting that he voted for these same two bills. If the single tax movement is reactionary the man who supports these bills is a reactionary indeed. What the man is who publicly boasts of his "reactionary" conduct in this regard I leave Mr. Hardie, with his extensive vocabulary, to describe.

I am obliged to Mr. Hardie for his "frank confession that he has never regarded the taxation of land values as a means of solving the unemployed problem, or other than as a means to an end, and not an end in itself." If he had the barest acquaintance with the work and aim of single taxers he would know that they also support the taxation of land values as a means to an end. When the tax is driven home the full length of the single tax—20/ in the £1—it will also be but as a means to an end—the end of monopoly and the beginning of equal rights to natural opportunities; the beginning of the day of freedom and social justice.

The single tax will free the land from monopoly, and with free land will come the dawn of the brighter day Mr. Hardie and his Socialist friends dream about, but know not how to usher in.

Mr. Hardie continues:—

"As a Socialist, I differ from the single taxers, in that I regard all unearned incomes, whether from land or capital, as being alike an impost on the industry of the nation, and therefore a fit subject for taxation."

Could anything be more immoral and confusing? Fancy

asking us to tax, to be the recipients as citizens of a revenue that is unearned! Justice demands that we abolish unearned incomes, or to abolish the power that enables them to be appropriated or filched from the real earners. It is the meanest kind of expediency that would seek to fill the public purse with such unholy gains. It is a fine story, too, to tell the poor sweated workers that after they have been sweated we are going to tax to extinction these swollen incomes made up of ill-paid wages and monopoly privileges.

The term "unearned increment," as formulated by John Stuart Mill, has confused many good people; but really at this time of day Mr. Hardie should have clearer views on the subject. Any reflecting mind can see that this term is a misnomer. There is really no "unearned increment" in land, or in anything else for that matter. All increment is earned by somebody. Land value, we Single Taxers say, is an increment earned by the public, and should be wholly appropriated for the uses of the public, and this with the minimum of delay. Bare justice demands that this be done; and we further assert that if all land were rated now upon its true annual, or market value, the game of the land speculator to keep desired land idle would be at an end; that this change in taxation would open up the land to trade and improvement in all directions, lead to a brisk demand for labour, and so solve the unemployed problem. We have evidence that the tax on land values in New Zealand has already contributed much to the striking absence of unemployed labour in that flourishing democratic colony.

We could adopt the immoral tax Mr. Hardie and the Socialists propose, we could tax "unearned incomes," say, 5s. in the £1, and the unemployed problem would not be diminished in any way. This new source of revenue, this public share of ill-gotten gains might at first lead to a demand for labour in certain new directions, but this would be followed by a demand for fresh land, with a consequent rise in the price of land. In the end, what we had taken from the "bloated capitalist" would be taken by the landlords in increased land charges. But if we tax land values 5s. in the £1 the land everywhere will be opened up to employment with Labour master of the situation.

In my view the Socialists are the greatest reactionaries. For long years they have endeavoured to take the working classes and the public mind away from the settlement of questions ripe for settlement, and that would have been riper for settlement to-day but for the unwise policy of the Socialists, who have wasted long years of their precious lives in directing attention to the settlement of questions that will have to be, if ever, dealt with by the coming generations of men. They are too busy pushing the cause of the men who will be here fifty years hence to sit down to a measure of radical land reform for our day.—I am, &c.,

JOHN PAUL,

Editor of "Land Values."

For reasons which no doubt Mr. Hardie can explain, he has not yet replied to above letter.

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ELECTION MANIFESTO

Issued by the SCOTTISH LEAGUE FOR THE TAXATION OF LAND VALUES.

TO THE ELECTORS.

The Government of Mr. Balfour is no more. A Government, the friend of monopoly and privilege and the despair of the democracy, has given place to a Government of hope. Returned to settle up a war that was alleged to be finished, and on this issue only, the late Government set themselves immediately to the old task of fostering privilege and endowing monopoly. Every special interest that had not already been assisted in the previous Parliament was considered. The public control of the Liquor Trade exercised by Magistrates in England was set aside and the Brewing interest endowed. Educational reform has been largely nullified by the placing of public schools under the influence and control of the State Church. The war that was entered into with the cry of equal rights for all white men, and the opening up of boundless opportunities for employment for the people of this country, has ended in the introduction by a Government Ordinance of Chinese Labour under conditions but little removed from Chattel Slavery.

The first act of the new Government has been to stop the further importation of such Chinese Labour. The democracy may therefore look with hope to the same spirit being developed along the whole line of political action.

The questions before you are questions of vital importance—War, Protection, Conscription and Class Interests of all kinds on the one hand; Peace, Free Trade, and Social Reform on the other.

Protection, veiled under the specious names of Tariff Reform, Preference, Retaliation, Power to Negotiate, &c., has been forced upon the country as an issue to cover up the criminal blunders and irreparable wrongs of the late Government. But what is really needed is not less Free Trade, but more.

Why should we tax food, clothing, houses, and make dearer the things that we are in need of, when we can Tax Land Values, values created by the presence and energy of the community, and enhanced by public expenditure? If you tax food, clothing, houses, you make food, clothing, houses, dearer, and life harder for the mass of the people; but if you Tax Land Values you tend to make land cheaper to the user, and to open up fresh avenues of employment.

Through the initiative and action of Glasgow, some 500 Municipal Rating Bodies of the country are now united in demanding the Taxation of Land Values, and Bills affirming the principle have passed the Second Reading in a Conservative House of Commons.

The Prime Minister of the new Government, Sir Henry Campbell-Bannerman, has, in his speeches, clearly placed this question before the country as one that a Liberal Government will deal with. Mr. Asquith, Earl Carrington, Mr. Lloyd George, Sir Edward Grey, Mr. Bryce, Mr. Haldane, Mr. Morley, in fact the Liberal Cabinet as a whole, is pledged to make a beginning with this question.

Directly, and indirectly, the question of unemployment is bound up with the question of the Taxation of Land Values. The land speculator, the man who holds land not to build, not to place a factory on it, not to grow food, or feed cattle, nor for any productive purpose, is a standing obstacle to employment. The Taxation of Land Values will make land speculation unprofitable. It will open up the opportunities in the land for employment, and give the necessary free scope to any experimental ameliorative action on the part of the Government and the municipalities.

Much has been made of the great increase of municipal expenditure in recent years. Remember that a great deal of such expenditure has been due to the exorbitant prices demanded for land. You cannot hope to reduce municipal expenditure in any other way than by the substitution of the

Taxation of Land Values for the present system, a system which taxes houses and all other improvements, fining a man for every improvement he makes. If you neglect your sewage, your sanitary regulations, your public parks, and squares, you will not reduce your expenditure, but will simply transfer it to hospitals, infirmaries, and such like. The necessary municipal services must be maintained. Tramway enterprise, public parks, etc., increase the values of land.

Our policy is to take, through the Taxation of Land Values, the values due to municipal enterprise. Just as the policy of protection begets an atmosphere of monopoly and Trusts, so this policy of the Taxation of Land Values would beget an atmosphere of equal opportunity. We shall be told that it is impossible to separate the value of land from the value of improvements; that the landlord will shift the Tax on to the tenant or user; and that if we tax agricultural land the tax will fall on the farmer. These are some of the objections urged against this policy, but they have been completely disproved by actual legislation.

The present Town Clerk of Wellington, New Zealand (John R. Palmer), in his annual report, 1902-3, to the Mayor and Councillors of the city, says:—

“The result of the first year’s trial of this system of rating (the Taxation of Land Values) 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. 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.”

Mr. Palmer has since then submitted his annual report for 1903-4 (the latest published), in which he says:—

“It is worthy of note that there are now more than 20 Boroughs in New Zealand which have adopted the Land Values Taxation System, a fact which at least shows that the principle is finding favour among our own people.”

Following on this statement comes the practical testimony of the press. The *New Zealand Dairymen* for October, 1905, says:—

“A tremendous amount of building is going on in Wellington just now, the amount of capital involved exceeding a third of a million.” Particulars are given of “14 different buildings in course of erection, at a cost of £277,000.”

Following on the lines of New Zealand, the Legislative Assembly of New South Wales has just passed (November, 1905), a Bill providing for the raising of all revenue for local purposes by a Tax on Land Values.

The Hon. Richard J. Seddon, Premier of New Zealand, the Hon. J. H. Carruthers, Premier of New South Wales, and the Hon. F. W. Holder, Premier of South Australia, are unanimous in their approval of the policy of Taxing Land Values.

This is the wider measure of Free Trade necessary to solve the problem of unemployment, as it is the true Alternative to Protection. Never were greater issues before the electors. From you must come the driving power which alone can carry this great reform. We therefore appeal to all electors who have the progress and prosperity of their country at heart not to vote for any candidate who does not pledge himself firmly and clearly in favour of the

TAXATION OF LAND VALUES.

WM. D. HAMILTON, *President.*
DAVID CASSELS, *Hon. Treasurer.*
JOHN PAUL, *Secretary.*

Signed on behalf of the Executive,

13 Dundas Street, Glasgow.
January, 1906.

LAND VALUES.

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The Case Plainly Stated.	The Opportunity to Work.

"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.

"COLONIZE OUR OWN LAND."

"A great change is coming over the grass-land shires of our country, which is of supreme political and social importance.

Formerly, our broad sweeping pastures were in summer devoted to sheep and cattle-grazing, and in winter to the delights of the chase. The inhabitants of the villages were themselves exclusively concerned in hunting and agriculture.

But that is now rapidly passing away. Power by suction gas plants, oil engines, portable boilers, electricity, and other means can now be secured as cheaply in country districts as in a big town, and the villages are being transformed into industrial centres with practically a new race of men, whose interests are associated with trade and commerce in a supreme degree, and whose concern in agricultural affairs is only secondary.

The political power of these villages in county divisions is now a very important factor, and purely agricultural constituencies become fewer every year. The result has been a great quickening of political life and activity, and every seat has been fought for strenuously."—*Yorkshire Post*.

"Let us colonize our own land! Let us make our own land less of a pleasure-ground for the rich—more of a treasure-house for the nation!" *Sir Henry Campbell-Bannerman*.

"And they shall build houses and inhabit them;
"and they shall plant vineyards and eat the fruit of
"them. They shall not build, and another inhabit;
"they shall not plant, and another eat." *Isaiah*.

These are pregnant words, but it is doubtful if their true significance has been grasped as yet by either

political party, and probably least of all by that third party which has recently sprung into existence and which claims to voice the policy of organised labour.

Mr. Haldane says that what we lack is "ideas." Would that he could furnish them!

Yet for those who will look a little below the frothy surface of politics there are ideas and to spare. The trouble is that our politicians cannot or will not assimilate them.

Centuries before Christ Socrates fought for ideas which are still undigested. Even in our own day the ideas of giants like Cobden, George, and Tolstoy fall on deaf ears! But underneath the froth of personalities and parties the currents of economic tendencies are working their way slowly and silently, unregarded and unresisted.

An unknown writer in the *Yorkshire Post* has caught a murmur from the current. Sir Henry Campbell-Bannerman has put his ear to the ground and heard it too. But what does it mean? What does it portend? "Let us colonize our own land!" Slowly but surely the idea is dawning upon the minds of the people that there are better ways of solving the labour problem, the unemployed problem, the social problem, than by taxing food, houses, or other necessities of life; better ways than by State-given doles to this or that industry or class, emigration, or private benevolence; better even than by trade union or other class legislation. Vaguely people are beginning to realise that there are undeveloped opportunities in our own country which may be reached, not by erecting tariff barriers against trade around our shores, but by knocking down the barriers against industry within our own country. Farm colonies are in the air, model village schemes are on everyone's lips, but stronger and deeper than any of these artificial attempts to promote industry is the development indicated by the *Yorkshire Post*, a development based on natural economic tendencies which only wants free access to natural opportunities in order to become strong of itself.

Colonization is not now-a-days restricted to the narrow sense of "husbandry." Agriculture does not depend for its existence upon giving doles to landlords or upon taxing the food of the people. All that industry wants, whether it be agricultural or manufacturing, is freedom of access to land at its fair value and security for labour and capital invested.

Not yet is agriculture the only form of industry which can be carried on in our rural districts as some of our "cabbage-patch" school of philanthropists would have us believe.

We can see a time coming (as the *Yorkshire Post* sees it) when the farming industry and the manufacturing industry can help one another by mutual co-operation instead of mutual destruction. Here on the one hand are the farmers and agricultural labourers producing food and other necessities of life. Here on

the other hand are the manufacturing classes needing the produce of the farmers and able to supply them cheaply with their implements, their feeding-stuffs, and other necessities of their industry.

It is the industrial development of our villages, aided by cheap power, which will bring these two markets together, saving both farmer and manufacturer from the crushing burden of railway rates, and relieving the dreariness, monotony, and isolation of country life.

This is a more practical policy than Tariff Reform or Colonial Preference. This should be the aim and object of every true Free Trader. This should be the alternative policy of the Liberal party.

Here is the solution of the Unemployed problem, Here is the solution of the Housing problem.

This is the remedy for Physical Degeneration.

This is the way to stop the emigration of both Labour and Capital.

But stay! There is one thing the *Yorkshire Post* has missed. There is a lion in the road—the lion of “vested interests.” Colonize our land! Develop our villages! Yes, but the Dead Hand of Land Monopoly will be laid on the industrial development of our villages as surely as it is now laid on the development of our towns.

Already there are signs of it in our rural districts Land Values are beginning to rise, and with them also arise speculation and selfishness, the dog sitting in the manger while Industry starves!

And when the struggle for existence has brought Labour and Capital to their knees, who are going to benefit from the development? The Land Monopolists, who have done nothing to produce it!

Let the working classes of our towns have access to the country; the cheap distribution of power will make industry of all kinds possible throughout the whole network of our railways, canals, and rivers. Here they will find good food near at hand, and the farmers a ready market. Here they will find cheap homes, and give employment to the building trades. Here they will find healthy conditions for wives and children.

This is a policy which helps all and injures none. Let us help Sir Henry Campbell-Bannerman to break the back of Land Monopoly with the Taxation of Land Values, and to open the door to Nature's store-house, the Land of our country,

HARRY LLEWELYN DAVIES.

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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THE GENERAL ELECTION.

The following statement is from the *Glasgow Herald*, 30th January—

State of Parties.	
Liberals, - - - -	384
Labour, - - - -	43
Unionists, - - - -	156
Nationalists, - - - -	83
	<hr/>
	666
Members yet to be returned - -	4
Present Liberal majority over all other parties, - - - -	102
Majority of all Parties over Unionists, - - - -	354

THE TOTAL VOTE.

Liberal, - - - -	2,729,752
Unionist, - - - -	2,297,682
Labour, - - - -	405,141
Socialist, - - - -	20,645
Nationalist (8 contested seats), - - - -	33,158

PROBABLE LIBERAL MAJORITY.

Should the seats still to make returns remain true to their allegiance, the final figures will be:—

Total Ministerialists, - - - -	511
Total Unionists, - - - -	159

Probable majority of all parties over Unionists, - - - -	352
Probable Liberal majority over all parties, - - - -	100

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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 English League has good reason to be well pleased at the result of the General Election. It is not merely that nearly every Liberal candidate for an English constituency was pledged to the Taxation of Land Values, that some of the Conservatives had voted for the municipal bills in the late Parliament, and that many of the successful Labour candidates may be relied upon to vote for our reform. The direct representation of the League in the House of Commons has also been largely increased. At the dissolution 24 members of the League were in the House. Of these 21 stood for re-election. They were all successful. In addition 24 other members have secured seats, making a total of 45 League members in Parliament.

The following are the successful candidates. Those who were members of the late Parliament are marked (*):—

- *Baker, J. Allen (Finsbury, East).
- Barnes, G. N. (Glasgow, Blackfriars).
- *Barran, R. H. (Leeds, N.)
- Billson, Alfred (Staffordshire, N.W.)
- Bramsdon, T. A. (Portsmouth).
- *Brunner, Sir John T. (Cheshire, Northwich).
- Byles, W. P. (Salford, N.)
- Cairns, Thomas (Newcastle-on-Tyne).
- Carr-Gomm, H. W. (Rotherhithe).
- Clarke, C. Goddard (Peckham).
- Dickinson, W. H. (St. Pancras, N.)
- *Duncan, J. H. (Yorkshire, Otley).
- *Fenwick, Charles (Northumberland, Wansbeck).
- Hart-Davies, T. (Hackney, N.)
- *Harwood, Geo. (Bolton).
- *Henderson, A. (Durham, Barnard Castle).
- Henry, C. S. (Shropshire, Wellington).
- *Higham, J. S. (Yorkshire, Sowerby).
- Horniman, E. J. (Chelsea).
- *Hutton, A. E. (Yorkshire, Morley).
- Illingworth, P. (Yorkshire, Shipley).
- Lupton, Prof. A. (Lincolnshire, Sleaford).
- Lynch, H. F. B. (Yorkshire, Ripon).
- Macleane, Donald (Bath).
- *Macnamara, Dr. T. J. (Camberwell, N.)
- Manfield, H. (Northamptonshire, Mid).
- Morrell, Philip (Oxfordshire, S.)
- Nuttall, H. (Lancs., Stretford).
- Priestley, W. E. B. (Bradford, E.)
- *Rea, Russell (Gloucester).
- *Robson, Sir W. S. (Shields, S.)
- *Runciman, W. (Dewsbury).
- Rutherford, Dr. V. H. (Middlesex, Brentford).
- *Samuel, H. (Yorkshire, Cleveland).
- *Soames, A. W. (Norfolk, S.)
- Spicer, Albert (Hackney, Central).
- *Tomkinson, James (Cheshire, Crewe).
- *Toulmin, George (Bury).
- *Trevelyan, C. P. (Yorkshire, Elland).
- Wedgwood, Josiah (Newcastle-under-Lyne).
- *Whitley, J. H. (Halifax).
- Wiles, Thomas (Islington, S.)
- *Wilson, H. J. (Yorkshire, Holmfirth).
- Wood, T. M'Kinnon (Glasgow, St. Rollox).
- *Woodhouse, Sir J. T. (Huddersfield).

The unsuccessful League candidates were:—

- Buxton, C. Roden (Hertfordshire, E.)
- Claridge, W. (Bradford, W.)
- Hemmerde, E. G. (Shrewsbury).
- Keay, J. Seymour (Warwickshire, Tamworth).
- Laurence, A. W. (Strand).
- Leon, H. S. (Staffordshire, Handsworth).
- Mitchell, Isaac (Darlington).
- Money Coutts, H. B. (Hampshire, Petersfield).
- Murray, H. S. (Govan).
- Naoroji, Hon. D. (Lambeth, N.)
- Outhwaite, R. L. (Birmingham, W.)
- Tebb, Rev. A. B. (Durham, Chester-le-Street).
- Udale, Stanley (Sheffield, Central).
- Verney, H. C. W. (Basingstoke).
- Williams, E. Crawshaw (Lancashire, Chorley).

Our hearty congratulations to the members who have won their hard-fought battles, and no less to those who

undertook to champion the cause in constituencies where, even in such a General Election as this, victory was hardly to be hoped for. The return to Westminster of Mr. Alfred Billson, a former President of the League, who did so much good work there for the cause in the Parliament of 1895-1900, is a special cause for rejoicing. The re-election of Mr. Whitley, the present President, is none the less welcome because it was expected. Mr. Trevelyan, a member of the Executive, had earned his increased majority by untiring work for our reform in the last Parliament. Mr. Outhwaite, another member of the Executive, had the honour of being chosen to oppose Mr. Joseph Chamberlain, while Professor Lupton, a member of the League since 1883, has ousted Mr. Henry Chaplin, the arch-Protectionist, from one of the "safest" Tory seats in the English counties.

"The members of the Tyneside Branch (writes the Hon. Secretary of the Branch) have all been active during the last month. The General Election, affording as it did ample opportunity to lay the facts concerning the land question before the people, kept each and every member busy. The results in Northumberland and Durham are very gratifying. In Northumberland, particularly, every Liberal candidate mentioned the Taxation of Land Values either in his Election address or in his speeches. Newcastle, Tynemouth, and Tyneside Division of Northumberland were taken from the Tories by men who consistently advocated the Taxation of Land Values during the campaign.

"Mr. Herbert Craig, M.P., issued the manifesto of the Branch along with his address to the electors of Tynemouth, and members of the Branch in the Division worked hard to secure his return. In the Tyneside Division Mr. John M. Robertson, M.P., never missed an opportunity of putting forward the real alternative to Tariff Reform, and advocated our principles as the means of helping to solve the Unemployed and Housing Problems. The members of the Tyneside Branch are proud that another of their number, in the person of Mr. Thomas Cairns, M.P., should be returned by a huge majority along with Mr. Walter Hudson, another earnest Land Reformer, for the city of Newcastle-upon-Tyne.

"In Durham County the 'gains' at Sunderland were made by Professor Stuart, M.P., and Councillor Summerbell, M.P., both of whom kept alive the necessity for Land Reform. At Stockton, where the progressive note was split, and the Conservative headed the poll, the Liberal and Labour candidates did much to 'spread the light.' In the Chester-le-Street Division the Rev. A. B. Tebb, of the Tyneside Executive, stood as Liberal candidate, but was defeated by Mr J. W. Taylor, who stood as the Labour candidate. Mr. Taylor, however, is in favour of our principles. Northumberland and Durham, therefore, are almost solid for the Taxation of Land Values; every Liberal or Labour M.P. returned has given satisfactory assurances of his support to the movement."

Mr. Richard Brown addressed the members of the Y.M.C.A. Chamber of Commerce on January 10th, on "Land Reform." The discussion was adjourned to February 14th.

Mr. James Veitch addressed a meeting at Edmondsley and Blackhouse on January 24th, and Swalwell on January 25th.

The Portsmouth Single-Tax Union issued, under the title of "An Appeal to Reason," a four page address to the working men of Portsmouth in support of the Taxation of Land Values. The successful candidates for Portsmouth are both supporters of the principle, and one of them is a member of the English League.

A circular has been issued to known friends of the movement in Manchester and the surrounding district, asking them to join the English League, with a view to the formation of a local branch. The circular is signed by Messrs. L. W. Zimmerman (the organiser of Mr. Balfour's defeat in East Manchester), Harold Elverston, and Dr. Percy M'Dougall. Readers of *Land Values* who live in or near Manchester are invited to become members of the League, and to help in this local effort.

* * *

The General Secretary has lectured at the "Lighthouse," P.S.A., Walthamstow, on Jan. 14th; at the Brotherhood Church, Islington, on Jan. 21st; at South Place Institute, Finsbury, on Jan. 31st; and at the Croydon Social Union on Feb. 4th. He will address the All Soul's Men's Club, St. Margaret's-on-Thames, on Feb. 14th, on "The Land Question and the Unemployed. Good attendances and excellent discussions are still a feature of these meetings. There is a complete absence of the old bitter opposition, and a great deal of intelligent inquiry as to the practical methods and results of our reform.

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

HOW THE LAND WAS LOST.

(With Apologies to "UNCLE REMUS.")

The little white boy made his way one night to the cabin of the old darkey, who had so often amused him with his funny stories of the animals, and, finding him with nothing particular to do, asked him to tell him how Brother Rabbit came to get the land from Brother Fox and Brother Bear.

"Law, honey, dat wur a strange doin,' fer co'se Brer Fox en Brer B'ar es mush mo' stronger dan Brer Rabbit; but dat's nedder yer nor dar. Well, yo' mus' 'member dat long 'go, way back fo' yo' wis born'd, all de animils had der land; dey each had der piece, fer wen God med dem 'E don' spek dey'd live widout no land fer ter grow dere food on, so co'se 'E gev 'em all dere bit. En ef I don' dismember de story dey liv'd sorter well fer sumtime, but in dese days creeturs had lots mo' sense dan dey got now; let lone dat, dey had sense same like fokes an' so somer dem notissed dat Brer Rabbit, Brer Bar en Brer Fox done got de best o' de land. Well, dey 'pinioned dat dey hatter hole a 'sembly fer ter sorter straiten out matters, and wen dey met on de 'pointed day, dey 'greed dat Brer Lion hatter be king, an' wen he take de chair de seshun began fer ter commence. Den Brer Dog, he upen say, sezee,—'Warfo' Brer Rabbit an' Brer Fox an' Brer Bar hab de mos' best o' de land, and us

udder animils hab de wusser, I perpose dat de rent o' all de land be paid to King Lion, an' dat he spend it fur de good er de country. So dat de one wot has de best land'll pay most to de udders.' De animils hoorayed like dey wis mad ez March hares en dey all 'plauded 'cept Brer Rabbit, en Brer Bar, en Brer Fox, fer dey wis angry 'cause now dey'd hatter pay for holdin' de best land, en dey drew up a pertition, en re'd it ter de 'sembly, but der infloons wis powerfu' lackin' 'mong so many. En so it was 'greed dat all de rent should be paid ter Brer Lion."

"But," said the little boy, "why did they give all the land to the lion?"

"Wot yo say," replied the nigger, "I not tell you dat Brer Lion git de rent for hisself. Ef Brer Lion git de rent an' spen' it makin' an' keepin' de roads, etceterer, so's all de animils git de benefit, den de land b'long to all de animils an' not to de lion; dat's wot. But Brer Lion wis a monstus soon beast en he set his thinkin' masheen wurkin' twel bimeby he 'termine how he gwinter get roun' Brer Fox en Brer Bar. One day ez ee wis amblin' down de road, lippity-clippity, lippity-clippity, he met Brer Lion. 'Mawnin', Brer Lion,' sezee. 'Mawnin',' spond Brer Lion. 'Nice wedder dis mawnin',' sez Brer Rabbit, sezee. 'How yo fine yo'self deze days,' sezee. 'I'm sorter toler'ble, Brer Rabbit,' sez Brer Lion, sezee. 'I b'lieve, sez Brer Rabbit, sezee, 'dat you are gettin' thousand pounds from Brer Bar an' Brer Fox's land,' sezee, 'can I get der land ef I pay you 'leven hundred pounds,' sezee. 'Senly,' sez Brer Lion, sezee. Den Brer Rabbit he git de thousand pound from Brer Fox en Brer Bar en he pay de 'leven hundred pounds to Brer Lion."

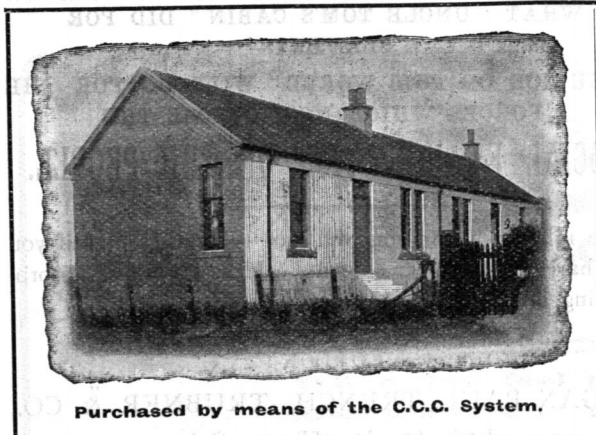
"But the rabbit was surely a fool for that," interrupted the boy.

"Jes you hol' yo' breff'n wait," replied the darkie. "Bimeby de Beastesses hol' der 'sembly, an' Brer Rabbit he upin say: 'Ginnlemens,' sezee, 'you no jesses well ez I do, dat our folks is drinkin' too much beer, en ferter keep 'em soberer I perpose dat we tax all de beer; en furder likewise yo mus' no dat de goods wot de forener is sendin' here is rooinashinin' our labour, en fer ter stop dat, en fer ter protekt our goods, I perpose dat we tax de foren goods.' De udder beastesses year-yeared, an' dey 'greed dat de beer an' de foren goods shood be tax'd. After de 'sembly was finished, Brer Rabbit went inter de wood an' he roll on de groun', en laff en laff twill his sides wis so sore he coodn't neder walk nor lie down."

"Why did he laugh," asked the boy, puzzled.

"Wy? 'cos wen King Lion got de money from de beer en de foren goods, he not need de rent from Brer Rabbit, but Brer Rabbit kep' on gettin' de rent from Brer Fox an' Brer Bar, an' dey is payin' it yet. More fools."

J. T. H.



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**SIR HENRY CAMPBELL-BANNERMAN ON THE
LAND QUESTION AT PARTICK, GLASGOW,
28th NOVEMBER, 1905.**

Sir Henry Campbell-Bannerman delivered an address to the Partick electors on behalf of the candidature of Mr. Robert Balfour (now M.P. for Partick), in the Burgh Hall. Mr. George Green, C.C. (a Vice-President of the Scottish League for the Taxation of Land Values), presided. In the course of his speech the Prime Minister said:—

"To the men who are working and able to work, abundant and potential wealth lies in the fields only waiting to be extracted until greater freedom of security is given to those who would develop it. . . There is no task, sir, to which we are called more urgently by every consideration of national well-being than that of colonising our own countryside. (Cheers.) But let us look to the towns. (Hear, hear.) There also will be found causes for non-employment more fertile than Mr. Chamberlain can find in the tariffs of the foreigner. We find a rating system which discourages investments and tends to check the building of houses and factories. (Cheers.) I don't know what his views on the land question may be to-day. (Laughter.) It would be dangerous to guess. (Renewed laughter.) Twenty years ago he would have agreed that this state of things which militates so seriously against improvement, against industrial development, and against the health and comfort of the people, might be alleviated by the taxation of land values. (Cheers.) I fear his sympathies may now be quenched by the fact that the reform of which I am speaking is on the straight lines of free trade. (Cheers.)

"I am at any rate convinced that a moderate application of the principle of site values taxation, coupled with power to municipalities to acquire land on honest terms, would appreciably reduce the burdens and at the same time lighten rents and diminish the evils of overcrowding which disgrace us to-day, and give a fresh outlet for employment. (Cheers. Let us be proud that it is this great City and Municipality of Glasgow which has taken the lead in promoting this subject and recommending it to the attention of the people of the country. (Cheers.) I hope we shall not have to wait long for legislative action on so important a matter." (Cheers.)

Why, we venture to ask, should the proposal to tax land values "be coupled with power to municipalities to acquire land on honest terms?" If the municipalities have not the power already to acquire the land they need for any public purpose then they ought to have it. But that is another question. At present they have to pay monopoly prices for every acre they acquire. These monopoly prices may not be "honest" prices, but as it is they are regulated by our present one-sided system of land tenure and taxation. Only with the taxation of land values will it be possible to acquire land on "honest terms." But the municipalities can have no better right, either under the present system, or under the coming freer conditions, to better terms than any individual citizen who may require land for any "legitimate" purpose. In the settlement of the land question we want no preferential claims established, nor are they necessary.

It is the taxation of land values, and not the acquiring of land on "honest terms" or for that matter on any other kind of terms, that "would appreciably reduce the burdens and at the same time diminish the evils of over-crowding (which disgrace us to-day), and give a fresh outlet for employment." Sir Henry boldly and wisely asked the meeting and the country for the necessary driving power to carry these reforms. We are glad to know and to realise how well the country has responded to this statesman-like appeal. But the driving power behind the principle of taxing land values—it is of no mean order—has no association with this very

different and suspicious-looking land-purchase business. "Let us be proud," said Sir Henry, "that it is this great City and Municipality of Glasgow which has taken the lead in promoting this subject." We are proud of Glasgow for this work. Because of it we can boast we are citizens of no mean city. And we single taxers are prouder still of the fact that Glasgow's agitation of this great and far-reaching measure of social justice has not so far been "coupled" to any outside separate question. In our view that is a principal reason why the municipal movement for the taxation of land values has made such marvellous progress during the past ten years. The great mass of the people who now so well support this reform is the proof that the agitation has come along on right lines; and we look with confidence to the Prime Minister, of all men, to keep the issue clear in the public mind. A "moderate application" now, if it must be so, but let it be pure land value taxation untrammelled by other questions and other issues.

We look forward with confidence to the reception the Liberals in the House of Commons will give to a measure for the straight taxation of land values; they have been educated so well on the subject these past few years. But we can only regard with dismay the inevitable conflicting views and confusion that will arise both in the House and in the country if the measure be coupled with a proposal to give municipalities power to deal, even "honestly," in land purchase. The taxation of land values can stand any amount of discussion, and every time it is discussed the clearer becomes the necessity for it. On the other hand it must be admitted that this question of acquiring land by public bodies is not so well defined. It is quite right that these bodies should have all the land they legitimately require for public purposes. But the phrase "acquiring land" means in the minds of those who strongly advocate it much more than this, and whenever it is brought forward we may be prepared for some wild-cat schemes. Be that as it may, we must protest against any attempt to couple such a proposal with the clear mandate the country has given both in its municipal and parliamentary representation for the taxation of land values.

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"THE MENACE OF PRIVILEGE."

First let us congratulate Henry George, Jun., on having produced a book which is a worthy and fitting sequel to the world-renowned works of his noble father. Like the latter, "The Menace of Privilege" is, in truth, a book deserving the most earnest consideration of students of modern political and social thought; of all, in fact, who fain would read the signs of the times. Recent events in Russia should serve to emphasise the solemn warning and lesson it conveys. The same causes must everywhere produce the same effects. This is as true in the social as in the physical world. And this being so, we feel that no one can arise from its perusal without being appalled by the conviction that the United States of America, once the home of freedom and equality, heedless of the lessons of the ages, as of their own earlier and nobler traditions of history, are to-day blindly rushing towards a social revolution compared to which the one now proceeding in Russia will appear as the play of children. It is earnestly to be hoped that it may yet be averted, and this book repeatedly and convincingly indicates the only means by which this is possible. But we look in vain for any evidence that this is to be expected, for any signs that the nation, as a whole, is awakening to its dangers, and is preparing to remove their causes—for it is only by removing causes that we can hope to remove their effects. All the evidence, in fact, points the other way. Privilege is insatiable; hence it is ever active in extending its dominion. Privilege never feels secure, and can never feel secure so long as the most elementary precepts of honesty and morality are taught to the common people, for in its essence it is the very opposite of these, and has been created and can be maintained only by force, fraud, and corruption. These three malign and dangerous factors have been very prominent in the domestic, as in the foreign history of the United States during the past five and twenty years, the main episodes of which our author has occasion to refer to in the course of his work. After having despoiled the masses of the people of their inalienable rights to the exhaustless bounties and blessings Nature has so lavishly placed at their disposal, and thus plunged them into helpless and hopeless poverty and dependence, privilege, in its never ceasing efforts to extend and secure its sway, has given "the common people" abundant practical object lessons that, so long as it is maintained, they can have nothing to hope for from peaceable constitutional reform—nay, not even from such

protection and aid as the accepted and established constitution and laws may to-day nominally afford them. For, when it suited their purpose, the restraints of the established law have been ruthlessly swept aside by the proud Princes of Privilege. Hence it is that Government by Injunctions—by injunctions made by highly-placed and highly-paid parasites and dependents of Privilege—has at times been made to usurp the place and powers of Government by Law. Whilst at the command of the Princes of Privilege the use of the bayonet, not by State but by the more blindly obedient Federal troops—the Praetorian Guards of Privilege—has become almost as frequent in civil affairs in the free United States as in despotic Russia. In short, after having robbed the masses of the power to earn their bread save on its terms and by its permission, Privilege in the United States has laid its sacriligious hand on the Government, and has so corrupted the politics of the nation that to-day it allows of no legislation save that to its liking. Not content with this it has so debauched the sources of law and justice that to-day our studiously moderate author finds himself warranted to write "Privilege uses the courts as it uses the soldiers of the Republic, for itself and in violation, in abrogation of the rights of the body of the people."

