

LAND VALUES.

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LAND VALUES.

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

Tenth Year—No. 116.

JANUARY, 1904.

Price, 1d.; by Post, 1½d.

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

Lord Rosebery, as Treasurer of the Royal Scottish Corporation, London, has issued an appeal to the Governors and their friends (16/11/03) for an additional £1000 per annum to meet the existing claims of the charity as well as the needs of new applicants. In an explanatory note it is stated that: "the war in South Africa and the growing cost of humble lodging accommodation in London (italics ours) has rendered necessary during the past four years a revision of the pensions and allowances granted to the more aged and infirm among the recipients, at an additional cost of £1000 per annum."

The growing cost of humble lodging accommodation in London and elsewhere justifies us in putting in a small appeal to the "Governors and friends" of our movement for extra funds to endeavour to convert the people of Britain to the wisdom of a small tax on land values (to quote the words of the Royal Commission on the Housing of the Working Classes, 1885) "as a means of compelling the owners to part with these sites at their market value to those desirous of building, and as a new source of taxation that would lighten the rates on the present occupiers."

What a world of trouble and anxiety on behalf of the poor a small instalment of bare justice would save some people.

"A question that rather had him." Mr. Parker Smith, M.P. for Partick (Lanarkshire) at an address to his constituents 30/11/03.

Question.—Mr. Smith had said that the question of royalties was a matter of triviality, amounting only to 5 per cent. The order for steel rails at Barrow, to which Mr. Smith had referred, only went to Belgium because they were 5 per cent. cheaper than in this country. Where did the triviality come in? (Cheers.)

Answer.—That question rather has me. (Laughter.) The real danger was that if the steel-workers were to be put in competition with foreign steel without assistance, the item of cost of which the greatest saving could be made was wages.

Why not the Mining Royalties?

"The question of taxing land values (reports the *Daily News*, 24/11/03) is coming before all the Borough Councils again within the next few weeks. All the old Progressive Boroughs have already registered their opinion on the matter, some of them more than once. On the new Progressive Councils this promises to be one of the first big questions to be discussed. It is down for discussion at Lewisham to-morrow, the motion demanding that Parliament be petitioned to bring in a bill for the rating of ground values. Where the question is not to be brought forward by special resolution it will come before the Borough Councils by means of a letter which is being sent out by Hackney, urging all the Councils to join in an appeal to Parliament to rate ground rents and ground values."

An English correspondent writes: "It is a real pleasure to have J. H. Whitley, M.P. (Halifax), state the alternative policy boldly and clearly in a manner which leaves nothing to be desired. I wish all other radical members were doing the same thing."

Mr. Whitley is certainly doing thorough good work at this time. He understands what the taxation of land values means, and believes in its claims as the radical cure for our inherently vicious systems of land tenure and taxation. There are many other M.P.'s and candidates who publicly declare the same faith, but who do nothing at this time to urge the question to the electors as the alternative to protection. Many of these M.P.'s and candidates cannot do so, we frankly admit, because they do not see or understand the question as Mr. Whitley does. But there are others, quite a large group, who do understand the question sufficiently well to advocate it with acceptance. They refuse to do this notwithstanding the splendid lead given by Sir Henry Campbell-Bannerman in his recent public speeches.

In a leading article dealing with the election, the *Daily News* (16/12/03) says:—"Behind protection lies the far greater question of the land, that need will become apparent as the light of day. The Liberal Party must do its best not only to oppose the bad policy, but to promote the good, and to give the country the assurance of its power and its will to end the long and tragic divorce of the people from the land."

The Town Council of Eccles have adopted a motion approving the taxation of land values. Mr. Nuttall, referring to the English Bill, said that if carried into law it would have the effect of bringing into use vacant plots of land in large centres of population that were now being held up for speculative purposes.

A tit-bit for Mr. Chamberlain. A financial paper advocates the purchase of certain freehold agricultural land, by stating that, "in view of the new fiscal laws and the consequent increase in the value of agricultural land, we consider a purchase is, at the prices at present ruling, well advised." Just so—money into the pockets of the landed proprietors! —*Daily News*, 12/12/03.

Mr. Fred. Skirrow opened a discussion at the Bingley Liberal Club Debating Society (8/12/03) on the subject of "Direct v Indirect Taxation." He argued for the removal of taxes that now fall upon labour and capital, substituting for them a tax on land values. A discussion followed, and at the close a vote of thanks was heartily accorded to the opener of the debate on the motion of Mr. B. Garnett, seconded by Mr. Watson. Mr. Skirrow, as representing the English League for the Taxation of Land Values in Yorkshire, will be only too pleased to enrol members of the League, to send literature on the subject and attend similar meetings; his address is 59 Fell Lane, Keighley.

The two London Bye-Elections, Dulwich and Lewisham, have gone protectionist by majorities of 1437 and 2012 respectively. At Dulwich 10,201 voted out of an electorate of 13,515. Compared with the election of 1895, which resulted in a Conservative majority of 3082, the Liberal vote has more than doubled, while the protectionist vote has increased

by 561. At Lewisham 13,406 voted out of an electorate of 18,708. Compared with the last contested election in 1892, when the Conservative majority was 2414, the Liberal vote has increased by 2802, and the protectionist vote by 2400.

* * *

The following appeared in the *Daily News* on the day of the recent South London Bye-Elections:—

SIR,—Why do not our public speakers make more use of Henry George's "Protection or Free Trade?" Nothing so luminous, nothing so racy, nothing so convincing has ever been written on the subject.

Will someone see that the new sixpenny edition of this book is on every bookstall in Dulwich and Lewisham at once, and displayed in every newsvendor's window, too? Will every canvasser put a copy in his pocket, to lend or quote from, or sell or give away? It is published by the English League for Taxation of Land Values, 376 Strand (and by *Land Values* Publication Department, 13 Dundas Street, Glasgow).

I have not the least doubt that if 1000 copies of this book could be circulated in the next few days in the above districts they would influence three or four hundred waverers, and just turn the scale.

I only wish I could come and help myself.—Yours, etc.,

JOHN THORNTON.

30 Upper Dorset Road, Bexhill, Dec. 9.

The suggestion is a good one, and should be acted upon by all our friends in every constituency. There is no need to wait for a bye-election before doing so.

* * *

Ald. Chas. Fortune, J.P., Harrogate, delivered an able and instructive lecture on "The Taxation of Land Values" to the Harrogate Liberal Club Literary Society, on Tuesday, 8th December. There was a good attendance. The *Harrogate and Claro Times*, 12/12/03, besides reporting the main features of the lecture in 1½ columns, devoted its leading article to the lecture in a most favourable and enthusiastic manner. We hope to quote both report and leader next month. Ald. Fortune these past six years has done yeoman service in Harrogate to the movement for taxation of land values.

* * *

The General Purposes Committee of the Deptford Borough Council (reports the *Woolwich Gazette*, 27/11/03) recommended that the Council endorse a resolution of the Hackney Council in favour of a Bill for taxation of land values. A long and spirited discussion ensued, and in the end the recommendation was rejected by 36 to 13.

* * *

LAND VALUES MUNICIPAL CONFERENCE COMMITTEE.—A report of the proceedings at the meeting of the Committee (appointed by the Conference on the Taxation of Land Values in London, October, 1902) held in the Westminster Palace Hotel, London, on Thursday, 26th November, 1903, has been published in the form of a 40-page pamphlet by the Glasgow Corporation. It makes interesting reading. Eighteen members of the Committee were present; also the Town Clerks of Liverpool, Fulham, and Eccles, and the Glasgow City Assessor. Bailie John Ferguson (Glasgow) presided.

* * *

Liverpool City's 15,000 acres, for example, accommodate 710,337 people. Glasgow puts 70,000 more citizens in two-thirds of Liverpool's acreage. Belfast has only 350,000 to an area of 16,475 acres. To come down to the smaller towns, Southport has only 50,000 people on 11,000 acres. How much these figures mean in comfort and health it is difficult to estimate.—*Daily Paper*.

* * *

Yet there are bad housing conditions and slums in Belfast and Southport, caused, as in Glasgow and Liverpool, not by want of acres, but by the unbridled private ownership of

the acres. It is all the same under this system whether the population is 50,000 or 700,000, or 5,000,000, there is an artificial scarcity of acres for whatever purpose—trade, houses, or "comfort and health."

* * *

The *Westminster Review* for November contains an able article by Leonard M. Burrell, entitled "A Plea for Absolute Free Trade." Single taxers and land reformers should not miss reading, and advising others to read, this well written statement of the case for real free trade.

* * *

Last month we felt impelled to deal with a few of the Tariff Reform leaflets, which, as regardless of expense as of truth, were and are being scattered broadcast throughout the length and breadth of the land, appealing to the instinct of plunder of the predatory few, and to the ignorance and worst passions of the exploited and impoverished many. This month we cannot refrain from saying a few words concerning the avowed beliefs and expressed convictions of the well-known English politician whose utterances have inspired these precious publications, and whose spirit and policy are so faithfully represented in their pages.

IMPERIAL UNION AND TARIFF REFORM.—Under this title the speeches delivered from May 15th to November 4th, 1903, by the Right Hon. Joseph Chamberlain, M.P., in which he proclaimed his New (?) Fiscal Policy, have recently been reproduced in book form.

THE NEW FISCAL POLICY.—From its pages they will learn the details of Mr. Chamberlain's wonderful new (?) policy, and will find them to have been not only beautiful in their simplicity, but capable of indefinite extension. They will learn that this twentieth century Solomon proposed, *as a beginning*, to levy a small tax of but sixpence per cwt. on corn, excluding maize; a poor 5 per cent. on meat, excluding bacon; and 5 per cent. on dairy produce, excluding nothing.

* * *

This taxation of the food of the people they will find to have been the basis of the whole precious scheme, and its main support a promise of a tariff of 10 per cent. on some manufactured articles, a tariff to frame which "everybody interested—whether in thimbles, in anchors, or in anything else in the multiplicity of trades in this country" (page 122), was to be invited to join. A refreshingly innocent proposal, which they may well imagine would be welcomed with acclamation—at least by the unselfish and patriotic manufacturers of such articles.

* * *

MR. CHAMBERLAIN'S CHIEF CONCERN.—They will further learn that this great Statesman was not concerned to increase the rent-rolls of the rural landlords, who controlled the sources of the food produced in this country, though almost to a man they had rallied round his standard. Nor was it to secure an increased revenue to the public treasury by indirect taxation, an increased revenue required to defray the costs of a war which he regarded as "a feather in his cap." These, and the consequent greater impoverishment of the masses of the people, might be amongst its incidental effects, but they will not find them claimed as Mr. Chamberlain's chief concern, though they will find that he had many.

* * *

From page 7 they will learn that—"The influence of the empire is the thing I think most about." From page 46—that—"It is the question of preference to the colonies which most deeply moves me to exertion." And from page 51 that it was neither the influence of the empire nor the question of preference to the colonies, but the interests of the working-man, that, in truth—"It is for you, the workmen, that I am chiefly concerned." And it is on this string they will find that he played most skilfully in the rest of his speeches. With what results history will enlighten them, but we dare not venture to prophesy.

THE CONFIDENCE TRICK.—However this may be, they will not be surprised to learn that enthusiastic audiences, ticket audiences, welcomed the great Statesman who claimed to have formulated "A national policy in consonance with the feelings, the aspirations, and the interests of the overwhelming proportion of the country" (p. 23). "A policy which *I believe* to be the only one which will maintain the empire as it is" (p. 114). A policy which incidentally might yield increased rent to landlords and an increased revenue, obtained by indirect taxation, the taxation of food, to the Treasury, but which—"*If I am right*, will benefit every class in the country, which will give increased work and increased employment to the poor, and I daresay increased profit to the capitalist." More work for those who to maintain life already had to work too hard and too long; and more wealth, unearned wealth, to the few, who already fattened on the unrequited toil of their fellow-citizens: such was, in truth, the necessary effects of the New Fiscal Policy.

* * *

And this policy they will find commended by its author in the following stirring, even if, to the wary, suspicion-breeding words—"I ask you to take my pledge, and to believe in my sincerity when I give it, that if you accept my proposals as they stand, they will not add one farthing to the cost of living, and, in my opinion, in the case of the poorest families would reduce that cost!" From which, as from many other similar remarks to be found in the pages of this truth-revealing book, they will learn that the notorious confidence trick was not entirely played out in twentieth century Britain; and that speeches modelled on the advertisements of the vendors of quack medicines, which, *if the vendor is right*, and *in the opinion of the vendor*, will cure every disease under the sun, still commended themselves to the simple minds of the more innocent of its population.

* * *

MR. CHAMBERLAIN'S AVOWED BELIEFS.—As in a century or two the people may have come to learn that twice two make four, they will naturally be curious to know who then was supposed to pay the taxation imposed upon food. These speeches will not leave them in doubt as to its author's avowed beliefs on this fundamental question. They will read that he, good, innocent man, avowed that—"I do not believe that these small taxes upon food would be paid to any large extent by the consumers in this country. I believe, on the contrary, they would be paid by the foreigner"—(cheers)—(p. 39). And, as they will see from the cheers, some of his audience actually believed him, or believed they believed him!

* * *

HIS NEW POLITICAL ECONOMY.—Of course they will find out that to give a colour of truth, or to offer a shadow of foundation for such wonderful beliefs, it was necessary to invent a new political economy specially for the purpose, and that this great man, assisted by some chosen experts (!), was equal to the occasion. This new political economy, formulated as it almost seems for the express purpose of proving that twice two did not make four, at all events not within "a self-sustaining empire," they will find formulated on page 40, in the following words:—

* * *

"I have gone to one of the highest authorities of this country—one of the highest of the official experts whom the Government consult—and I have asked him for his opinion, and in his opinion the incidence of a tax depends upon the proportion between the free production and the taxed production. In this case the free production is the home production and the production of the British colonies. The taxed production is the production of the foreigner. And this gentleman is of the opinion that if, for instance, the foreigner supplies, as he does in the case of meat, two-ninths of the consumption, the consumer only pays two-ninths of the

tax. If he supplies, as he does in the case of corn, something like three-fourths of the consumption, then the consumer pays three-fourths of the tax. If, as in dairy produce, he supplies half of the consumption, then the consumer pays half of the tax. Well, as I say, that is a theory that will be contested, *but I believe it to be accurate.*"

* * *

"**I believe it to be accurate!**" And it is on such a belief they will find that Mr. Chamberlain bases all his convictions concerning the necessary effects of his new policy. Well, we do not think that anybody has yet taken the trouble to contest such a childish theory; at all events, future generations will not find in this book that anybody was publicly stigmatised as "a little Englander," whatever this term may be supposed to mean, for daring to do so. But they may well deplore that his dupe did not confer immortality on this great expert—whom even Mr. Chamberlain's Government, which had so recently accomplished such wonderful things for the empire, condescended to consult—by handing down to posterity his name and address. His views on other economic questions would surely be invaluable.

* * *

"**I believe it to be accurate!**" What refreshingly childish credulity! Foreign supplies are to be kept out, and yet the reduced supply is not to affect the price of such portion of the food supplies as may be produced in this country, or in the colonies, and consequently the consumer will only pay increased prices on such portions of the supply as may still be obtained from the wicked foreigner! Small wonder that a man who avows to believe this "to be accurate" is unable to see, on public platforms at least, any difference between revenue tariffs and protective tariffs, between the incidence and effects of taxation of articles part of the supplies of which are produced in this country, and on articles the whole of the supply of which is imported from "them there foreigners."

* * *

"**I believe it to be accurate!**" If this be so, future generations will not be surprised that when speaking to public audiences this great Statesman quietly and consistently ventured to ignore the fact that, whilst to raise a revenue of twelve million pounds sterling from taxes on tea and sugar cost the consumers the amount, plus interest and profit on the money expended, to raise a similar revenue from the taxation of corn, meat, and dairy produce, which even he dared not venture to propose, would cost the country at least three times the sum that would flow into the public treasury, or, say at least thirty million pounds sterling.