"Those whom the Gods wish to destroy they first make mad." And the Princes and parasites of Privilege in the United States of America may well seem to the few philosophic minds who can impartially survey their doings as maddened, as well as blinded, by their reckless and ruthless pursuit of the power to rob and to enslave their fellow-citizens. That books such as this, and those epoch-making words of Henry George should come to us from the Great Republic may, however, be taken as evidence that there is an awakening going on amongst the masses of the people. It is not yet too late, though it soon may be. To-day they know not only that they are being robbed, but how the process is being maintained, as well as how it may easily, simply, and yet effectively be put an end to. We do not doubt but that sooner or later they will act on this knowledge, peaceably, if they are allowed. But should the blindness and madness that always attends established Privilege hinder this. "Should" (to use the words of our author) "the few refuse to relinquish the power of appropriation that exalts them and depresses the mass, there can be no conclusion but a social cataclysm, in which the primal truth of equal rights will declare itself, even though clad 'in hell-fire.'"


Such books as this, such work as ours, may help to avert any such catastrophe. May it be so:—

"The future hides in it,
Good hap and sorrow;
We press still thorow.
Naught that abides in it,
Daunting us, onwards."

L. H. B.

* "THE MENACE OF PRIVILEGE. A Story of the Dangers to the Republic from the Existence of a Favoured Class. By Henry George, Jun. Publishers, Macmillan & Co., London. Price, 6/-. Post free from these Offices at Publisher's price.

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* "The God of this world," by John Middleton (a story for the times). Price 3/6. Publishers, Kegan Paul, Trench, & Co., London.

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THE CASE PLAINLY STATED.

BY Miss EMILY LINDSAY.

(Appearing in the "Belfast Labour Chronicle," 9/12/05.)

The object of the measure (Taxation of Land Values) is not merely to tap a new source of revenue, or to adjust the incidence of rating, though it will do both. Its chief result will be to bring into the market valuable mineral, agricultural, and urban lands now being held idle, or not fully used, by speculators and forestallers. In and around every progressive town may be seen vacant land "ripening" and growing daily more valuable through the expenditure on improvements—electric trams for instance—not paid for by the owners.

It was stated not long ago that within the boundaries of Liverpool there were 400 acres of vacant building land.

[In all other towns the same condition prevails, valuable building sites "held up" at monopoly prices. At the Bradford Town Council, it was stated recently, that there are within the boundaries of the town 4,512 acres of unbuilt on land.—Ed. L. V.]

And yet Mr. Keir Hardie and others propose re-forestation and cultivation of waste land in remote parts as the remedy for unemployment—that is, they propose to apply labour to land which gives the smallest return, while that which gives the greatest return, is lying unused at the very doors of the workless.

Some Socialist friends may scoff at the idea of dealing with what they call "capitalism" by means simply of taxing land values. But does not the advantage of the capitalist consist in his command of unlimited cheap labour? Why must the labourer accept a wage barely sufficient for subsistence—and why is he unable to accumulate capital, to own the tools and stock of his trade, or to hold shares in the big industrial concern he works in with hundreds of his fellows?

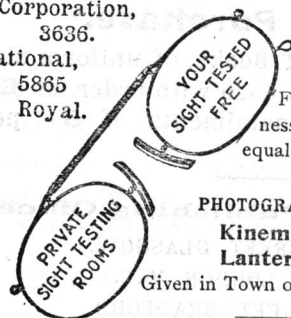
Is it not because if he refuses the employer's terms, an unemployed worker ever stands ready to step into his place? What we want is, that two employers should be after one man instead of two men after one job; and we shall have hope of seeing such a state of affairs when the tax on land values opens up the sources of production now closed to labour, and further results in making it possible to lighten the burden of taxation which restricts industry and stifles enterprise. A tax on what is produced by labour limits the supply and raises the price, as we know; but a tax on land values by increasing the supply of land available for use, tends to reduce its price, and, therefore, such a tax cannot be shifted to the tenant.

In new countries where land is abundant and labour greatly needed, the cry of poverty and want of employment is also heard, and for the same reason: the speculator has gone in advance of the immigrant and put up the price of the sources of production.

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As usually happens, when the suffering due to want of employment becomes too acute to be hidden, and when processions of the workless arouse the pity of the charitable and the fears of the selfish, we are deluged with "schemes" for dealing with the unemployed problem, and its essential simplicity is hidden under a cloud of conflicting proposals.

Even the most promising-looking of these "schemes"—farm colonies or the like, under public management—proves on examination to be of no use as a solution, and not of much use even as a palliative. If none but those who are already suited for farm work are sent to the colonies, only the merest fringe of the unemployed will be benefited. If all unemployed are sent, many will be quite unfit for the work to which they are set, and will probably be made unfit for some other sort of work, at which they are already capable, if only they could get it. For, however many the unemployed in the mass may be, when we come to "set them to work," they must be dealt with in detail. They have not been thrown out of work all at once and all out of the same trade—as if, say, an enormous factory, employing many thousands of "hands," had been suddenly closed up or burnt down. They have been quietly squeezed out, one or two at a time, here and there, from this trade and that and the other, by a general contraction of industry over a large number of trades. What is the sense of sending a watchmaker "back to the land?" (as if he had ever left it!) He wants to make watches, which he could probably do well, though the State could hardly set him to do it. But why should the State, except as a despairing confession of failure, set him to hoe turnips, which he would most likely do badly?

What is wanted is, not a scheme for inventing "some sort of" work for the unemployed, but such a reform as will cause or allow industry in general to expand, and thus enable each industry to absorb its own unemployed for work which they are already used to. If the State, instead of organising work for the unemployed, in a hurry and mostly in order to prevent a riot will simply remove the State-made hindrances which prevent the unemployed from employing each other, the solution of the problem would not be far to seek.

It does not matter much where, by way of illustration, one begins. There is, for instance, the house famine. Many builders are out of work. Why can't the out-of-work builders find employment in putting up the needed houses? If they were all busy at this, they would soon "make work" for quarrymen, brickmakers, sawyers, ironfounders, and many others by their demand for building materials; and for shoemakers, tanners, tailors, weavers, food producers, and many other tradesmen, by their now "effective" demand for the satisfaction of their personal needs. Thus the good times in the building industry would produce a general improvement all round; so true is it that, even in matters of trade, "we are members one of another."

But the builders cannot build houses unless they can get land to build them on. Similarly, the quarrymen, brick-

makers, food-producers, require access to land; the iron, and the coal for smelting it, come from land; the weaving-shed and the boot factory must be built on land. The fact is, of course, that "land is the mother and labour is the father of all wealth," and that the reason why working men, who are now out of work, cannot employ themselves in the mutual production and exchange of all the good things they are suffering for want of, is that land monopoly denies them access to land.

Almost everyone now sees that the taxation of land according to its value would force vacant building lots into use and give the building industry a great boom. If it did no more than this, it would go a long step towards solving the unemployed problem. But what taxation of land values would do for building land it would do also for quarrying and mining and farming lands, for land wanted for any industrial use. If the Government had been in earnest about the unemployed question, instead of inventing new statutory committees, which are already found to be practically useless, it would at least have allowed the House of Commons, and urged the House of Lords, to pass through its remaining stages the Land Values Assessment and Rating Bill, which had already secured a second reading by a majority of 90 votes, taking care, of course, that the Bill was extended so as to include the rural as well as the urban districts.—FRED. VERINDER in the *Co-operative News*, 9/12/05.



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LAND VALUES.

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

Twelfth Year—No. 142.

MARCH, 1906.

Price, 1d.; by Post, 1½d.

JOHN PAUL, *Editor.*

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Since the opening of Parliament the daily papers have been kept busy noticing the activities of the Municipal Committee on the Taxation of Land Values in the House of Commons. The *Glasgow Herald*, 20/2/06, reported that:—

"The Bill for the Taxation of Land Values was brought to the notice of many members in the Lobby to-day by a deputation consisting of Ex-Bailie Ferguson, Bailie Gray, chairman of the Parliamentary Bills Committee of the Corporation of Glasgow; Mr. Myles, the Town-Clerk; Mr. Elder, and Provost Keith, Hamilton. The greater part of the afternoon was spent in 'buttonholing' those who are likely to be of assistance when the ballot for private members' bills comes on. Much is hoped for from the visit to the Prime Minister next Monday."

The same day it was reported that the Aberdeen Town Council had decided by a vote of 20 to 9 to appoint three members to represent the Council at an interview with the Prime Minister along with other representatives from rating authorities supporting the movement for the taxation of land values at the Foreign Office on the 26th February. The *Aberdeen Free Press* devoted two columns to the discussion in the Town Council.

The following day the *Glasgow Herald* reported:—

Yesterday a meeting was held at the Westminster Palace Hotel, London, of members of Parliament, convened by the executive committee of the municipal organisation promoting a movement for the taxation of land values.

The Lord Provost of Glasgow was called to the chair, and among those present were Bailie Ferguson and Bailie Gray (Glasgow), Provost Keith (Hamilton), and Provost Findlay, M.P. (Motherwell), and about seventy members of Parliament interested in the question.

The Chairman referred to the history of the movement and to the first conference convened by the Corporation of Glasgow, and to the success which had attended the movement during the last two sessions of Parliament, entirely owing to the efforts of that organisation, which now included 500 local authorities.

Arrangements were made for the promotion of bills dealing with the rating of site values in England and in Scotland.

Replying to Mr. Field, M.P., who asked what arrangements had been made for the promotion of a bill dealing with the same question in Ireland,

Bailie Ferguson said that he was pleased to be able to state that the Dublin Corporation had ordered the Corporation seal to be affixed to a petition to the Prime Minister on the subject, and had agreed to call upon the Irish members to frame a bill to deal with the subject on the lines of the bills relating to Great Britain. Petitions were to be presented from 470 other local authorities when the deputation waited upon the Prime Minister on Monday next, 26th inst.

On the 23rd it was reported that Mr. Sutherland, M.P. for Elgin Burghs, had been successful in the ballot

of members to introduce the bill (for Scotland) for the taxation of land values promoted by the municipalities.

The Pall Mall Gazette, 10/2/06, says:—

We understand that Mr. John Burns, the President of the Local Government Board, has been considering a measure dealing with the taxation of land values on the lines suggested by Sir Henry Campbell-Bannerman and Mr. Asquith, in speeches made during the election.

It will be remembered that the legislation foreshadowed was to have a beginning in a system of taxation of urban sites, the assessment to be levied by municipal authorities. In view of the prevalent municipal extravagance, it is obvious that there are weighty objections to this method, and there is a growing opinion among supporters of the Government, that this probable source of revenue should be tapped rather for Imperial than for municipal purposes.

We understand that pressure will be brought to bear upon Mr. Burns, from the Radical benches, urging him to take a more comprehensive survey of the question, and to deal with it on a broader economical basis. A memorandum has been submitted to him, in which a uniform system of land taxation, applying generally to all holders of land, has been suggested. It need hardly be added that any proposal from the right hon. gentleman to embody these drastic suggestions in the form of a bill would be met by strenuous opposition from many members on his own side of the House.

In the course of the recent General Election the Prime Minister in a letter to a correspondent wrote:—

"You ask me whether what I said at the Albert Hall with reference to 'deriving something from the land' in the shape of revenue, is to be read as a declaration in favour of the rating or taxing of site values, and not of the general taxation of land *per se*. The answer is, most assuredly, and if there be any doubt in the matter in the minds of your friends, perhaps you will make this known."

Sir John T. Brunner, M.P., argues for the application of the principle to rural as well as to urban land. In a letter to *The Speaker*, 10/2/06, on the point, and dealing with the term "site values," he says—

"As a matter of fact, the land immediately outside our urban boundaries is the largest field for the beneficial operation in the coming change in the law. The man who first started this pestilential notion of distinguishing urban from other land and the man who first spoke of "site values" are as bad as Alexander the coppersmith. What, in the name of Lincoln's Inn, and all the other inns, is a site? A bit of the remotest moor may be a site for a gamekeeper's cottage, and the top of Snowdon is, as everybody knows, the site of an hotel. If "site" means a plot of land occupied by a building, the use of the phrase "taxation of site values" implies that we must not tax unoccupied land. If I were to use language of appropriate warmth in condemnation of the phrase, and you were to print it, no respectable person would ever read *The Speaker* again."

In an article entitled "Canada and the General Election," by a special correspondent in Ottawa, the *Glasgow Herald*, 13/2/06, mentions the Canadian Single Taxers as among those who availed themselves of the opportunity of giving evidence before the Tariff Commission, appointed by the Canadian Government. This revision of the Canadian Tariff went on simultaneously with the General Election of Great Britain, in which the Single Taxers of the country also took an active interest, though we are not quite so sure that the "special correspondents" of the Canadian newspapers mentioned the fact.

* * *

The *Ulster Echo*, 20/2/06, reported in a column "Pande-monium at Belfast Board of Guardians" on the subject of Taxation of Land Values. There was what the *U. E.* describes a "wild scene of excitement." The Chairman explained that a communication on the question of land values had been forwarded by the Town Clerk of Glasgow. He ruled the subject out of order on the ground that the matter was purely political. Mr. Murphy rose to speak, but the chairman remained firm, put on his hat and coat, lit his pipe, and took up a position at the other end of the room. The Deputy-Chairman and Vice-Chairman also removed to the other end of the room. Mr. Savage was moved to the chair, and after a fierce discussion the chairman declared the motion to sign the petition in favour of taxing land values carried.

* * *

The *Dundalk Democrat and People's Journal*, 10/2/06, contained one and a half columns of good food on the land question, taken largely from our leaflet—"Why do we Tax Houses—a plea for the taxation of land values." The article is prefaced by a strong appeal to Irishmen in the Town Tenants' League and kindred organisations to take up the question in the interests of the people of Ireland.

* * *

LIVERPOOL.—A correspondent writes :—It will doubtless be of some interest to you to learn that Henry George's teachings have borne fruit amongst the staffs of the sedate Liverpool Banks. On December 11th last the single tax theory was ably set forth at the fortnightly meeting of the Liverpool and District Bankers' Institute Debating Society, by a Mr. Scott, an enthusiastic follower of Henry George, and one who has undoubtedly convinced many of his friends of the justice of the cause. The leader for the negative, shewing the ignorance of economics which is so prevalent in the opponents of the theory, advanced all the "stock" prejudices, and offered the astounding argument that it would be grossly unfair to tax land of *no value*.

Other speakers, though thinking that a small tax would be just, declared that they would vote against the single tax, as it would throw the burden of taxation on one class *which already paid more than its share*, whilst one gentleman, who declared himself "a rabid Socialist," urged that private ownership in land should be ended by confiscation.

Eventually the proposition was lost, but only by a small majority; yet the followers of the "cause" are gratified by the fact that this debate, which was instituted by them, brought a *better* and larger attendance, promoted keener discussion, and roused more interest than any other which the Society has held.

A REJOINDER TO PROFESSOR SMART'S ESSAY ON THE SINGLE TAX, BY WM. R. LESTER, M.A.—In a notice of this pamphlet (by post 3d.) *The Public* says :—

"Mr. Lester has produced an exceptionally able and lucid reply to Professor Smart's attack, and his pamphlet deserves to rank with the best essays in defence of Henry George's fiscal proposals."

OUR OBJECT.

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

The Taxation of 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.

BELFAST.

Lecture on the Taxation of Land Values

(Illustrated by Lime-Light Views), by

Mr. JOHN PAUL,

Editor "LAND VALUES,"

In the ULSTER UNION HALL,
Thursday, 15th March, 1906, at 8 p.m.

Chairman—Mr. ARTHUR W. METCALFE.

QUESTIONS INVITED.

AFTER TWENTY-ONE YEARS.

By FREDERICK VERINDER.

General Secretary, English League for the Taxation of Land Values.

(In the *Co-operative News*, 17/2/06.)

"This proposal," said Mr. Asquith, nine months ago, in supporting the second reading of the Land Values Assessment and Rating Bill, "which I can remember, without going very far back, as having been regarded as the fad of economic doctrinaires, has now behind it the active and growing support of the governing bodies of almost all the great urban communities of the kingdom." My own recollection of the movement, which probably goes much farther back, and is founded upon a more intimate knowledge than his, entirely confirms that of Mr. Asquith. About two years before he entered Parliament—to be precise, on May 7th, 1884—I was elected by the English Land Restoration League, at its first annual meeting, as its general secretary. The League (at first called the Land Reform Union) had been founded, rather more than a year earlier, by a band of friends who met at each other's houses to read Henry George's "Progress and Poverty," and it made its appeal to the kind of people to whom he had dedicated this, his first great book, "to those who, seeing the vice and misery that spring from the unequal distribution of wealth and privilege, feel the possibility of a higher social state, and would strive for its attainment." One of the first enterprises of the Union had been to organise a lecture campaign throughout the country for Mr. George. His reception was a very mixed one. His mission was blessed by Mr. Ruskin, but almost universally denounced by the press. The largest halls in London were shut against him, and the Liverpool Reform Club first invited him to a public dinner, and then rescinded the invitation as soon as the report of his first meeting was published. Cambridge listened respectfully, but Oxford met him with open hostility. Yet the result of the campaign was to leave behind two societies—one in London and the other in Glasgow—which have ever since been labouring to bring into practical politics the "fads" which Mr. George first made current coin.

It was at a meeting of the Guild of St. Matthew, at St. Michael's, Shoreditch, in, I think, the winter of 1881-2, that I had first heard of the publication of "Progress and Poverty." Almost my first task as secretary of the League was to organise a second lecturing tour for its author. It was thus that I first met him in the autumn of 1884. The campaign opened with a series of meetings in London—one at St. James's Hall was addressed by Miss Helen Taylor, Mr. Michael Davitt, and Mr. George, with the president of the Scottish League as chairman; and it closed with a great demonstration in the heart of the city—the first and last ever held on the open space in front of the Royal Exchange.

For a year or so the work went on along the lines familiar to all "agitators." We issued leaflets by the hundred thousand; addressed innumerable meetings (often small, mostly at working-men's clubs, at street corners, or in the public parks); worried candidates with questions, editors with letters, and Parliament with petitions. Our hon. treasurer (the late William Saunders) got into the House of Commons, and, on March 16th, 1886, succeeded in having the question of land value taxation referred to the Town Holdings Committee. Since then almost every year has seen a motion or a Bill before the House of Commons.

Even in those early days, young and hopeful as most of us were, we had some sense of the difficulty of the task we had undertaken. It used to be said that every great reform has to pass through three stages—(1) "It's against the teaching of the Bible"; (2) "It's all very well in theory, but it can't be done"; (3) "That's what we have been in favour of all along." The taxation of land values seems to be in its third stage already; even a Tory House of Commons has voted for it. Yet it seems not so very long ago that the *Pall Mall Gazette*—Mr. Stead's *Pall Mall*—was concerned for the safety of the eighth commandment when Mr. George was about. Now, Liberal Associations are circulating George's "Protection or Free Trade" as the best answer to Mr. Chamberlain, and it is only Mr. Grant Lawson who compares the municipalities to Ahab, because they think they have waited long enough for the first instalment of the great reform which Mr. George spent his life in advocating. Hardly anyone, except that quaint survival, the honourable member for Holborn, now even professes to believe that the taxation of land values is impracticable. In these last twenty-one years, I have seen the thing done—in South Australia, in Queensland, in New South Wales, in New Zealand, in Germany, in Kiaochow. I understand that something of the sort has been done in Japan, largely through the advocacy of an American missionary, whose attention was first called to the importance of the subject by some writings of my own. Even New York has just published its complete return of land values, separately assessed—the first and most difficult step towards their separate taxation.

The promotion of the taxation of land values from the street corner, through the municipal council chamber and a sensational General Election, into the front rank of practical politics, is a long story, which begins in 1887. At the annual meeting of the League in that year, it was resolved to form "a special committee of members of the executive and others, and to raise a special fund," with a view to pushing an agitation, already set on foot by the League, for the municipal taxation of land values, which was being suggested as a substitute for the London Coal Dues. With the willing co-operation of the Municipal Reform League, this resulted in the formation of the "United Committee," of which the late Lord Hobhouse, Earl Crompton (now Marquis of Northampton), and Lord Monkswell were successively

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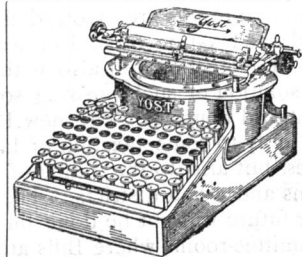
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presidents. The chief service rendered to the cause by this committee during its brief existence was the publication of Mr. (now Lord Justice) Fletcher Moulton's pamphlet on "The Taxation of Ground Values," of which a quarter-of-a-million copies were circulated among London electors. The almost immediate outcome of this was the election to the first London County Council (1889) of forty members of the committee, including seven members of its executive, while thirty other councillors were known to be in sympathy with its objects. The action of the London County Council, then and since, brought the question into municipal politics. In recent years, Glasgow—the headquarters of the Scottish League—has taken the lead, always with the active support of the L.C.C. Last year no less than 500 municipal bodies declared themselves supporters of a Bill which passed its second reading by a majority of 90 votes, an increase of 23 over the majority in 1904. Four years ago, a similar Bill had been defeated by a majority of 71 votes.

While the movement was thus gathering strength in the towns, the rural districts were not neglected. In 1891, the first "Red Van" was sent out by the League on a mission to the country villages. Next year the number of vans was increased to five, and five meetings were held each night during the summer in as many villages. The work was continued for more than seven years in the south, east, and midland counties. The late Lord Salisbury thought it deserving of special and severe condemnation, and Lady Blake saw Red Revolution stalking "In the Wake of the Red Van." Less prejudiced observers professed to find good results in subsequent electoral returns from the county divisions in which the meetings—over 3,000 of them—had been held. Certainly the van meetings had the effect of arousing a keen interest in the new parish and district councils, and brought a political awakening to hundreds of places which had never been visited by a Parliamentary candidate. The work had to be abandoned from lack of funds in the years of reaction which closed the century, but the first-hand information, carefully collected and collated from thousands of villages, remains to throw a light on the social condition of rural England under landlordism.

Thus the principles for which the English Land Restoration League stood were made widely known, and found acceptance both in town and country. But the League never succeeded in popularising the term, "land restoration." It had made the public thoroughly familiar with the phrase, "taxation of land values," and in 1902, recognising the logic of facts, it embodied that phrase in its name. A little later, the Scottish League followed its example, and under the new names the old Leagues, with their monthly paper, *Land Values*, have continued to work and to prosper.

Yet the phenomenal success which has been achieved in so short a time is not without its dangers. True, at the recent General Election, almost every liberal candidate—with the exception of Mr. Harold Cox, and perhaps one or two others—was pledged to the taxation of land values. Some of them, like Mr. Dundas White, for instance, have made a profound study of the land question, and know what economic results are involved in it. Many of them put forward the taxation of land values, not merely as the alternative to Protection, but also as the only sound foundation for the solution of such pressing social problems as unemployment and housing. The new Premier has pledged himself not only to some taxation of land values for national purposes, but also to the rating of land values, at least in the towns and urban districts. The most important work in the near future will not be done on public platforms, but in the committee-rooms where Bills are drafted, and in the House where they are discussed. It is of extreme importance that, when a Bill comes before a Liberal Parliament, it should be a good one—a genuine step in the right direction.

The municipal conferences to which we owe so deep a debt of gratitude, have hitherto represented the towns almost exclusively. It is of the first importance that the rural coun-

cils should now be brought into line, in order that the whole country may benefit by a reform which is as urgently needed in the agricultural as in the urban districts. The towns themselves will fail to reap the full benefit of the rating of land values if it is confined within their own borders. This much, at least, we have learnt from years of wrestling with the urban housing question.

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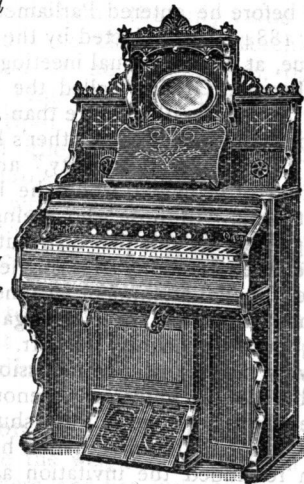
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Scottish Notes and News.

[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.]

One result of the General Election was the upheaval of an "Anti-Taxation of Land Values Association," with its headquarters in Glasgow. We hope next month to give their views, as published by themselves, a free advertisement. If *Land Values* were issued weekly we could chronicle a lot of interesting doings for and against our policy. A few thousand pounds would do it, and in our view no better investment could be made in the movement the world over at this time.

* * *

Bailie Ferguson's able letter to the Glasgow papers, given in another column, was the means of raising quite a spirited controversy in the columns of the *Glasgow Evening Citizen*. The Bailie, of all men, has the gift of setting the enemy's teeth on edge, which he has done this time in good style.

* * *

The Taxation of Land Values League, Edinburgh, took an active part in the General Election. Mr. Edwin Adam, President; Mr. G. D. Valentine, Secretary; and Mr. Umpherston addressed fifty meetings in support of candidates. These were of all sizes, and the average attendance would be about three hundred. Meetings were addressed in most parts of Scotland but chiefly in the neighbourhood of Edinburgh and in the eastern counties. Many of the members of Executive also spoke frequently. The subject of the Taxation of Land Values was everywhere listened to with marked and particular interest and a strong appreciation of the importance of the reform, and received the enthusiastic approbation of the meetings.

* * *

Mr. John Cameron, Coatbridge, is presently writing a series of articles on "The Taxation of Land Values" for the *Coatbridge Leader*. The first article, with a sub-title, "The A B C of the Land Question," appeared 10/2/06.

* * *

The Dundee *People's Journal*, 17/2/06, had an informing article on "Jerry-building in Glasgow." Some striking instances of high priced land, provided by the literature of the Scottish League for the Taxation of Land Values, were given. These "instances" the writer quoted in order "to prove how much of Glasgow's Housing Problem is due to iniquitous land laws."

* * *

NOTHING SUCCEEDS LIKE SUCCESS.—During the course of the General Election we were kept busy at 13 Dundas Street answering questions and directing effort in Glasgow and neighbourhood, as well as in many constituencies throughout the country. Since the Election we have been fairly inundated with visitors and correspondence from all parts, seeking information on the question of the hour. For days and weeks the Secretary has been almost entirely absorbed in such work.

* * *

The Scottish League have been strongly urged of late by Irish friends to lend a hand to bring the question of taxing land values out into the open. A meeting, the first of a series, is being arranged to take place this month (date not yet fixed) in Belfast, under local auspices, when the Secretary of the League will give a lantern lecture. The work is pressing here in Scotland, but we are only too willing to help all we may our good friends in the Emerald Isle. The Irish Town Tenants' League seem struggling for light on the grievances that afflict town dwellers, and there is more than room for the kind of spade work that has made Scotland strong for the taxation of land values.

THE ROYALTY QUESTION.

LANDLORD EXACTIONS AND WORKERS' WAGES.

Mr. C. M. Percy, M.I.M.E., in his well-known pamphlet, "Mining Rents and Mineral Royalties," calculates, that the landowners take, not less, and probably more than £6,000,000 per annum from the Mining Industry of this country in Mining Rents, Royalties, and Way-Leaves, upon coal, ironstone, and limestone.

In his "Principles of the Manufacture of Iron and Steel," Sir Isaac Lowthian Bell estimates that the Royalties on a ton of pig-iron from ironstone, coal, &c., amount to about, in—

England, Cleveland District,	-	3/6	a Ton.
" Cumberland District,	-	6/3	"
Scotland,	-	6/	"
Belgium,	-	1/3 and	1/4 "
France,	-	8d.	"
Germany,	-	6d.	"

HOW IT WORKS OUT.

The burden of Royalty our Mining Industry labours under has been figured out in this way—On every ton of iron-ore brought to the surface a royalty of 2/6 is paid, on every ton of coal 9d. These sums vary in different localities, the figures quoted are about the average. To yield one ton of pig iron two tons of ore are required, and two tons of coal are used in the process. Two tons of iron-ore at 2/6 per ton is 5/, two tons of coal at 9d. a ton is 1/6. Limestone is also used and a special kind of brick. These also pay royalty. Take in what are called way-leaves, and we find that when one ton of pig-iron is produced the landowner has pocketed about 7/ in the shape of royalty. To turn this pig-iron into steel rails other two tons of coal are required. This means another 1/6 for coal. And as it takes more than a ton of pig-iron to make a ton of steel rails, and as in this latter process other materials such as limestone, firebrick, and ganister are employed, these also paying royalty, we will find if we add the whole together that the total royalty or tribute paid to the landlord on one ton of steel rails comes to about 10/.

THE LANDLORD AND THE WORKERS' WAGES.

A SHIPPING ILLUSTRATION.

Take, for example, one of those famous greyhounds of the Atlantic, say the S.S. "Campania." The vessel is 28,000 horse-power, and consumes 500 tons of coal per day of 24 hours.

The round trip from Liverpool to New York and back takes 13 days under steam.

The coal consumed is equal to 6,500 tons.

The royalty at 9d. per ton is equal to £243 for each round trip.

The wages of a fireman is at the rate of £5 a month, or 3/4 a day; the wages of a trimmer £4 10/, or 3/ a day.

The royalty, the landlord's share, on each day's consumption, is £18 15s.

Three shillings for the trimmer who works.

Three hundred and seventy-five shillings for the landlord who does not work.

The ship carries 72 firemen and 52 trimmers.

The wages of 72 firemen for 13 days amount to £156.

The wages of 52 trimmers for 13 days amount to £105.

The royalty paid to the landlord amounts to £243.

The firemen and trimmers work hard for their miserable wages. What do the landlords give for their princely share? NOTHING. Picture to yourself some facetious book-keeper in a shipping office writing in his cash book this item—Paid to mine-owner for permission to go over the Atlantic, £243—and you get at once the truth and the grim humour of the situation. It is protection from the spoilation of landlordism that the workers need, and the Taxation of Land Values, which includes mining rents, royalties, and way-leaves, will bring the much-needed relief from this injurious burden.

A SCOTTISH PARISH MINISTER AND THE LAND PROBLEM.

TAXATION OF LAND VALUES.

The first of a series of monthly lectures on social questions (we quote verbatim from the *Falkirk Herald*, 9/12/05) was given in Denny (Stirlingshire) Parish Church on Sunday evening by the Rev. Alex. Macara. Since Mr. Macara's appointment to the important charge of Denny Parish, just a year ago, he has almost crowded his church with large congregations, and as he holds pronounced views on certain social questions affecting the people's welfare, the congregation on Sunday evening was one of the largest ever beheld in the church, there being scarcely a single vacant seat in the gallery. After discussing the 5th chapter of Isaiah, and the social conditions, the Rev. Mr. Macara said the land question was an old one, and yet that day it was new. It was not simply a political one—for he did not bring into the pulpit such subjects—but it was a moral and religious question. There was that day a congestion of population, with its attendant vice and crime in Great Britain, not because there was not room enough in the country to live, but because so much of the land of the nation was in the hands of a few, and much of it formed preserves and deer forests instead of the happy homes of the children of God. No one was justified in keeping land so as to prevent it being administered to the whole body of humanity. Four things belonged to man in this life, and these four things were the earth, the air, the water, and the light. Mr. Macara ably sketched the history of the feudal system as it existed in this country, and how land was confiscated and handed to others for assisting the Crown in party wars. He also dealt with the manner in which the monks laid hold of the land after the fashion prevailing at Rome, when in course of time, monks became the great monopolisers of the soil. Through time an overthrow came with the great revolutionary movements, but notwithstanding all the confiscations of land, no improvement in the condition of the people occurred. In England at the present time more than 150 million acres of land were held by about 18,000 proprietors, and in Scotland about 2,000 persons held 11 million acres, which was about two-thirds of the soil. The Highlands of Scotland had been turned into grouse moors and deer forests, while a century ago it was the home of the best of their men. The land question was at the root of all their social evils. At the present moment it was stated there were 1,000,000 genuinely unemployed men in the city of London who were not in receipt of parish relief. This sight in London was a vivid picture of the state of all the great cities, and if it were not for the solidarity and the religious impulse of the people, there would be something like a revolution, such as was happening in Russia at the present day. They were told by the great majority of the unemployed that they did not

want "to be fed," the cry being in London for work, and not for charity. Where could this work be readily got? For an answer he turned back to Isaiah, and Isaiah answered "Back to the land." So if land could not readily be got, then tax it. A tax on land would relieve many other sources of revenue, and would also bring land into the market and greatly encourage industry. In concluding, he counselled all to do something to bring in a new era, when the good things of the earth would be justly divided among the people of the earth.

THE SPECULATOR IN ADVANCE.

In new countries, where land is abundant and labour greatly needed, the cry of poverty and want of employment is also heard, and for the same reason; the speculator has gone in advance of the immigrant and put up the price of the sources of production.—Miss Emily Lindsay, in February *Land Values*.

When the people of Canada opened up the great North West for settlement at a cost of hundreds of millions of dollars, it was fondly imagined that by this means free land would be available for all comers, and every year the department of Immigration spends hundreds of thousands to advertise in Europe the resources and opportunities of our Great West.

As a result, thousands are crowding our shores in search of the free land promised by our government, to find what? Only to find that all land anywhere near shipping facilities has been given away to railways or sold to land companies.

One land company has a full page advertisement in one of the city dailies, offering 2,000,000 acres of the best land at from \$8 to \$10 an acre.

The C.P.R. offer millions more, at prices of from \$5 upwards, according to location, and dozens of land companies and syndicates have bought from the government the privilege of holding up incoming settlers.

All these companies not only do not limit their sales to actual settlers, but actually urge other speculators to buy, so that they too can get a further payment for the right to farm in the North West territories.

Everywhere you go you find the actual settlers are surrounded by great stretches of vacant land owned and held for a rise.

Outside of Edmonton you may ride for miles without finding more than an odd farm house, yet the land is all owned and held for purposes of speculation.

When single taxers talk of land monopoly in Ontario, they are told to go to the North West and get all the land they want for nothing, yet twenty years or so after the completion of the C.P.R., although there are scarcely 500,000 persons in the territories and Manitoba, all the land anywhere near the railways is monopolised, and can only be used by paying blackmail to the forestaller.—CANADIAN SINGLE TAXER, January, 1906.

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"BACK TO THE LAND."

BY COUNCILLOR JOHN FERGUSON, GLASGOW.

(Appearing in the Glasgow evening papers 12/2/06.)

More than a whole generation has passed behind the veil since I first used the above caption as the "in hoc signo vinces" of a campaign to restore to the people their inalienable right in British law, in economic science, in historic fact, and above all, by the Divine decree. Cobden inspired me to work for the same freedom of the instrument of production which he had won for its products, and at a still earlier period of my life Professor Cliffe Leslie had taught me the principles of the great social conflict, which, if the people failed to win, this country could no longer maintain a first place amongst commercial or prosperous nations.

The public have some knowledge of the contempt and scorn, which, from the time of that able worldling and political Sadducee, Alexander Russell, were poured upon our movement by the great editors, and here to-day incarnate and an irresistible power about to become enshrined upon the statute book is the doctrine so long despised and rejected by the British Philistine and the worldly wise.