* * *

Future generations will realise this as clearly as do all recognised economic authorities at the present day. And they will also realise that it is only the consistent ignoring of this fact that enabled the Member for Birmingham to say to a public audience from a public platform—

"In the plan I have laid before you *I see* no sacrifice . . . It is because *I believe* it to be true, even though nobody else does, that my plan will cost you nothing. Why should it? [What innocence!] I am not asking you to raise the amount of taxation in this country. I am asking you to transfer taxation from one article to another—(hear, hear)—from one pocket to another. **What transparent sophistry! but the audience manifestly did not note the jump.** So far as you are concerned, *I maintain* that it does not matter a brass farthing to any one of you whether, let us say, the sixpence a week that we take from you in the way of taxation comes out of your waistcoat pocket or comes out of your tail pocket—(laughter). . . . What does it matter, if I want a halfpenny from you, whether I charge it on bread or on some other article of universal consumption?"

What, indeed?

Those who read such passages, in the remote future, may well doubt whether this be guile or innocence. Whatever their verdict, they will all probably agree that Birmingham is well worthy of such a man; and that it acts quite in accordance with its world-wide reputation when it prostrates itself at his footstool, and refuses to grant a hearing to any who will not do likewise.

* * *

We cordially wish our readers "many happy returns." The past year has been one of much earnest work, and good results in the movement both at home and abroad, which our columns explain from month to month. The effort being made to circulate "Protection or Free Trade" affords any amount of scope for energy and enthusiasm, which we trust will be largely devoted to it in 1904. The English and Scottish Leagues have undertaken considerable financial responsibility with this special edition of the book, and rely with confidence on every active supporter to assist in its circulation.

THE ALTERNATIVE TO PROTECTION.

At a conference of the Yorkshire Liberal Federation, held at Bradford on Thursday, December 10th, on the motion of Mr. Herbert Samuel, M.P., seconded by Mr. Hamer Greenwood (Liberal candidate for York), the following resolution was submitted and carried:—

"That this conference affirms that the internal burdens on trade caused by excessive taxation and by the land and liquor monopolies are far greater than any foreign tariffs have been, or can be, and that, therefore, the policy of a Liberal Government should include retrenchment of national expenditure, the taxation of land values for local and imperial purposes, and a drastic reform of the licensing laws, accompanied by a remission of taxes on food and of local rates on the houses of the people."

* * *

The Kirkcaldy Liberal Association, at a meeting last month, unanimously adopted the resolution advocating the taxation of land values, and the abolition of all taxes on food, as carried unanimously at the Dumfries Conference of the Scottish Liberal Association, reported in our issue of last month.

* * *

At a meeting of the Executive Committee of the Amalgamated Society of Railway Servants, held 9/12/03, it was unanimously resolved:—

"That this Executive Committee, representing 60,000 organised workers, takes this, the earliest opportunity of repudiating the statement of Mr. Chamberlain's at Liverpool that the organised workers of this country were not behind their leaders; being workers from all parts of the country, mixing daily with the masses, the members of this Committee are emphatically of the opinion that the majority of working men will not accept any taxation of food; further, this Committee desires to express its opinion that a better method of alleviating the poverty of the country would be by taxation of land values, abolition of mining royalties, and nationalisation of railways."

* * *

At a meeting addressed by Mr. Joseph Hyder, in the Limehouse Town Hall, 9/12/03, Mr. B. Bawn, L.C.C., presiding (Mr. Will. Crooks, M.P., and Mr. B. Pearce, Liberal candidate for Limehouse were present), the following resolution was carried unanimously:—

"That this meeting denounces Protection as being entirely opposed to the welfare of the country, being calculated to reduce trade and raise prices without increasing either employment or wages; and, further, declares its opinion that the best way of relieving British industry is by removing the burden of the land monopoly which is the real enemy of labour."

Mr. John Burns, M.P., at a meeting in the Springburn (Glasgow) Public Hall, held 16/12/03, advocated among other proposals the taxation of land values as steps to be taken now rather than go back to protection.

* * *

Addressing his constituents, 25/11/03, Mr. J. H. Whitley, M.P., again advocated the radical alternative to protection. He said in part:—"Radicals had never contended that the position of the people of this country was what it should be, but their remedy was not the false remedy of protection, which would penalise the masses to benefit one class; it was a remedy which would be a benefit to manufacturer and workman, and shopkeeper, and every person who contributed in good, honest work to the well-being of the community. It was the remedy known as the taxation of land values—(applause). What was wrong with this country was that we had an arrangement which enabled certain monopolists to levy a toll on the industry of every man and woman in the shape of royalties, rents, and land values. In agricultural matters they found that a man was taxed on the improvements he made on his land, and in the towns it was the same. Instead of taxing land on its real value they taxed it on the improvements which were carried out on it, and the use to which it was put. A proof of the injurious effect of the present system was to be found in the mining royalties. When people talked of the competition of foreign steel, did they remember that whereas the French and Germans paid a royalty to the State on the ore of 5d. a ton, our steelmakers had often to pay a royalty to the owner of the land of 5s. or 6s. a ton?" (Applause.) A vote of thanks to Mr. Whitley was carried unanimously.

* * *

At a special meeting of over 300 delegates from co-operative societies convened under the auspices of the Glasgow and Suburbs Conference in the Glasgow Trades Hall, Saturday 12/12/03, a resolution was passed by a large majority in favour of "acquiring agricultural land in Canada." A negative resolution on the Fiscal Policy, after the pattern of most Liberal associations and the Cobden Club, was also adopted by a large majority; as against an amendment which, while declaring against Mr. Chamberlain's proposed tax on food "as pernicious in principle and unsound economically," urged in favour of "nationalisation of railways mining royalties, and taxation of land values."

* * *

The Queen's Park (East Renfrewshire) Liberal Association recently passed a resolution

"Repudiating the re-establishment in any measure of the Corn Laws, or a return to long discarded tariff barriers as a means of promoting commerce, recognises with sorrow that, in spite of enormously increasing national wealth, large numbers of our population still live near the poverty line, and urges that the Liberal party must press for their social amelioration by the abolition of our system of land monopoly through the taxation of land values, by grappling thoroughly with the evils of the liquor trade, by decrease of national expenditure on armaments, and increased attention to the education of the people."

* * *

Sir Henry Campbell Bannerman, to whom a copy of the resolution was sent, replied stating he cordially agreed with its terms.

* * *

The Tyneside Branch of the English League for the Taxation of Land Values have published a striking radical manifesto urging the alternative policy. It takes the form of a four-page leaflet criticising protection, explaining the land tax, quotes Cobden on taxation and land tenure, and shadows forth a democratic budget calculated to liberate the land, give employment to all, and cause a more equitable distribution of wealth. Those who stand for the taxation of land values as the alternative policy, and who are in the

fiscal fight, ought to be armed with this leaflet. 1s. per 100; 6s. per 1000, carriage paid. Apply to James Veitch, 142 Brighton Grove, Brighton; and Richard Brown, 33 Stanton Street, Newcastle-on-Tyne.

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 west-country rector writes:—"I hope Henry George's 'Protection or Free Trade' is selling well. The 'alternative policy' must be pushed for all we are worth now, mere negation is no good. We must not turn ourselves into the 'New Conservative' party as mere opponents of change. Of course this is only repeating what you have said a thousand times. I mean, by saying it again, that I find it is the one thing which calls out a prompt response from every audience. I was speaking at Buckfastleigh on Tuesday, and took this line strongly. The response was marked and immediate. . . . There is much stir and excitement in the West; more interest aroused than I have seen since 1885."

* * *

The "alternative policy" was well to the front at the December meeting of the Metropolitan Radical Federation, when the following resolution was moved by Mr. W. Chas. Wade, seconded by Mr. W. J. Ramsey, supported by Mr. Lewis H. Berens, and carried:—

"That this Council strongly approves of Sir H. Campbell-Bannerman's declaration, that it is desirable to apply the principle of Land Value Taxation, so that the burden of house rent may be lightened, overcrowding diminished, and the pressure on manufactures relieved. This Federation is of opinion that such taxation, by freeing the land from monopoly, will open up almost inexhaustible employment; take away the need to tax commodities of daily consumption; secure a sufficient revenue for the maintenance of the nation; and abolish the widespread misery that now exists after 50 years of so-called Free Trade."

* * *

A Liberal candidate has told one of the officers of the League that he found that the chief thing which interested the people at his meetings was the Taxation of Land Values. He was amazed that this should be so, but said that "it never failed to catch on."

* * *

A special edition of 20,000 copies of the "Real Free Trade" manifesto issued by the Tyneside Branch of the League has been printed for circulation in Birmingham at the cost of a local friend. Copies of the manifesto may still be obtained from Mr. Richard Brown, 33 Stanton Street, Newcastle-on-Tyne.

* * *

On December 9th, in the Unity Church, Coatsworth Road, Gateshead, the Rev. G. A. Ferguson delivered a lecture on "Henry George's Social Philosophy." The lecturer outlined with great clearness the principles laid down by Henry George, and showed that the taxation of land values would relieve industry of many burdens at present placed upon it, and would also solve the housing question, etc. It was the most urgently needed reform before the public, and was the only alternative to the fiscal proposals of Mr. Chamberlain. Mr. James Veitch, of the Tyneside Branch of the E.L.T.L.V., was in the chair, and there was a good attendance. Discussion followed the lecture. Mr. Ferguson had already lectured (Nov. 25) on the "Life and Work of Henry George."

* * *

Mr. Horace Eckert introduced a measure for the taxation of land values into the Muswell Hill "Parliament" on Dec. 4th. There was a useful discussion, but the proposal was defeated.

In spite of very bad weather (writes a correspondent) an audience of intelligent people assembled on Nov. 27 to hear, see and appreciate a lecture, illustrated with lantern slides, on Land Values, entitled "The Cat," at the Mattison Road Institute, Haringay. It was given by a lady member of the League. All present were thoroughly interested and, without doubt, instructed. At the end of the lecture the audience heartily sang "God Save our Native Land," the words being shown on the screen. After a cordial vote of thanks had been proposed by the chairman, the Rev. T. J. Gladwin, and carried unanimously, the meeting concluded with a sale of the League's literature. Evidently the seed was not sown on stony ground at Haringay.

* * *

Before an intelligent and enthusiastic audience at Friends' Meeting House, Avenue Road, Acton, the lecture entitled "The Cat; or, Taxing Land Values," was given by a lady member of the League. The cat, as usual skipped about splendidly by the aid of numerous lantern slides, the audience admitting they had never seen one like it before, and undoubtedly they were not only gratified but enlightened by the performance. After the lecture a cordial vote of thanks was passed to the lecturers, and sales of some of the League's literature took place. Acton should now wake up to the remedy, and proceed to vigorously spread the light.

* * *

Meetings have been addressed during December at Baildon, Bingley, Buckfastleigh, Clayton, Croydon, Exmouth, New Southgate, Southwark, Sunbury-on-Thames, Sowerby Bridge, and Totnes.

* * *

The January meeting of the Central Council of the League will be held at the League's offices, 376 Strand, on Monday, 18th inst., at 8 p.m.

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

THE LIBERAL LEADER ON THE ALTERNATIVE POLICY.

Speaking at a Liberal demonstration held at Newport on Monday, 30th November, Sir Henry Campbell-Bannerman once again referred in plain terms to the subjects of land tenure and taxation. He said:—"There is the question of urban rating. There is the land system, so far as it puts impediment in the way of those who desire to live on the land and to work it. Now, what is our rating system, to take it first? It is a tax upon industry or labour, upon enterprise, upon improvement; it is a tax which is the direct cause of much of the suffering and overcrowding in the towns. And let us always remember this, that when we speak of overcrowding that overcrowding is not only a symptom but a cause of poverty, because it demoralises its victims, and it is largely caused by throwing rates on site values. The second great subject, to which I will no more than allude, would be to improve our land system and our agricultural conditions, so as to keep more men on the soil and take them back to it. We have been told that we have a great estate to develop in the Colonies; we have a still greater estate to develop here under our very eyes. (Cheers.) The Protectionist tells us Free Trade has ruined agriculture. Let us first of all try the experiment of putting the people back on the soil, and encouraging them to engage all their energies in its improvement, and let us get rid of anything that hinders the development of agriculture; restrictions that we have outgrown and habits that belong to a patriarchal system ought to have passed away. This would be a policy more likely than taxing the townsman for his bread and the farmer for his appliances and his food stuffs, while the landlords and manufacturers share in the proceeds that come of it. The one is a policy which will add to the wealth of the country and set free fresh sources of energy; the other is a policy which, while it may make rich men richer, will certainly make poor men poorer. (Cheers.)"

THE LAND QUESTION IN THE UNITED STATES.

Mr. Allen Haddock, in the *Botley (Yorkshire) Reporter*, recently said:—"The land in America is owned by the people and cultivated by the owners, with no fear if the tiller scratches the soil or makes it productive that his rent will be raised as in England or Ireland."

Would to God this were true. A writer in a Western periodical suggests that progressive, prosperous America can learn something from downtrodden poverty-stricken Ireland. . . . Lessons that Ireland has learned in so low he commends to the people of this country. "First, that no man can be free who does not absolutely control his means of existence—that is to say, the land from which he makes his living; second, that when this means of existence has been acquired by others, who make him a tenant and a serf, it must be restored to those who use it, at whatever cost."

Why should not America, goes on the writer, take a lesson from Ireland's troubles and profit by the wisdom at present directed to their cure? Land monopoly is slowly, but steadily, fastening its clutches upon this nation, and is changing the character of the country from a land of free and independent labour to a new serfdom in a new feudalism. In the last ten years the proportion of tenant farmers throughout the United States has increased from 25 per cent. to 35 per cent., and this process is rapidly going on in the richest agricultural districts. We still retain upon our statute books law that allow the most valuable public lands to be secured by speculators, instead of being reserved for real home-seekers. These speculators will trade upon the necessities of the men who want land to support their families, and will end by reducing them to dependent tenants.

The writer continues:—"Shall the absorption of millions of acres of rich agricultural lands, now owned by the people in fee-simple, go on unchecked until the last acre is gone?"

This writer failed to mention an important fact, viz., that a very large proportion of the 65 per cent. of the farms now owned by the men who till them, are so heavily mortgaged that they are only nominal owners. In the cities the condition is infinitely worse. Since 1895, in the short period of 8 years, in the districts of Manhattan and the Bronx, in Greater New York, the number of landowners has diminished from 27,000 to 19,000. In other words, 2,000,000 people must pay to 19,000 idlers annually the sum of 20,000,000 pounds sterling, for the privilege of existence.

Within a radius of a few miles from where the writer is located are numerous estates of from 2,000 to 25,000 acres, worked by white men who receive as wages two pounds per month, with rations of 30 lbs. of salt bacon and a bushel of corn-meal. They live, or rather exist, in cabins and manage to support families. A large proportion of the men can neither read nor write, and have a vacant look, like the "Man with the Hoe."

The writer showed Mr. Haddock's letter to a very intelligent tenant farmer. He laughed and said the gentleman ought to come over to America and see conditions as they really are. "Why," said he, "I work two days for my landlord for every day I put in for my family, and I don't know where to go to better my condition." He paid two thirds of his crop as rent and mentioned others who were paying as high as three-fourths.

There are vast estates in America. The firm of Miller & Lux own over 17,000,000 acres in California. This would make a country nearly as large as Ireland or Scotland, and nearly one-half as large as England. It was bought for a song as an old Spanish grant before America took the country from Mexico. The "X.I.T." ranch in Texas contains 3,000,000 acres and includes quite a number of counties. A Holland syndicate owns 1,700,000 acres in New Mexico. Outside of the huge tracts held by railroads, these are among the greatest estates, measured by area. But measured by value, they pale into insignificance compared with the holdings possessed by John D. Rockefeller, the Standard oil king. He is the principal owner of the mineral resources

of the country. His coal, iron, oil, copper, silver, gold, soda and other mineral lands, timber lands, railroad rights-of-way, wharfage, terminal lands, industrial, business and residence sites, water power, etc., exceed in value 100,000,000 pounds sterling. William Waldorf Astor's lands, exclusive of improvements, in New York City, would sell for 30,000,000 pounds. America is rapidly passing into the hands of a handful of feudal barons. There has been nothing in history to compare with it since vast estates ate out the heart of the Roman Empire. Already landlordism and privilege absorbs the lion's share of the product of American labour.