The Corporation of Glasgow has received 400 petitions, each signed with the great seal of a Corporation. Others are pouring in at the rate of a dozen per day. These will be submitted to the Prime Minister by a deputation from the great organisation of municipalities which the Corporation of Glasgow gave me the power and means to call into existence. As Manchester has the honour of being the city that won Free Trade, so Glasgow will in history stand as the originating force that re-established the ancient principle The Land for the People, which at no distant date will make the British cities—as many German towns are to-day—rate free. The petitions will be presented to Parliament.

As indication of the earnestness of the British cities, over £600 have been sent our Town-Clerk from a number of them, and instructions given us to issue a fresh levy for a similar amount. With high ideals of honour, though we never asked this—indeed, we said at the London convention proudly our great city was willing to pay all the costs of the campaign—the Delegates declared their Corporations would and must contribute. The Glasgow Delegates—our present Lord Provost, ex-Treasurer Gray, and myself—felt proud of this unique compliment to our city, proving the respect in which it was held as the source of the great movement.

In a few days the delegates will meet in London to secure votes for the ballot, so that our Bills may again come before Parliament, and challenge the support of the overwhelming mass of members pledged to vote for them. From John o' Groats to Land's End the people showed at the election that our 40 years' agitation had, like the 40 years in the desert, created a people fit to enter in and take possession of the land the Lord their God had given them.

We have a friendly Government. We carried our bills three times against an unfriendly one. Like myself, most of our delegates are Radicals, and strong supporters of Sir Henry Campbell-Bannerman, but this reform is not a matter of politics but pure science. Some of our best men are Conservatives—Liverpool, Salford, Bolton, and other municipalities send Conservative delegates (amongst the most respected, useful, and regular). We must, therefore, proceed with the present Government as with the past; but we cannot avoid feeling that we shall have aid instead of opposition in getting our bills into Committee.

The Corporation of Glasgow has also another big land reform on hand. It is confounded with the taxation of land values in the public mind. It is a purely Scottish reform. Its object is the cheapening of sale and transfer. The public will no doubt remember the jokes, some good-natured, not a few malicious and intended to wound, which some of the press found it easier to make at my expense than to explain the nature of "the big parcel of dirty documents behind which Benburb had concealed himself." The

big parcel represented £690 paid by the Corporation for examining them to lawyers when purchasing Robroyston farm. Were we to sell it to-morrow, another £690 would have to be paid; but by a national law of sale and transfer, as in Germany, France, Australia, &c. a few shillings would pay the legal charges. The public may remember Sauchiehall Street, even though it is three or four years old—£25,000 paid by the city, of which nearly £10,000 were legal charges, arising chiefly out of an abominable state of the law. Well, if ever a labourer is to be able to buy an acre of land, we must make our laws as in Denmark, Germany, &c., that the purchase will be as easy and as costless as a cow in the market. The Town-Clerks of the Scottish burghs are the Committee—I am the convener—and I'll keep this well before both the people and the Government. The Town Clerk of Edinburgh is preparing our Bill. When ready, I'll take care it soon comes before Parliament.

I told Henry George 25 years ago we would be the first country in the world to carry "the restoration of the land to the people by the appropriation of the unearned increment." I was wrong; we are left behind completely. Australia, New Zealand, and Germany, have all the taxation of land values in operation with immense success. New York and Berlin, the two greatest municipalities in the world, have just begun the operation. Germany, in addition to the tax upon land values, is imposing a tax of in some cases 20 per cent. upon unearned increment. That wideawake people is not going to allow the increased value of land created by tramways or other public expenditure to be confiscated, as it grows by private speculators, whilst rates and taxes keep increasing until they become a burden too great to bear. We must come up with these wise competitors of ours. Our merchants are finding profits diminishing, and as a consequence they want wages to tend downwards. But in one way only can this burden be eased, i.e., by the appropriation to the payment of the rates and taxes of land values created by the whole community. We must protect the community in the use of its property just as we must protect the individual in the use and enjoyment of all he creates by his labour or capital.

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"FOR TO-DAY."*

Poems by Frances Margaret Milne.

In this small volume of poems are to be found tributes of praise to Henry George, Wm. T. Croasdale, James H. Barry, Tom L. Johnson, which mark at once "The Single Tax Poetess." In 1887, when Henry George started a weekly propaganda paper in New York called "The Standard," there immediately sprung up around him a numerous band of able disciples. To us in Scotland that band seemed as wonderful as the man whose genius had called them forth. Among them was the author of this book, Frances Margaret Milne, to whose occasional verses appearing in "The Standard" we looked forward with the keenest interest. Those occasional verses with many others have now been published for the first time in book form and should be welcomed by all social reformers.

The movement for the Single Taxation of Land Values has had a chequered career. At the beginning, men imbued with its deep enthusiasm and under the influence of Henry George's intellect and emotion, thought they had but to enter politics and carry all before them. Mr. George and his best disciples did not think that, and the result was grave differences of opinion and a split in the growing party arising in the United States. At that time some one said that Henry George belonged to a party, and Mrs. Milne, in a letter of approval of Mr. George's course, written to the "Standard" office, wrote in reference to the party taunt:—"Belonged to a party," she exclaimed: "Belonged to a party! No! Not even a nation, not even an era can claim him—he belongs to the world! to all time!"

Mr. George replied (March 7, 1880), and none but Mrs. Milne saw this letter till after his death:—"I am very glad to know that you approve of my course, and I thank you for your good opinion; but, to speak frankly, I do not like the extravagance of your praise. This is not affectation, such praise is the deadliest poison that can be offered to the human soul, and were I ever to accept it my power would soon be gone. What power I have comes from the fact that I know my own weakness; and when duty lay on me have neither feared blame nor sought praise. If you shall survive me, as in the order of Nature will be the case, then, when you have heard that I am dead, and it can be said of me, he 'has fought a good fight, he has kept the faith,' write me a requiem song of gladness and hope."

After the death of Mr. George, Mrs. Milne wrote the following poem, the first in the book now before us:—

* "For To-Day," by Frances M. Milne. Price 6/. Order from these Offices.

HE KEPT THE FAITH—(October 29th, 1897).

Hast thou a requiem strain,
Glad, free, and strong?
Meet for the glorious life
Sorrow would wring.
Tears for the vanquished, the weak,
Crushed in the fray;
This is a conqueror's soul
Passing to-day.

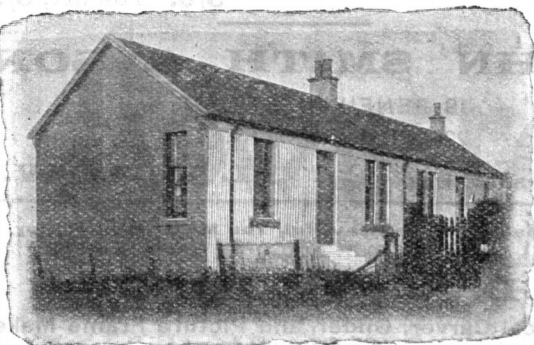
Joy! that the race has been run
To its proud goal!
Ah! how serenely his rest
Smiles at our dole.
Tears for a people bereft;
Honour and love
For the beloved of his heart,
This we may prove.

Here, with heads bared to the skies,
Pledge we again
Faith to the leader who died
For the manhood of men.
So shall his joy be fulfilled;
So shall his name
Kindle our hearts as of old—
Vital as flame!

No! let the dirge be unsung—
Anthems instead!
Why, when his guerdon is won,
Mourn we him dead?
Lord! for Thy Prophet beloved,
Render we praise!
Father in Heaven! Thy will
Hallow our days.

This incident shows the spirit of Henry George and the enthusiasm of his disciples. They worked not with a politician but with a prophet and economist. To-day he does indeed belong, not to a nation or to an era, but to the world and to all time. The reading of Mrs. Milne's poems has been to us like a breath of mountain air on the arid desert of to-day. They are simple in style and expression and owe nothing to tricks of rhyme or want of rhyme. Some of the poems are of very high order, and indicate that the writer might have been "basking in the warm sunshine of the brief day," the poet of the æsthetic circle. The poem named "The Passing of the Village (in California)" is one of the finest in a book that has many fine songs. It bears us into the past, the village life of California; indeed, the village life of any land, and shows in metric verse the change from simple to complex, from rural to urban conditions. To those who are heart weary, who think things are slow to move, are becoming somewhat pessimistic, we commend this book. It is a bracing tonic for such. To all who are working and struggling for a better condition of things, Mrs. Milne aids with hope wedded to sweet melody.

WM. CASSELS.



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THE MENACE OF PRIVILEGE.*

BY HENRY GEORGE, JUN.

A Review by the "Glasgow Herald," 15/2/06.

Many people suppose, when they read of American millionaires and their pranks that the American people are content to have it so, and because everybody is well off have no special grievance against those who monopolise so vast a share of the country's wealth, and use it, wisely or foolishly, at their good pleasure. This book, written by Henry George's son, is a proof that all Americans are not content, either with the existing social system, or with Protectionism, and that some of them are thinking how inequalities may be redressed, and all the people made really prosperous and happy, which, notwithstanding high wages, they are not.

Mr. George puts in a compact form most of the information that is needed to form a just judgment on millionaireism, discovers the root cause of the phenomenon, and then suggests what he considers a certain cure. America, once the land of equality, is now the land of inequality. The people were equal once because access to the land was easy; now land is monopolised, and the bosses are the landowners and those who assume a right of property in natural opportunities which they have bought with the price of the earth in which they lie, and can dole out at their own price. A small lot at the corner of Broadway, New York, which in 1827 sold for \$18,000, sold in 1905 for \$700,000. The assets of the U.S. Steel Corporation were valued at 600 million dollars, but the combine was floated at 1300 million. Mr. Schwab explained the discrepancy by saying that the Trust owned or controlled natural opportunities worth at least 800 millions—iron and limestone lands, coal and natural gas fields. The reason why the stock went down was that the land ownership underneath the Trust was not extensive enough. But Mr. Carnegie's fortune—which is bonds, not shares—rests upon a monopoly of natural opportunities. These are types of the facts that Mr. George uses for his demonstration. He shows how other millionaires, from Astor to Morgan, have made their vast fortunes. Morgan is described as the head of the Princes of Incorporating and Financing Privilege.

These men who play so freely with the wealth of a people are empowered to do what they do by the fact that they "possess special advantages created or sanctioned by Government—advantages which have been placed in four categories:—

- (1.) Ownership of natural opportunities;
- (2.) Taxes on production and its fruits;
- (3.) Franchise grants;
- (4.) Powers to manipulate the general finances and juggle the general market, and also court immunities, which powers, when not expressly created, are at least fostered by the Government."

We shall not say that Mr. George succeeds entirely in showing that any change in the laws would break the power of these combines and financiers. But he has no difficulty in proving that such a monopoly as the United States anthracite field, being worked by restriction of output for high prices, is contrary to the general good, seeing that consumer and labourer would alike benefit by public ownership, and even by a different kind of private ownership. He adds to the interest of his book by disclosing some of the facts that point to the demoralisation of the millionaire class, and of the infection their habits and very existence spread through the community. He indicates some facts that point to a turning back of the hands of democracy, and to an attempt on the part of the privileged to monopolise political as well as financial power. It is among them that the phrase "Intelligence must govern" is current and Mr. George naturally dreads its implications.

The poor and the oppressed, the vast mass who live in fear of poverty, are represented with equal vividness as victims of the system which makes the millionaires all powerful. Those who think Protection makes work, high wages, and universal prosperity should read the chapters under this head. A less serious effort is made to charge the extravagances of American Trade Unionism to the existence of privilege, bolstered up by the law. But there can be no question about the illuminating value of the section of the book headed "Weapons of Privilege." There we learn what we cannot but believe to be the essential truth about the dominance of the law courts by Trust lawyers—since the Trusts employ the best men and the best men reach the bench—and the connection between that fact and the extraordinary development of the use of the "injunction" as a masters' weapon against strikers.

The details given are most instructive, and so are the larger particulars of the recent uses of the Federal Army, nominally to put down riots and support law and order, really, as Mr. George contends, to coerce strikers. Militarism seems to have a meaning of its own in the States, where, according to Mr. George, "more and more in the armouries [Militia] in our large cities the 'riot drill' is displacing thought of defence against foreign invasion." Then follow chapters on the dominance of politics by the privileged class, on the bondage of the press, on the dependence of the pulpit, on the centralisation of Government, &c.—all pertinent in their way, though obviously to some extent coloured by partisan Democratic views.

Finally, foreign aggression is directly related to Privilege, through the centralisation of the Government which permits of it; the people

are warned that they are going the same way as the demoralised civilisations of the past; and then the author presents his cures. Tax land values up to the hilt, he says, and corporations like the Steel Trust would collapse like a house of cards; and "taxing economic rent into the public treasury would destroy monopoly of natural opportunities in the urban centres just as it would destroy land monopoly elsewhere." For the rest, the tariff must go, and "all railroads and other forms of public highway where free competition cannot be maintained should not be in private, but in public hands."

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* "The Menace of Privilege. A Study of the Danger to the Republic from the existence of a Favoured Class." By Henry George, jun., 6s. 6d. net. (New York: The Macmillan Co.)

LAND VALUES.

Twelfth 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 GENERAL ELECTION.

AMONG the items of the celebrated Newcastle Programme, there appeared "The Taxation of Land Values." Since then Governments and parties have changed, questions have come and questions have gone, but there has been no diminution of the volume of sentiment behind this question. The last Liberal Government equalised the Death Duties, and Sir William Harcourt said that if they had remained longer in office he would have tried his hand at the taxation of land values. It now lies with Sir William Harcourt's successor, supported as he is by a majority such as Sir William would hardly have dreamed of, to carry out this long-delayed but fundamental reform.

The Elections in Scotland were fought mainly on two questions—"Free Trade" and "The Taxation of Land Values"—which was first would be difficult to say, to us they are involved in each other. Without a policy of free imports we cannot have the policy we desire carried out, a policy in which every form of enterprise will be free from taxation and the revenues of the country based on the social values which attach to land. Without the Taxation of Land Values we

have not "Free Trade" in the fullest sense of that term. The non-taxing of goods at the coast-lines of a country, but the taxation of innumerable goods within a country is only a kind of Free Trade, always better than any form of Protection, it is true, but still wanting in the logic and results of a true Free Trade.

"The widow is gathering nettles for her children's dinner," says Carlyle; "a perfumed seigneur, delicately lounging in the oeil-de-bœuf, hath an alchemy whereby he will extract from her the third nettle, and call it rent."

Will the nature of the thing be altered if we call the exaction taxation or rates, and if instead of a perfumed seigneur we have the unscented tax collector, the representative of democracy? Liberalism has now got sufficient driving power, and the first stage in the establishment of a just and therefore scientific system of taxation is possible.

The Leagues and advocates of the Taxation of Land Values have made it certain that the time of the Government will not entirely be taken up with landlord relief Bills, buying deer forests and certain mountain sides and straths for crofters, with unemployed purchase of land schemes, &c., &c. Their names are legion. Some discussion of these schemes is probably unavoidable. People who are desirous of living will gladly pay the barnacles who live on them for permission to use a little bit of God's earth, and the barnacles are so numerous and so afraid that they will doubtless take something less than the skin of the people. Radicals and Socialists even, are in favour of such land-purchase schemes, which in the long run make the real problems of social life, the problems of unemployment and poverty, more and more difficult of solution by stiffening the values of land.

What is desirable is a general tax on land values. A small general tax would be better than a large partial tax say on urban lands only. It would have more social effect by lowering the values of land and bringing land into use. The Rating Authorities are determined to have local powers to tax land values. It is only just that they should have such powers, but the advantages of the mere urban taxation of land values, effective as they will be, will not be so great as the effect of taxation of both urban and rural land values. Why not give all assessing bodies power to tax land values? Is there any distinction other than that of quantity between the value of town land and the value of country land.

The English and Scottish Leagues for the Taxation of Land Values and their adherents are looking for something being done now. It is a long cry from the time of the Newcastle Programme. In the dark days when nothing was heard but the cry of the "patriots," we were busy educating the mass of the people on this question and preparing the way for the great revival. Is it too much to expect now a decent

instalment of land value taxation, and will we have it before the needy squires and the greedy land speculators come with their land purchase schemes *ad infinitum*? This is our hope, and it should be realised if only our supporters and co-workers everywhere in the movement will see to it that all their good influence is brought to bear on their representatives in Parliament and in local council.

W.C.

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.]

There is promise of an active branch of the League in Manchester and district. Forty-two members have already been enrolled (including four members of Parliament), and many of them are keen and able advocates of the taxation of land values. The subject is being kept alive in the district by Manchester progressives.

* * *

There are many known friends in the district, from whom nothing has yet been heard in reply to the recent circular signed by Mr. Zimmerman and others; and there are probably many other friends of the movement, not yet known to us, who would like to join the Branch. We appeal to all of them to give all the help they can to the Manchester friends who are moving in the matter. Names and subscriptions of new members should be sent to the London office, 376, Strand, W.C.

* * *

Mr. Harry Verney, candidate for the Basingstoke division of Hants, both at the General Election and at the pending bye-election, and Mr. Joe Clayton, his agent, are both members of the League. Mr. Verney came within 120 votes of success in this Tory constituency in January. Help in the contest from those members who are able to give it will be welcomed.

* * *

Under the title of "After Twenty-one Years," the General Secretary has contributed to the *Co-operative News* (Feb. 17), a brief review of the progress made by the movement in England since 1884. In the same paper Mr. A. H. Weller is maintaining a correspondence on the taxation of land values. Mr. E. Hatzfeld has been rendering a similar service to the cause in the correspondence columns of the *London Daily News*.

* * *

A Bill to provide for the separate assessment and rating of land values has been introduced into the Birmingham "Parliament" by Mr. Alderson, and passed its second reading by 75 votes to 27.

* * *

A London member of the League writes:—"The following example of the evil effect of private landlordism may interest you. A friend of mine, wishing to purchase a plot of about one quarter of an acre in the neighbourhood of Red Hill, applied to the "owner," who asked £431 5s. for the plot—at the rate of £1,725 per acre. As a matter of fact, the present value of the land for building purposes is about £1000 per acre. The result is, unless my friend can purchase at a reasonable price elsewhere, he will be unable to build a house for himself, as he is desirous to do; which means less work for architect, builder, and workpeople, production being checked at the source."

* * *

In a recent lecture on the rating of land values, Mr. G. L. Gomme, Clerk to the London County Council, gave the

following particulars of the rent charged during the past century for a "property in the Strand:—

1818,	-	-	-	-	£140
1840,	-	-	-	-	155
1856,	-	-	-	-	400
1870,	-	-	-	-	500
1885,	-	-	-	-	600
1890,	-	-	-	-	650

The building remained during the whole period, and the owner spent nothing on it. The increase of value was due solely to the increased value of the site.

* * *

Our ardent co-worker, Joseph Leggett, writes from San Francisco, to our London office:—"The work of our great leader, Tom L. Johnson, in Cleveland, is beginning to produce far-reaching effects throughout this Republic. The American people are beginning to recognise the truth of Mr. George's statement, made at the World's Fair at Chicago in 1893, that 'the single taxers alone know what to do and how to do it.' Mr. Johnson has won the appellation of 'the man who does things,' and he is generally regarded as 'the best Mayor of the best governed city in the United States.' I think that the next legislature of this State, which will meet about a year from now, will submit to the voters of the State an amendment to the constitution providing for local option in taxation. I believe such an amendment is sure of adoption. When we get it we shall be in a good deal better position than New Zealand now is. Our progress is aggravatingly slow, but it is sure and steady."

* * *

The Darlington Town Council discussed the question of Rating Land Values, on January 30th. The proposal to petition in favour of such rating was defeated.

* * *

Meetings have been addressed during February by the General Secretary at Croydon and St. Margaret's-on-Thames; by Mr. W. R. Lester at Alexandria; by the Rev. Stewart D. Headlam at Manchester and Glasgow; by Mr. C. H. Smithson at Thornton and Halifax; and by Mr. F. Skirrow at Keighley, Clayton Heights, and Skipton.

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

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THE GENERAL ELECTION.—State of Parties.

The result of the election at Orkney & Shetland (7680).

J. CATHCART WASON (L.)	8837
Colin Dunlop (U.)	1021

Liberal majority 2816

The Liberal Majority (including Liberal-Labour Members) over all other Parties, 128 Majority of all Parties over Unionists, - 511

TYNESIDE BRANCH LEAGUE.

GENERAL ELECTION, 1906.

The Executive Committee of the Tyneside Branch submitted the following questions to each of the candidates in Northumberland and Durham:—

If elected will you urge the Government to introduce without delay, and will you support by your vote, legislation for the purpose of:

1. The separate assessment of the value of land, apart from improvements, both in urban and rural districts.
2. The rating of land values, upon this assessment, for local purposes.
3. The taxation of land values for Imperial purposes.

The following list shews the names of candidates who, either by letter in answer to the above questions or in their addresses, supported the taxation of land values:—

(* asterisk denotes those elected.

NORTHUMBERLAND.

Newcastle-on-Tyne,	*Thomas Cairns (Lib.)
	*Walter Hudson (Lab.)
Tyneside,	*J. M. Robertson (Lib.)
Tynemouth,	*H. J. Craig (Lib.)
Wansbeck,	*Charles Fenwick (Lib. Lab.)
Morpeth,	*Rt. Hon. Thos. Burt (Lib. Lab.)
Hexham,	*W. C. B. Beaumont (Lib.)
Berwick,	*Rt. Hon. Sir E. Gray, Bt. (Lib.)

(Northumberland *solid*!)

DURHAM.

Gateshead,	*John Johnson (Lib. Lab.)
Chester-le-Street,	A. B. Tebb (Lib. Lab.)
	*J. W. Taylor (Lab.)
Jarrow,	*Sir Chas. M. Palmer (Lib.)
	Pete Curran (Lab.)
South Shields,	*Sir W. S. Robson, K.C. (Lib.)
Sunderland,	*James Stuart (Lib.)
	*T. Summerbell (Lab.)
Houghton-le-Spring,	*R. Cameron (Lib. Lab.)
Stockton,	S. F. Mendl (Lib.)
	F. Rose (Lab.)
South-East Durham,	—
N.-W. Durham,	*L. A. Atherley-Jones, K.C. (Lib.)
Mid-Durham,	*John Wilson (Lib. Lab.)
Durham City,	—
Bishop Auckland,	*J. M. Paulton (Lib.)
Barnard Castle,	*A. Henderson (Lab.)
Darlington,	Isaac Mitchell (Lab.)
The Hartlepoons,	*Sir C. Furness (Lib.)

(Durham *almost solid*!)

Unionist candidates replied as follows:—

Wansbeck,	Walter Buchanan-Riddell: No.
South Shields,	Richard Chamberlayne:—"I cannot see my way to supporting any measure which will add to the burdens of either owners, lessees, or occupiers of property. They are already taxed to excess, and in my opinion it is now time that we taxed the foreigner and helped our own people."
Gateshead,	Sir Theodore Angier:—Yes—"provided it (land values) be not already taxed."
Sunderland,	J. S. G. Pemberton:—"Mr. Pemberton stated that while he voted for Mr. Trevelyan's Bill in the late Parliament, he was not prepared to pledge himself on details of the measure."
Berwick,	T. W. H. Inskip:—"I am opposed to all the proposals you make for putting fresh burdens on land. I further believe the proposals to be quite impracticable."

The results speak volumes for the work done by the Tyneside Branch, which embraces the whole of Northumberland and Durham, and we venture to think that next time Durham County will follow Northumberland's excellent example.

* * *

The Newcastle Corporation had under discussion on Wednesday, the 7th February, a Report from the Finance Committee in favour of the rating of land values. The Report was supported by Councillor T. Cairns, M.P., Councillor David Adams, and Councillor J. H. Rodgers. Alderman Richardson moved an amendment that as no Bill was before Parliament the matter be held over until the Bill appeared, and although it was pointed out that the Council were only asked to approve a principle the amendment was carried. Sir Walter Plummer, late member for Newcastle, in speaking in favour of the amendment condemned the last Bill as a menace to cricket clubs!

The Hon. Secretary of the Tyneside Branch in view of this discussion sent the following letter, together with Booth's pamphlet on "Housing and Rating," etc., to each member of the Council:—

February 3rd, 1906.

DEAR SIR,

In view of the discussion in the City Council on the Rating of Land (or Site) Values which is to take place on Wednesday next, I beg to enclose pamphlets on the question, which, I trust, will have your careful consideration.

The following points may be of assistance to you in the discussion:—

1. A "rate on land values" means a rate levied on the value of the land, whether in use or held idle, apart from the value of all improvements.
2. This land value arises simply and solely from the presence, growth, and collective enterprise, industry, and expenditure of the community, and of right belongs to the community.
3. At present land held idle pays no rates, while building land used for agricultural purposes is rated on agricultural value only; and under the Agricultural Rating Act, one half of these rates is paid from the Imperial Exchequer. This encourages land holders to hold the land idle or put it to inferior use, and thereby makes dearer the land required for building, etc.
4. The present system of rating makes houses as well as sites dear, thereby preventing the solution of the housing problem; and by penalising the investment of capital in houses, shops, warehouses, factories, machinery, etc., it retards the expansion of our trade and industry and aggravates the unemployed difficulty.
5. On the other hand the rating of land values would force idle land (of which there are over 700 acres within the old boundaries of the City) into the market, thereby making sites cheaper; and the exemption, in whole or part, of houses, shops, warehouses, factories, machinery, etc., from rating, would make houses, etc., cheaper. This would (1) make the housing problem easier of solution, and (2) facilitate the expansion of local trade and industry, thus providing "work for the workless."

These points are further elucidated in the enclosed pamphlets, and I trust that on Wednesday next you will see your way to support and vote for the principle of the rating of Land Values.

I am,

Yours very faithfully,
RICHARD BROWN,
Hon. Secretary.

* * *

On February 1st the Rev. G. A. Ferguson lectured before the Literary Society of the Church of the Divine Unity, Newcastle, on the "Life and Work of Henry George." The Rev. Frank Walters presided over a good attendance. Considerable interest in the subject was manifested by the

audience in the discussion, and the lecturer was heartily thanked for his address.

At one of the customary meetings of the Newcastle Y.M.C.A. Chamber of Commerce, on February 14th, Mr. Richard Brown gave a further address on "Land Reform," in the course of which he referred to the decline in agriculture, and made some comparisons showing the decrease in areas cultivated for wheat and in other respects. The causes of this decline the speaker attributed to large rents and insecurity of tenure. The very serious effect the large enclosures of common lands which took place up to the year 1869 had had upon the yeoman class of farmer, which was now almost extinct in this country, was demonstrated, and Mr. Brown advocated the establishment of small holdings and pointed out the evils of overcrowding, asked for a more effective solution of the housing problem, mine rents, and mineral royalties. The speaker quoted local examples of the large increases in the value of land due to the energies of the people, and alluded to the beneficial effects accruing from the rating of land values in the Colonies and in Prussia. A subsequent discussion was taken part in by Mr. Arthur Withy, Mr. Henry Armstrong, Mr. J. W. Taylor, Mr. Veitch and Mr. Burton Hall. The chair was occupied by Mr. Axel F. Ericsson, the President of the Chamber.

Members of the Tyneside Branch are reminded that subscriptions for the current year are now due, and should be paid either to the Hon. Treasurer, Mr. C. E. Schroeder, 98 Park Road, Newcastle, or to the Hon. Secretary, Mr. Richard Brown, 22 Lish Avenue, Whitley Bay, R.S.O.

GLASGOW SUTHERLAND ASSOCIATION.

Mr. Angus Sutherland, Chairman of the Fishery Board for Scotland, occupied the chair at the jubilee social gathering of the Glasgow Sutherlandshire Association held in the Queen's Rooms last night. In the course of his address he spoke of the depopulation of the rural districts, and said that he found from the census returns that since 1841 the population of Sutherland had fallen from 24,782 to 21,440 in 1901. Taking the whole of Scotland, he found that the population in that period had increased by 1,851,919. Sutherland was the most sparsely populated county in Scotland. In that county there were only eleven individuals to the square mile. That was to say, there were 68 acres for every man, woman, and child, or 300 acres for every family of five. He asked them, as patriotic people, interested in the welfare of their county, whether that was a state of matters they could view with satisfaction? There were people who held the theory that the fewer people there were in the Highlands the better for the Highlands. He did not suppose that at this time of day they would wait to discuss that view; they were far beyond that stage. (Applause.) He had been associated with this question of the depopulation of the Highlands for a good many years, first in the humble capacity of agitator, particularly when he was a member of the Glasgow Sutherland Association, later as a legislator, and still later as an administrator. In virtue of his position as a member of the Congested Districts Board, he had been brought very intimately into contact with this question. Whatever might be said in the way of criticism of the work of that body, he would point to this fact, that for 200 years the number of holdings in the Highlands of Scotland steadily decreased. Through the instrumentality of the Congested Districts Board 500 new holdings had been constituted in Scotland. (Applause.) Some of these were not agricultural holdings, but 350 new families had been settled on the land who had no land before. This was not taking into account certain portions of land that at present were being dealt with, and which would settle probably 200 more families. He proceeded to urge that the direction in which the greatest advantage to the population in Sutherland was to be found was in schemes which would set free their latent powers and energies to work out their own salvation out of the material Providence had given them.—*Glasgow Herald*, 24/2/06.

News of the Movement.

New South Wales.

Mr. George Fowlds, M.P., New Zealand, is presently journeying to Scotland to take part in the celebration of his father's hundredth birthday. Stopping on his way home at Sydney, Mr. Fowlds addressed a public meeting convened by the New South Wales Single Tax League on 29th December. Mr. J. R. Firth, president of the Sydney Single Tax League, presided, and in welcoming Mr. Fowlds said that lately there had been a stir in the single tax movement in Sydney. Under the recently passed Shires Bill they had single tax in all the shires, and that at any rate was a great advance. They had a single taxer as Prime Minister in Mr. J. Carruthers. He had promised them the Shires Bill, which had now become law, and he had promised a similar bill with reference to the new municipalities. They had sufficient faith in Mr. Carruthers to hope that they would have that measure next year. If that were so, they would be able, instead of looking to New Zealand, to call on New Zealand "to look to us and follow in our footsteps."

In a letter to the *New Zealand Liberator*, dated Sydney, 31st December, 1905, Mr. Fowlds writes:—"They (the New South Wales Government) have passed a local government bill which provides for universal rating on unimproved values in all districts outside of cities and towns, and the Government has promised next session to bring in a Municipal Corporations' Act on the same lines. This is a great advance ahead of us. Their Act also provides practically for 'one man one vote,' instead of our plural-voting franchise in counties. It is somewhat disappointing to find that they are likely to get ahead of us in that 'path of progress' in which we fondly hoped that New Zealand was to lead the world, but nevertheless we heartily congratulate them on the progress they are making and shall be well content to follow. We care not who may lead so long as the cause advances."

New Zealand.

Ernest Bray, Corowa, N.S.W., writes to *The Public*, 27/1/06:—"The New Zealand elections were held on December 6, and contrary to expectation, Mr. Seddon's majority is considerably increased. The latest returns (incomplete) are: Government, 56; Opposition, 16; Independent, 6. Messrs. George Fowlds and A. W. Ell (single taxers) were re-elected; Mr. P. J. O'Megan was defeated by a small majority. The Independent Labour Party was annihilated."

The Hampshire Football Association is perturbed by the new Government's indication that land values will be taxed, and has forwarded to the local members of Parliament a resolution declaring that "Should it be determined to tax land values, grounds used throughout the year for playing football should be exempt."

THE ROOT CAUSE OF SLAVERY.—"American black slaves and Russian white serfs were in affect still slaves even after emancipation, owing to the retention by the masters of the land which the former had to use. The serfs while still in bondage admitted that they belonged to their masters, but asserted that the land they worked belonged to themselves. When emancipated, they contended that the land should have gone with them. But in fact emancipation meant only the exchange of one kind of servitude for another. The serfs themselves were freed, but the land from which they had to draw their subsistence was appropriated. In this way servitude was continued without involving the responsibilities which serfdom had imposed upon the masters, among them that of taking care of the labourers."—"The Menace of Privilege."

VALE OF LEVEN BRANCH LEAGUE.

Under the auspices of the Vale of Leven Branch of the Scottish League for the Taxation of Land Values, a lecture was given on the above subject in the Parish Church Hall, Alexandria, Dumbartonshire, on Monday evening, 15th Jan. Dr. J. P. Wilson occupied the chair. The lecturer was Mr. W. D. Hamilton, President of the Scottish League for the Taxation of Land Values, in the absence of the advertised speaker, Mr. J. Paul, editor of *Lana Values*. Previous to the lecture the Excelsior Orchestra rendered a musical selection; songs were rendered by Mrs. M'Farlane, the Misses Shearer, and Messrs. Kinloch and Johnston. Mr. Charles Aitken, teacher of elocution to the Teachers' Institute, Glasgow, gave an excellent reading, which was so well received that he had to respond by an encore. By a series of pictures the lecturer built up the argument for the taxation of land values in a very convincing way. Basing his theory in the first picture on the bare margin of cultivation, and showing the sequence of its development through all its stages, he showed how they reached their highest margin in building sites round the Bank of England, where land is valued at from three to four million pounds an acre. The real problem before us to-day both for housing and unemployment lay in the abolition of land monopoly. This could be done very simply and effectively by the imposition of a tax on land values. As regards the housing question, the lecturer remarked that supposing a miracle were to happen similar to the manna falling in the wilderness, and that houses were to be handed down from heaven, finished and ready for habitation, even then the housing problem would remain unsolved so long as there was a man ready to claim the ground on which the house was planted, because ground rents keep pace with ability to pay. This was the evil we had to contend with, and those schemes for the building of cheaper houses, extending of tramway car services, and all other schemes of general public utility would be barren and futile as the landlord gained in rent what we would otherwise gain by those benefits. The remedy, therefore, of the housing question, and for most of the other great social questions that confront us to-day, lay in the taxation of land values. The lecture was attentively listened to by a large audience, and an interesting discussion followed. Votes of thanks were awarded to the lecturer, artistes, and chairman. During the evening the following telegram was received from Dr Dundas White, M.P. :—"Dundas White and great Liberal meeting in Kirkintilloch wish you success."—From *Lennox Herald*.

Mr. Edward C. Ellis, the Secretary of the branch, writes:—"We had an audience of 400, many of whom had never heard the principle explained. A good deal of literature was sold, and several new members enrolled. The question is being discussed in new circles, and many inquiries are being made even by some who might be expected to be opposed to it."

We have to mourn the loss by death of a member of the Executive of the Scottish League, William Harrison. He had been ill at times these past two years owing to a street accident from which he never fully recovered. On Tuesday, 30th January, he was seized by an apoplectic shock and died the same evening. His remains were interred in Sighthill Cemetery, Glasgow, Friday, 2nd February. The President and Hon. Treasurer of League, William D. Hamilton and David Cassels were present at the funeral on behalf of the Executive. William Harrison fought a good fight in the early days of the movement, and has all along till his death been a staunch supporter of the work of the League. Along with Mr. Norman M'Lennan he reported Henry George's famous sermon "Thy Kingdom Come," delivered by Mr. George in the City Hall, Glasgow, Sunday, 28th April, 1889. It was always a pleasure to meet William Harrison, he was so enthusiastic and whole-hearted. A faithful colleague here, and at home, where he was best known and loved and honoured, a most devoted husband and father. The grief of Mrs. Harrison and family must be great indeed. We extend to them our sincerest sympathy.