The Steel Trust, capitalized at 280 million pounds, pays dividends of 10 per cent. on that amount, over 90 per cent. of which dividends is tribute due to its privileges, as distinguished from the legitimate interest on its actual, tangible capital. It pays taxes to the amount of 470,000 pounds, or 2 per cent. of its annual tribute. The coal barons are favoured in the same way. Coal lands worth 5,000 to 6,000 pounds per acre are assessed for taxation at from 12 shillings to 6 pounds. Railroads and municipal public utilities are assessed at from 5 per cent. to 15 per cent. of their true value, while the small home-owner is assessed at from 50 to 120 per cent. This system of favouring the plutocracy at the expense of the producing population cannot fail to result in a nation of landlords and serfs, aristocrats and plebeians.

Forty years of almost uninterrupted power has corrupted the Republican party and made it the subservient tool of plutocracy. Forty years as a negative party almost destroyed the Democratic organization. Seven years ago the party threw out the plutocratic leaders and pronounced for the rights of man. While the meagre proposals for labour's emancipation were woefully shortsighted, the intent was good. Hon. Tom L. Johnson, Mayor of the City of Cleveland, Ohio, has sounded the key-note. Plutocracy can only be permanently overthrown by the power of taxation. Johnson is the foremost exponent in public life of the theories of the late Henry George. He has dedicated his life, his fortune and his talents to the rescue of his country from the plutocracy which has all but engulfed it. He is giving the privileged classes a genuine scare. The discredited plutocratic leaders of the party are making frantic efforts to discredit him before the people and to recover control of the organization, with the object of securing peace of mind to their privileged clients.

Mr. Haddock would do well to study American conditions at first hand and not be unduly influenced by the prospectuses of emigration companies.

ALBERT EDWARD FREELAND.

We deeply regret to have to record the death of Mr. Dion Whitehead, agent of the Financial Reform Association, which took place at his home in Wigan, on Thursday, 10th December. Mr. Whitehead was an able and active worker in the movement for the taxation of land values. In going about the country on behalf of the Association he had many opportunities of stating the case for land reform and just taxation. Knowing the question in all its details, he won friends and supporters for the movement, both by personal influence and by the judicious distribution of literature. He was a fluent speaker, always ready and willing to assist on the platform. His earnestness and manifest sincerity, no less than his wealth of facts and figures relating to social problems, enabled him to give instructive lectures, and to readily enter into debate. In the passing of Mr. Whitehead the movement has lost a loyal and active supporter, but it is gratifying to know that his work will continue in many different places by the men he was successful in bringing, in an enlightened way, into the struggle for economic freedom. Mr. Whitehead had enjoyed but indifferent health since the death of his wife eighteen months ago. This was a great sorrow, from which he never quite recovered. We extend to his family our sincerest sympathy.

Scottish Notes and News.

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

The *Fifehire Advertiser*, 12/12/03, contains a four column report of an address delivered by Councilor R. C. Lockhart, Kirkcaldy, to the Kirkcaldy Branch of the Young Scots Society, on the subject of "The Raising of an Imperial Race." Mr. Lockhart, who is a member of the League, advocated as an important step the taxation of land values. He quoted Cobden to good purpose, and gave several striking illustrations of land monopoly in towns. The lecture was also delivered to a local literary society. It is such good work that brings our ideas to the front, and there is room for similar efforts in many other centres.

The Political Economy Class, 13 Dundas Street, Glasgow, finished the first half session's course of lectures on Wednesday, 23rd December. Mr. Reid and Mr. Cassels have conducted these meetings with decided success, and with the cordial appreciation of all who have attended. Political Economy is generally taken to be a dry subject, but in the hands of able students like Mr. Reid and Mr. Cassels it is made delightfully interesting, and in a way that maintains a regular good attendance. The second half session's course begins on Wednesday, 13th January, 1904, at 8 p.m.

Mr. Wm. Reid summarised the first twelve chapters of Henry George's "Social Problems" to the Falkirk Young Scots at their Reading Class on Monday, 30th November. A member of the class writes: "I wish we had Mr. Reid oftener. I am sure his lecture will do a lot of good."

The Calton (Glasgow) Parish Church Literary Society devoted a night last month to "Free Trade v Protection." There were fourteen speakers, eleven of these were in favour of Free Trade, which was carried at the close of a most intelligent discussion by 22 to 12. Most of the speakers urged the taxation of land values as the alternative policy, and as the step towards complete free trade. The protectionists freely admitted the importance of the land question, but held it to be a question for special treatment apart from the present fiscal issue.

Mr. David Cassels, Jun. (Glasgow), writes a column letter to the *Scottish Co-operator*, 18/12/03, on the "Fiscal Policy," in which he advocates the taxation of land values, and the corresponding abolition of all taxes on industry and the fruits of industry. There is a big demand for similar "letters to the editor" at the present time!

Silvio Gesell, Geneva, Switzerland, sends 5s., and writes: "I read *Land Values* always with pleasure; the rejoicing news it brings of the movement leads me to strongly entertain the hope that we of this generation may cull the fruits of Henry George's work."

Speaking at Jedburgh, 18/12/03, Mr. J. M. Hogge, of the Young Scots Society, said: "The Liberal Party ought to advance an alternative policy, and his proposal was to free the land, so that the people might have freedom of access to the means of livelihood." This is very plain, and straight to the point. The next step is to have the Young Scots drop their official Liberal-Cobden-Club negative attitude, and advocate boldly in the free trade resolutions passed at their public meetings, the taxation of land values.

Meetings were addressed last month at Hawick and Selkirk, by H. S. Murray; Glasgow (Fabian Society), W. R.

Lester; Denny (Young Scots), John Orr; Glasgow (Cowcaddens Literary Society), W. D. Hamilton; Independent Labour Party (Glasgow Central Branch), Glasgow (St. Mungo Street Unitarian Church), Stonehouse (Social Reform Society), Larbert (Young Scots), John Paul.

* * *

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THE DEATH OF HERBERT SPENCER.

"Given a race of beings having like claims to pursue the objects of their desires—given a world adapted to the gratification of those desires—a world into which such beings are similarly born, and it unavoidably follows that they have equal rights to the use of this world. For if each of them 'has freedom to do all that he wills provided he infringes not the equal freedom of any other,' then each of them is free to use the earth for the satisfaction of his wants, provided he allows all others the same liberty. And conversely, it is manifest that no one, or part of them, may use the earth in such a way as to prevent the rest from similarly using it; seeing that to do this is to assume greater freedom than the rest, and consequently to break the law. Equity, therefore, does not permit property in land."—*Social Statics*, 1851.

The death of Mr. Herbert Spencer, which took place at Brighton on the ninth of last month, will recall the above words to the minds of thousands of land reformers in every part of the world. True it is that in his old age he endeavoured to recall them, may even have wished them unwritten, but this can only lessen, not entirely eradicate the deep gratitude they owe to the man who, in the prime of his life, in the full vigour of his reasoning powers, voiced their fundamental claims in such a convincing and unanswerable manner as has never been improved upon either before or since. To our mind, though Herbert Spencer had never written another page save the celebrated Ninth Chapter of his "Social Statics," this alone would have entitled him to a high position in the history of philosophic thought. We have no claim to pronounce judgment on the value of the ponderous volumes in which are contained the teachings of the Synthetic Philosophy, but we feel sure that we are voicing the sentiments of the majority of our readers when we venture to acknowledge our appreciation of the man who was among the first to proclaim to the world that "Ethical truth is as exact and peremptory as physical truth, and that in this matter of land tenure the verdict of morality must be distinctly *yea* or *noy*. Either men *have* a right to make the soil private property, or they *have not*. There is no medium. We must choose one of the two positions. There can be no half and half opinion. In the nature of things the fact must be either one way or the other."—L. H. B.

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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.

OUR FISCAL POLICY.

THE CRUX OF THE WHOLE DISCUSSION.

"For my part, I imagine that if the inhabitants of Mars would be good enough to dump down upon our planet every year a few hundred millions worth of bales of cotton, bushels of wheat, hogsheads of sugar, cheap cutlery, clocks, watches, hats, boots, ready-made clothes, and other useful articles, we should be extremely grateful to them."—From a letter by "Historicus," in a recent number of the *Standard*.

In the above words a well-known correspondent of the *Standard*, "Historicus," summarises an argument which may to-day be heard from every orthodox Free Trade platform, and one which is evidently regarded by those who venture to use it as entirely conclusive. So conclusive did it seem to the editor of the *London Daily News* that he thought it worthy to be reproduced in the "Free Trade Diary" which that great organ of progressive Liberal thought is now publishing daily. To the proverbial man in the street, indeed, if he happens to be a "Free Trader," it would seem as if there could be no possible dissent from this conclusion. But, unless much of our past labour has been spent in vain, we feel that every constant reader of our paper, every one who has any knowledge of the arguments by which our constant demand for a fiscal policy based upon the taxation of land values is defended, any real insight into the fundamental principles upon which it is founded, will at once realise its insufficiency, its hollowness, and its fallacy.

We will at once admit that *all* the inhabitants of this planet *ought to have* every reason "to be extremely grateful" to the inhabitants of Mars if they were to act in the very generous manner as above described. But we doubt very much whether under the peculiar social laws and institutions to-day prevailing in our midst the majority of us would have any real reason to be so. In fact, we are strongly of the opinion that under such assumed circumstances the majority of us would find our position materially changed for the worse, and have every reason to be extremely angry with, instead of "extremely grateful to" them for their probably well-meaning but extremely mischievous beneficent activity.

Ignorant of our laws, thinking, perhaps, that British Isles really meant the Isles of the British, these generous inhabitants of Mars might "dump down" such portion of their gifts as they intended for the use and enjoyment of the people of these islands, not on land specially devoted by Act of Parliament to the use and enjoyment of the public at large, but on some privately owned portion of our native country. Then, manifestly, the sole use and enjoyment of these commodities would accrue to the fortunate legalised owner of this specially favoured portion of Great Britain.

Or even if we imagine these commodities "dumped down" more or less equally over every part of our island, we cannot see that the vast majority of us would in any way be benefited thereby. For the sole right to collect them, like the sole right to take advantage of the natural bounties already showered down upon us, would accrue solely and entirely to the fortunate few to whom the use, ownership, and control of the land of our country have been legally secured. These would be able to appropriate to themselves all the good and useful things the kind inhabitants of Mars "dumped down" for the use and enjoyment of all. The annual unimproved, or site value of what they call "their property" would be increased proportionately to the value of the commodities thus "dumped down" upon it, and their rent rolls would proportionately increase. But the rest of the inhabitants of these islands, the landless, would have no right to any of these things, and, as to-day, would have to pay the landlords either in commodities or in services, menial and otherwise, for any such portions as they might require to keep body and soul together. Thus it is difficult to see how the majority of our fellow-countrymen, the landless masses of our country, would in any way be advantaged by the generous gifts of the generous inhabitants of Mars.

Nay, obviously their position would be materially worsened. Of course, if the landlords were too lazy, or let us say too busy framing laws and fiscal policies for the due protection of their own vested interests in the Martian gifts, to do the necessary work themselves, some few of the landless might find a more or less precarious employment in collecting for these noble gentry all the good things thus "dumped down" upon this fortunate country. Obviously, however, these would be as nothing compared with the many millions to-day employed in growing wheat, etc., and in making "cutlery, clocks, watches, hats, boots, clothes, and other useful articles." And all of these would, of course, find their services no longer required, and, unless fortunate enough to find work in making *useless* articles, as so many already do to-day, they would soon find themselves compelled to swell the army of beggars, paupers, and unemployed. Thus poverty would increase in

the midst of plenty; men would curse, women would weep, and little children starve despite the rich stores Nature has so lavishly placed at the disposal of all the children of men—we mean, of course, despite the great stores of commodities so lavishly “dumped down” upon us, until the landless masses might well come to curse the Martians and all their works.

Under such circumstances our readers can well imagine the sort of consolation and advice they would receive from “the wise men” interested in maintaining the established order of things. “Blind leaders of the blind,” enjoying their due share of the Martian gifts, would exhort them to patience, and preach to them of the rich reward they would reap in some other world, if only they will rest content with the position to which “a Divine Providence has been pleased to call them in this.” Pseudo philosophers, also well fed and prosperous, would talk profoundly of over population and over production, and discreetly hint at the necessity of limiting the birth rate, or of ceasing to collect some of “the useful *manufactured* articles” the Martians “dumped down” upon us. Prime ministers and other practical politicians would make speeches and write pamphlets on the necessity of “retaliation” as the only means of saving our native industries and giving work to the people. They would advocate the building, not under the circumstances of a *wall*, but of a *roof* of “Protection,” so as to keep out the good things the Martian showered down upon us, and so on.

Some few “impractical visionaries,” as they would doubtless be called, would insist, in season and out of season, that “there is but one way to remove an evil—and that is, to remove its cause.” They would boldly proclaim the self-evident truth that “Poverty deepens as wealth increases, and wages are forced down while productive power grows, because land, which is the source of all wealth and the field of all labour, is monopolised.” We mean, of course, under the assumed circumstances, they would insist that poverty deepens despite the abundant stores of wealth the Martians shower down, we mean “dump down” upon us, because the only place upon which they can “dump down” the gifts they intend for all, the land, is monopolised by some, who are thus enabled to appropriate to themselves what the good Martians intended for all. And hence that “to extirpate poverty,” to secure to all their fair share of the good things annually showered down upon us, “we must substitute for the individual ownership of land,” upon which such things can alone be dumped, “a common ownership.” Despite the vigorous outcries of orthodox economists, pseudo-philosophers, etc., they would boldly proclaim that “Nothing else will go to the cause of the evil—in nothing else is there the slightest hope.” And as a practical remedy, and as a step in this direction, they would advocate that each landholder should contribute towards a fund to be expended for the common benefit of all in exact proportion to the value given to his holding by such Martian gifts—in other words they would advocate, as we advocate to-day, that the prevailing fiscal system should be based, not upon the taxation of commodities, whether home-made or imported, or gifts from the inhabitants of Mars, but upon the value of land.

The real question at issue to-day is, in truth, not how to secure an increased supply or production of wealth, but how to secure a more equitable distribution of the wealth we can

to-day produce in abundance sufficient to satisfy the rational desires of all, and the increased production of which is already well within our reach if only the present artificial obstacles to further production were once swept away. This is the lesson which all who desire to take part in the present struggle on the side of progress, of labour, of humanity, must lay to heart.

L. H. B.

TAXLESS TOWNS.

Eight years' experience of the experiment made at Fairhope, Alabama, on the lines of Henry George's Single Tax proposals, have abundantly justified the assertions of all the believers in the taxation of land values. And that is not all. The results are proving singularly attractive to manufacturers.

As readers know, George taught that not only manufacturing establishments but every other kind of personal property—all production and exchange of wealth—should be entirely free of all taxation. In lieu of this he advocated that Government should derive its revenue entirely from a tax laid upon land values; in other words, the taking by Government of the annual rental or utility value of all land; each holder of land thus paying for that which is held by him its annual rental value exclusive of improvements.

George claimed that this would stimulate the production of wealth—would prevent such production being restricted by the holding of land out of use for speculative purposes; would promote profitable employment for both capital and labour, and that it would work to the advantage, not only of those who labour with their hands, but of all who perform useful service of any kind, including, of course, those who carry on the manufacture of useful articles.