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THE MUNICIPAL MOVEMENT FOR THE TAXATION OF LAND VALUES.

DEPUTATION OF LOCAL RATING BODIES RE- CEIVED BY THE CHANCELLOR OF THE EXCHEQUER.

PETITION SIGNED BY 518 LOCAL COUNCILS.

MR. ASQUITH'S FAVOURABLE REPLY.

"I have always regarded this movement properly understood as being not a derogation from, but an assertion of the rights of Property.

"It is right and just that the community should reap the benefit of the increased values which are due to its own expenditure and its own growth.

"I suppose we are all agreed that as a preliminary step there should be a separate assessment (Valuation) of Site (Land) Values.

"We (the Government) desire to have time to carefully consider the best way of giving effect to the principles I have enunciated.

"I believe we shall arrive at a more satisfactory and more permanent result if we allow ourselves a little time and patience for the consideration of this problem than if we were to introduce a comparatively small and piecemeal instalment of the reform which we all desire."

The Chancellor of the Exchequer, in the absence through illness of the Prime Minister, received a deputation at the Foreign Office, Monday, 26th February, from the Conference of Rating Authorities throughout England, Scotland, and Wales who support the taxation of land values. About 115 municipal bodies were represented by an attendance of about 150 gentlemen.

Among the members of the deputation were:—Aberdeen—Baillie Esslemont, Treasurer Meff, Councillor Wilkie; Brechin—Provost Guthrie; Dundee—The Town-Clerk; Dunfermline—Councillor Harley; Falkirk—Councillor Fairlie; Fraserburgh—Councillor John Anderson; Govan—Provost Anthony and the Town-Clerk; Glasgow—Lord Provost Bilsland, ex-Baillie John Ferguson, Mr. Elder, Town-Clerk's office; Mr. Henry, City Assessor; Greenock—Councillor Mitchell; Hamilton—Provost Keith; Lanark—Councillor Murphy; Musselburgh—Treasurer Young; Paisley—Provost Eadie.

A number of Scotch members of Parliament accompanied the deputation, and with Mr. Asquith were the Secretary for Scotland (Mr. Sinclair), the Chief-Secretary for Ireland (Mr. Bryce), and the President of the Local Government Board (Mr. John Burns).

Mr. J. H. Whitley, M.P., in introducing it, said the deputation represented an organisation which had been in existence for many years embracing almost the whole of the rating authorities of the United Kingdom. Some disappointment had been occasioned by the fact that the subject had not been mentioned in the King's Speech. (Hear, hear.)

LORD PROVOST OF GLASGOW EXPLAINS.

Lord Provost Bilsland stated its objects more fully, but first expressed regret at the absence of the Prime Minister and its cause, and hoped he would soon be restored to health and strength. In reviewing the history of the movement for the taxation of land values, he said it was in no sense a party question. It had had the cordial support of men of all shades of political opinion, and undoubtedly at the recent General Election the question was one of the

most prominent brought before the constituencies. This organisation of authorities claimed some credit for educating and ripening public opinion on the subject, and they respectfully urged that the large number of members returned who were pledged to support the measure irrespective of party indicated clearly the feeling of the country on this subject. This was a question which closely affected all municipalities, and especially those who were responsible for the administration of large cities where there were slums and congested districts. They had seen agricultural land rapidly taken up for building purposes at greatly enhanced value by the development of municipal tramway service. The great increase given to the value of the land by such improvements, and not subject to adequate taxation, had so impressed the minds of municipal representatives that unless powers were given, such as indicated in the bills they had been promoting, their future actions would be paralysed in carrying out much-needed improvements. In dealing with a subject so vital to municipalities as the congestion of street traffic, the taxation of land values, as applied to new streets that would be opened, or back streets made leading thoroughfares, would greatly encourage authorities to grapple with the question. It is extremely gratifying to those who hailed from across the Border that one of their members, Mr. Sutherland, was introducing a bill, which would come before the House at an early part of the session and they trusted the Government would give that measure their support. But they went further, and expressed the hope that the legislation this session would not be confined to the northern kingdom, but that their municipal friends in England and Ireland, who had so loyally supported them, would also have the satisfaction of seeing a measure dealing with these countries placed upon the Statute-book, and he thought they might congratulate themselves that the presence of the heads of the Scottish and Irish offices and the Local Government Board augured well for the realisation of this hope. He laid upon the table 518 petitions from the rating authorities in all parts of the United Kingdom and Ireland, from which it would be observed that that petition had been adopted by Corporations, Borough Councils, and Town Councils, Urban District Councils, Poor Law Unions, Parish Councils, and Rural District Councils. That petition was adopted at a conference held in the Manchester Town Hall in November last, attended by several hundred representatives of local authorities.

MANCHESTER'S WISHES.

The Lord Mayor of Manchester, while regretting the absence of the Prime Minister, rejoiced at the opportunity of addressing a Minister so capable of grasping the effect of figures. The aspect of the question which he put before the Chancellor of the Exchequer was its urgency, and this he illustrated by the state of feeling in Manchester. He said the ratepayers did not wish the Corporation to stop or go back in its work, yet they felt the burdensomeness of the rates to be really more than they could endure. This, he said, was shown by the rejection recently of the bill which the Corporation had intended to promote in the present session. It was not that the ratepayers objected in principle to the bill as a whole or to those who were promoting it, but simply that it would add to the rates. It was clear that municipalities must turn to new sources of income. He bore testimony to the intense feeling of interest which the general body of the people took in the question of the taxation of land values. He cited the Clark and Marshall charities, which he administers as Lord Mayor, to show how land increases in value. These, he said, were separate charities. Clark's bequest was in the form of land, and in 1792 it produced £320 a year. Marshall also left land, but it was sold for £2,250 and the proceeds invested in Consols, which in 1792 produced £67. What was the comparison between 1792 and 1906? Clark's land now produced £3,318 a year, and Marshall's Consols still faithfully returned their £67.—(Laughter.)

HOLDING-UP LAND.

In Manchester, continued the Lord Mayor, they had some land owners who held up their land—there was one case within half a mile of the Exchange—in order to get an enhanced value for it. There was no doubt that this enhanced value would come, and that it would pay the landowner to wait. In other parts of the city there were large tracts of land which, although they were said to be in the market, were really not in the market because of the very high prices that were asked for them. The Lord Mayor also referred to Trafford Park, in which, he was understood to say, land had increased in value from £237 an acre to over £4,000. "The only point," he said in conclusion, "that we are disposed to argue is the question of urgency. We cannot wait. We feel that although there are many things you must set your hands to accomplish, none is of greater importance than this."

Provost Keith, of Hamilton, said there were difficulties in the way of a practical solution of the problem, but they were not insuperable. The tax should be borne by the person who was the beneficial holder of the site value, and he should not be allowed to contract out.

MR. FERGUSON'S STATEMENT.

Ex-Bailie Ferguson mentioned the bills which were formulated to apply the principle of taxation of land values—one to England and Wales, and the other to Scotland—at the conference and organisation of rating authorities. It was their duty to stand loyally by those bills, from which they had no authority to deviate. The subject did not brook even a year's delay. No such influential combination of responsible rating authorities had ever before been organised for a reform. Their united demand that the ever-increasing burdens upon the ratepayers should be alleviated by the restoration to public uses of a portion of the increasing wealth which was created by the whole community. The minds of the labouring masses had been enlightened as to their rights during the last generation by first principles formerly known only to privileged classes. The mercantile classes were feeling more and more the pressure of rates and taxes upon the products of capital and labour, and saw clearly that in the competitive struggle with foreign products they must be more and more at a disadvantage as their cost of production was increased, and ever increasing. It was clearly enough perceived by all classes that promises at municipal elections of reductions in expenditure were simply demagoguery. He submitted several illustrations from Glasgow. He said that in Glasgow they lately bought a new park for £29,000. Alongside it ran twelve acres of land, for which

no one would have given £50 per acre. But no sooner was the park opened and tramways extended than that land became worth £1140 per acre. They spent £60,000 upon another park. The annual outlay upon it was about £4000. The rents of the houses around it were raised to an amount that would relieve the ratepayers of their entire outlay. No matter how industrious, economical, prudent, and moral our people became, there would continue to be millions in poverty and degradation, so long as increment earned by the community was extorted by the owners of land. The United Kingdom looked to the Government in this terrible social condition, when wealth was accumulating and men decaying, to restore, by civilised methods and in conformity with the highest moral principle, rational revenues to public purposes. The demands of labour for a larger share of the wealth it produced must be met. They could reduce the cost of production by appropriating a tax upon economic rent to reduce rates and taxes. He urged on the Government the necessity of immediately dealing with the question.

THE CHANCELLOR'S REPLY.

Mr. Asquith, in reply, said—It is, I know, a matter of most sincere regret to my right hon. friend the Prime Minister, as it is to myself and my colleagues who are here to-day, that he was not able to carry out his intention of meeting this deputation, of listening to your arguments, and of replying on behalf of His Majesty's Government. He is, unfortunately, indisposed, I hope very slightly and temporarily indisposed, but it is of sufficient severity to make it impossible for him to leave his room. Therefore it devolves upon me to say a very few words as to what the view of the Government is in this matter. It is not that our views are very much doubted. As far as I am personally concerned, during last Parliament I had on more than one occasion, in connection with measures introduced by my friend Mr. Charles Trevelyan, to whom this movement is under so great an obligation, to express very clearly what I thought was the true policy of the nation in regard to this matter. These views

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I hold to-day, without any qualification or modification of any sort or kind. But it is impossible not to be struck with the representative character of a deputation such as this. I suppose almost alone in the category of social and fiscal reforms, this is one which meets with practically the unanimous approval, without distinction of politics or party, of all the great municipalities. It stands, therefore, in some sense in a position of its own. It would be impossible for any Government, even if *prima facie* they were not in sympathy with the objects of this movement and with the grievances which have given rise to it, to ignore such a remarkable and, indeed, I may say, unexampled manifestation of general opinion. I quite agree with what has been said by the Lord Mayor of Manchester as to the growing pressure of rates upon the inhabitants of the municipalities of the country. It is not a sufficient answer to say you must either cut down or at any rate arrest your expenditure, for this reason that we have adopted, and we are constantly adopting, a higher and more exacting standard of municipal life, sanitation, education, and a number of other interests of that kind, the due attention to which we all feel to be bound up with the real prosperity and welfare of the community. These are things which you cannot put upon one side or postpone without serious risks to the interests which our municipal bodies are intended to preserve. Well, it is important, if this progress of social development is to continue through municipal activity wisely directed, that some additional reservoir should be found upon which in justice and in equity drafts can be made to meet the ever-growing interests of the community. I have always regarded this movement properly understood as being not a derogation from, but an assertion of the rights of property.

COMMON-SENSE AND EQUITY.

What are the two principles upon which, as far as I understand it, it is founded? They are very simple. They seem to me to be based upon common-sense and equity. The first is that those who benefit by public improvements, those who especially benefit by public improvements, should contribute their fair share of the cost of them. The next is—and I think it is right and just—that the community should reap the benefit of the increased values which are due to its own expenditure and its own growth. These two principles appear to me not to be inconsistent, but are a necessary corollary of the doctrine of the rights of property if equitably applied. I am not going to say a word to you now about the precise machinery which ought to be adopted for carrying this into effect. I suppose we are all agreed on some things, one being that it is necessary, at any rate, that as a preliminary step there should be a separate assessment on site values. Take an illustration from one of these speeches to-day in reference to urban communities and their relation to vacant land ripe for building development that is artificially held back from the market for the sake of being disposed of at an enhanced price at some future date. This land should not be withdrawn by the merely capricious action of the owner from severe municipal taxation and contribution to municipal expenditure.

NO PIECEMEAL REFORM.

It has been said that no mention was made of the subject in the King's Speech. That is true. The reason is not that the Government in any sense undervalues either its importance or urgency. The reason that it finds no mention there, apart from the fact that we have, as I think you will all acknowledge, a somewhat ample programme to carry through quite apart from that, and without going into the question of the competitive merits or the precise order of precedence which ought to be given to one reform as compared with another, the reason is that we desire to have time to carefully consider the best way of giving effect to the principles I have enunciated, and which I think we all hold in common, and to view the subject in relation to all its bearings upon the general question of local taxation and local expenditure.

I believe we shall arrive at a more satisfactory and more permanent result if we allow ourselves a little time and patience for the consideration of this problem than if we were to introduce a comparatively small and piecemeal instalment of the reform which we all desire. I do not think I need say more to-day. We are all in hearty sympathy with the objects of your movement, and as time and opportunity offer we shall be happy to do everything in our power to put these objects into legislative form. (Cheers.)

VIEWS OF OTHER MINISTERS.

Mr. Bryce said they were all agreed in the principles laid down by the Chancellor of the Exchequer; but, clear as the principles were, some little care was required in working them out in the most convenient form, and therefore he was sure the deputation would not ask for any hasty disclosure of what the Government might find it necessary ultimately to adopt. (Hear, hear.)

Mr. John Burns said it was neither necessary nor relevant that he should add much to the practical, sympathetic, and direct observations which Mr. Asquith had addressed to the deputation. The Government sympathised with and desired to help the deputation in their objects and do adequate justice. Valuation must precede what they asked for. When the time was to be selected for putting the views of the deputation into application they must allow the Government to have the power of deciding. No opportunity would be lost of giving effect to the views expressed by the spokesman that afternoon. (Hear, hear.)

The deputation, having thanked the right hon. gentlemen, then withdrew.

The Scottish Bill promoted by the Municipalities will be introduced by Mr. J. E. Sutherland, M.P., for Elgin Burghs, Friday, 23rd inst.

We publish this good news at considerable inconvenience, the meeting arranged with the Prime Minister occurring just as we go to press. Bailie Ferguson and his colleagues in the municipal movement must be heartily congratulated on having reached, in such a satisfactory manner, this stage in their progress. The taxation of land values by the present Government is now beyond doubt, and judging from Mr. Asquith's bold statement the first step taken in legislation will meet with the approval of single taxers and land reformers everywhere.

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JOHN PAUL, *Editor.*

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THE VIEWS OF A LANDOWNER.—At the quarterly meeting of the Council of the County Borough of Tynemouth, on Feb. 21, the Mayor moved that a deputation be sent to a conference to be held in London on the 26th inst., on the question of the taxation of land values. He said the measure was one which ought to be supported by everyone who wished to see the best results got from the landed property of the country. He spoke as one who was interested in the question as a land owner, and he was convinced that it would do no harm to anyone who really intended to do what was right and proper with his land. It would only hit those who had a desire to deal improperly and on the principle of the dog-in-the-manger with their land. (Hear, hear.) The motion was seconded and agreed to, and the Mayor, together with the Town Clerk (Mr. E. B. Sharpley), were deputed to represent the Council at the conference.

The Allotments and Small Holdings Association publish, on the authority of Sir Robert Edgecombe, some interesting particulars respecting an estate at "Rew." He bought a 343 acre farm at £15 an acre; making a new road, &c., brought the cost up to £18 an acre. The people of the neighbourhood told him that the good land would sell readily enough, but the bad land would be left on his hands. He, however, found the reverse was the case. At £7 an acre there were plenty of buyers for this portion of the property. "The delight of the men who acquired five acres each for the small sum of £35 was not easily to be forgotten." Some 25 persons bought holdings averaging 11 acres. All but two of the buyers have made a complete success. Among the purchasers were eight farm labourers, three gardeners, and two coachmen; the rest were artisans. Whilst the valuation of the whole parish has decreased five per cent., that of the Rew small holdings has increased fifty per cent.

In other words, one landlord, eight farm labourers, three gardeners, two coachmen, and a dozen artisans, having been summarily convicted before an assessment tribunal of the crime of improving a bad farm, a heavy fine, in the form of increased rates, has been levied upon the persons found in occupation of the land—*pour encourager les autres.*

"THE END OF A GOOD FIGHT."—Supporters of the Municipal Organisation for the Taxation of Land Values met yesterday under particularly happy auspices. The 70 members of Parliament, who supported the proceedings by their presence, are no doubt less than a fifth of the total number who would cheerfully give their support, but were prevented from attending in person, just as the 25 authorities directly represented stand for 500 that have joined the organisation. The Lord Provost of Glasgow fitly took the chair, for it was on the invitation of the Corporation of Glasgow that the first conference of local authorities on this important question was called together. The red vans and the yellow vans have done their work well. They have raised a question—which even ten years ago

few understood—into a proposition of urgent practical politics. Three years ago a misguided politician ventured to asperse to the doctrine of Free Trade, of which Cobden was the chief protagonist. The forces of that politician have been shattered, and, in a few months, Cobden's doctrine will be still further carried into practice by a Bill for the freeing of land by the taxation of Land Values.—*London Daily News*, 21/2/06.

Mr. Charles Trevelyan, M.P., has received the following letter from Mr. A. Damaschke (President) and Mr. A. Pohlman (vice-President) of the *Bund Deutscher Bodenreformer*.—

"Dear Sir,—The League of German Land-reformers has watched with the greatest interest the prominent part the question of taxing land values has played in the election campaign just finished, and begs to congratulate you and all those who fought with you in this memorable contest, upon the wonderful success you have achieved.

"Now the road seems to be clear for that grand reform which, if properly carried out, is destined to mark an epoch in the history of your country.

"Please tell your friends that we are looking forward with keenest attention to the first steps your Government will take in that direction; that we do not underestimate the immense difficulties to be faced, and that we wish you every success in the coming struggle."

THE CHURCH OF SCOTLAND AND LAND VALUES.—The secretary to the Endowment Committee of the Church of Scotland states, with reference to the bill for the taxation of land values in Scotland, that the Endowment Committee derived an annual income of about £35,000 from feu-duties, they being one of the largest holders of feu-duties in Scotland. If the tax of 2s. per £, say, was levied on feu-duties, it would mean that the poorly-paid ministers in *quoad sacra* parishes would be mulcted to the extent of from £12 to £16 a year.—*Daily papers*, 28/3/06.

Strange that there has been no outcry on the part of the Church against the landlords' yearly tax of £35,000, which works out on the above figures of the Secretary of the Endowment Committee to £120 to £160 a year on poorly-paid ministers in *quoad sacra* parishes. It would appear to be an overlook but for the fact that the grumble is not against the 20s. in the £ tax of the landlord, but against the 2s. proposed by the bill.

The Herne Bay Liberal Association (Kent) has adopted the following resolutions:—

"That land values, arising, as they do, from the presence, growth, and activity of the community, are proper subjects of taxation for local and imperial purposes; while the present system of taxation, in so far as it exempts those values and imposes the burden on industry, is unjust and constitutes a hindrance to municipal and industrial development."

"That the taxation of land values would prevent the holding of land out of use, and is therefore essential to the solution of the housing question; by giving labour freer access to land it would stimulate trade, agriculture, and other productive industry."

Mr. J. D. Rockefeller, junior, teaches a Bible-class, and the other Sunday his lay sermon dealt with that prosperous

young man Joseph. He recounted the simple story of that corner in wheat—how Joseph sold his garnered corn to the people till their money was gone, then took their flocks and herds, then their lands, and finally themselves in servitude to his master the King. "But look you upon what liberal terms Joseph took the people's land," cries young Mr. Rockefeller. "He allowed them to occupy the lands even after they had traded them for his corn. They simply paid him rent and became tenants instead of landlords. Surely that was generous"! And it appears that both Mr. Rockefeller and his audience kept a straight face.—*Daily Chronicle*, 26/3/06.

* * *

Private ownership in land is, indeed, an ancient institution; going, I have no doubt, beyond the time of Jacob. So was slavery. Buddhism and Confucianism are more ancient than Christianity. Civilisation and burglary exist side by side. In the ruder savage and semi-savage communities locks, bolts, and bars are not needed; members of the tribe, as a rule, do not steal from each other—they steal from other tribes. Civilisation takes institutions like property in land, Second Chamber Legislatures, as musicians take long hair, and clergymen black suits, because it has not yet realised the essential distinction between *post hoc* and *sine qua non*. In other words, private property in land has seemed to be the only method of getting security of tenure. There is nothing in the proposal to tax land values, even if it were carried out to the fullest extent and all rent went into the public purse, to interfere with security of occupancy; a man could hold for life, subject only to the payment, not of any speculative rent, but the pure economic rent, and without the added burdens of local and municipal taxation.—WM. CASSELS in the *Glasgow Herald*.

* * *

The Leeds City Council last month decided by 27 to 10 to petition Parliament in favour of the taxation of land values.

* * *

£1,488,300 AN ACRE.—For the widening of Piccadilly the London County Council has been for some time negotiating the purchase of a strip of land fronting Piccadilly and St. James's-street, London. The area, which is, of course, built upon, contains about 1200 square feet, and the price agreed upon to be paid for it is £41,000. This works out at £34 3s 4d a square foot, or the enormous sum of £1,488,300.—*Daily paper*.

* * *

The Russian Minister of Finance in his programme of taxation, provides for the taxation of land values.—*Daily papers*, 29th March.

* * *

The annual of meeting the Land Law Reform Association (Sir Walter Foster, M.P., presiding), 28/3/06, expressed its pleasure in a resolution that the Bills for the Taxation of Land Values had passed the second reading stage by large majorities.

* * *

An American correspondent writes:—"Your editorial (March No.) speaks of 'barnacles.' We trust that *Land Values* will never lapse from setting its American friends a splendid example of always working with its gloves on." We appreciate the compliment, but what will our friend say to the Lord Advocate in the House of Commons likening the landlords to "parasites." Gloves off or on, "barnacles" and "parasites" is the plain English of it.

* * *

On the Land Values Taxation (Scotland) Bill, 23/3/06, there was very little cross-voting. One Liberal, Mr. Julius Bertram, joined Mr. Harold Cox in voting against the Bill, while the following Unionists voted for it:—J. S. Harmood-Banner, Alexander Cross, R. P. Houston, T. H. Sloan, F.

E. Smith. Thus all the five Liverpool members present voted for the Bill. One Glasgow representative, Mr. Cameron Corbett, responded to the Lord Advocate's challenge by voting against it.—*Tribune*.

OUR OBJECT.

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

The Taxation of 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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THE SOCIALIST-LABOUR GROUP.

Appearing in "Reynold's Newspaper," 18/2/06.

There are twenty-nine members of the new Socialist-Labour Group. Of these only nine are purely Trade Unionist M.P.'s, while no fewer than twenty are Socialist Trade Unionists. With this preponderating majority, it is not surprising that Mr. Keir Hardie, the most prominent figure among the I.L.P. Socialists, should have been elected chairman of the new Group. Mr. Hardie, it must be said, has always been entirely consistent in his public career, since he abandoned Liberalism for Socialism. His bitter antagonism to Liberalism is a matter of public notoriety, and the Group, by electing him chairman, naturally have signified their endorsement of that policy.

It is with profound regret we notice that the details of the voting on this important occasion have been kept secret, a regrettable imitation of condemnable practices in both the Tory and Liberal parties. It is, however, understood that there was a trial of strength between Mr. Shackleton, as representing the Trade Unionist element, and Mr. Hardie as representing the Socialist element, and that Mr. Shackleton received fourteen votes, against fifteen cast for Mr. Hardie. That the situation may be more clearly understood we reproduce the analysis given by us a few weeks ago of the composition of the new Socialist-Labour Group, and of the Radical Labour Group:—

L.R.C (Trade Unionist) M.P.'s (9).

HENDERSON, A.,	...	Barnard Castle.
SHACKLETON, D. J.,	...	Clitheroe (Lancs.)
BOWERMAN, C. W.,	...	Deptford.
GILL, A. H.,	...	Bolton.
GLOVER, T.,	...	St. Helens.
JENKINS, J.,	...	Chatham.
KELLEY, G. D.,	...	S. W. Manchester.
WALSH, S.,	...	Ince (Lancs.)
WILKIE, A.,	...	Dundee.

L.R.C. (Socialist) M.P.'s (20).

CROOKS, W.,	...	Woolwich.
HARDIE, KEIR,	...	Merthyr Tydvil.
BARNES, G. N.,	...	Blackfriars (Glasgow).
CLYNES, J. R.,	...	N.E. Manchester.
DUNCAN, C.,	...	Barrow.
HODGE, JOHN,	...	Gorton (Lancs.)
HUDSON, W.,	...	Newcastle-on-Tyne.
JOWETT, F. W.,	...	W. Bradford.
MACDONALD, RAMSAY,	...	Leicester.
MACPHERSON, J. T.,	...	Preston.
O'GRADY, J.,	...	E. Leeds.
PARKER, J.,	...	Halifax.
RICHARDS, T. F.,	...	W. Wolverhampton.
ROBERTS, G. H.,	...	Norwich.
SEDDON, J. A.,	...	Newton (Lancs.)
SNOWDEN, P.,	...	Blackburn.
SUMMERBELL, T.,	...	Sunderland.
THORNE, W.,	...	S. West Ham.
WARDLE, J. G.,	...	Stockport.
WILSON, W. T.,	...	W. Houghton (Lancs.)

Radical-Labour M.P.'s (25).

ABRAHAM, W.,	...	Rhondda (Glamorgan).
BELL, RICHARD,	...	Derby.
BROADHURST, H.,	...	Leicester.
BURNS, JOHN,	...	Battersea.
BURT, THOMAS,	...	Morpeth.
CREMER, W. R.,	...	Haggerston.
FENWICK, C.,	...	Wansbeck (Northumberland).
HALL, FRED.,	...	Normanton (Yorkshire).
JOHNSON, J.,	...	Gateshead.
RICHARD, THOMAS,	...	W. Monmouth.
WILSON, JOHN,	...	Mid Durham.
BRACE, WILLIAM	...	S. Glamorganshire.
EDWARDS, ENOCH,	...	Hanley.
HASLAM, J.,	...	Chesterfield.
JOHNSON, W.,	...	Burnley.
MADDISON, F.,	...	Nuneaton (Warwickshire).
NICHOLLS, G.,	...	N. Northamptonshire.
RICHARDSON, A.,	...	S. Nottingham.
ROWLANDS, JAMES,	...	Dartford, Kent.
STEADMAN, W.C.,	...	Central Finsbury.
TAYLOR, J. W.,	...	Chester-le-Street.
WADSWORTH, J.,	...	Hallamshire (Yorks.)
WARD, JOHN,	...	Stoke-on-Trent.
WILLIAMS, J.,	...	Gower (Glamorgan).
WILSON, HAVELOCK,	...	Middlesbrough.

The group system in politics, although comparatively new to this country, is common on the Continent, particularly in

France, where the Radical-Socialist Group is one of the best known, and most powerful, combinations. There are fifty-one advanced Radicals in the House of Commons, who, apart from the Nonconformist element, form a distinct political group by themselves. We see no reason why there should not be an *entente* between them, and the two Labour groups—Radical-Labour and Socialist-Labour.

One of the difficulties of the situation is that the Socialist-Labour Group have no programme, and that, individually, they have very diverse opinions on several matters of great public importance—such as the question of child labour, of the Eight Hours Day for miners, and so forth. A party without a programme is a phenomenon never before known in any country, and experience will show that it is a hazardous method of politics which cannot last.

So far as we are able to judge from the utterances of the leading members of the Socialist-Labour Group, we can see no difference at present in their aims and the objects which the Radical-Democrats had been advocating for years before the formation of the new party.

One other element of confusion is the name which the Labour Representation Committee proposes to adopt, that is, the Labour party. But we have already the Independent Labour party, which is a Socialist organization. It would be more convenient if a body with twenty Socialist members and nine Trade Union members called itself, what it is, the Socialist-Labour Group. There are twenty-five Radical-Labour Trade Union members, representing some of the most important Trade Unions of the Kingdom. They naturally resent a body which is mainly Socialistic appropriating the title of "Labour." This may cause a good deal of friction.

Indeed, the mischief has already begun. The Burnley Weavers' Association, numbering 14,000 members, have decided to withdraw from the Labour Representation Com-

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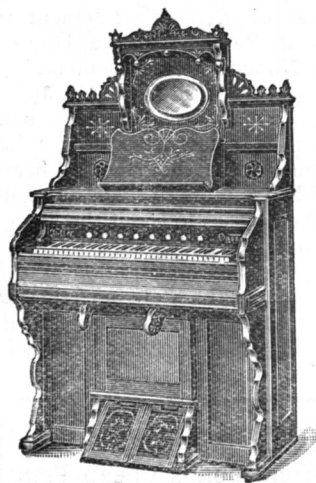
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mittee, on the ground that it is too Socialistic, and that the Socialist candidates are financed by Trade Union funds.

On this knotty point we notice that the Amalgamated Society of Engineers is one of the largest contributors to the income of the L.R.C., paying an affiliation fee of £65, and an annual subscription to the Parliamentary Fund of £350.

Other large contributors are:—

Amalgamated Society of Carpenters and Joiners, £257.

Amalgamated Society of Railway Servants, £222.

Textile Factory Workers' Association (Weavers), £224.

Boiler Makers and Iron and Steel Ship Builders, £183.

National Union of Boot and Shoe Operatives, £107.

Gas Workers' and General Labourers' Union, £118.

Miners' Federation (Lancashire and Cheshire), £135.

Postmen's Federation, £121.

On the other hand, of the two Socialist organizations, affiliated to the L.R.C., and having special representation on its Executive Committee, we find the Independent Labour party, with a membership of 16,000, paying £66, and the Fabian Society, with a membership of 784, paying £3 5s. 4d. The question of funds is a most serious one, and it will have to be carefully considered.

We must congratulate Mr. Keir Hardie on the more moderate tone of the first speech he has made since he was elected to the responsible position of Chairman of the Socialist-Labour Group. The new Labour party, he said, was not committed to Socialism. "It partly was a combination of the Trade Unionists and of the Socialists to protect their interests in this day and generation." He warned his hearers not to expect too much at first, and urged them to magnify their points of agreement.

There spoke the voice of responsibility and of, we hope, a new temper in that section of Socialism which Mr. Keir Hardie specially represents. On these lines we can respond to Mr. Hardie's appeal for greater unity among the Progressive forces, for, as he says—and with this we cordially agree—"the way is long and rough, and the forces against us are greater than is realized." And that is what *Reynold's Newspaper* has been saying all along.

* * *

We give this article *verbatim* from *Reynold's* on the new labour element in the House of Commons as the best statement of the case we have seen, in reply to our numerous correspondents from all parts of the world seeking such information. We demur to *Reynold's* statement that "there are fifty-one advanced Radicals in the House of Commons, apart from the Nonconformist element." Most of the Liberals returned are just as advanced, and many of them more informed, on the real labour problem, and as much concerned about its solution as this "Labour Group," so-called. In the recent campaign we heard many labour candidates, and know more of them by repute. They are very earnest and enthusiastic about the wrongs the common people endure, but except for their reference to the shibboleths of Socialism—the organisation of industry, and the means of production by the State, and their desire to smash the Liberal party they have—nothing to advocate of any value to the workers that the Liberal party is not prepared to deal with on democratic lines.

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THE HOUSE OF COMMONS AND THE TAXATION OF LAND VALUES.

SECOND READING OF THE BILL PROMOTED BY THE MUNICIPALITIES APPLYING TO SCOTLAND CARRIED BY 319 to 61.

From "The Times" Report, 24/3/06.

MR. SUTHERLAND (Elgin Burghs),

Moved the second reading of this Bill. He said that originally he had intended the Bill to apply to counties, and also that it should empower local authorities compulsorily to acquire land at a fair value. After consideration, however, it was thought that the embodiment of those clauses would unnecessarily overburden the Bill, and he had accordingly limited it to what was generally known as the Glasgow Bill. By so doing a straight issue was presented on which to divide—namely, the principle of the taxation of land values. That principle had been supported by no fewer than about 550 municipalities, by the Prime Minister in a recent speech, by the Chancellor of the Exchequer, and also by the Lord Advocate, whom he sincerely congratulated on his appointment to that post. (Hear, hear.) The House last year passed the principle of this measure by a majority of 20, a majority which in that reformed House he believed would be largely increased. Roughly speaking, the Bill provided for a separate valuation of sites, and for the imposition of a rate not exceeding 2s. in the pound on site values. Clause 7 provided for the taxation of feu duties by the method of granting a right of relief to the person liable in payment of the feu duty against the person entitled to receive payment. He did not presume to think that the House would agree with every detail of the Bill, but hoped they would agree with the main principle. There was a fundamental distinction between sites and buildings. The mere presence of a community sufficed to bring about an appreciation in the value of a site. One of the effects of this Bill would be to kill land speculation. Unoccupied, undeveloped land would be taxed. Vacant land at present paid little or nothing for public purposes, and owing to land being held up rents increased. The present system was a tax on industry. The more a man did to make his house valuable the more he had to pay. We penalized the owner of houses for his energy and enterprise, and favoured the man who had a site, but would neither build nor allow others to build. A great deal had been said about the unearned increment. It was not right to say that it was unearned; it was unearned as far as the landlord was concerned, but not as far as the community was concerned. Some people maintained that the whole of the unearned increment should go to the community; but this Bill only went so far as to propose that a rate not exceeding 2s. should be levied in addition to the ordinary rates. The hon. member for Holborn had given notice of a motion objecting to piecemeal legislation dealing with the incidence of taxation. The hon. member's procedure reminded him of the remark of President Lincoln, that he generally found that the man who protested that he would shed the last drop of his blood in defence of his country, was amazingly particular about the first drop. (Laughter.) The Bill dealt with the important question of feu-duties. Feu duties acquired their value from the presence of the community, and so ought in justice to contribute to the burdens of the community. The view that feu duty was equivalent to interest on a mortgage was incorrect. It was no more interest on a mortgage with land as security than rent was interest on a bond with a house as security. He held that a feu duty was a rent, and, as such, should bear its fair share of the burdens that other rents had to bear. The retrospective effect of this measure was a matter for discussion in Committee. All he asked hon.

members to do now was to assent to the second reading of the Bill, so that they might thrash out all such points in Committee. There was much talk about freedom of contract. At the present moment in the north-east of Scotland a Board wanted a piece of land on which to build a school, and it was laid down as a condition that the building should be reserved for that purpose for all time or the land would not be granted. Many towns were prevented from extending in the direction they desired owing to the difficulty of acquiring land. A few years ago the Corporation of Aberdeen erected a bridge across the Dee, which gave access to 180 acres of land belonging to a land association. The bridge cost £25,000, of which the Association contributed £3,000 or £4,000, yet when the Harbour Commissioners wanted 8½ acres of the association's land, which they had made so valuable, they were charged no less than £56,000, although the annual rental on the valuation roll was only £444. For 4½ acres of land lying adjacent and belonging to another owner, the Corporation were mulcted in £29,900, although the annual rental on the valuation roll was only £32 10s. He believed this Bill would redress many of the grievances which existed under the present system, and its operation would have a most marked effect upon a class of men who did so much against the best interests of the country—the class known as slum landlords. (Hear, hear.) He asked the House by giving the Bill a second reading to do some measure of justice to the population of the towns. The Government, he hoped, would not disregard the authoritative view of the 550 municipalities which advocated the passing of this measure.

MR. LAIDLAW (Renfrew, E.),

in seconding the motion, said those who in previous debates on this question had upheld the *status quo* were no longer members of this House. The system which the Bill was designed to amend reminded him of the pumps on the old Scottish roadsides at which the tramp had to labour hard before they would yield him refreshment, the explanation of his difficulty being that for every drop of water he obtained for himself he pumped up a gallon for the big house on the hill. The working man was hit three times by the present working of the land laws. As the value of the land went up he had to pay more rent to his landlord, he had to pay more to the rate collector, and he had to take less wages from his employer, who became less able to pay him. He did not blame men for doing what he would do himself when he had anything of value to sell. He blamed the system under which land worth £2 per acre fetched from £40 to £200 when wanted for the shelter of men or for other public purposes. When the Cathcart School Board wanted to erect a public school land worth £2 10s per acre went up to £100. For converting a swamp into a recreation ground the Glasgow Corporation paid £43,500 for 43½ acres. The Glasgow municipal buildings were built on a site which cost the Corporation £175,000. The land had originally belonged to the Corporation and had been sold for £800. The Bill proposed no untried experiment, but one justified by its success in the Colonies and other countries. Among the objections urged to such a Bill were the heavy expenses of landowners in laying out estates, and the hardship that would fall upon investors. To the first it might be replied that for every shilling laid out there came the return of a pound. As to the "widows and orphans" plea, as he might call it, it could be said a measure of this kind would benefit 100 widows for every one it injured. Trust funds would suffer no more than they did when the rate on Consols was reduced. But these and other objections he left to be dealt with by other speakers. The aim of the supporters of the Bill was to provide better housing for the working classes. He had no objection to millionaires when their large incomes resulted from the exercise of superior abilities, but the accumulation of unearned wealth on one side of the scale meant increase of misery and wretchedness on the other. He appealed to all sections of the House to give the Bill a favourable reception. The

Prime Minister had pronounced in favour of the principle, from the Secretary for Scotland might be expected effective support, to the Chancellor of the Exchequer it indicated a new source of revenue, Liberal members were pledged to support the principle, and he might even appeal to the "remnant" of the Opposition not yet convinced (laughter) to assist in the beneficent object.

MR. HAROLD COX (Preston),

in moving the rejection of the Bill, hoped his Scottish friends would not resent his intervention, for, though the measure referred only to Scotland, it was supported in the hope of extension to the rest of the kingdom. (Hear, hear.) The Bill was based upon delusive arguments put forward by Mr. Henry George. It was 25 years since he professed to teach a new gospel from America which was really a *réchauffé* of an 18th century doctrine that nothing should be taxed except land. The real object he had in view was to get rid of private property in land. In a circular issued by a gentleman who had led this agitation in Scotland it was said "The fundamental principle upon which this Bill rests is that land is not and cannot become private property." Were the Government prepared to accept that definition of the Bill? Were they going to risk the reputation of the Liberal party by conducting a campaign against private property in land? He hoped the Lord Advocate would assure the House that he did not accept this view of the Bill, but that he regarded it merely as a measure of reform of local taxation. As civilisation advanced the relative importance of land declined and the relative importance of capital increased. Again and again they had been told that land was a monopoly. (Hear, hear.) That was not true. A piece of land was a monopoly just as a particular pair of trousers were a monopoly. (Laughter, and an hon. member, "You cannot make land.") There was more land already made. In England and Wales alone there were over 1,000,000 separate owners of land, and yet people used the phrase "monopoly of land." A large number of these owners were every day trying to sell their land and were unable to find purchasers. Of course there were occasions when a piece of land was required for the benefit of the community. In those cases it was the duty of the community to pay a fair price for the land. What they ought to do was to enlarge the powers of local authorities so that they could buy land with less difficulty than at present. (Hear, hear.) This Bill did not do that. All it did was to impose a tax on land with the object of forcing the owners to sell their land at a low price to somebody else. That was unjust. This Bill was an inverted form of protection. It was said that land was held back and therefore it should be taxed. Was labour never held back? Had they never heard of strikes? If they accepted the principle of this Bill, it would be equally just to put a heavy tax on every man who went on strike. He contended that, far from the taxation of land values assisting the solution of the housing question, it would

work in a contrary direction. He quoted figures in connexion with a co-operative housing scheme in London to show that if those concerned had got the land for nothing there would have been a saving of only £1 3s. 6d. on the total annual cost of each house, whereas if they had been able to get their capital at 1 per cent. there would have been a saving of £3 18s. 6d. Therefore, he said, the housing problem would not be solved even if they got the land for nothing. It was much more important to have cheap capital. The question of unearned increment was not dealt with by the Bill. What the Bill did was to tax, at an equal pound rate, land whether it had fallen or risen in value. What they were really doing under its provisions was to impose a special tax on the persons who owned land. It all came back to this, and to this only, that they proposed to put a penal tax on a specially selected class of the community—a class that was already paying full income-tax and was, in addition, to be called upon to pay an income-tax of 2s. in the pound. He would ask the promoters of the Bill how they would deal with this case. One workman saved his money and bought a house. Another workman put his savings into the bank. The promoters proposed to tax the first man at the rate of 2s., and the other man went free. (Hear, hear.) Take another case. A man left to one of his daughters £20 a year in ground-rents. To his other daughter he left £20 in Consols. The girl who had £20 in Consols would pay nothing, while the girl with £20 in ground-rents would pay £2 a year. (Hear, hear.) It was all very well for people to use metaphysical arguments about access to the land, but there was something more important, and that was to maintain justice between individuals (Opposition cheers), and until the Lord Advocate was able to tell them where the justice lay in thus picking out one individual for a penal tax and leaving the other untaxed, he thought they were justified in opposing the Bill. Clause 7 practically said that existing contracts should be torn up (cries of "No"), and if the Government, which would not destroy the sanctity of contracts in South Africa, even though they were tainted with slavery, said they would not destroy the sanctity of contracts in order to shift the burdens of rates and taxes in Scotland, and this clause were got rid of, the whole agitation would tumble to pieces. (Opposition cheers and Ministerial cries of "No.") What was the motive behind the Bill? It was to get hold of the great landowner. (Cries of "No.") Well, if they did not get hold of the great landowner, the proposal would affect only the ordinary ratepayer, and he would have to pay two taxes instead of one. It was a great mistake to assume that only the great landowners were involved in this question. The Prudential Assurance Company had £13,000,000 invested in land. Those were the people who they would hit if this clause were maintained. (Opposition cheers.) The movement was essentially a capitalists' movement. (Laughter.) Well, he could only point out this most significant fact, that the supporters of this movement included some of the most

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BRANCHES IN ALL LARGE TOWNS.

prominent capitalists of the country. (Opposition cheers.) The very men who had made their money on the Stock Exchange would go down and buy the land cheap. It would be merely transferring the land from the old owner to the new capitalist. (Hear, hear.) Did the Lord Advocate accept the whole of the report of the Royal Commission or did he pick out just those little bits which suited his argument and ignore the rest? The report condemned Bills of this character. It was unfair to quote the report as in favour of this Bill. It was equally unfair to quote the case of New Zealand, for in New Zealand the land tax was a substitution for the income-tax. (Hear, hear.) He appealed to his hon. friends not to block the path of progress by supporting this Bill, which was based upon antiquated metaphysics and false economics. If passed into law, it would inflict injustice upon thousands who possessed but scanty means, and would compel people to pay very heavily for the sole crime of having ventured to invest their savings in the soil of their native land. (Cheers.)

SIR H. CRAIK (Glasgow and Aberdeen Universities), seconded the motion for the rejection of the Bill. He said he would not occupy the time of the House at the length the mover and seconder of the second reading had occupied it. They had repeated arguments of the most elementary kind which in no way added to the strength of the case generally put forward in favour of this confiscatory Bill. He opposed the Bill in the interests of educational institutions, many charities, friendly societies, and many poor investors of the thrifty humble classes, as well as in the interests of trade unions who invested in land. The main mover in this agitation had been a Glasgow Bailie, who admitted that the Glasgow Town Councillors had changed their convictions on this subject for the sake of keeping their seats. If the reference of the seconder to the loss of Parliamentary seats by those who opposed the Bill last year partook of the nature of a threat, he replied that such threats would prove powerless on the Unionist side of the House. There was a conflict going on between the advocates of taxation of land values generally and those who confined themselves to the taxation of urban values. This explained the discrepancy between the title of the Bill and its actual provisions. The opinion of the Commission on the Housing of the Working Classes, which had been cited in favour of this Bill, was discounted by the dissentient remarks of the late Lord Salisbury and of Mr. (now Lord) Goschen. A much more important authority was the Select Committee on Town Holdings, which reported in 1892, in a sense directly opposed to the preliminary part of this measure. The Local Taxation Commission reported strongly against the plan of this Bill; it was only a minority report from which quotation had been made in this debate. How could any holding up of land do otherwise than affect the owner as well as the receiver of rents? Surely the owner could be left to judge by self-interest of the most useful purpose to which he could turn his land, and he looked forward to a future return that would recoup him for present abstinence. (Hear, hear.) He looked forward to letting at an enhanced value, and that also would repay the rating authority. If there were cases of capricious holding-up they could be met by an addition to the compulsory powers of purchase vested in local authorities, or a Commission in Lunacy. (Laughter.) This part of the Bill would achieve very little; its machinery was bad, and it introduced an entirely new principle, that of taking the capital valuation and assessing the rateable value upon that. The value of land fluctuated; in the suburbs of towns an exaggerated value was often put upon it, and at the end of a few years the owner found he could not realise anything like the estimate. Another evil would be the discouragement of open spaces and gardens. No greater blow could be directed against the projectors of "garden cities" than the passing of this Bill. But the important part of the Bill was its confiscatory character. It was pushed forward by the two leagues established in England

and Scotland with the ultimate purpose, as was shown in the evidence given by representatives of the Scottish Land Restoration League before the Royal Commission, of making municipalities into landlords receiving rents by way of taxation. Could there be a more capricious, tyrannical, hard-hearted landlord than a rating authority? Where would be fixity of tenure? A man would have certain rights under a lease, and when he wished to dispose of these, new questions of increment would arise and the whole business would be gone over again. The real vice of the Bill was that it rested on confiscation and robbery. ("Oh, oh.") This Bill was not in accordance with the character of his countrymen. (Ministerial cries of "Oh.") He had had the honour of the friendship of the Prime Minister longer perhaps than any other member of that House, and he was proud to count among his memories those who had gone before him and were the great builders and architects of the prosperity of Glasgow—men who encouraged the thrift and industry of Scotsmen. Did the Prime Minister think that those whose memories they both revered would have looked with favour on a Bill like this? Was it not the case that if Clause 7 were cut out of the Bill, hon. members below the gangway would tear it up and throw it in the face of the Government? (Cries of "No" and "Yes.") They knew what was the clause that would enable the purpose of this Bill to be carried out, and they would not carry it out merely by a change of the incidence of taxation. He urged the Government to assist them in throwing out this Bill, and, on the other hand, he appealed to hon. gentlemen below the gangway not to be deluded by conciliatory statements and soft promises that were not likely to be fulfilled.

The LORD ADVOCATE (Mr. T. Shaw)

said he had listened with some surprise to the speech which had just been made. The hon. gentlemen had described this Bill as confiscation. It must have been by inadvertence that he forgot to allude to the sacredness of the British Constitution. (Laughter.) He did not propose to follow the hon. gentleman and the hon. member for Preston into the personal topics they had raised. Assuming that Henry George, Bailie Ferguson, and Bailie Burt would have approved of this Bill, let them proceed to consider whether it was a good Bill. (Laughter.) This was a familiar Bill in the House of Commons. A Conservative House of Commons had voted for a Bill on these terms. The opposition

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to the Bill seemed to be attenuated in dimensions, but accentuated in quality. He ventured to think there was not one of the seven members for Glasgow who would oppose the principle of this Bill as he would expound it. One man who would go into the Opposition lobby was the member, not for the community, but for the University. If the hon. gentleman charged the promoters of this Bill with confiscation, he must take hard knocks in his turn. Was it not a notable circumstance that when a measure was promoted by the humane men who had for generations constituted the Corporation of Glasgow, the University member should taunt them with confiscation? There had been a growth of public opinion on this matter in recent years owing to the enormous increase of local and Imperial taxation. The poor-ratepayers and taxpayers had been forced to consider whether it might not be possible, without injustice, confiscation, or robbery, to change the incidence of taxation on land as recommended by men of the highest skill. He would cite in favour of the principle of this Bill such names as Lord Balfour of Burleigh (Opposition cries of "Oh"), the late Lord Kinross, Sir George Murray, and Sir Edward Hamilton, the signatories of the minority report on which this Bill was substantially framed. (Opposition cries of "Oh.") It was for hon. members to argue this matter, but argument did not consist in explosive interruptions. (Laughter.) This Bill was not to be characterized by hard terms. There had been report after report pointing out how serious was the situation in regard to this subject, not only as a rating question but as a social question. In the opinion of the Government the times were ripe for this reform. (Cheers.) The principle of this Bill seemed to be one not merely of social expediency, but he thought it was one of social necessity. (Hear, hear.) An attack had been made upon the justice of the Bill. But how did land become valuable? It became valuable because of the improvements effected around it by the community. The proprietors of unoccupied land were not always partners in, they were often parasites upon, the community. (Hear, hear.) He differed from the views expressed in some of the reports, that we should not by this tap new sources of revenue; he thought we should. The principle of this Bill was to get to the real, as against the fictitious, system of taxation which was in vogue in Scotland. This was more than a rating reform. He attached great weight to the effect it would have upon the housing question. In view of the housing question this Bill was a necessity. The social reform which accompanied this measure was almost greater in its effect than a change in the incidence of taxation. An appeal had been made to Scottish independence. He did not think Scottish independence could be better shown than by endeavouring to put an end to a state of things in which "one-half of the entire nation lived under overcrowded conditions, while almost whole counties were preserved as deer forests and private parks." (Cheers.) The 8 per cent. of overcrowded persons, which was the figure for Wales, faded into comparative insignificance beside the 46 per cent. which was the measure of overcrowding in Scotland. One half the nation, in Scotland were crowded together at the rate of more than two persons to a room, while the whole population, if spread out, would have no less than four and one-third acres for every man, woman, and child in the kingdom. These were conditions which Scotland could put forward a claim to have remedied, and, though this Bill would not accomplish all, let them begin. (Cheers.) It was said that the proposals of the Bill were fantastic and impossible. When he heard these phrases, and remembered how successfully they had been worked in other places, he was reminded of the saying of Charles Reade that "the impossible has clothed itself in fact, and has gone through the hollow mockery of taking place." (Laughter and cheers.) The first requisite was to get a proper system of valuation—to substitute a real for a fictitious valuation, and the first four clauses substantially operated in that way. The experience of Mr. Henry, the assessor of Glasgow, confirmed his own opinion that it was not at all an impracticable

thing to settle the value of land and then to settle the value of the houses upon it separately. Therefore, the Government approved the principle of the first four clauses, and thought there was no reason why the new system of valuation should not be proceeded with without delay. (Cheers.) They were of opinion that a year at least should be allowed for the operation of the clauses affecting valuation. This valuation would go through the ordinary run of appeals, in which principles might have to be adjusted and settled by the Courts, and, if they postponed until 1907 the assessment clause, and made the valuation clauses operative now, there would, in the interim, be effected a most valuable reform in valuation, the principle of which would be settled, so that, when the assessment clause came to be laid in the following year, it might be done smoothly and without friction. He looked upon the clause as to existing contracts with considerable anxiety. The majority and the minority reports of the Royal Commission on Taxation, and the separate Scottish report, all concurred in viewing with unfeigned hostility, on grounds of principle, the idea of attacking existing contracts. The minority report stated that all existing contracts should be absolutely respected, but that, in the case of future contracts, the owner should be entitled to make the deduction substantially as in Clause 7. The Government proposed to follow that out. It did not matter who paid. The thing was what was going to pay. The land itself was going to pay, and the provision by way of deduction, by the man who paid, from some other body who got something out of it, had no effect upon the community as a whole, and, accordingly, the principle of the clause was intact. He thought Clause 7 was a protest, a perfectly intelligible protest, against the system under which land had been held up until large profits had been got. (Hear, hear.) He did not desire to associate this great and salutary reform with any violations of existing contracts or invasion of rights sanctioned by the State, under which great interests had grown up. He proposed, if the Bill went to the Grand Committee on Law, to insert an alteration providing that the seventh clause should operate with regard to future transactions in land. (Hear, hear.) He did not say that this Bill was a panacea. It was not a Government Bill, but if he had spoken warmly upon it, it was because he so thoroughly sympathised with the efforts of the mover, seconder, and backers of the Bill. This Parliament had been forced to consider principles at their root in connexion with the land question and free trade. They had heard about one-sided free trade. Cobden himself spoke in favour of a league for free trade in land as well as in corn. This Bill sought to make land more ready of transfer by depriving owners of the temporary advantage which they derived from holding it up as against the community itself. He supposed the Bill would be considered a bit of parochialism, but this modest, simple measure had in it elements which might prove of more abiding value than those of more ostentatious efforts. He welcomed the measure, and it would receive the approval of the Government on its second reading. It was one of, he hoped, not a few Bills under which a quiet but determined effort was being made towards reaching the heart of our social trouble.

Mr. WHITTAKER (Yorks., W.R., Spen Valley) recognised that some of the principles of the Bill were sound, but warned hon. members against supposing that it would accomplish anything like as much as was claimed for it. The tax proposed was not sufficient to drive building land into the market. In his opinion the community ought to get practically the whole of the unearned increment. They would only get 10 per cent. of it under this Bill, and it was intended to levy 10 per cent. charges in other directions where there was no justification for it. He did not object to the taxation of site values. He believed it was sound, but some method ought to be adopted of getting this unearned increment for the community, especially in the large towns. There was no reason whatever why, for the future, the additional value given to land by the expenditure and labour of the community should not all of it be got into

the pocket of the community without doing injustice to anybody. But the promoters of this Bill would not get by it the advantages they thought in many directions. They could not dodge the law of political economy. (Hear, hear.) If they put on this tax as provided for in the Bill, then, of course, for the future everybody who invested in or created ground-rents would invest in them or create them with a full knowledge of what was before them, and would arrange accordingly. (Hear, hear.) He had not a penny of interest in ground-rents himself, except that he had to pay a ground-rent on his own house to one of the large land-owners of London, but he wished to warn his hon. friends against entertaining the idea that they were about to start the millenium with the passing of this Bill. (Hear, hear.)

MR. PARKER (Halifax) said he had no expectation that the Bill, when it became law, would bring about the millenium, but he considered it was a step in the right direction. He had measured up certain areas in our towns, and he found that as a matter of fact the poorer classes of the community, under the existing system of rating, paid considerably heavier rates according to the ground they occupied than did the classes who were better off. (Hear, hear.) He thought they were all agreed that this Bill would remove in time that state of things. Of the increase in skilled workers' wages during recent years some 30 per cent. had been taken in rising rental; and they could not hope to see rents reduced unless they dealt with the present system of rating. All the legislation of that House imposing new duties on the municipalities tended to increase the rates, and new rates must be found upon a system which would not, like the present, fall most heavily on the working classes and small shopkeepers. The hon. member for Glasgow and Aberdeen University had called this a confiscatory measure. What about the confiscation of the men who took value from the community—the land value which had accrued through nothing which the landlord himself had done, but through the industry, thrift, and activity of the people individually and collectively?

MR. COCHRANE (Ayrshire, N.) complained that there had been a great want of lucidity in the explanations of this measure. All the hon. members who had spoken in its favour had given reasons for supporting a Bill, but not apparently applicable to this particular Bill. He would willingly have many of the improvements eloquently referred to by the Lord Advocate carried into effect, but he could not see how the right hon. and learned gentleman's sentiments tallied with the provisions of the Bill. He had, however, had the courage of his convictions in his declaration with regard to Clause 7, which would now be deprived of its vitality. The Bill would increase the burdens it was designed to remove. All the hon. mover would succeed in doing would be to secure that where the cloak had been taken the coat would be taken also. It could not be seriously contended that the minority report of the Commission referred to gave any sanction to the provisions of this measure. The hon. member for Preston in his able speech had effectively exposed the character of the measure. It was strange that those who said that to put a tax on grain would raise the price of bread should argue that to put a tax on ground-rents could cheapen house rent. The ultimate result must be to increase house rent. ("Oh, oh.") That had been the effect of the introduction of such measures in other countries. Under the first clause a proprietor would have extreme difficulty in estimating the value of his property, especially with the system of tenement houses which prevailed so largely in Scotland. This difficulty was clearly pointed out in the report of the Town Holdings Committee. The support of the Town Council of Glasgow was not given to this or any definite scheme; it was merely a pious opinion, if it could be so called in the circumstances. In Scotland it was the custom of builders to acquire land for building by a fee simple or absolute title, paying the price or half the price down. The difference of the system from that in England was that the feu was a

perpetual charge. In England the lease would come to an end, and the landlord might get the advantage of increased value. In Scotland the superior of the feu had no such advantage; he had a perpetual interest, and to him it did not matter if the neighbourhood improved or not. He had nothing to gain, and he had no vote. The Bill, therefore, infringed the principle that representation should accompany taxation. Undoubtedly hardship would be inflicted upon small investors by the passing of the Bill. Feus had always been the favourite form of investment for the thrifty working classes on account of the security, and benefit and friendly societies had largely invested their capital in the purchase of feus. He did not quite understand from the Lord Advocate if Clause 7 was to stand.

Mr. SHAW explained that he had suggested words to prevent a retrospective effect.

Mr. COCHRANE said that would to some extent meet the objections.

Mr. SUTHERLAND asked leave to move the closure, but the Speaker did not accept the motion.

Mr. COCHRANE protested against this attempt to close discussion. (Hear, hear.) He proceeded to show how the Bill might injuriously affect various great charitable institutions of which Scotchmen were justly proud, and what might be the result upon open spaces to which Edinburgh owed so much of its beauty. How was it that the recommendation of the Royal Commission on Local Taxation that power should be taken to provide open spaces had not been given effect to in this Bill? If the object of the Bill was to spoil the Egyptians and rob the magnates it would not succeed. It might relieve the middlemen of some of their burdens, but the house proprietor and slum proprietor in Glasgow was not entitled to their sympathy. This Bill would discourage the laying out of open spaces and garden cities. It was important that our children should have fresh air and freedom and good housing. They could not provide good housing by increasing the cost of the ground on which the houses were built. He thought the Bill weakened security and tended to form congested areas, and would not provide the open spaces and garden cities that were so desirable. Moreover, it violated contracts and involved injustice without removing any wrong. It would not benefit the ratepayers or the working classes, but only the present owners of houses. It would injure innumerable public institutions and private investors, and the sufferers to a large extent would be the frugal, the provident, the industrious, and the poor. It would involve a reversal of the practice of Parliament and the violation of the well-established canons of political economy. Although he believed the Bill had been considerably weakened by the statement made by the right hon. gentleman, nevertheless he should vote against it.

Lord WILLOUGHBY DE BRESBY (Lincs., Horncastle) rose to continue the debate.

Mr. SUTHERLAND moved "That the question be now put."

The House divided, and the numbers were—

For the closure,	328
Against,	60
Majority for,	—268

A division was next challenged upon the amendment rejecting the Bill.

The House divided and there voted—

For the rejection,	63
Against,	333
Majority,	—270

A division was also challenged on the question that the Bill be read the second time.

The House divided, when there voted—

For the second reading,	319
Against,	61
Majority,	—258

Mr. SUTHERLAND moved that the Bill be committed to the Standing Committee on Law, but the hour for taking opposed business being passed, objection was taken.

The House adjourned at 20 minutes to 6 o'clock.

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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 SCOTTISH BILL IN THE COMMONS.

MAJORITY, 258.

IN May last year in a more Conservative House of Commons the majority for the second reading of the Scottish Municipal Bill for the Taxation of Land Values was 20. This year the second reading of the Bill, promoted by 471 Municipalities and Rating Authorities of the country, was carried (Friday 23d March) by the handsome majority of 258. This indicates very well the change effected in the House of Commons by the recent General Election. The Bill has been thoroughly well discussed since it was first adopted by the Glasgow Corporation in 1898. During these eight years it has been before the people of Scotland, and was brought more prominently before the country by the first Municipal Conference, held in London 1902.

The Bill applying to England, promoted by the Municipalities, was also brought before the House of Commons in three different sessions of last Parliament, the second reading being carried twice by majorities of 67 and 90 respectively. Meanwhile, as Sir Henry Craik pointed out, in the debate, behind the municipal

movement the English and Scottish Leagues have been at work lecturing up and down the country, and circulating literature on the question. The Bill was "blocked," and as we go to press its fate for the session is unknown. But the fate of this particular Bill is of no great moment as the Government are firmly pledged to take strong action in due course. Speaking on behalf of the Government to the municipal deputation on the subject, Monday, 26th February (as reported in our March issue), the Chancellor of the Exchequer said:—

"I suppose we are all agreed that, as a preliminary step, there should be a separate assessment (Valuation) of Site (Land) Values.

"We (the Government) desire to have time to carefully consider the best way of giving effect to the principles I have enunciated.

"I believe we shall arrive at a more satisfactory and more permanent result if we allow ourselves a little time and patience for the consideration of this problem, than if we were to introduce a comparatively small and piecemeal instalment of the reform we all desire."

We accept this pledge made on behalf of the Government in good faith, and look forward to a more general and enduring measure being introduced. We are in cordial agreement with Mr. Asquith that what is wanted is not any piecemeal instalment of the reform. The principal defect of the Municipal Bill now before Parliament is that it only applies to Burghs in Scotland. It would not apply, for example, to land ripening in value outside the Burgh of Glasgow, and to that extent would stiffen land monopoly all round and beyond the boundary line. The Municipal Bill would do good within the Municipal area, but a measure that would affect the value of all land outside as well as inside the boundary is what is wanted. There is enough driving power in the House of Commons and in the country to put through the wider and more effectual measure, and we look to the Government and to the Scottish Members of Parliament to see that this is done when the question comes again before Parliament.

We agree further with Mr. Asquith that the first step should be to obtain the separate valuation. The Scottish League has made this quite plain in its Memorandum on the subject, published in another column. This separate valuation forms at the moment the most important part of the Municipal Bill, and we expect that at least that part of the Bill promised by the Lord Advocate in the course of his speech will be taken in hand by the Government during the current session. As the Memorandum of the League points out:—

"The first thing necessary is to ascertain the value of the land, apart from the value of improvements. At present, no such valuation being in existence, it is difficult, if not impossible, to know how much a given rate per £ on land values will produce. To clear the ground, an amendment to the Lands Valuation Acts, as indicated in the Glasgow Cor

poration Bill for the Taxation of Land Values, is necessary. Such a measure, if passed into law, would be the means of settling at least two points over which has arisen a great deal of controversy—the possibility (first) of separating the value of land from the value of improvements; and (secondly) of determining the amount of said values. With these two points settled, the issue becomes a mere matter of the amount of the tax on land values per £ necessary to raise a certain revenue. It would then be comparatively easy to apply the principle either for National or Local purposes, or both."

There is another special advantage arising out of the proposed Valuation return. In the event of the House of Lords rejecting a Local Land Values Rating Bill, which they are more than likely to do, the Chancellor of the Exchequer will have his alternative; he can straightway make provision in his Budget for the Taxation of Land Values.

In presenting these views we have no desire to descry the Municipal Movement. They have done their work well, and for the past four years have formed in Parliament and in the public mind the background for the legislation on the question now about to be realised. In the work of educating the electors the Leagues for the Taxation of Land Values have been behind the Municipalities as they are behind the Parliament just elected. Candidates for Town, County, and Parish Council, and Parliament readily acknowledge the assistance rendered them on the question by our literature and our speakers, always actively at work all over the country.

It is not a question only of more revenue for the Municipal Councils which is at stake. This is certainly the financial aspect of the case which we do not in any way seek to minimise. But the larger and more important question is the power of Landlordism to "throttle towns" and to stand in the way of legitimate trade and expansion at every turn. It is a question of employment, housing, involuntary poverty, caused by unjust monopoly privileges, that is involved, and the Taxation of Land Values is advocated as the best and quickest means to end this manifest injustice.

We are well pleased with the reception the question has just received in the new House of Commons. It is a striking tribute to the success of the movement, and a demonstration to the world that the British Parliament is determined to deal with the present system of land tenure and taxation on the lines which this journal exists to promote.

TO ADVERTISERS.

We have NO WASTE COPIES. All our "returns" are regularly distributed at Political, Literary, Social Reform, and other Public Meetings. "LAND VALUES" finds a place in the Public Libraries and Reading Rooms, and in Social and Reform circles in the cities and towns throughout Britain, in all British Colonies, and in the United States of America.

News of the Movement.

Denmark. The Danish Henry George Verein (Henry George Union) was founded on 2nd March, 1902, with a membership of 24; to-day it has a membership of 1425. Besides publishing translations of the works of Henry George, the Society during this time has published and distributed 62 pamphlets and leaflets to the extent of 149,900 copies. They have also published a monthly journal, *Ret* (Anglicè Right), which has a circulation of from 2000 to 3000 copies. Within the last year 83 meetings have been addressed by members of the Union, and numerous excellent letters have been appearing in the daily press.

A new and excellent translation of "Progress and Poverty," translated into Danish by Jacob C. Lange, appeared in 1905.

The members raise the question of the Taxation of Land Values wherever they go, and a general knowledge of the cause is only a question of time.

The President of the Union is now, as in 1902, S. Berthelsen, Hong, advocate and estate factor.—*Deutsche Volkstimme*, March, 1906.

Germany. *Deutsche Volkstimme* (March number) reports that up till now the tax on Land Values has been introduced in 231 Prussian communities.

Mr. J. R. Firth, Sydney, N.S.W., writes, February 18th:—"Since writing you, our Shires **New South Wales.** Bill has become an Act with all its virtues intact, but with one blot, *i.e.*, a limit of 2d. in the £ on capital unimproved value (about 20 per cent. of rental value), which was inserted by the Legislative Council. The Rev. Harold Rylett was in Sydney last week, and greatly uplifted us all by his boundless confidence in the immediate future of Land Values Taxation in the United Kingdom."

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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.]

We regret very much to have to say that our friend and co-worker ex-Bailie Ferguson has been confined to bed seriously ill during the past month. He was suddenly laid aside by an accident in boarding a tram-car just at the moment when he was busy directing the affairs of the Scottish Bill, introduced by Mr. Sutherland in the House of Commons. As we go to press we are glad to be able to report that Mr. Ferguson is improving and likely to be about as usual soon. We heartily congratulate our friend upon the success so far of the Municipal movement for the taxation of land values. He has done well in this splendid piece of agitation and for it he deserves all manner of praise

* * *

The Executive of the League sent out the following circular-letter last month to the Scottish members of Parliament as a "whip," on the second reading of the Scottish Bill:—"Dear Sir,—Bill for the Taxation of Land Values (Scotland).—The Executive would respectfully express the hope that you will be in your place in the House of Commons in support of the Bill for the Taxation of Land Values, to be brought before the House by Mr. J. E. Sutherland (Elgin Burghs), on Friday, 23rd inst. In the event of the Government not adopting the Bill, we trust you will do your utmost to pledge them to at least pass a measure this session on the lines of enclosed Memorandum (asking as a part of the Bill the separate valuation of land and improvements).

* * *

At the thirty-second ordinary meeting of the shareholders of the Glasgow District Subway, held 28/3/06, in the Glasgow Masonic Hall, the chairman stated that "during the last seven years the following sums had been paid in local rates and taxes:—Year ending January 31, 1900, £2534 2s. 10d.; 1901, £3482 2s. 7d.; 1902, £3980 19s. 3d.; 1903, £4254 5s. 5d.; 1904, £4331 17s. 11d.; 1905, £4457 19s. 10d.; 1906, £4766 18s. 4d.—a grand total of £27,808 6s. 2d. If one was worse than the other, he might complain of the increase in poor and school rates."

* * *

65 SCHOOL SITES AT £409,281.—The Rev. Jas. Barr, one of the candidates for the Glasgow School Board, stated at an election meeting last month "that during the past thirty years the Board had to pay the enormous sum of £409,281 for the sites for some sixty-five schools. One of those sites cost them the remarkable sum of £25,000. (Cries of "Shame.") Continuing, the candidate expressed the view that our present Parliament will not be worth its salt if it does not deal with this question of land values, and does not give us cheaper sites throughout the city."

* * *

The *Glasgow Herald* has again generously opened its correspondence columns to a "raging tearing" discussion on the taxation of Land Values. In fact, just as our leading daily newspaper north of the Tweed shuts down on one correspondence on the land question another begins. It has been so for the past fifteen years, and now the constant reader of the *G.H.* is very much alive to the prospect of legislation on the subject. He knows it is coming whatever be the results.

* * *

Under the auspices of the Vale of Leven Branch League and the local Socialist organisation, a public debate was held in the Alexandria Town Hall on Monday, 5th March. Mr. Wm. Reid defended the Single Tax, and Mr. J. O'C. Kessack the Socialist view. Mr. Miller presided, and the large hall was well filled, close upon 800 being present. The meeting was almost unanimous that Mr. Reid had by

far the best of the argument. The large audience enjoyed his caustic criticism of his opponent's position, and still more his success in showing how the taxation of land values would improve the position of the workers. The Secretary of the Branch writes that Mr. Reid in his able criticism of the Socialist position, no less than his exposition of our side of the question, has done us a great service in the district. The demand for literature and the discussion of the question is most stimulating. The class on Political Economy, conducted for six nights by Mr. John Cassels, has been most successful, and the members attending have become more firmly convinced that "Progress and Poverty" is a safe guide to all concerned in the solution of the social problem.

* * *

The *Glasgow Evening Citizen* has now arrived at the conclusion that the taxation of land values will lead to Socialism, which it hopes will serve as a warning to the great mass of the people in whose minds Socialism and all that pertains to it is associated with national disorder and ultimately national ruin. The *Citizen* also agrees with Mr. Harold Cox, M.P., who says the taxation of land values is a move by the big capitalists in their own interests, to enable them to evade the tax collector.

* * *

The annual report of the Scottish Liberal Association gives some interesting figures applying to Scotland bearing on the recent General Election. At the General Election of 1900 Scotland returned 34 Liberals. In 1906 58 Liberals of the 72 Scottish M.P.'s were returned with a majority of 133,000 of the 600,000 votes polled. In 1900 the Unionist majority in votes polled was 4,000 on a total vote of 513,000. The report does not state that the Taxation of Land Values was a leading question in most of the constituencies, but of course all sensible Scottish Liberals already know what was said and promised on the question of the hour.

ABERDEEN.—The Taxation of Land Values was the subject of an important debate which took place last night in St. Katherine's Hall, Aberdeen, under the auspices of the Aberdeen Liberal Association (North Division). Councillor Stewart presided, and the body of the hall was fully occupied. Among those who took part in the debate were such well-known men as ex-Treasurer Bisset, ex-Bailie Maitland, ex-Bailie Burt, Glasgow, and Mr. John Paul, Glasgow, editor of *Land Values*.—*Aberdeen Free Press*, 28/3/06.