Fairhope was founded on the Eastern shore of Mobile Bay, to test this.

Its authorities offer to manufacturers not only exemption from taxes for a time, but permanently, and not only from municipal taxes, but from all taxes of every kind. Not only this, but no land has to be purchased; it can be leased for ninety-nine years at an annual rental to be determined yearly and based entirely upon the competition for the use of bare unimproved land similarly situated in that community.

Matters are managed thus:—

The leases of Fairhope property contain a clause under which the Fairhope Industrial Association binds itself to refund to the lessee an amount equal to whatever taxes may be levied by the county or State authorities, and thus the arrangement completely frees him from all taxes of every kind. In the case of one general store at Fairhope, the Association actually pays its proprietor a considerable sum over and above the rental value of the land he occupies. This the Association pays to him because the taxes levied by the county and State upon his goods and personal property amount to more than the rental value of the land he uses, and the Association reimburses him for all such taxes.

We are told that the Association stands ready to do the same for any manufacturing enterprise that may locate there, and points out that though the town has no railroads it has excellent water communication, and is only sixteen miles from Mobile, where railroads and steamers are in direct communication with New York and other great business centres.

The present rents for land at Fairhope range from 10d. to £6 an acre, according to situation and availability for use. The Association owns 1400 acres, and is purchasing more. The money paid to the settlers comes, of course, out of the “unearned increment” caused by the rise in land values, which in the ordinary way would go into the speculator's pocket.—*The Weekly Times and Echo*.

News of the Movement.

NEW ZEALAND. TOO PROSPEROUS.—A correspondent, C. A. Barnicoat, writes to the *Chicago Saturday Blade*, 14th Nov., 1903:—

“After a six years’ absence from my native country, New Zealand, I returned there last year for a nine months’ stay. I expected to see the industrial situation in a bad way, accrediting the reports of the colony’s depression which I had read both in the States and England. But, on the contrary, both money and employment seemed plentiful. Nothing struck me more wherever I went in New Zealand than the prosperity and independence of the so-called working-classes, the plentifulness of employment of all kinds, and the high wages. I heard of much good work literally going begging, and on all hands, in a variety of different ways, my attention was called to the scarcity—I think I might almost say the extreme scarcity—of labour. Most, not all, of my informants were not government supporters.

LABOURERS SCARCE.

I jot down, as they occur to me, a few instances for which I can personally vouch. One of the wealthiest flax-millers in the North Island complained to me that his garden fence had been unpainted for months; he was willing to pay good wages (at least 10s. a day, and probably three dollars, or more) to have it done, and yet could get no one to do it. Whenever he wanted an odd job done it was the same trouble. I heard exactly similar complaints from many others in quite different parts.

In the small town where I lived the milkmen recently sent round to all their customers to say that the scarcity of labour was such that they did not see how they could manage to deliver more than once a day. In the same town a large jam manufacturer did not know where to get labour, even girl labour. Where the girls went to no one knew; certainly not as servants, for the domestic servant problem, acute here, is immensely more acute there.

GOOD PAY FOR WORKERS.

Unskilled labourers were generally getting 10s. a day in Wellington, where, however, wages are higher than in some parts. Labourers, such as flax millers’ hands and skilled workers, were getting 15s. and £1 a day. The harvest before the last one out there I heard of almost incredible wages being paid for harvesters in the North Island, up to £1 a day in some cases. The total cost of living may be slightly higher for artisans there than here, but this I doubt; for the professional classes I consider it, on the whole, much the same now. As for emigrating, I do not hear anything of it. New Zealand is pre-eminently a working-man’s country, perhaps too much so. That the working-man and his interests predominate must strike any observer.”

[Wellington collects its taxes from land values only, thus discouraging speculation in land, and giving all a chance to build a home. The taxes for the general government are also raised in part by this method.—Editor of the *Saturday Blade*.]

Thomas Lynch, Wellington, N Z., 10/9/03, writes:—The practical experience of the rating on unimproved land values, and the method which we have of enabling any community to adopt that system of rating, may be of interest to your readers. We have the Initiative and Referendum in regard to local rates. By getting fifteen per cent. of the ratepayers on the roll to sign a petition, you may demand that a poll shall be taken in twenty-one days, on presentation of the petition to the Local Authorities—a bare majority decides the matter either way. To show you the importance of the Initiative and Referendum in bringing about far-reaching reforms, it enabled one man, a single taxpayer, to practically cause the adoption of the new rating in this city. We held no meetings of any kind, but, with the aid of a circular showing the amount each ratepayer would pay under the old and new system, and a house to house canvass of the

ratepayers, the deed was done. The average man or woman in theory believes in truth and justice; but in practice, if you show him how he can save money in his rates, he will more readily agree with you. It was really funny to see how some of them changed their minds when they saw the amount they would save by voting for the new system; the new rating was carried by two to one. One of our landholders told me his objections to the rating on land values was that it was wrong to leave the large buildings untaxed, as he was afraid it would cost the poor man with a cottage more rates; the change cost him over a hundred pounds a year more in rates, but he did not know that at the time, so he kept comparatively quiet. Almost without exception the small cottage owners saved from one-third to one-half in their rates.

The result of the rating on land values in this city is causing the property owners, who have old shanties on valuable land, to pull them down and erect substantial buildings in brick. Many others are putting on extra storeys on their buildings; in fact, the central part of the city is being rapidly rebuilt. It is also gradually searching out the vacant sections and causing them to be built upon. Many places that formerly had one house, or a horse grazing on the land, has now from six to ten houses. A man I know had a large section, and he declared that he was going to reserve that for a playground for his children, but the last time I was up there I noticed he had built a good house on the section. The result of all this building has been to create a great demand for labour: the demand has been so great in the building trades that contractors have been compelled to raise the wages, and pay men’s passage from Australia, to say nothing of the opening for inferior workmen in the trades, and the giving of more constant employment to all classes of workmen, directly or indirectly connected with the building industry. Then, again, this building has created such a demand for bricks and timber that there is an outcry in the newspapers occasionally about the famine and price of bricks. The brickmakers are having a fine harvest, and getting from £2 10s. to £3 a thousand for them. Timber is also very dear and scarce, and the demand is so great that it is being put into buildings in many cases without being properly seasoned. Now, all this, of course, has caused the word to go around that Wellington is a good place to go to for employment; the result is a big rush from all quarters, and people are coming in faster than the place can possibly absorb; and still they come, causing many people to be disappointed. This, again, reacts in creating a greater demand for houses, which is very difficult to supply on account of the scarcity and price of building material, with the usual result that rent and land values are increasing.

The problem is settled in this country, so far as the local rates are concerned. It is only a question of time when the new system will spread to all local bodies; all that it needs is some one to take the time and trouble to get the signatures. Most men are unable or unwilling to think out any given problem, but the dullest man can see the benefits when it is put into practical operation. It is a common thing to hear men say “My word, Wellington is going ahead!” Auckland was the first large city to put the question to a vote, but the newspapers and landholders scared them into voting against it. But as the new rating is now in operation in the largest city, and many of the country districts, people cannot be humbugged much longer. Out of over sixty places that voted on the question, only seven or eight rejected the new rating. The most gratifying feature to Single Taxers is, that after it is once put in operation, there is not the slightest fear of ever returning to the former system of taxation. But experience proves that the wealthy landholders hang on like grim death, and the local rates is not quite sufficient to make them leave go. If we could get another penny in the pound on the capital value of land, and that incentive to fraud, the five hundred pounds exemption, abolished in the state land value tax,

with a corresponding reduction in customs duties, we should go a long way towards the solution of the labour problem, but I am afraid there is not much hope at the present time. In my opinion, the Arbitration Act is responsible for making this country the greatest country for organisations of all kinds on earth, with the special object of watching each other. The latest organisation is the large landholders, under the name of the Farmers' Union; the small farmer is being utilised for the purpose of preventing any further taxation, and for the exploitation of the rest of the community. There is a suggestion out now for the employers of all kinds to join hands with the Farmers' Union; under these conditions there is not much hope at present, with the labour unions still stumbling along in the dark.