* * *

The local papers reported the proceedings fairly well. The large meeting appreciated the points advanced on either side of the debate. The Aberdeen land reformers present were highly pleased, and cordially invited their Glasgow co-workers to come back again soon.

* * *

An Aberdeen correspondent writes to the Secretary of the League:—"I desire to thank Bailie Burt and yourself for coming north, and to congratulate you on the success you achieved. The debate was the topic here yesterday, and the verdict was that the Glasgow men scored."

The Glasgow movement for the Taxation of Land Values has just lost by death a valued and highly respected supporter in the person of Mr. John Neil, who succumbed to a short illness at his home in Glasgow on 16th March, at the ripe age of 83. Mr. Neil came into the movement some ten years ago, at an age when most men retire from the active fight for progress, and during the time was never-ceasing in his efforts to advance the cause of land reform. His high spirit and genial disposition endeared him to the members of the League, as well as to a wide circle of friends outside. We extend to Mrs. Neil and her family our sincerest sympathy in their great loss.

MEMORANDUM ON THE TAXATION OF LAND VALUES.

(APPLYING TO SCOTLAND).

BY THE SCOTTISH LEAGUE FOR THE TAXATION OF LAND VALUES.

In view of the result of the General Election, which made it quite manifest that the Taxation of Land Values should be dealt with by the Government at the earliest possible moment, it is desirable that some indication of the steps considered necessary in legislation should be stated.

How would you proceed, or how do you think we should proceed is a very common question put to those who advocate the Taxation of Land Values?

It should be apparent that the first thing necessary to this end is to ascertain the value of land, apart from the value of improvements.

At present, no such valuation being in existence, it is difficult, if not impossible, to know how much revenue a given rate per £ on land values would produce.

To clear the ground, an amendment to the Lands Valuation Acts, as indicated in the Glasgow Corporation Bill for the Taxation of Land Values, is necessary. The proposed amendment may be stated in the following terms:—

- (1.) Every proprietor or reputed proprietor of any land or heritage shall, on or before the *fifteenth day of June* in each year, transmit to the Assessor a written statement containing the following information:—
 - (a.) The extent in imperial measure contained in each separate or discontinuous piece of land of which he is proprietor or reputed proprietor.
 - (b.) The annual value of each such piece of land which shall be held to mean the value that attaches to land, as land (including mineral rights, wayleaves, fishing rights, etc.), irrespective of its actual use or existing improvements, and

not the value due to the expenditure of capital or labour of the owner or his tenants, such land value being estimated to be the rent the said land would bring if offered in the open market free of all burdens and restrictions (unless such restrictions as are imposed by public authority).

- (c.) The existing restrictions, other than those imposed by public authority, which affect the value of the land, and the value of such restrictions, and the name of the person with the power to enforce same.
 - (d.) Where any burdens or obligations exist, such as feu-duties, ground annuals, duplications, and feudal casualties, the nature and amount of such to be given.
- (2.) The Assessor shall issue the schedule as at present, but with the columns providing for the additional information required.
 - (3.) The Assessor shall, after considering the land value returned by each proprietor, enter in the Valuation Roll the amount of the land value so returned by the proprietor, or such other amount as the Assessor shall deem reasonable.
 - (4.) The provisions of the Valuation Act, 1854, and the Acts amending the same, as to sending notice to each proprietor, the adjustment of such valuation, and hearing of the appeals against such valuation, and penalties in respect of failure to furnish a written statement of the extent of land and valuation, or for making any false valuation, shall be equally applicable to the additional information required by this Act, and the returns made in connection therewith as to the valuation of lands and heritages, under the Act of 1854 and the returns made thereunder.

Such a measure, if passed into law, would be the means of settling at least two points over which has arisen a great deal of controversy, the possibility, first, of separating the value of the land from the value of improvements, and secondly, of determining the amount of said values. With these two points settled, the issue becomes a mere matter of the amount of the tax on land values per £ necessary to raise a certain revenue. It would then be comparatively

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easy to apply the principle either for National or local purposes, or both.

No serious opposition can be reasonably offered to this effort to obtain this necessary separate valuation.

Another advantage of this measure will be that public authorities, as well as individual ratepayers, will have before them the true value of the land.

We observe with much regret that the proposal to Tax Land Values is in some minds coupled with what is named, compulsory acquisition of land by local authorities. This, in our view is a separate question which should be considered on its own merits, apart from the Taxation of Land Values. It may be, we believe it is, a sound policy to give local rating bodies full power to acquire all the land needed for public purposes, but there seems to be no good reason for coupling such a proposal with the more popular and well defined Taxation of Land Values, as set forth in the public demand, and embodied in the Bills now before Parliament.

13 DUNDAS STREET, GLASGOW.
2nd March, 1906.

It is understood that the Local Government Board have had this subject under consideration, and that they have come to the decision that a measure for altering the rating system of the country must necessarily precede any proposal for taxing land values. The reason that has influenced them in coming to this decision is that they wish first of all to see the actual assessment of land values made before it is declared by law that any taxation shall be laid upon them. It is a decision that will commend itself to the public generally; for it is only reasonable that the so-called "land values" should have assumed a definite form and be understood by people generally before any local rates are expressly laid upon them. A comparatively slight alteration of the existing law as to rating would provide for the due assessment of these land values; and the first step that will be taken by the Government in this matter will be to make this alteration in the law of rating.—*Glasgow Herald*, 9/3/06.

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MORE ABOUT CANADA. LAND GRANTS MEANS LAND SPECULATION.

The True Remedy explained to the Premier by J. W. Bengough.

In a letter addressed to the Rt. Hon. Sir Wilfrid Laurier, dated Jan. 14th, 1906, Mr. J. W. Bengough says:—

My Dear Sir Wilfrid,—On opening my *Globe* on Saturday morning, I was confronted by the full page displayed advertisement of the Saskatchewan Land Company, and while I make no pretensions to be superior to the average man in feeling the attractiveness of a gilt-edged investment, I am bound to say the feeling which was uppermost in my heart after reading the announcement was one of mingled pity and indignation—pity for the incoming thousands of honest souls to whom we look for the building up of our glorious western country; and indignation against the mistaken statesmanship which has made the existence of such middlemen companies of land speculators possible. I cannot but think that every patriotic Canadian would share the feelings that I experience (and which have compelled me to take the liberty of addressing you as one in whose patriotism we all have confidence), if the real meaning of the advt. were appreciated. For what does it mean?

The company state that they own 2,000,000 acres of the finest land in the North west—the last of the available wheat land, and that they are willing to sell it at \$8 to \$10 per acre. They describe the offer as an attractive one for investors, because values are sure to rise much beyond this point.

Translated into other words, this announcement would run thus:—"To the incoming settlers of the West, we have been legally empowered to demand a tribute out of your capital as the conditions of your being permitted to go to work to build up this section of the Dominion. Deliver up to us from \$16,000,000 to \$20,000,000 or go elsewhere."

[It means something even more wicked; it means "because values are sure to rise beyond this point (eight or ten dollars an acre)—that future settlers will be squeezed so many more dollars an acre. Just as the new settlers prosper in other industries and towns spring into being, so will land values increase for the benefit of those who own the land.—Ed. L. V.]

It is worse than this, really, because these speculators, who will contribute the hold-up for the further "rise in value;" and the alternative of going elsewhere is not practicable, since other land companies are to be encountered at all points of the compass.

I have been for years full of hope and enthusiasm for our great West, and earnestly pray that it may develop as a noble Christian community, presenting the highest type of citizenship. To this end its foundation should be laid in justice. The land should be given to the actual settlers on the single condition of paying the unimproved rental value to the Government, all taxation being meanwhile removed from labour values through the abolition of municipal taxation and federal tariffs.

Holding this view, I find it difficult to impress my sense of the folly and wickedness of the policy now in vogue—a policy which deliberately puts the public heritage in the hands of outsiders, so that the drones may legally absorb the natural revenue, and then further tax the settler through the tariff, &c., that the local and federal treasuries may be supplied.

Can any man allege that these land companies perform any useful function connected with production? Are they not simply parasites? Can genuine statesmanship tolerate their existence?

I do not know what the feelings of your own heart may be on this subject—the greatest by far that is before our country to-day in real importance—but for my part, as a lover of my country, and of the men and women who are coming into it to be my fellow-Canadians, I denounce, in the name of God and humanity, this legalized system of heartless robbery.—Sincerely yours, (Signed) J. W. BENGOUGH.

Notes from Ireland.

The question of taxing land values in Ireland is making good progress, mainly through the Town Tenants' organisation, one of the objects of which is—

“Taxation of Land Values, so as to lighten the burden on the general body of ratepayers.”

At the important conference of town tenants, held in the Mansion House, Dublin, early in March, and at which over 200 urban centres were represented, the following resolution was adopted, on the motion of Mr. Terence Hamilton, Belturbet, seconded by the Mayor of Drogheda:—

“We note with pleasure the progress made with the Land Values Taxation movement in England and Scotland, and we congratulate Mr. John Ferguson and his colleagues on having received official recognition of the justice of their aims. That we request the Irish Party and the Chief Secretary to insist that any measure introduced into Parliament for the special rating of site values shall include Ireland.”

At the conference speeches were delivered by Mr. John Dillon, M.P., and Mr. Davitt, and a report was read by the general secretary, Mr. Briscoe, T.C., showing the quite remarkable progress made by the organisation. In the Town Tenants' Association the movement for the Taxation of Land Values has a channel through which it can and will become effective in Ireland.

* * *

At the last meeting of the Dublin Corporation, on the motion of Councillor Briscoe, seconded by Councillor Dr. M'Walter, it was decided to ask the Government to give special facilities for the passing into law during the present session the Bills now before Parliament for the Taxation of Land Values, and to request Irish representatives to see that the principles of the Acts are extended to Ireland.

* * *

A notable feature of the Town Tenants' movement in Ireland is the manner in which it is breaking down trade jealousies in connection with premises and business interests, and the development of a spirit of mutual help among all classes of town tenants.

* * *

At the last meeting of the General Executive a resolution was passed expressing satisfaction at the establishment of a Town Tenants' Association for

England, Scotland, and Wales, and it was arranged that Mr. Briscoe, T.C., would address a meeting of the London Branch immediately after the second reading of the Town Tenants' (Ireland) Bill in May next.

* * *

Belfast has now a League for the Taxation of Land Values. The inaugural meeting was held in the Ulster Minor Hall, Thursday, 15th March, Mr. A. W. Metcalfe (President of the League) in the chair. The Belfast daily papers gave good reports of the proceedings, which took the form of a lantern lecture by the Secretary of the Scottish League, followed by an address by ex-Bailie Burt, Glasgow. There was a good attendance of representative citizens interested in the question, and the speeches were closely followed. The case for the Taxation of Land Values, as stated and illustrated by the lantern views, was warmly approved. Explanatory leaflets along with copies of the current issue of *Land Values* were distributed, and 50 copies of “Protection or Free Trade” (6d. edition) sold. Several questions were asked and satisfactorily answered. The usual votes of thanks terminated the proceedings. Belfast is ripe for the movement, and the new league is likely to be well supported.

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Notes upon the Proposals to Levy Rates in respect of Site Values. By ARTHUR WILSON FOX.

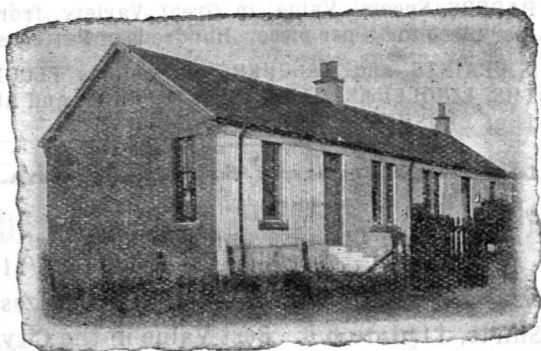
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ENGLISH NEWS AND NOTES.

[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.]

It is plain, from the volume and character of the correspondence daily received at the London office, that the taxation of land values is being discussed almost everywhere as a matter of immediately practical politics. The demand for printed information on the question has been so steady and so widespread, since the Election, that a very large sale of literature might undoubtedly be secured by a little co-operation on the part of our members. Any member who will spend a shilling or two on books or pamphlets, or on copies of *Land Values* just now, and arrange to have them offered for sale at a political meeting, will give material help to the cause.

The Manchester and District Branch of the League steadily grows in members, and has just received the adhesion of an influential group of members at Warrington, where a large quantity of League literature has lately been put into circulation.

Mr. A. Powell, a member of the Executive, has undertaken to form a local committee of the League in the Parliamentary Borough of Peckham, where he will have the hearty co-operation of the newly-elected Member, Mr. C. Goddard Clarke, M.P.

Mr. W. R. Foster, also a member of the Executive, is about to form a similar committee in Walthamstow, where the League has many known friends who are not yet members.

Friends of the movement in either of the constituencies named, who are willing to help, are requested to communicate with the General Secretary. It is hoped that the example of Messrs. Foster and Powell may soon find imitation in other districts.

During the past month Mr. Crompton Ll. Davies has lectured at Berkhamstead, and the Rev. Stewart D. Headlam at South Lambeth. The General Secretary has addressed three meetings arranged by the Guild of St. Matthew—at East Ham on the 13th ("my neighbour's landmark"); and on the 27th ("The Housing Question"); and at Sion College on the 29th ("The Social Effects of the Taxation of Land Values"). He lectured also at St. Cedd's Mission Hall, Canning Town, on Sunday, March 25th, on "The Bible and the Land Question."

The General Secretary will address a meeting on Sunday, April 1st, under the auspices of the Child's Hill and Cricklewood Electoral and Educational Association, on "The Housing Question;" and will speak at the P.S.A. in connection with the Higham Hill Baptist Church, Walthamstow, on Sunday afternoon, April 8th.

The Central Council of the League will meet at the London office on Monday, April 23rd, at 8 p.m.

At a recent meeting of the Stratton Rural District Council (Cornwall), the Rev. J. W. Black, vicar of Launcells, and a member of the English League for many years, moved that the Council join in the petition from Glasgow for the rating of land values. This was carried *nem. con.*, and the seal of the Council was affixed to the petition. Two years ago Mr. Black was not even able to get a seconder to a similar resolution.

The success of his action on the present occasion not only illustrates the rapidity and completeness of the change

which is overtaking public opinion on this subject, but it serves as a most valuable encouragement to a line of propaganda, which is just now of the utmost importance. Over 500 municipal bodies are now pledged to the rating of land values. But they are almost, without exception, town or "urban" councils. Unless the *rural* councils come into line, we shall be in danger of a one-sided and comparatively ineffective measure for urban districts only.

At the annual meeting of the Porsmouth Single Tax Union, the auditors' report showed an income of £10 4s. 10d., and a balance in hand of £2 14s. 4d. The following officers were elected for the ensuing year:—*President*, Mr. Erving; *Vice-Presidents*, Messrs. S. R. Cole and T. Hardwick; *Secretary*, Mr. J. H. M'Guigan; *Financial Secretary*, Mr. R. Lee; *Treasurer*, Mr. G. Seal; *Committee*, Messrs. A. Stoakes, E. Cole, and T. Ronald. Mr. S. Cole was appointed delegate to the English League for the Taxation of Land Values. A manifesto was adopted explaining the principles of the Union. A vote of thanks to the retiring officers brought the meeting to a close.

The Tyneside Branch continues to report good progress.

On Monday, March 12th, Mr. Richard Brown addressed the members of the East-end Working Men's Association, North Shields, on "Some Facts of History." Mr. A. Witherly presided.

On March 16th, Mr. Brown addressed a meeting in the Unitarian Church, Gateshead, on "The Taxation of Land Values." The Rev. G. A. Ferguson presided, and there was a good attendance. Messrs. Veitch, Carter, Bowern, and Gregg took part in the discussion which followed.

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Mr. Brown will address a meeting to be held under the auspices of the Elswick North Ward of the Newcastle Liberal Association, on April 10th, on "Land Reform."

The series of Co-operative Conferences organised by the Ashington Industrial Co-operative Society were resumed on Saturday, Feb. 18th, in the Co-operative Hall, Ashington, a paper by Mr. J. M. Knight on "Land Monopoly, or Land Values Taxation," being given by Mr. John Bell, chairman of the Educational Committee. Mr. R. Kirkup presided. Discussion followed.

Mr. F. Skirrow, the Yorkshire agent of the League, has sent to the office the names of many new members since the General Election. He reports the following meetings in March:—

- 15th. East Hunslet—Mr. Skirrow.
- 16th. West-End Lib. Club, Halifax—Mr. Skirrow.
- 26th. Liberal Club, Skipton—Messrs. Skirrow and Lester.
- 27th. Liberal Club, Silsden, do. do.
- 28th. Liberal Club, Greetland, do. do.
- 29th. Liberal Club, Penistone, do. do.

The following letter was sent by the League to over 500 members of the House of Commons, who are known or believed to be in favour of the rating of land values, on March 17th:—

"Dear Sir—May I remind you that the Scottish *Bill for the Rating of Land Values* is the first order next Friday, 23rd inst.?"

"This question held a prominent place in the election campaign in the majority of constituencies, and the Government are pledged to proceed to legislation at an early date.

"But it is important that a proof should be given as early as possible of the very strong support which the principle of Land Value Taxation may expect in the present Parliament.

"It is hoped, therefore, that you will make arrangements to be present on Friday next to vote for the second reading of the Bill put forward by the Municipal Conference.—I am, dear Sir, yours faithfully,
J. H. WHITLEY, *President.*"

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

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on corn would mean 2s. per quarter more in my pocket for a time, but what would it do in the end? I will tell you.

"A short time back a farm was offered to me by the agent to —. I should have liked to take it, and made an offer which was, later, declined by the agent, who wrote me (and I still have the letter) saying that, in view of the anticipated success of the Protectionists at the polls, it was probable that a corn duty would be imposed, which would greatly enhance the value of farms and raise the rents."

Doubtless numerous instances of the kind could be cited from all parts of the country. Would it not be well to collate these for future use?—J. KENNARD, in *Morning Leader*, 27/2/06.

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LAND VALUES.

The Monthly Journal of the Movement
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Twelfth Year—No. 144.

MAY, 1906.

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JOHN PAUL, *Editor.*

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

The Belfast League for the Taxation of Land Values is now firmly established. Mr. E. Woods has been appointed Hon. Secretary, and Miss E. Lindsay, Hon. Treasurer. The Committee are now busy considering methods of propaganda—the holding of meetings and the circulation of literature. "Protection or Free Trade," and specimen copies of *Land Values* are being circulated.

LAND SPECULATION IN CANADA.—The *Glasgow Herald's* Ottawa correspondent, 16/4/06, writes:—

The Dominion Government has decided to introduce amendments to the present Homestead law which will lead to its stricter enforcement. Vast speculations have been indulged in with lands in the North-West, hundreds of homesteads having been granted to men under the fraudulent pretence that they were actually intending to take up the homesteads for development as agricultural lands. These grants of land in very many cases have merely led to the land being held for speculative purposes, and Canada has lost the benefit that would have accrued to the real development of the territory.

If the Dominion Government had the sense to make it known that the value of land would be annually taken for public purposes, the speculation in land would speedily come to an end. In Canada, as here, the country can only develop when landlordism is well out of the way.

Mr. John S. Higgs, Echuca, Victoria, sends a further list of subscribers, and writes—"All single taxers and free traders here are delighted with the results of the recent General Elections in Great Britain, and recognise the great influence that *Land Values* has had in producing that result, together with the persistent and effective work of the Single Taxers—holding meetings, conferences, giving lectures, distributing literature, etc. More power to you."

Sir Hugh Shaw Stewart, a local territorial landlord, and ex-M.P. for East Renfrewshire, has not yet quite recovered from his defeat at the General Election. Speaking at a meeting in the Division, 20/4/06, Sir Hugh declared that his successful opponent, Mr. Robert Laidlaw, M.P., "had to learn that it was absolutely a waste of time to talk or even think about garden cities so long as he and his friends endeavour to promote the penal taxation of building land. If that measure passed, neither proprietors nor builders would be able to afford or set apart building land either for open spaces or garden cities. A very great deal of nonsense was talked at the General Election by their opponents on many questions; the greatest nonsense was talked about the taxation of land values." It was this "greatest nonsense" that relegated Sir Hugh Shaw Stewart to private life; so said the M.P. for the Division on the day of his election.

FROM LABOUR MEMBER OF BRITISH CABINET.—Extract of letter of John Burns to *Cincinnati Post*.—"I believe in the taxation of ground values, which would open up land to thousands of persons now divorced from the soil. By compelling the rich landlords to divide up their vast estates in small holdings, and by taxing all idle land, a tremendous change would be wrought in reducing poverty and unem-

ployment. Cheap land would mean renewed life in every trade and benefit thousands, stopping emigration and providing for men an object in life for which to work—a decent home. I also believe in breaking every sort of monopoly established to exploit the people."

The daily papers last month reported that 800 allotment holders at Ramsey have received notice from Lord de Ramsey to quit their plots by next October. The 800 holders have some 1,072 plots between them, all in a flourishing state. The former fields, forty in all, from which these allotments have been formed, have flourished under the skill and industry of the holders as the land thereabouts has never been known to flourish before. For nineteen years the farm labourers and manual workers of Ramsey have been cultivating these plots, and thus growing in independence. Their independence is now more than their landlord can stand. Neither side disguises the fact that the recent Parliamentary election brought about the issue of the notices. At the election Lord de Ramsey's brother, the Rt. Hon. A. E. Fellowes, was beaten by a Liberal.

The *Daily News*, 9/4/06, says "there is a fear that many may lose their holdings, and that their hope now lies in the District Council." It may—if the District Council helps forward the movement for the taxation of land values. This is the only way to break the landlord's power. As he has enslaved the labourer so can the labourer find emancipation only by voting the landlord as a rent collector out of his unjust prerogative.

Mr. Franklin Thomasson, proprietor of *The Tribune*, was elected M.P. for Leicester at the bye-election, 31/3/06, by a majority of 3,560 votes. In the course of a press interview after his election Mr. Thomasson stated that "the taxation of ground values aroused more enthusiasm the more it was discussed. People were rapidly coming to realize the importance of dealing with the land question on sound progressive lines."

LAND AT £50, £60, AND £70 A SQUARE FOOT.—Probably the site (1 to 6 Lombard Street, London), taken as a whole, is worth between £50 and £60 per square foot. This is not the highest price which has been obtained for freehold land in the centre of the city. The site at the corner of Threadneedle Street and Old Broad Street, occupied by the Indemnity Mutual Marine Assurance Society, is reported to have been sold during quite recent times at £70 per square foot. But the sale of the block next to the Mansion House means, in bulk, by far the largest transaction in City freeholds which has occurred for a long time past.—Reprinted from the *Glasgow Evening Citizen*, as from the *Daily Telegraph*, 18/4/06.

We heartily congratulate our colleague, Mr. W. R. Lester, on the results of his recent two visits to Yorkshire. Word comes that he has in the course of 17 meetings stated the case plainly, cleared away doubt, and strengthened considerably the growing movement so ably conducted by the Yorkshire Branch of the English League. We know Mr. Lester's ability and devotion to the cause; the Yorkshire League also knows, and we expect to hear in due course of W. R. L. being embarked on some more ambitious lectur-

ing tour in the District. Be that as it comes, seventeen meetings in two visits makes a good beginning, even for Yorkshire.

* * *

LANDLORD ECONOMICS.—Sir John Stirling Maxwell, Bart., late M.P. for the College Division of Glasgow, and owner of valuable Glasgow lands, in moving approval of the annual report of the Dundee Social Union, contended "that the housing problem would not be solved by a rise of wages. In Dundee a rise of wages would mean a heavy loss of trade, and therefore such a resolution must be ruled out. It was not possible, he said, to provide new houses at the same rents as those paid for houses that they considered were not fit for human habitation. To make up the difference a fund must be drawn upon, and he believed that there were two such funds. One of these was the money spent in intoxicating drink, and the other was the money wasted through ignorance of the principles of domestic economy. Then, he added, we must take steps to cheapen communication, so as to eliminate the difficulty of expensive rates."

This is a very narrow view of the problem. We would, of course, like to see the money at present spent on drink utilised in a more efficient manner; and, moreover, we believe that, in the case of many working-class families, there are other sources of waste which might be avoided, but these only touch the fringe of the subject. We wonder if Sir John Stirling Maxwell has never heard of landlords over whose grounds towns have spread and brought in immense incomes to the proprietors, who are thus able to tax the community to a very large extent. Suppose this unearned increment went into the public or municipal exchequer, instead of into the bank accounts of the landlords, does he not think it might be possible to do a great deal in the way of social amelioration? We must not only strive to raise individual character, but also to get rid of all the social parasites who live on the products of industry, and thus bring about conditions which lead to poverty and degradation.—*Scottish Co-operator*, 6/4/06.

* * *

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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.

The Taxation of 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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CONVENTION OF ROYAL BURGHS OF
SCOTLAND AND THE LAND VALUES
TAXATION (SCOTLAND) BILL.

INTERESTING DISCUSSION.

The Annual Meeting of the Convention of Royal Burghs was held in the Parliament Hall, Edinburgh, Tuesday, 3rd April—the Lord Provost of Edinburgh, Sir Robert Cranston, presiding.

Provost CHRISTIE, Falkirk, proposed—

“That the Convention petition Parliament in favour of the Land Values Taxation, &c. (Scotland) Bill, introduced by Mr. J. E. Sutherland, M.P.”

Last year, he said, the Convention affirmed the principle of this measure, and the last House of Commons also by a large majority did the same, while at last General Election the great majority of candidates, irrespective of party, were pledged in favour of the principle. His idea was that they should support the Bill before Parliament, and they would watch with interest the position of the Government. But if the Government would listen to his wisdom at all they would, instead of making the seventh clause simply operative on new contracts, make it retrospective towards all those modern contracts where the value of land had been raised to such great heights.

Provost ROSS, Inverness, seconded.

Mr. HUGH STEWART, Town-Clerk of Elgin,

in moving the previous question, said the Bill proceeded on no sound principle, and was inequitable and unworkable. If the Lord Advocate managed to amend the Bill in the manner he proposed, and the amendment was accepted, the whole thing was gone. There only remained then that part dealing with unbuilt ground in burghs, and the general object of the Bill, he understood, in getting this ground assessed was that they would compel the owners of unbuilt ground to throw it into the market, so as it might be built upon; or rather, as they put it, it would prevent owners from keeping it up for a big price. There might be a few cases of that sort in large cities like Glasgow and Edinburgh, but it was very unusual in other towns. How the value of such land was to be ascertained was a thing which puzzled him. His principal objection to the Bill was that it was a dishonest Bill. It was trying to break contracts and to put on one set of people the taxes which they had contracted with another set of people to pay. On the whole he did not think without further consideration the Bill should be supported by the Convention.

Ex-Provost CLARK, Paisley, seconded the previous question.

Councillor W. F. ANDERSON, Glasgow,

said the Bill aimed at the separation of the site value from the building thereon. In his own case, the rent of a shop forty years ago was £150. Now it was £500. The property had deteriorated all that time. It was the site that had gone up in value. Proprietors might hold up their land, taking a nominal rent of £2 an acre. It might be used for agricultural purposes, on which they had got to pay local rates; but, through the exigencies of the growth of a big city, this land ceased to be useful for agricultural purposes, but required to be occupied for homes for the people, and immediately, instead of getting £2 per annum per acre, on which the proprietor paid local rates, he got £100 per annum per acre, on which he paid no rates. Was that fair? People were being compelled to live in insanitary houses and overcrowded districts because they could not compel owners to put this land into the market in order to build houses. When the land was put in the market the proprietors

pocketed all the value. Some time ago Mr. Cameron Corbett presented a valuable park to Glasgow, in the outskirts of the city. Immediately afterwards Glasgow Corporation took the tramways out there, spending £50,000 in so doing. What was the result? In two years the value of the adjacent ground rose from £100 to £400 per acre. Was it right that the owners of the land should pocket this additional value which they had never made?

The aim of the Single Taxers, 20/- in the £.

Councillor ALEXANDER MURRAY, Glasgow,

said he was one of those who did not understand the Bill, nor the subject which was so frequently spoken of as “taxation of land values.” He had never yet met the man who had convinced him that he thoroughly understood it. He had met scores of people who professed to understand it, including his friend who had just sat down—(laughter)—and after ten minutes’ discussion he could present any of these people with difficulties and anomalies which they were not able to meet or explain. What were they asked to support? Was it the Bill as it was drafted, or the Bill which the Lord Advocate had said he was prepared to support? The two things were entirely different. It was an iniquitous thing to propose to tax feu-duties to the extent of 2s. in the £. If the real promoters of this measure had their way it would be 20s. in the £1, because that was the real end and aim of the single-tax men, who were the promoters of this Bill. He had in his hand a report on the large charitable institution in Glasgow known as Hutcheson’s Hospital. It showed the effect of the Bill on the revenues of the hospital, which were largely devoted to the payment of pensions to poor people and partly for education. The effect of the Bill would mean a very serious loss, thousands of pounds a year, to the hospital. Assuming that Clause 7 was to remain, why should those who purchased feu-duties three or five years ago at market prices be taxed? Why should a feu-duty be taxed and not a bond? He thought they might take it for granted that this Bill with Clause 7 would never pass the British Parliament. He was satisfied the public, no matter what Government was in office, would never submit to go back on existing contracts. He thought the Bill was full of anomalies, full of inequalities, and absolutely unjust, if it was passed with Clause 7; and without Clause 7 it introduced fresh difficulties and anomalies.

The Convention at this point of the discussion adjourned, to resume the following morning.

The Discussion was resumed Wednesday, 4th April, the Lord Provost again presiding.

Bailie HAY, Lossiemouth,

said he wished to draw attention to the effect of the Bill on small burghs. Lossiemouth was formed into a police burgh fifteen years ago. It was a seaside, golfing, and health resort. During the last three years alone they had spent £10,000 in introducing a new water supply, and £5000 in carrying through a complete system of drainage, with an assessable rental of £10,000. This meant a big rate, and the schemes would not have been carried through had not the authorities expected that, with the completion of them, there would be a great demand for feus, so that the oppressive rates might be greatly lightened. Before the schemes were completed the superior of the burgh suddenly doubled the feu-duty. (Hear, hear, and “Shame.”) As a result, not one single application for a feu had been since made, so that the expectations of the authorities had been thwarted. Surely in equity they were justified, seeing that the cost of the land had been doubled solely by the industry and enterprise of the community, in expecting that they should have redress on behalf of the ratepayers in the direction of the Land Values Taxation Bill. (Applause.)

In answer to a question, Bailie Hay stated that the previous feu was £10, and it was now £20. The land was only bent hillocks, with no taxation at all.

Councillor WISHART, Dysart, said the methods suggested of taxing feus in the Bill before Parliament were a very different subject altogether. When a man sold land or feued it in perpetuity, he was no longer proprietor of the land. He was exactly in the same position as the man who had sold it and lent the money on bond. It was a different thing when the feu was for a definite period, as in England, for sixty-six or ninety-nine years. The proprietor then had a contingent interest, and he ought to pay upon it.

Provost MURRAY, St. Andrews, said the reason why feus should be taxed was that they were an income from the land. It was a sound principle that when you got an income from the land it should be taxed. That, however, was only the second part of the Bill. The first was the taxation of unbuilt ground. The great object of the Bill was to provide ground for building on at a reasonable price, instead of starvation prices. When he built recently at St. Andrews he got agricultural ground previously let at £3 an acre, but which was feued at £40 an acre. The proprietor paid taxes on £3, and now when he got £40 he did not pay taxes at all. (Hear, hear.) He thought the principle of the Bill should commend itself to everyone.

Treasurer T. S. BURNS, Dingwall, said it seemed to him that several of the speakers had not characterised the Bill as it should have been. The Bill was a dishonest Bill, because it appeared to him that the object of the Bill was to get the imprimatur of the Legislature to legalise a system of robbery. (Cries of "Oh," and hear, hear.) He had no desire to stir up any bad feeling in the matter, but that was how the Bill appeared to him.

Mr. JAMES CAMPBELL, Town-clerk of Saltcoats, instanced the acquisition of land for cemetery purposes in Ardrossan and Saltcoats. Fifty years ago, he said, a body of gentlemen started a private cemetery. Ground was acquired at £50 per acre. A number of years afterwards, when the burgh was extended, the Local Authority acquired ground at £150 per acre. Nineteen years afterwards they required a further extension. The sum asked was £650 per acre. The Parish Council objected to pay such a large sum, and after a good deal of writing and discussion, and to prevent them going into the Land Clauses Court, they paid £450 per acre.

Provost ANDERSON, Stornoway, said the matter had been before them for many years, and the Convention had pronounced no uncertain sound regarding it. He could not understand for the life of him representatives of burghs, who had the interests of their constituents at heart, opposing this project. They heard a good deal about the dishonesty of the Bill. There was no

word of the other side of the question. What about the proprietor, who had the whole land in possession, and said to the feuar, "Take my price or want it." Was there no dishonesty there? Was there no unfairness? He maintained there was. He thought that this Bill met a much felt want, and the Corporation of Glasgow was entitled to the thanks of Scotland for the great initiative and the strong purpose they had formed regarding this question.

Provost KEITH, Hamilton, said ex-Treasurer Murray on the previous day said he was convinced that scarcely one per cent. understood the question. Whether that was true or not, there was one thing, he thought, that everyone could understand, and that was the illustration brought before them by the Provost of St. Andrews—that where an owner of land was receiving its agricultural value, which might be 30s., he paid his share of local rates on that value, but when he transferred agricultural value into feuing value, and received £30 for what he was previously receiving 30s., he ceased to pay rates on that £30, and transferred the whole burden on the ratepayer. They could see there was something wrong when that system remained. There was no analogy, he maintained, between the merchant and the superior of land, because the former had a commodity which he could replace to-morrow, but the man who had land could not replace it, and they must either take it at the price offered or leave it alone. The question was, were they to go back to first principles, were they to go back to the principle that there was no such thing as absolute property in land, and that land was held subject to all obligations that the State might put upon it? They had converted the idea of pure land defence into one of social progress, and now land was to be held for the purpose of the State, and for the social progress of the State, and every man who was the holder of land must hold it subject to the interests of the State. That was not altered when the land came within the limits of a municipality. Their desire was that the beneficial holders of land should contribute in proportion to the benefits they received. That was the principle that underlay Mr. Sutherland's Bill. It was not a legalised system of robbery. If the Bill was not to be made retrospective they destroyed its usefulness. If there were hardships, these hardships must be dealt with in an amendment on the Bill. It would be entirely wrong if they were to have no benefit from the Bill by excluding existing feus. Greenock at the present time was paying £60,000 a year in feu-duties. He was told there were only two landlords about Greenock from whom land could possibly be had. Were they going to exclude absolutely from taxation that £60,000, because, forsooth, their feu-duty was contracted last year or five years ago. They ought in the interests of the burghs they represented to petition in favour of the principle of the Bill.

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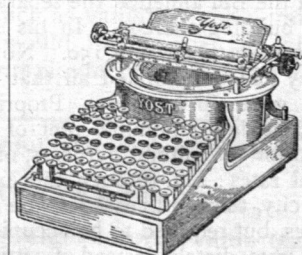
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Mr. COLIN MACCULLOCH, Town-Clerk of Greenock, said they in Greenock had no Crown lands, but the whole of the land was held by two proprietors, and the feu-duties went to those proprietors. Greenock Town Council had resolved to petition in favour of the taxation of land values. He thought the taxation should be arranged through the medium of the Lands Valuation Acts, which had been of the greatest benefit to all the burghs in Scotland. The valuation roll contained the rentals of all property in the burgh, and if lands and heritages were defined to include feu-duties they would thus have a ready means to put the assessment upon the landowner without entering into the complication of site values.

The discussion was continued by Councillor Jas. Maitland, Tain, Councillor A. Murray, Edinburgh, and Provost M'Dougall, Pollokshaws. Provost Christie replied on the discussion, when the motion was carried by 68 votes to 32.

STIRLING TOWN COUNCIL AND THE BILL.

HOW IT WOULD WORK OUT—THE TOWN-CLERK VALUES THE LAND WITHOUT ANY APPARENT DIFFICULTY.

At a meeting of the Town Council, held 16/4/06, the Provost's Committee was empowered to take such action as they might consider advisable to prevent the Bill being made retrospective, and to have Cowane's and Spittal's Hospitals exempted from its provisions.

The Town Clerk (Mr. D. B. Morris) submitted a somewhat interesting report upon the subject in its local bearings. After summarising the scope of the Bill, he went on to observe in regard to Cowane's Hospital:—"Suppose the land value of the feued lands to be the amount of the feu-duty, &c., received. For the year ending 15th May, 1905, the amount of long lease rents, feu-duties, and casualities for lands within the burgh amounted to £982 16s. 11d. At 2s. per £1 the assessment would amount to £98 5s. 8d. Cowane's unfeued lands within the burgh extend, roughly, to 162 acres. It is very difficult to say what their value is under the Bill, but for purposes of calculation take it at £120 per acre. Then at 4 per cent., the land value is £777 12s., and an assessment of 2s. per £1 would amount to £77 15s. 2d."

As to Spittal's Hospital, "In last year's accounts," says Mr. Morris, "the feu-duties, &c., amounted to £1555 7s. 1d. At 2s. per £1 the assessment would be £155 10s. 9d. The unfeued lands within the burgh extend, roughly, to 3 acres. Valued at £200 per acre, the land value at 4 per cent. would be £24, and an assessment of 2s. per £1 would amount to £2 8s."

Dealing with other trusts, the reports state that the feu-duties of the Common Good amount to £198 13s. 7d. At 2s. per £1 the assessment would be £19 17s. 4d. There are practically no unfeued lands belonging to the Common Good. The St. Ninians Road lands are not yet begun to be feued. The unfeued lands extend to 4 acres. At £120 per acre, the land value at 4 per cent. would be £19 4s., and an assessment of 2s. per £1 would yield £1 18s. 4d. The Educational Trust feu-duties within the burgh amount to £150 10s. 6d. At 2s. per £1 the assessment would yield £15 1s. There are no unfeued lands in the burgh belonging to the Educational Trust.

The report winds up as follows:—

(1) The Lord-Advocate has stated that he will try to make the Bill prospective only, so as to apply only to unfeued lands. If this is done the position of the Hospitals need not give the patrons so much concern. There would be no tax on the feued lands, and they could recoup the Hospitals for the amount of the tax on the unfeued lands

by a slight increase in the future feuing rate. It may be stated that the patrons are not holding up their land for unearned increment, but are very glad to feu whenever they can.

(2) If the Act is to remain as it is framed, retrospective, the result is simply a new burden placed upon the present holders of feu-duties. In the case of the Stirling Hospitals, it would just mean so much taken from the pockets of the Hospital beneficiaries and placed in the pockets of the ratepayers.

(3) The Bill excepts from its provisions Infirmaries, Hospitals, Schools, Churches, &c. The exceptions might be extended to include the lands of such institutions as Cowane's and Spittal's Hospitals, which are held, not for personal gain, but for purposes purely charitable and educational.

(4) The power of levying the assessment lies with the Town Council, who would thus have it in their power, by levying a small assessment, to minimise the hardship on the Hospital funds.

(5) Besides the lands of Cowane's and Spittal's Hospitals and Town Council, there are unfeued lands within the burgh belonging to certain other estates. In many cases these are simply small portions which come within the burgh boundary, and it is difficult to say what their assessable value under the Bill may be. The estates referred to are Craigforth, King's Park (Crown lands, free from assessment), Haining Park, Laurehill, Torbren, Williamfield, Polmaise, Easter Livilands, Wester Livilands, Clayslaps, Milroy's lands, Forthbank, and Queenshaugh.

(6) If the principle of the Bill is sound, it does not seem clear why land values within a burgh should be taxed and those outside a burgh should not, thus placing the owners of feuing lands within the burgh at a disadvantage compared with their neighbours on the other side of the boundary.

GLASGOW UNIVERSITY.

At a meeting of the Glasgow University Court held at Gilmorehill, 12/4/06, the Finance Committee reported that the Committee had under consideration the Bill for the Taxation of Land Values at present before Parliament. As the Bill would seriously prejudice the University, the Committee resolved to recommend that the Court should make a representation against the Bill, and appointed the convener, Mr. Lorimer, and the secretary to take the necessary steps in the matter. The minutes were adopted.

GREENOCK TOWN COUNCIL.

At the monthly meeting of the Greenock Corporation, 17/4/06, Bailie Andrew asked the Provost whether, in view of the intention of the Lord-Advocate, presumably on behalf of the Government, to move in Committee with regard to Clause 7 of the Land Values Taxation (Scotland) Bill that that clause should restrict the operation of the Bill to future transactions only, it is proposed to petition Parliament against such emasculation, which would render the Bill in question abortive in its effect so far as Greenock is concerned.

The Provost said that as the Bill would be no use whatever to Greenock with Clause 7 deleted, he thought it would be their duty to place their views before their member of Parliament, and ask him to use all the influence he could with a view to the retaining of the clause which dealt with past contracts.

The Provost's suggestion was unanimously agreed to.

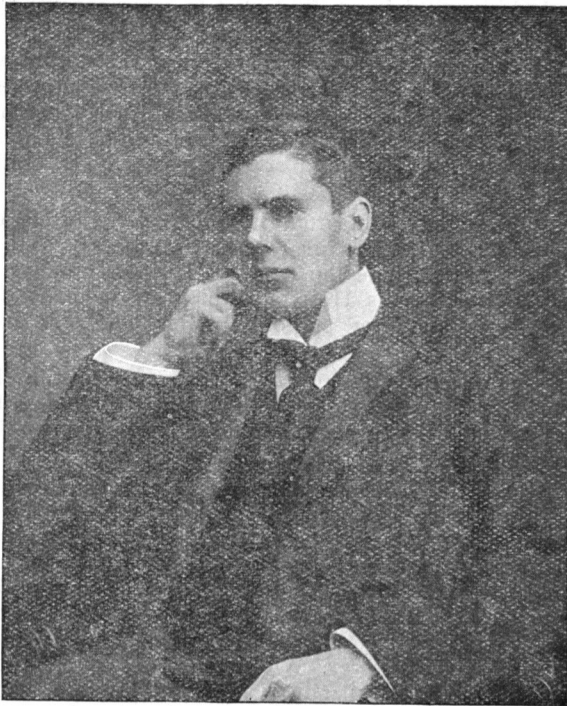
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JAMES FAIRLIE,



PRESIDENT, SCOTTISH LEAGUE FOR THE
TAXATION OF LAND VALUES.

Mr. James Fairlie was elected President of the League at the annual meeting, held 21st April. Mr. Fairlie is widely known as an uncompromising Single Taxer. Still a young man, he entered the Town Council of Falkirk in November, 1900, and was at once appointed to the office of magistrate. From 1904 to 1905 he officiated as Treasurer of the Town, and is still a member of the Council. He has been Convener of the Municipal Electric Light Committee since its inception four years ago. At the first Municipal Conference on the Taxation of Land Values, held at London, October, 1902, Mr. Fairlie took a leading part in the proceedings as the representative of the Falkirk Town Council. A keen politician, he has been a vice-president of the young Scots Society, and President of the local Branch of the Society at Falkirk. Mr. Fairlie has been a member of the League for the past ten years, during which time he has given the movement loyal and faithful service, both as a member of the Executive and as a representative public-spirited citizen.

ANNUAL MEETING, SATURDAY, 21st APRIL, 1906.

The Annual Meeting of the Scottish League for the Taxation of Land Values was held at 13 Dundas Street, on Saturday, 21st inst.—Mr. Wm. D. Hamilton, President, in the chair. The Secretary submitted a report of the work of the League during the year. The Scottish Conference held at Edinburgh under the joint auspices of the Scottish and Edinburgh Leagues was attended by 267 delegates from the Local Rating Authorities, Educational and Political Associations. Two of the resolutions passed were in favour of applying the tax on land values to rural as well as to urban land, and for a separate valuation of land apart from improvements.

An active branch of the League had been inaugurated in the Vale of Leven.

A 24 pp. pamphlet, by Mr. W. R. Lester, M.A., ex-President of the League, in the form of a Rejoinder to Professor Smart's stricture on the Single Tax had been published by the League, and Count Tolstoy's famous article appearing in the *Times* (London) in August last had since been published as a pamphlet by the Free Age Press, London, and by the Public Publishing Company, Chicago, U.S.A.

At the National Co-operative Conference held at Paisley in June a sweeping resolution was carried in favour of taxing all land (whether occupied or unoccupied) according to its value "because such a policy would lead to the opening up of land for use to its fullest extent, facilitate the settlement of the housing and unemployment questions."

The Scottish Liberal Association at its autumn meeting at Kirkcaldy had again boldly pronounced in favour of the taxation of land values.

At the Glasgow Municipal Elections in November last 11 Wards were contested by 29 candidates, 25 of these were pronounced advocates of the Taxation of Land Values. Of the 13 members elected 11 were in favour of the policy. The Council now consisting of 80 members had an overwhelming majority pledged to promote the policy of taxing land values.

The English Bill for the Taxation of Land Values had passed the second reading stage last session by a majority of 90, and the Scottish Bill for the first time by a majority of 20. This session in the new parliament the Scottish Bill promoted by 550 Municipalities and Rating Authorities had passed the second reading by a majority of 258.

The Municipal Conference Committee, guided by Councillor John Ferguson (Glasgow), has been actively at work to good purpose during the year. In November last a Conference was held at Manchester—the Lord Mayor presiding. Over 300 delegates were present from Municipalities and Local Rating Authorities. A form of Petition, seeking powers from Parliament to tax land values for local purposes was adopted. Close upon 600 Rating Authorities have already signed the Petition.

At the General Election the question of taxing land values was brought before the electors of every Scottish constituency. The League took an active part in this work, circulating over half a million leaflets and pamphlets. The speakers of the League addressed during the Election Campaign 71 meetings in Glasgow and the West of Scotland. The speakers of the Edinburgh League were equally active, addressing 50 meetings in Edinburgh and the East of Scotland. 60 Liberal and 2 Labour members were returned for the 72 Scottish constituencies.

All of these were pledged to the taxation of land values, while the majority boldly advocated the reform. The Prime Minister made it perfectly plain that the Government would apply this radical remedy in the interest of employment, better housing, and social improvement. The Executive express their regret that Mr. H. S. Murray, Vice-President of the League, was unsuccessful in the Govan Division, where, owing to a three-cornered contest an opponent of the taxation of land values was elected.

An Irish League for the Taxation of Land Values, with headquarters in Belfast had been inaugurated at a very successful public meeting held there on 15th March, last, and addressed by office-bearers of the Scottish League.

In New South Wales an Act had just been passed imposing a tax of about 20 per cent. on the annual value of land in the counties, for local purposes. A tax on land values was now in force in 231 Prussian communities.

The Executive have to mourn the loss by death during the year of Theo. Ll. Davies, John Currie, W. Harrison, Gilbert M'Allan, and John Neil.

A resolution expressing the sympathy of the members with Councillor John Ferguson in his present illness, and congratulating him on the success of his labours in the Municipal Movement for the Taxation of Land Values was adopted. The report, along with the Treasurer's statement for the year, was adopted on the motion of the Chairman.

The following office-bearers were elected for the ensuing year:—President, ex-Treasurer James Fairle (Falkirk); Hon. Treasurer, David Cassels; Secretary, John Paul.

The following were elected Vice-Presidents:—Edwin Adam, L. H. Berens, Peter Burt, Thomas Cameron, H. L. Davies, H. C. Fairlie, J. C. Geddes, George Green, C.C.; Wm. D. Hamilton, W. R. Lester, Thomas Lindsay, ex-Bailie M'Gregor, David M'Lardy, Norman M'Lennan, Wm. M'Lennan, F. S. Mein, H. S. Murray, Jas. Stewart, G. B. Waddell, and James White.

Members of Executive:—David E. Bell, James Busby, John Carruthers, D. Cassels, Jr., John Cassels, R. Cassels, Wm. Cassels, Matt. Gemmell, John Gordon, R. L. Greig, Mrs. W. D. Hamilton, Wm. Hamilton, A. D. Haxton, J. S. Jamieson, W. B. Johnstone, Geo. Kay, John L. Kinloch, James Martin, Alex. M'Kendrick, Mrs. D. M'Lardy, John S. Neil, Andrew Reid, Wm. Reid, D. F. Turnbull, W. O. Warden, Eben. Wilson, John Wilson, Geo. Wright, and Richard Whyte.

News of the Movement.

GERMAN MUNICIPAL FINANCE.

THE RATING OF LAND VALUES IN BERLIN.

To enable it to meet the financial obligations caused by so great a system of activities and enterprises the Corporation of Berlin has need of a large budget. The aggregate outgoings in 1903 amounted to the respectable sum of 117,500,000 marks, or roughly £5,875,000. The aggregate taxation taken from the inhabitants in that year was 65,000,000 marks, or £3,250,000, reduced by returns and allowances to £3,130,000. It is now on a larger population some £200,000 more. Berlin's total debt at the end of March, 1903, was £17,000,000, nearly all bearing interest of 3½ per cent., but the greater part of the loans had been incurred on account of remunerative or interest-bearing public works.

The yield of the individual taxes in 1904, or otherwise the latest year for which I have been able to obtain figures, was as follows:—

	Marks.	£
Income tax, - - -	31,000,000	1,550,000
Land tax, - - -	21,000,000	1,050,000
Trade occupation tax, - - -	9,600,000	480,000
Property sale tax, - - -	5,880,000	294,000
Stores tax, - - -	878,000	43,900
Malt tax, - - -	727,000	36,350
Dog tax, - - -	600,000	30,000
Licensed victuallers' tax, -	280,000	14,000

The Income Tax.

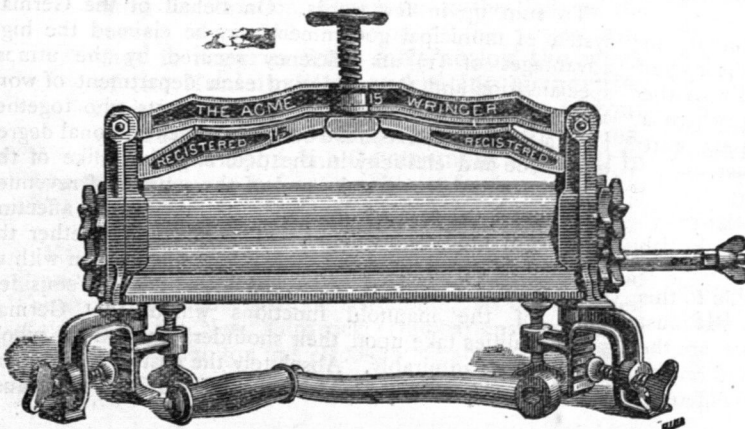
In Berlin the communal income tax is 100 per cent. of the State income tax, with the exception that, while the latter is not levied on incomes below 900 marks, the communal tax begins at 420 marks. On incomes of from 420 to 660 marks 2.40 marks (2s. 5d.) are levied, and on incomes of from 660 to 900 marks 4 marks, giving a return in the first case in 1903 of 435,933 marks for 181,639 persons, and in the second case 657,016 marks for 176,116 persons. The number of persons with incomes from 900 to 3000 marks was 414,839, and they paid aggregate taxation of 5,557,796 marks, while 20,245,152 marks were paid by persons with an income exceeding 3000 marks, and 5,492,839 marks by corporate bodies. In Berlin a citizen with an income of £250 pays £5 18s. in communal income tax (and the same in State income tax); one with £300 pays £7 6s.; one with £400, £10 12s.; with £500, £15; with £600, £18; £700, £21; £800, £24; £900, £27; £1000, £30; £2000, £64; £3000, £104; and that, it will be understood, independently of the size of his dwelling and of his obligation to pay the land taxes, should he own property, and the trade tax, should he follow a commercial life.

The Land Taxes.

The aggregate proceeds of the land tax for the whole city in 1903 were equal to 150 per cent. of the State land and building assessment, which would work out to 5.8 per cent. of the usufruct of the revenue liable to taxation, in amount 364,655,000 marks, or £18,232,750. In regard to this tax, however, an important amendment is at the present time being introduced. Berlin was one of a number of towns which had immemorially raised a rent tax (Miethsteuer), payable by householders, the rate being 6.23 per cent. (with a reduction on small houses), besides the building tax, paid by the owner, at the rate of 2.29 per cent. of the rent. The rent tax was abolished 12 years ago, while the building tax was retained under the name of ground tax, and was increased so as to cover the resulting deficit. As, however, the latter tax was based on the actual usufruct, land not built upon as a rule escaped taxation. Early in the present year the municipality decided, subject to Government sanction, to tax land no longer upon the revenue it brings to the owner, but on its value as saleable property, with a view to bringing within the range of taxation a large amount of unused land, for the most part kept out of the market in anticipation of increasing value. The main provisions of the new regulation (for no law is necessary in Germany, even in so important a departure as this) run:—

"A communal ground tax will be levied, as determined in the following tax regulation, on all lands within the communal area, whether built upon or not, save in so far as they are not exempted from communal taxation by the Communal Imposts Law of July 14, 1893. The tax will

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be based on the common (sale) value of the lands liable to taxation. The ground tax will be levied on every thousand marks of such value at a rate to be fixed each financial year by resolution of the Corporation."

Only three-quarters of the common value will be taken for the purpose of taxation in the cases of the houses of the working class and buildings erected by societies and companies which exist to provide cheap dwellings for the poorer classes so long as the interest payable on their shares does not exceed 4 per cent.

Berlin's property sale tax (Umsatzsteuer) has been in operation since 1895, and has lately been increased. To this tax is subject all real estate which changes hands by voluntary sale. It began at the rate of $\frac{1}{2}$ per cent. of the purchase-money, but this was raised in 1897 to 1 per cent. for land not built upon. This increase, together with the growth of the city and of speculation, had the result of increasing the proceeds of the tax from £47,700 in 1895 to £144,500 in 1903. A further increase took place in the latter year to 1 per cent. on sales of land built upon and 2 per cent. on lands unbuild upon, with the result that the proceeds yielded during 1904 £294,230. Gardens and courts are also taxed 2 per cent. where their size and situation show them to be eligible for building purposes. It is even proposed to increase the sale tax on land unbuild upon to 4 per cent. by way of mulcting building sites which are speculatively kept out of the market, and so escape their due share of taxation.

A Tax on Unearned Increment.

At the present time the Municipality of Berlin is formulating a scheme—which will undoubtedly be approved by the Government—for taxing the unearned increment of land, on principles which, as we have seen, are already in force in Frankfort. The increment tax (Werthzuwachssteuer) is to be levied whenever the purchase price or common value of a property changing hands exceeds by more than 10 per cent. the sum at which it stood when it was last sold. The rate is to be variable as follows:—A tax of 1 per cent. on the increment where this exceeds 10 per cent. but does not exceed 15 per cent. of the former purchase money or common value, 2 per cent. where the increment is from 15 to 20 per cent., 3 per cent. where it is from 20 to 25 per cent., 4 per cent. where it is from 25 to 30 per cent., and 5 per cent. where it is from 30 to 35 per cent., and 1 per cent. more for every additional 5 per cent. of increment. In estimating the increment the former purchase money is to be the starting point, but to that sum may be added (decreasing the taxable increment) all expenses incurred in permanent improvements to the property, inclusive of expenditure in street making and sewerage. In the case of ground not built upon, if not used by the owner for agricultural or industrial purposes, loss of interest and expenditure incurred in keeping it in good condition may be added to the former purchase money, but any receipts derived from the land must, on the other hand, be deducted. While the sale tax is paid by the purchaser of the property, the future unearned increment tax will be paid by the seller.

Another tax, or better due, which falls on property in Berlin is the sewerage (canalisation) charge, which is $1\frac{1}{2}$ per cent. of the usufruct of the properties connected with the conduits, except in the case of public buildings, where a nominal charge is made. The proceeds in 1903 were 6,148,745 marks paid in respect of 25,629 properties.

Municipal Taxation Compared.

The question is often asked, are German towns or British more highly taxed? So far as a comparison is possible it is probable that the result will be found only favourable to this country in the case of medium and large incomes. It must be remembered, however, that in no single instance are the taxes levied in the two countries exactly similar, and on the whole the basis of taxation is fundamentally different.

Germany, as we have seen, taxes in the main personal income, business profit, and real estate, where with us local taxation is levied on the rateable value of the houses and other buildings occupied, with the incidental result that a large class of people, not being independent householders, escape local taxation altogether. Not only so, but it is obvious that the comparison is complicated by all sorts of questions—equivalence or not of services rendered and convenience secured, relative prices paid for water, illuminants, means of communication, etc. As an exact analogy does not exist, therefore, owing to the different basis of taxation, the only method of comparison is to take the actual taxation of persons of various income in Germany and estimate the taxes which would in individual cases fall upon people similarly situated in this country. For example, in Berlin a citizen with an income of £100 pays an Income-tax of £1 11s., and as such a man will in all probability be in a dependent position he will escape further taxation. A citizen with an income of £200 pays an Income tax of £4 12s., and if he have a small business he will pay in addition in trade tax another 16s., making together £5 8s. A citizen with an income of £500 a-year pays £15 in Income-tax, and if in trade he may pay as much as £4 in occupation tax. In this country it may be assumed that persons answering to these three types would live in houses assessed at £8, £15, and £30 nett. respectively, which figures, taking the combined rates at 8s. in the £1, would mean a local taxation of £3 4s., £6, and £12 respectively, against £1 11s., £5 8s. and £19 in Germany. On the other hand the Englishman or Scotsman would pay in State Income-tax (at the normal rate of, say, 9d. in the £1) on the above incomes—A, nil; B, £1 10s.; and C, £13 2s. 6d., against £1 16s., £4 12s., and £15 paid in Prussia. In Germany, however, as with us, there are expensive towns and less expensive, and Elberfeld, the home of the famous poor law system, would appear to be an instance of the former. There an Income-tax equal to 220 per cent. of the State Income-tax is levied. In other words, a man who pays to the State £1 11s. on an income of £100 must pay in local tax at Elberfeld £3 8s. 3d., one with an income of £200 must pay no less than £10 2s., one with £300, £16 1s., one with £400, £23 6s., one with £500, £33, and one with £1000 the large local tax of £66. To this must be added the tax on business men and the indirect pleasure taxes, also the property taxes in the case of persons owning real estate. With the data given at his disposal, however, it is possible for any reader to make personal comparisons for himself. At the same time it should be remembered that some services for which the citizen directly pays—and often pays heavily—in this country are in Germany a common charge. Such is higher as well as primary education in most though not all States, for it is a mistake to suppose that the free school is universal in Germany. Frankfort, for example, covers a considerable part of its educational expenditure by fees levied in the secondary, continuation, and technical schools, the charge in the first being from £5 to £7 10s. for residents, and £7 10s. to £10 for non-residents.

To sum up in few words. On behalf of the German system of municipal government may be claimed the high advantages of (1) an efficiency secured by the utmost specialisation and the placing of each department of work and enterprise under the control of experts who together form a permanent executive body; (2) an exceptional degree of latitude and elasticity in the determination alike of the sphere of municipal activity and of the sources of revenue; and finally (3) a fairer incidence of taxation as affecting persons of moderate income. The question whether the German citizen is governed more economically than with us is one which cannot be answered without a full consideration of the manifold functions which the German municipalities take upon their shoulders and on the whole discharge so admirably. Absolutely the cost of government is in general probably higher than here, but that is because

the German is willing that the municipality shall do for him many services which with us are left to private effort and in some cases are not as yet performed at all.—WILLIAM HARBUT DAWSON, in the *Glasgow Herald*, 14/4/06.

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.]

CAMPAIGN AGAINST THE TAXATION OF LAND VALUES.—A meeting was held yesterday of the Committee of the Scottish Anti-Land Values Taxation Association, in the chambers of the Secretary, Mr. T. M. Stewart, LL.B. Mr. William C. M'Bain, J.P., Chairman of the Committee, presiding. The present position of the agitation for the rating of land values in Scotland was considered, with special reference to the debate in the House of Commons on the second reading of Mr. Sutherland's Bill, and to the Lord-Advocate's proposed amendment to clause 7 thereof. It was unanimously resolved to continue the Association's propaganda against the measure, and in view of the ignorance of proprietors as a whole, and of the general public, who would all be injured by such a measure, it was unanimously agreed that literature on the question should be prepared and circulated, and that public meetings should be held for diffusion of information on the subject.—*Glasgow Herald*, 7/4/06.

The Scottish League for the Taxation of Land Values gladly welcome the advent of the new Anti-League. We understand that some of the large landowners of Scotland have subscribed handsomely to their funds. We shall be only too delighted to help them to obtain good value for their money. If it is in order to suggest a few public debates (?) we shall be delighted to co-operate in this way to dispel "the ignorance of the general public" on the question.

Mr. George Fowlds, M.P., New Zealand, has returned to Scotland on a visit to celebrate the hundredth birthday of his father, who resides in Kilmarnock, Ayrshire. Mr. Fowlds, along with his daughter, paid a hurried visit to 13 Dundas Street a month ago, on his way to the Continent. He is full of the recent political events in New Zealand, and has good news of the movement there for the taxation of land values.

SCOTTISH WOMEN'S LIBERAL ASSOCIATION.—At the Annual Meeting, held at Edinburgh, 11th April, the following resolution was adopted unanimously, moved by Mrs. Watson (Dundee), seconded by Mr. Lumsden, and supported by Mrs. M'Crae and Mrs. M'Leod:—

1. That this Council looks forward with confidence to a great measure of Land Law Reform to be undertaken by the Liberal Government as the economic remedy for existing social distress.
2. That this Council believes that the present system of rating and taxation is injurious to the trade of the country and social wellbeing of the people, and that it regards with satisfaction the work of the Municipalities and rating authorities in bringing before Parliament the urgent need for the direct Taxation of Land Values, and urges upon the Government to do all in their power to secure this reform.

Mr. Wm. D. Hamilton, who demitted the office of President of the Scottish League for the Taxation of Land Values at the Annual Meeting last month, has been elected chairman of the New Kilpatrick (Dumbartonshire) School Board. Mr. Hamilton was elected a member of the Board three years ago and has devoted a good deal of time and

faithful service to its affairs. Mr. Hamilton is an enthusiastic Single Taxer and is still a Vice-President of the League.

The discussion on the Taxation of Land Values in the *Glasgow Herald* has been well maintained during the past month, while the *Herald* reported, as we go to press, a two column report of a discussion on the subject at a General Meeting of the Patrons of the Hutcheson's Hospital, Glasgow.

Mr. George Green, C.C., a Vice-President of the Scottish League for the Taxation of Land Values has been elected chairman of the Executive Council of the Scottish Liberal Association, in room of Lord Tweedmouth. Mr. Green was unanimously appointed at the Annual Meeting of the Scottish Liberal Association held at Glasgow, 12th April, 1906, on the motion of ex-Bailie Burt, Glasgow, seconded by Bailie Esslemont, Aberdeen.

The following letter has been forwarded by the Secretary of the League to Mr. Joseph Leggett and Mrs. Frances M. Milne, of San Francisco, U.S.:—

"At the Annual Meeting of the League held here 21st inst., I was asked to convey to you, and through you to our Single Tax co-workers in San Francisco, our heart-felt sympathy in the recent great calamity that has befallen your city. We are sorely grieved merely to think of the horrors through which you must have passed, and the severe losses which many of you must have sustained. We feel for you more than words can say in this great affliction, so terrible in its consequences. But we have faith in your courage and determination, after the worst has been realised, to continue in your good work on behalf of truth and justice among mankind. With sincere and sympathetic greetings."

Councillor Alex. Murray, Glasgow, told the Convention of Burghs at their famous debate on the Scottish Bill last month (reported in another column) "that he had never met the man who had convinced him that he thoroughly understood the Bill." This reminds us of the other Scotsman who declared "I am perfectly open to conviction, but whaur's the man to convict me."

Councillor Murray, continuing in the same facetious mood, said he had met scores of people who professed to understand the Bill including his friend who had just sat down (Councillor W. F. Anderson, Glasgow), and after ten minutes' discussion he could present any of these people with difficulties and anomalies which they were not able to meet or explain. Prodigious! If Councillor Murray will kindly arrange to pay a visit to 13 Dundas Street we will undertake to introduce him to some people whom he has yet to meet, who have a notion that the Bill should command the support of the Councillor if he would take the necessary pains to properly understand it.

The Town Clerk of Stirling in a very lucid report to his Council on the Scottish Bill, *values the land* quite as a matter of course, and affirms the view that "if the principal of the Bill is sound it does not seem clear why land values within a burgh should be taxed these outside should not." We could wish that other municipal officials would support that view, and that Stirling's representative in Parliament, the Prime Minister, will keep it before him when promoting legislation on the subject.

DO YOU WISH TO PROMOTE THE MOVEMENT?

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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.

PROFESSOR SMART AND THE LAND VALUES TAXATION (SCOTLAND) BILL.

The following letter appeared in the *London Times* on the 17th April, 1906. It is from the pen of Professor Smart, the occupant of the Adam Smith Chair of Political Economy at Glasgow University:—

SIR,—Without going into the theory of taxation—which no one on the Government side seemed to think much about in the debate on March 23rd—I think a "straight issue" might be put before the citizens thus:—

Let it be granted that the inhabitants of local areas expect and demand more things to be done for them by their local government; that, in consequence, Corporations "require more money"; and that the money will be spent on common benefit with as much wisdom as usual.

Let it be granted, further, that the "more money" means more than does, in ordinary cases, accrue from the growing value of the property rated.

Then the open and honest way is to raise the rates, by which at least the ratepayers will feel, in their pockets, that they cannot, in this common-place world, get more good things except by paying more.

But this is subject to a proviso. It is that the present rates are fairly equitable, that is, distributed on some recognised principle, whether it be of proportion or progression.

If, however, Corporations can state—not as a matter of opinion but as a matter of demonstrable fact—that there is

any class who, according to some recognised principle of distribution, are not paying their full share, then it is their bounden duty to "get at" this class and make them pay more.

That is to say, if, of two women in precisely equal circumstances, A is paying less than B, because of some technical flaw or incident of rating, there is every reason for making some change in the rating which will make A pay more or B less.

But, just as it is no excuse for new taxation that is so disguised—like pills in jam—that the taxpayers do not know that or what they are paying, so it is no excuse for new taxation that the owners of any peculiar form of wealth cannot escape, but must pay. This is mere highwayman ethics.

What the advocates of the taxation of land values, then, have to prove is that there is some annual fund which has hitherto escaped paying its full share. If there is, good and well, economists at least will thank them; but if there is not, I repeat that the only honest way of raising more money is to raise the rates.

In ordinary circumstances I should feel ashamed to put forward such elementary truths, but, in the exposition of the present measure, so many attractive ulterior considerations have been placed in the forefront—such as forcing land into the market, better housing of the working classes, bringing down rents, &c.—that it seemed likely to be forgotten that this is ostensibly a Bill for taxing or rating the inhabitants of local areas on a more equitable basis than at present.—I am, &c.

University of Glasgow. (Sgd.) WILLIAM SMART.

Taking the last paragraph first, we may be permitted to remark that there is no cause for shame under any circumstances—ordinary or extraordinary—in putting forward elementary truths. The truth is so often obscured in labyrinths of metaphysical and technical language that one must often have recourse to the elementary truths in order to find a safe groundwork on which to secure a sound conclusion.

Let us now follow the writer through his various points in the order of their sequence. He does not go into the theory of taxation. Why! If the canons of taxation are violated why not shew where the mistake has been made.

No one on the Government side seemed to think much about the theory of taxation.

Is this specially directed at Mr. Harold Cox who opposed the Bill from the Government side, and was it only on the Government side that the theory of taxation was ignored? If Professor Smart wants us to believe that the opposition were thinking of the theory of taxation, he will have to tell us which theory they were thinking about, as there are several theories on that side of the House, including Mr. Joseph Chamberlain's theory. Adam Smith, of whom, no doubt, Professor Smart was thinking when he mentioned the theory of taxation, thought that the subjects of every state ought to contribute towards the support of the Government as nearly as possible in proportion to their respective abilities.

Following him came John Stuart Mill with his reservations in regard to this dictum. The one thing to be learned from Mill is that the "nearly as possible" of Adam Smith is a sheer impossibility.

John Stuart Mill stood for equality of sacrifice as we understand Professor Smart does, but how this equality of sacrifice is to be attained remains as great a mystery to-day as when economists first conceived the idea.

A 10% tax would take £5 from the £50 income and £50 from the £500 income.

The man with £50 per annum would pay less as a quantity than the one with the £500. He would pay the same as a proportion, but when you come to compute the sacrifice there is no equality. The sacrifice can only be measured by the amount of hardship it entails, and manifestly it is the man with the £50 who would suffer most.

If the people are to get more things done for them by their local government, and more money is required, "the open and honest way is to raise the rates." What is meant here is the present rates. We are not to take into consideration whether anyone is escaping the payment of rates who ought to be made to pay. This, according to Professor Smart, would not be open, and it would not be honest. Perhaps it would not be in accord with "the theory of taxation" which by interpretation means the University theory of taxation. May we remind Professor Smart of what his predecessor, Adam Smith, said of such theories, viz. :—

"The improvements which, in modern times, have been made in several different branches of philosophy, have not, the greater part of them, been made in universities, though some, no doubt, have. The greater part of universities have not even been very forward to adopt those improvements after they were made, and several of those learned societies have chosen to remain, for a long time, the sanctuaries in which exploded systems and obsolete prejudices found shelter and protection, after they had been hunted out of every other corner of the world."

We are not overlooking the proviso which is added to the declaration about the open and honest way, but if the "present rates are fairly equitable" why does he not shew this and destroy the case for the Bill. This to our mind, is the only open and honest way to oppose a proposal of this kind.

The next thing Professor Smart asks is, can the Corporation state—"not as a matter of opinion but as a matter of demonstrable fact"—that there is any class who, according to some recognised principle of distribution are not paying their full share.

The Glasgow Corporation have evidently been able to demonstrate this fact to the House of Commons if we may judge by the majority in favour of the Bill presented by them. As to what Professor Smart would consider a demonstrable fact that is another matter.

A university would not be a demonstrable fact to a blind man even if he were to walk against it, the only

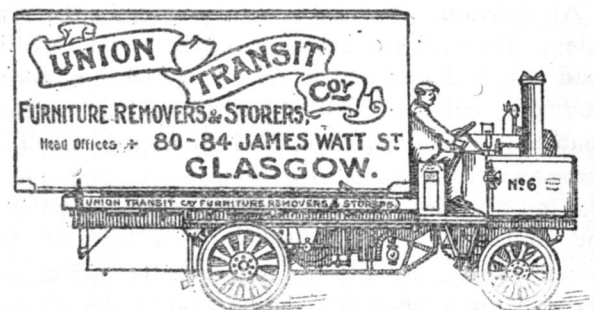
thing demonstrable to him would be that it was an obstruction.

If Professor Smart will not accept the evidence of the Glasgow Corporation perhaps he will accept the evidence of the economists.

Adam Smith says :—"Both ground rents and the ordinary rent of land are a species of revenue which the owner, in many cases, enjoys without any care or attention of his own. Though a part of this revenue should be taken from him in order to defray the expenses of the State, no discouragement will thereby be given to any sort of industry," and also "Nothing can be more reasonable than that a fund which owes its existence to the good government of the State should be taxed peculiarly or should contribute something more than the greater part of other funds towards the support of the Government."

John Stuart Mill says :—"Suppose that there is a kind of income which constantly tends to increase, without any exertion or sacrifice on the part of the owners, those owners constituting a class in the community, whom the natural course of things progressively enriches consistently with complete passiveness on their own part. In such a case *it would be no violation* of the principles on which private property is grounded, if the State should appropriate this increase of wealth or part of it, as it arises. This would not properly be taking anything from anybody ;

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it would merely be applying an accession of wealth created by circumstances, to the benefit of Society, instead of allowing it to become an unearned appendage to the riches of a particular class.

"Now this is actually the case with rent. The ordinary progress of a society which increases in wealth, is at all times tending to augment the incomes of the landlords."

How about "highwayman ethics" now. Is this all the answer Professor Smart can offer to Adam Smith and John Stuart Mill?

"The advocates of the taxation of land values have to prove that there is some annual fund which has hitherto escaped paying its fair share. If there is, good and well; economists at least will thank them."

Professor Smart is asking the advocates of the taxation of land values to prove to the economists, the very thing they have learned from the economists.

The economists have proved to us that there is a fund which exists wherever men are gathered in association. This fund is not produced by the individuals who receive it but by the community who are robbed of it.

The "highwayman ethics" consist in defending this stand and deliver policy.

We know further from experience that the spending of the rates has the effect of swelling this fund. Whether the rates are spent to make good roads, well-lighted streets, sanitary improvements, a public park or any other municipal improvement the result is always the same, up go the rents.

An individual is called on to pay twice for the same thing. He pays the school rate, the water rate, the road rate, and all the other rates to his local authority. But the existence of these municipal services enables the landowner so-called to demand a toll for these as well.

Land becomes too dear because of the activities of the landless and the passiveness of the landed. The sweated worker is called on to pay at the rate of £60 per acre for his accommodation against the £2 paid for the accommodation of sheep.

What injury is done to a landowner when he is called on to pay a tax on his land value? If he is putting the land to use the value will be taxed and the amount passed on to the occupier. If his land is not put to use, he is holding up something that others are willing to use and pay the tax on. There can be no justice in a landlord holding up land that others are willing to use and pay the tax on except he pays the tax himself.

This is what the economists have taught us. We in turn have taught others, and now Parliament is convinced of the justice of our plea. Professor Smart should not ask the advocates of land value taxation to teach him his own business. It is the business of an economist to know how wealth is distributed.

WM. REID.

DEATH OF COUNCILLOR JOHN FERGUSON.

The municipal movement for the taxation of land values has lost its able and devoted leader in the death of Councillor John Ferguson, Glasgow. As we reported in our April issue, Mr. Ferguson met with an accident in stepping from a tram car, just at the moment when he was engaged directing the Scottish Bill to St. Stephen's for the second time. He was operated on in a Glasgow private nursing home, and had sufficiently recovered to be removed to his home at Lenzie, where he passed away on Monday evening, 23rd April. Mr. Ferguson entered the Glasgow Town Council after a stiff fight in 1893, pledging himself to advance the taxation of land values. He kept his word. He wakened up the Council on the question in a way that amazed the members and aroused the interest and enthusiasm of the Glasgow ratepayers. In March, 1897, after a three years' struggle, he succeeded in carrying a resolution in favour of preparing a Bill on the subject to be presented to Parliament. Again, on the 3rd April, 1902, he carried a motion—that the Council convene a Special Conference of Representatives from Rating Authorities, which was held at the Hotel Motropole, London, 21st October, 1902—the Lord Provost of Glasgow, Samuel Chisholm, Esq., LL.D., presiding. At this meeting a Conference Committee of 25 representatives was appointed, with Mr. Ferguson as Convener. A second Conference was held in the Westminster Palace Hotel, 9th December, 1903—Mr. Ferguson presiding. The work of the Committee in preparing the two Bills was approved. A third Conference was held at the same place, 9th March, 1904—when he, along with Mr. J. H. Whitley, M.P., received a special vote of thanks for the valuable services they had rendered the movement since its institution. The fourth Conference was held in the Westminster Palace Hotel, 7th October, 1904—Sir John Ure Primrose, Bart., Lord Provost of Glasgow, in the chair. At this meeting the Committee was reconstituted—Mr. Ferguson being again appointed Chairman. The fifth Conference was held at the Westminster Palace Hotel, 12th April, 1905. The sixth Conference was held at Manchester, 22nd November, 1905—the Lord Mayor of Manchester presiding. In reviewing all this work a year ago (*Land Values* for May, 1905), we stated that "in all this effort Mr. Ferguson has taken a leading part. His rare courage and zeal in the movement is only equalled by his strength of conviction that in the taxation of land values lies the beginning of real progress. Apart from this wider municipal or national work, Mr. Ferguson is ever active by voice and pen in exposing the evils of our land system, and heralding the dawn of the better day. He is determined always to bring the land question before the public, and when he has a slack moment on the taxation of land values, brings up the question of the 'Sale and Transfer of Land.' When it is pointed out that, in a country like the United States, land can be bought as easily as a pair of boots, and still land monopoly reigns supreme; 'No matter,' he will say, 'I must bring the land question up in any form.' Again, he takes up the question of Peasant Proprietary, or Allotments, and hurls figures and philosophy, on the agricultural aspect of the question, at the unsuspecting editor, with an amazing rapidity. These figures and facts may pass by the editor lightly, but they find a place in the minds of men and women everywhere awakened to the iniquity of our social life, with all its increasing bitterness and despair. For this work John Ferguson holds a unique position in the Radical politics of the West of Scotland; quite as strong as his more enduring association with the Municipal movement for the taxation of land values. For his splendid and triumphant efforts in this way—bringing with them at every step so much discussion and enlightenment—from the Parish Council to Parliament, he has our most cordial appreciation and thanks." At that time the effects of both the physical and mental strain were plainly

visible. He looked at times worn and wearied, yet he kept at his post. An old man years ago, he was warned by his doctor to desist from his strenuous platform work in the interest of his own health and life. But John Ferguson set no value on his own life, except in so far as he could use it at the moment for the public good. In John Ferguson's death the cause of the poor and the oppressed has lost a valiant, whole-hearted supporter. In the solution of the land question he recognised the true remedy for social evils, and to this he ungrudgingly gave his time, his talents, and ultimately his life. In the name of the land reform movement, both at home and abroad, we extend to Mrs. Ferguson and her family the sincerest sympathy.

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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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THE BILL IN THE HOUSE OF COMMONS.

REFERRED TO A SELECT COMMITTEE.

Mr. G. WHITLEY (Parliamentary Secretary of the Treasury) formally moved (Tuesday, 24th April): "That the Order for resuming the adjourned debate on the motion for committing the Land Values Taxation, etc. (Scotland) Bill to the Standing Committee on Law, etc., be read, and discharged, and the Bill be committed to a Select Committee of fifteen members."

Mr. DALZIEL (L.—Kirkcaldy Burghs) expressed his dissent to the motion, urging that the principle of the measure had been adopted on four separate occasions in the House of Commons, and had now passed the stage of inquiry. He thought the general view was that to commit a Bill to a Select Committee was the parliamentary way of indefinitely shelving it. This Bill would not have the slightest chance of passing this session if it were referred to the Select Committee proposed. He could not see why it should not be referred to the Standing Committee on Law or to a Grand Committee of Scottish members—which he preferred—if there was any intention of passing it. To adopt the motion would be to kill the Bill for this session.

Sir F. POWELL (U.—Wigan) was glad the Government proposed to refer the Bill to a Committee, as it contained many points of a controversial character.

Mr. HAROLD COX (L.—Preston) was glad that the Government had adopted the motion, which he placed upon the paper, but did not see how, in taking that course, they had evinced any desire to kill the Bill. (Hear, hear.)

Mr. DALZIEL: I did not say that.

Mr. COX: Nevertheless, I hope the Bill will be killed; but I hope it will be killed as the result of inquiry. There was undoubtedly, he continued, a case for further inquiry, and he therefore supported the motion.

Mr. YOUNGER (U.—Ayr Burghs) strongly supported the motion that it should be referred to a Select Committee.

Mr. T. SHAW (the Lord Advocate) admitted that he was very largely in agreement with Mr. Dalziel; but the Grand Committee on Law was likely to be occupied for some time with the Workmen's compensation Bill. The Scotch members had therefore asked the Prime Minister whether he could see his way to refer the present Bill to a Select Committee. (Hear, hear.)

Mr. DALZIEL: Is it not the case that the Scotch members were told that they could have only a Select Committee?

Mr. SHAW replied that the Scotch members asked the Government to refer the Bill to a Select Committee—(Hear, hear)—and he entirely objected to the suggestion that, in assenting to such a course, the Government had done anything to kill the Bill. (Hear, hear.) On the contrary, he earnestly hoped that the Select Committee would conclude its labours in time to allow legislation to be passed, or at any rate to take shape during the present session. (Hear, hear.) His own view was that which had been expressed by Mr. Harold Cox, who had stated that there were many delusions respecting this Bill, and he hoped that a very few sittings of the Committee would be sufficient to blow into the air many of the delusions which had been expressed with regard to the measure by Mr. Cox himself. (Laughter.) He thought the course suggested by the Government was the best way of settling the difficulty.

The motion was agreed to.

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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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.]

Mr. Horace Eckert, formerly a member of the Executive of the League, has been elected a member of the Finchley Urban District Council. He is a member of the firm of Messrs. Batty & Eckert, who carried out for the League the valuation of land in Finchley, which was quoted by Mr. Asquith in the House of Commons about two years ago.

In his election address, Mr. Eckert said—"Do we get value for our money?" Councillor Royston has recently been lecturing upon this subject. The thing is who is meant by WE? Is it the occupier of a house on a three years' agreement who pays during that time £30 in rates and then leaves the district—and his £30? Or is it the owner of unused land who himself contributes not one penny to the local expenditure, but whose land is immensely enhanced in value by the rates paid by the ordinary occupier? Clearly the first does not get value for his money, while the latter gets value for nothing."

Mr. George Linskill, an untiring worker for the cause, was a candidate for the Cleethorpes Urban District Council. Unfortunately, he was not successful this time, in spite of the striking object-lesson afforded by the great increase of land values in this suburb of Grimsby.

Leo Tolstoy's booklet on the land question, entitled "A Great Iniquity," has just been reprinted in a stiff green cover, with a new portrait of the author. Copies (each, 4d. nett; post free, 5d.) may be obtained from the League Office. Terms for quantities on application.

The General Secretary has been favoured with a copy of an admirable paper on the "Taxation of Land Values," read on January 9th last, before the Congregationalist Literary Society of Newcastle-under-Lyme, by Mr. Josiah C. Wedgwood, now M.P. for that borough. The paper deals briefly but effectively with the following points:—(1) How Land is a Monopoly; (2) The Value of the Land Monopoly is given by the State; (3) Monopolies are a Tax on Industry, and should be the Single Public Tax; (4) How a little Tax may do great things—Speculation; (5) Practical Politics. It is hoped that Mr. Wedgwood's paper may later on be made available for general distribution.

Lectures have been delivered in the London district at North Paddington and at Cricklewood by Mr. F. Herbert

Batty; at Oxted, by the Rev. Stewart D. Headlam; at Higham Hill by the General Secretary; and at Manor Park by Mr. W. G. S. Coad. The General Secretary is to address a "men's meeting" at Hackney on Sunday, May 6th. Invitations for other meetings will be welcomed.

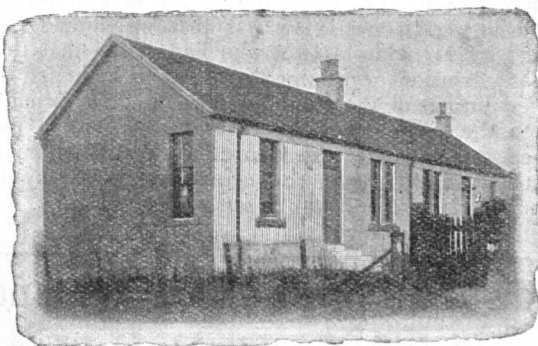
Mr. Richard Brown, one of the Honorary Secretaries of the Tyneside Branch, addressed the members of the Elswick North Ward of the Newcastle Liberal Association on "Land Reform" on April 10th. His colleague, Mr. James Veitch, presided over a moderate attendance. Discussion followed.

Our friends and co-workers in the Yorkshire Branch of the League are well pleased with Mr. W. R. Lester's recent visits. He addressed 17 meetings at which a great amount of literature was sold and distributed, and many new members enrolled. A correspondent writes:—"Great interest and enthusiasm has been shown lately throughout the whole district in the question of taxing land values, and Mr. Lester's efforts have contributed no small share towards stimulating it."

The Yorkshire agent reports meetings as follows:—March 30th, Huddersfield; 31st, Cowling; April 4th, Haworth; 5th, Burley-in-Wharfedale; 11th, Halifax; 12th, Milnabridge. Messrs. W. R. Lester, C. H. Smithson, and F. Skirrow have been the speakers at these meetings.

Much anxiety is felt in the London office as to the fate of two members of the League lately residing in San Francisco. They were both friends of the late Henry George, and keen workers in the movement. Mr. G. H. Sanders had not long returned to San Francisco after an extended visit to London. Mr. Joseph Leggett is more widely known for his weekly column, headed "Common Sense," in the San Francisco Star. The last copy of this which reached the London office contained very friendly references to the movement "on this side," in which Mr. Leggett always took a special interest. Attempts are being made to re-open communications with our two friends, in the hope of learning that they have escaped the worst consequences of the terrible calamity which has befallen their city. There appears to be no doubt, unfortunately, that the building in which Mr. Leggett had his office has been destroyed.

During the latter part of January last, circulars were sent out to known Progressives in Manchester and district, to the number of about two hundred, inviting them to become members of a proposed Manchester Branch of the English League, and to become subscribers to *Land Values*. A small band of members recently enrolled at Warrington have



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THE INCIDENCE OF TAXATION AND AGRICULTURAL DISTRESS IN THE SIXTEENTH CENTURY.

The Scots Statute of James VI., 1597, chapter 48, provides for the imposition of a land-tax to the amount of 200,000 merks to pay the expenses of certain embassies the King was about to send. One *half thereof* was to be paid by the Spiritual Estate, one-third by the Barons and freeholders, and one-sixth by the Burghs; 40s. was to be raised on every pound land of old extent towards payment of the baron's and freeholders' share; the King's land was also to be taxed. The statute contains the following very interesting and suggestive proviso:—

"Attour the said Estates [of Parliament] considering "the manifold abuse that has been used in all times "bygone by sundry of the lieges, against all good "conscience, in causing their poor farmers and labourers "of their ground, being removable, who were subject in "payment of very dear fermes [rents], to relieve them "of the whole burden of the said taxation, which has "been the occasion of the impoverishing of a great "number of the said farmers and bringing of them to "utter wreck and ruin. Where, as of reason, the said "tenants should be altogether free from the payment "of any taxation, and the same should be paid by such "as had free rent, landes, and goods of their own. "For remedy whereoff, it is statute and ordained, That "no person whatsoever exact or compell his tenants and "farmers removable, who pay him ferme [rent] for "the lands occupied, to pay any part of this present "taxation, or to sue relief of the same at their hands; "and if the same be found done by any persons, that "they shall be called and convened before His Highness' Justice and his deputes as violent and masterful "oppressors of His Highness' subjects, and punished "therefor according to justice."

"Thomson's Scots Acts, Vol. IV., p. 144."

Verily a very just system of taxation. Each landholder was to pay in proportion to the rent drawn by him, and the poor farmer, being a mere "removable," or tenant at will, was to pay nothing at all.

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PARLIAMENTARY COMMITTEE FOR THE TAXATION OF LAND VALUES.

A LAND VALUATION BILL.

The Members of the House of Commons specially interested in the taxation of land values—some fifty or sixty—recently appointed a sub-committee to prepare a definite scheme of legislation. The sub-committee, consisting of Mr. J. H. Whitley (Chairman), Messrs. C. P. Trevelyan, A. Billson, H. Vivian, A. H. Scott, T. M'Kinnon Wood, L.C.C., J. Dundas White, LL.D., F. D. Acland, E. S. Montagu, E. H. Pickersgill, and J. C. Wedgwood (Secretary), held seven weekly meetings, and on April 10th, at a full meeting of the Committee, presented a report and the draft of a Land Valuation Bill. This report and draft Bill were considered, and the following resolution was passed:—

"That the Sub Committee be instructed to submit the draft of a Land Valuation Bill to the Prime Minister, and to press for the immediate preparation in the Local Government Board of a scheme of legislation, which will make the valuation of land, apart from buildings and improvements, an integral part of the local assessment, to be immediately followed by passing of legislation to place a large part of the present rates and taxes now levied upon houses, buildings, improvements, and industry, upon that land valuation."

The draft Bill referred to in the resolution was as follows:—

LAND VALUATION BILL.

Be it enacted, &c.

1. The valuation authorities shall cause forthwith to be included in the valuation lists of every parish the land value as hereinafter defined of every hereditament in the parish.
2. The valuation lists shall contain columns for the entry, in the case of each property, of
 - (a) the description thereof;
 - (b) the person in apparent occupation thereof;
 - (c) the approximate area thereof; and
 - (d) the land value thereof.
3. (1) The "land value" of a property means the best price which could reasonably be obtained for the land thereof, irrespective of any buildings or other improvements thereon, assuming the land to be held in fee simple, and to be free of any tax or rate imposed in respect of such land value.
 - (2) The term "improvements" includes houses, buildings, structures of all kinds, machinery, plant, borings, fencing, planting, draining, reclamation, and any other unexhausted improvements.
4. In the application of this Act to Scotland the term "freehold" shall be deemed to include superiority.
5. This Act may be cited as the Land Valuation Act, 1906.

It will be noticed that this Bill deals only with valuation of land, and only on the basis of capital value. The capital value of land is to be ascertained by the valuation authority, and will serve as a basis for taxation for local and national purposes. What that taxation should be will be discussed at future meetings of the Committee with a view to making recommendations to the Government.

It is understood that the Local Government Board will publish, as a Parliamentary Paper, a translation of the Memorandum of the Prussian Government, in which they urged municipalities to adopt taxation of site values. It is hoped also to arrange for the publication of official reports on the work of Land Value Taxation in the colonies.

GLASGOW LIBERAL COUNCIL AND THE BILL.

At the Annual Meeting of the Glasgow Liberal Council, held 4/4/06—Mr. Robert Montgomerie presiding,

Councillor John M'Farlane moved—"That this meeting of the Glasgow Liberal Council hereby expresses its unabated confidence in His Majesty's Government and its approval of the policy indicated in the various measures they had brought before Parliament for this session's work."

Mr. Thomas Wright, seconded.

Ex-Bailie Burt said they in Glasgow had been very particularly interested in the Taxation of Land Values (Scotland) Bill. Unfortunately, owing to the method of procedure in the House of Commons, the Bill, which was passed by an overwhelming majority, had not been remitted to a Grand Committee. He would not suggest that the Taxation of Land Values Bill should be thrust upon the Government; but he thought it just possible some members of the Government were not just so anxious to see it brought forward. He knew that Sir Henry Campbell-Bannerman was personally strongly in favour of it. He (Mr. Burt) regretted that the Government had not given the necessary facilities for its discussion, and he thought they were entitled to express their opinion on the question—(applause)—to show that they were in earnest about it. The first part of the Bill declaring for a separate valuation of land and improvements should at least have had the support of the Government. They wanted to know what the value of land was, as a preliminary stage from which to discuss the question properly. He moved the following addition to the motion:—"But regret that they have not seen their way to afford facilities for the further progress this session of the Taxation of Land Values (Scotland) Bill, introduced by Mr. Sutherland on the 23rd of last month." He did not suggest the addition to the motion in any way as a reflection upon the Government. They wanted merely to indicate the anxiety they felt on the question.

Councillor Nicol seconded.

Mr. M'OWatt said that, while he sympathised with the point raised by Mr. Burt, he thought the phraseology of the addendum might be altered. Instead of expressing regret, the Council should express the hope that facilities would be given for the further progress of the Bill this session.

Councillor M'Farlane—I will accept that.

The Chairman suggested the word "trusts." It was, perhaps, a little stronger than "hope." This was accepted, and the motion, with Mr. Burt's altered addition, was then unanimously adopted.

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AS OTHERS SEE US.

By GUSTAV BÜSCHER.

(Translated from the German by E. Cozens Cooke, B.Sc.)

According to recently published statistics, the area of the enclosed land in the Scottish Highlands has increased in the last twenty years by 1,210,000 acres. In other words, some 10,000 men have been obliged to leave their homes to make room for deer and other game.

There was a time when the land in England was practically owned by the people. Then England had no standing army and no army of the employed, no army of police and no army of marauders, no custom-houses and no prison houses.

In the Days of "Merrie England."

The dreaded workhouses, which to-day are the last refuge of the English working-man after a life of stress and toil, were then unknown. At that time English labour did not have to support a swollen navy which to-day costs it 1,000 million francs a year; it had no National Debt, amounting to almost 20,000 million francs, for which to find the interest. All wars were conducted at the expense of the landlords; all public expenditure was defrayed out of ground-rents. The daily wage of the labourer, which at the present time in wealthy England amounts to 3-4 francs, was then equivalent in purchasing power to 14 francs of modern money—and the normal length of the working-day was eight hours. During this period the country was known as "Merrie England." This is no story from a book of fables, but solid fact confirmed by a thousand evidences which the investigations of an impartial scholar, Thorold Rogers by name, have brought to light.

The happy days of "Merrie England" are indeed long since passed away. According to the letter of the English Constitution, the land is still the property of the Crown, the repository of the people's rights. But this is only true on paper. In reality, more than nine-tenths of the English people have no more valid title to the soil of their fatherland than they have to that of the moon or the planet of Mars. The common lands, which 200 years ago comprised more than 10 million acres, have been gradually appropriated by the aristocratic swindlers, until scarcely any of them remain. And the taxes, which formerly the nobles had to pay out of their lands, have been exchanged for general duties on wine and beer, tea and tobacco, so that the English people may be saved from extravagant indulgence, and taught the desirable virtue of temperance! To-day more than half the land of England is in the possession of 2,250 families; the rest is shared amongst 250,000 families.

The Case for London.

In the district where I write, some twelve miles south-west from London, one sees, as soon as one has left the town, miles upon miles of scarcely anything but meadows, gardens, parks, and unproductive woodland, often enclosed with wire railing, with wooden fences covered with barbed nails, or with walls stuck with splintered glass. The fruitful soil in the vicinity of the greatest city of the world lies practically uncultivated, whilst agricultural produce is brought in ships across the sea. And in this city of six million inhabitants, a duly-installed commission racks its clever brains to find the solution of the unemployed problem!

A few hundred years since, a silly, frivolous woman, whom stupid chance had made Queen of England, presented to one of her favourites a piece of land outside the gates of London. The metropolis in the meanwhile has grown somewhat, and on what was once a farm site has sprung up one of the richest quarters of the great city. The ground rent of this piece of land—that is, the price of the permission to live and work upon it—now amounts to tens of million francs per annum. The land, or rather the right

to exploit the labour of their fellow-citizens upon this site, still belongs to the descendants of the courtier to whom it was originally granted in return for a kiss of allegiance.

The greater portion of the soil of London is in the possession of a few old titled families. But these people do not concern themselves with building houses. They leave this work to the proletarian crowd of inferior human beings. They only lease the building sites to a contractor for a term of years, with the obligation to erect suitable buildings thereon. The contractor pays a fixed annual rent for the site, and seeks to draw as much profit as possible from the buildings; for when the lease is run out both the site and the buildings which are erected on it revert, without compensation, to the ground landlord, and the householder must count himself fortunate if the rent is not screwed up so high that he is forced to quit. How things fare with the tenants under this system one can easily imagine. Also one can see that things often go badly with the middleman. But whatever may befall builder and tenant, the ground landlord in any event derives a gain. He has no risk, no responsibility, no labour—he has absolutely nothing to do save to write receipts for his ground rents. And if he finds this business too irksome, he deposes an agent to relieve him, who has to see that the tenants punctually pay their tribute. In order that the noble idler may draw his rents, little children must sell bunches of flowers and papers in the muddy streets, consumptive girls must glue pasteboard boxes for fourteen hours a day, widows and orphans must deny themselves bread, grey-haired men must go to the work-house, and the disabled beg.

This is no tearful exaggeration. It is bare fact corroborated in the streets of London at every turn.

Starvation.

Recently, as I was walking through the streets of this dreadful city one hot, dusty day in August, I saw standing on one of the busy bridges a sorrowful woman offering for sale wax matches in a small basket. She held a miserable looking child in her arms, perhaps because there was no one in whose charge to leave it, perhaps because she hoped thereby to elicit the sympathy of passers-by. But nobody grieved for her. I stepped forward and for a penny bought from her a box of wax matches. A grateful, happy smile stole over her face. I wanted to ask her how much she earned, but feared that I should scarcely understand her amid the uproar of the streets. My companion had in the meantime walked on, and I was obliged to follow him. Such figures one meets in London at every street corner.

It happens from time to time that a free-born Englishman, and still more frequently an Englishwoman—since woman is the weaker sex and, therefore, in our Christian society, can be exploited more regardlessly—literally hungers. The papers generally notice such an interesting event for the edification of their readers, but in most cases the affair passes without much heed.

Death from starvation? What frightful words! Is it really possible that in our Christian civilisation, in which the highest learning and elegance are united, in which clever men study with such painstaking care the elementary organs of insects, in which sympathetic persons found societies for the rescue of strayed dogs and cats, is it possible that in this age men die of hunger? Yes, it is not only possible—it actually happens.

It is a fact which every policeman can confirm for us, that in the streets of London, in the streets of the city which boasts itself to be the richest in the world, in the midst of abundance of bread and meat, of sweetmeats and dainties, of scarf-pins and picture cards, men's strength fails them because of hunger—and sometimes they even die of hunger.

Before me lies a little book entitled "Pictures of Poverty." It contains twenty-four short narratives selected from ten thousand similar cases; twenty-four stories, vouched for by reliable eye-witnesses, of children who search for crusts in

the gutters in order to appease their hunger; of women who in mid-winter have pawned their clothes and cover their nakedness with strips of old carpet; of a father who in the flower of his age has sought death by drowning, because he could find no work—no work in the country whose fruitful fields are converted into private parks and game preserves; in the country where the lack of dwellings is so great that hundreds of thousands of families are herded in hovels where body and soul must both corrupt.

ECONOMICS AS SHE IS TAUGHT AT CAMBRIDGE.

It has been said that the greatest humorists are the unconscious ones, and I believe this is true. When you can't get a copy near hand of "Huckleberry Fin," or when you have read and read "Pickwick Papers" until they begin to lose their pristine freshness, you might try for a change "Economics of Industry," by Professor Alfred Marshall. In the midst of that rubbish heap of German jargon and semi-mathematical argot which passes under the name of "The Science of Economics," there is a fund of comedy worthy of a Molière or a Rabelais. If anyone has any doubt, for instance, of the nature of "Wealth," it is something—indeed about all you can find in this so-called science—to be assured that, "The affection of friends, for instance, is a very important element of well-being, but is not ever reckoned as wealth except by poetic license." I don't suppose that anyone ever expected to dine on such affections or to exchange them for theatre tickets, twist tobacco, or some such luxury; but still it gives considerable satisfaction when you know that a fact like this is declared by a great university don, published from halls of learning. We children of Lazarus must take this and smack our lips as a scrap from the great university feast from the table of Dives himself.

Again, we are told, "a man's personal goods fall into two classes—under the first come the benefits he derives from other persons, such as labour dues and personal services of all kinds, property in slaves, the organisation of his business, and his business connection generally. The second class consists of his own qualities and faculties for action and for enjoyment."

You might perhaps ask what a man is apart from his own qualities and his faculties for action and enjoyment; but such vulgar questions betray a plebeian, not to speak of a Public Board School origin. It suggests that you may have made the acquaintance of a low playwright fellow like Shakespeare (if he wrote them plays), or a rhyming common ploughman like him who went by the name of Burns (question—were not Burns' poems written by Lord Dare or Lord Nozoo or Lord Onlynose?) the question might even have been suggested by that tinkler fellow who wrote the "Pilgrim's Progress" if he happened to come across "The Economics of Industry." The first thing one has got to do when studying "economics" is to get rid of such tawdry common sense and remember that a greater than Shakespeare (George Bernard Shaw, to wit) has said "Common sense is common ignorance." Now the brilliant idea that property in slaves was or is an item in the list of a man's personal goods, is one that would only suggest itself to a college professor and a professor of economics at that.

To an ordinary nineteenth century or twentieth century man who works, but has not plunged into fathomless economic depths, Emerson's simple words might answer—

"Pay ransom to the owner, and fill
The bag to the brim;
Who is the owner? The slave is
And ever was. Pay him!"

But this might do for American University teaching of a century ago, which was essentially superficial, otherwise had not lost its grip of commonsense and reality. To-day

American economists have plunged into Austrian depths and have not yet arrived at the surface.

The sum total that the teaching of Cambridge has arrived at is that goods are things saleable. Land, slaves, services, honour, what you please. One would think that "goods" would require to be "good," but they need not be, for the economist takes no account of teleological estimates. The poisonous and semi-poisonous materials with which our foods and drinks are adulterated are "goods" not "bads" as our common sense estimating teleologically would suggest. In an introductory passage Professor Marshall says—"Slavery was regarded by Aristotle as an ordinance of nature," and so probably was it by the slaves themselves in ancient times.

Now the Professor has got clearer ideas, he reckons it with land as personal goods.

Of the two classes of personal goods, "the benefits he derives from other persons, and his own qualities and faculties for action and enjoyment," the former, continues the Professor, together with all material goods may be described as external and the latter as internal goods. These are transferable and non-transferable.

If one were asked what a person's internal goods were, one might reply that it depended on when and what the person had for breakfast, dinner, or supper, together with all his inner physiological economy. But this would be entirely wrong. A man's internal goods are "his qualities and faculties for action and enjoyment." There is no excuse for not knowing after a plain statement like that.

Further on we learn that some goods are free, namely—"those which are not appropriated and are afforded by nature without the effort of man." The writer, in order to make the thing clear to the simplest apprehension might have added that goods which have been appropriated are not free.

Things which burglars, landlords, fraudulent company promoters appropriate are not free.

According to Professor Thorold Rogers, between the reign of Queen Anne and 1845 some 9,000,000 acres of common land were enclosed. That "good" is not free now.

The goods which an Andrew Carnegie or a Rockefeller have amassed as the result of tariff laws, railway and land concessions being appropriated are not free.

In fact to the workman the only freedom he has is freedom to work for some one if he can find him.

So much for "The Economics of Industry" at present. We are entering the holiday season. Take it with you on your holidays—you don't need *Tit-Bits* or *Comic Cuts*—read without academic bias, and you are bound to enjoy yourself.

WILLIAM CASSELS.

THE "TAX AND BUY" PLAN.

A more ambitious project advocated by the National Housing Reform Association and others is that land should be taxed on its capital value, as assigned by the owner, and that the local authority should have power to purchase any land at the price thus determined.

This scheme appears at first sight to be a very fair one. The owner who defrauds the community by under-valuing his land would be liable to be punished by the obligation to sell, whilst any owner unwilling to sell can preserve his property by assigning to it a high valuation and paying the tax thereon.

The proposal is, however, one which will not stand hostile criticism.

The most serious objection is that it depends on the assumption that public authorities would be able and willing to buy any amount of land which was to be obtained at a price below its real value. If a public authority were like a

horse dealer, always willing to buy a cheap article with a view to making a profit on the sale, the legal freedom to purchase at the assigned price would, no doubt, maintain the assigned price at or above the actual value. In fact, an average local authority at present only buys land, perhaps once in 10 years, and then only requires a small percentage of the area under its control. In no circumstances likely to occur in the near future will many local authorities be able and willing to purchase as much as 10 per cent. of their areas. At present, therefore, and for a long time to come, the risk to an owner of being bought out at the valuation would be very small, and the temptation to undervalue would be very great. If land were habitually under-valued, it would rapidly become as impossible for the local authority to buy at the valuation as it is for the King to veto a bill passed by the Houses of Parliament. Finally, if the practice of purchase at the valuation were maintained in occasional use, the temptation to large landowners to gain control over the local authority by illegitimate means would be excessive: and many large owners would, in fact, be able to secure such control as to protect their own property from the legalised confiscation, whilst the small owner (especially if unpopular, as, for example, an aggressive Socialist) would be compelled to pay tax on his land to its extreme value, if he desired to be sure of retaining it.

A proposal which thus directly encouraged the worst form of municipal corruption cannot be recommended by those who desire to extend the sphere of municipal activity.

In New Zealand a law of this character was at one time in existence, but it was repealed; and the purchase clauses were never put into operation.

It is not true, as sometimes alleged, that the New Zealand Government has acquired land by this method. The Cheviot Estate was purchased by the Central Government under the Land Taxation Acts, because taxes were demanded on a higher valuation than the owner thought fair, and the Government preferred taking over the estate at the owner's price (as provided by the Acts), to reducing their assessment of it.—From a special report on "Scope of Housing Reform," prepared by a Committee of the Fabian Society.

"THE MENACE OF PRIVILEGE."

"The Menace of Privilege," by Henry George, jun., is deserving of all the good things said of it by the reviewers as an up-to-date diagnosis of a serious social and political ailment, and no student of events can afford to neglect the opportunity to refresh his mind from this storehouse of facts. Its reading reinforces one's realisation of the whirlwind pace at which American civilisation has moved during the last half century, in the direction of commercial and industrial concentration and combination.

The book offers profitable reading both to him who thinks that amelioration and equalisation lie only in the ownership of monopolies; and to him who hopes for equal relief from the taxation of monopolies; and it is not necessary for either to agree with Mr. George as to the exact point in the taxation of natural resources at which an equilibrium will be found between public right and private wrong, in order to reap the benefit of his patient work.

The accomplished and modest author of "The Menace of Privilege" does not provoke by assumption, nor invite by philosophical forays comparison with the father who has made the son's name world wide and respected, but admirers of the father will rejoice to find his mantle resting upon the shoulders of a worthy son.

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