LAND REFORM.

A QUESTION FOR CLERGYMEN.

The purpose of these lines is to bring before Christian ministers the question of Land Reform as a maker for righteousness, and to recommend to them the plan of taxation propounded by the late Henry George in his book, "Progress and Poverty," viz:—the Single Tax or Taxation of Land Values, as the best means of effecting that much needed reform.

It cannot be too strongly emphasised that the question dealt with here has nothing to do with party politics, but is fundamentally and essentially a moral question, a question of righteousness, and therefore most emphatically a question for clergymen. It is therefore hoped that they will not dismiss the subject as one not coming within their sphere, but will try to find out for themselves the real significance of it, and not rest content with any preconceived notions of the remedy proposed, or adverse criticisms of the latter that they may hear or read from time to time. Opposition indeed may be the very highest proof in its favour.

We hear much now-a-days of the great progress that has been made by mankind, and the high level of attainment that has been reached, but thinking men cannot help asking themselves why, in presence of these great achievements and time-saving appliances, the hurry and struggle of life grow more feverish and intense, wealth increases while poverty deepens, with results disastrous to human life, physically, morally, and spiritually. The daily press teems with records of shipwrecked humanity, rich man and slum-dweller alike. Multi-millionaires beside whom Dives would seem a poor man; poverty-stricken wretches beside whom Lazarus would appear luxurious; these are the by-products of our boasted civilisation and nineteen centuries of Christianity. And out of the welter of millions in poverty the cry of the little children rises continually to Heaven. Oh the pity of it, the shame of it!

"Do you hear the children weeping and disproving,
O my brothers, what ye preach?
For God's possible is taught by His world's loving,
And the children doubt of each."

Can it be possible that Christ was mocking when He said,
"Take no thought for the morrow?"

Did He utter a command which He knew it was impossible to carry out? If this be so, how could He expect that we would accept His invitation, "Come unto me all ye that labour and are heavy laden?" As a matter of fact, however, we profess to find great comfort in the invitation, but water down and explain away the command until it is nothing better than a mockery. For what do we find? Our working people and our children have the habit of saving, and being what is called "thrifty," impressed upon them as a laudable duty by men of the highest standing in society and the Church. Our children who believe without question in the ability and willingness of their earthly fathers to provide them with their daily food, are practically taught that a time may come when their Heavenly Father will be less kind to them, and that they must provide against that time. They

do not forget this lesson when they grow up, and instead of taking no thought for the morrow, they are constrained to stifle many a generous impulse and go on taking thought, not only for the morrow, but for fifty or more years ahead, making provision for the old age or accident which may never come. What better plan could Satan devise than this for leading men away from God's service to the service of mammon? That it has been a successful plan, and that to serve God and mammon is as impossible as ever, any sane man can see, if he but open his eyes and look abroad over the world to-day.

But why have we so many poor, and why are they so very poor?

Neither accident, disease, death, nor even sin on their own part can account for it. According to Mr. Seebohm Rowntree, there are seven millions of people in the towns of this country dependent upon wages of 23/- a week and under. A medical man working in the lowest stratum of humanity in the slums of Glasgow, a stratum which he said no society, religious or philanthropic ever touched, mentioned recently in an evening newspaper, that one woman whom he met during his rounds, had told him bitterly that she had lost faith in God and man. "And no wonder," the doctor added. Yes, to turn Saint John's saying round a little, 'If a man cannot believe in his brother whom he has seen, how can he believe in God whom he has not seen?' And yet some people, some ministers even, say that what these poor people need is not so much better living conditions and better environment, as a changed heart. What a mockery of the poor! Such an implied reproach as that only recoils on him who makes it. What then? Must we turn to philanthropy and charity in order to meet the case? No, because these are in their nature only palliatives, and the continuous application of them is only justifiable when the recipients are permanently physically unfitted to do without them. Indeed it is but the duty of Christian society to look upon these poor ones as its helpless little children, and to treat them accordingly. It is quite different, however, in the case of those who are physically fit, but who for lack of opportunity are unable to stand on their own feet. The extending of philanthropy and charity to them immediately assumes a compensatory aspect, and implies either an admission by society that they had not been receiving what they were entitled to, or an imputation upon their Maker that He had not provided enough to feed all His creatures. Individual members of such a class may be fit subjects at times for charitable assistance, but that is quite different from saying that they must be chronically so. When people who are able and willing to work get no work, or are inadequately paid for their work, and charity steps in, the result is too often demoralising, because the whole transaction is founded on wrong principles. Is it then a question of better wages? Say this to the manufacturer or the business man, and he will tell you that he cannot afford to pay more than the market rate, and that that depends on the laws of supply and demand. Here we arrive at a dead wall, and the question presents itself, how much would a changed heart in the poor worker enable him to get over it? The essential injustice of his position would remain, no matter how much of a saint he became.

Referring to this very class of poor workers, a Glasgow minister in giving evidence recently before the Housing Commission in that city, said that he had "the steadily growing feeling that the Churches were passing by like the priest." Another minister giving evidence on the same day said that in dealing with remedial measures "there must be a combination of spiritual, moral, and material agencies. The first was the greatest necessity and it was indispensable." This is essentially the orthodox, ministerial idea, and yet it does not seem to work to any great extent when applied to the class in question. The aim and the target are out of line. "The Churches are passing by like the priest." How did Christ deal with a similar case? The man who fell among thieves was in a similar plight with these poor people

who cannot help themselves and to whom help can only come from without, but the man who came to his assistance was a despised Samaritan, and the succour which he gave the poor man was entirely material and secular. There is no mention in the parable of "spiritual" service. How, indeed, was it to be expected that a mere Samaritan would or could render such? And yet Christ made the secular action of the Samaritan the supreme point of His parable, and men still speak of the Good Samaritan.

"Is not the life more than meat and the body than raiment?"

These words were obviously addressed to people who had the opportunity of obtaining these material things, even to greater extent than was necessary, and so were in danger of accumulating wealth and of setting their hearts upon it. Christ's teaching here was an appeal to their moral and spiritual nature, and we can without difficulty assent to it as being quite applicable to people in their position, but for the man who fell among thieves, the material agency "was the greatest necessity and it was indispensable," and we can equally without difficulty assent to its applicability to the case, because it was the readiest and most reasonable way of developing the poor man's moral and religious nature by opening his heart to a belief in his fellowman and from that upwards to a higher trust in God. What but the absence of material aid caused the poor Glasgow woman to say that she had lost faith in God and man? What we insist upon is, that both the methods or agencies here described were equally directed and efficacious to the same ultimate good end, namely, the moral and spiritual elevation of humanity, and we certainly can never expect to get a more perfect example of how to adapt these methods or agencies to varying circumstances than has been shown by Christ himself. We feel that the Churches and the ministers have a very imperfect perception of the great truth which lies here, and that to a very large extent this is the reason why at the present day there are so many atheists and even pagans in our land and so many lukewarm Christians in our Churches.

How then would it do to reverse the process recommended by the minister quoted above, and so bring it more into line with the example set by Christ in the parable of the Good Samaritan? A lever inserted under a load is often a more effective elevator than if the lifting force were applied above. How on the other hand would it do to apply the spiritual and moral agencies to the comfortable and well-to-do, to the Priests and the Levites who now pass by on the other side, to all those in fact who are able to think out and give effect to a scheme of real relief (not a palliative) and on whom really lies the responsibility for the great bulk of the present distress, and for much more of evil besides which is not so apparent.

"The destruction of the poor is their poverty," said the wise man. "They regard the future with despair," says the minister witness to the Housing Commissioners. "They drink to get oblivion; were I as they I should be worse than they," says the Salvation Army rescue worker, speaking of the London slum-dwellers.

Sin acts in different ways; some it sinks into the direst poverty, and others it elevates to the ranks of the wealthy, but it is too much the fashion to conclude that poverty must be the result of vice whilst riches are the reward of virtue. This is not the teaching of the Bible, but the tendency to the same error of thinking that worldly misfortune was in direct proportion to the sinfulness of the subject was prevalent in Christ's time and was suitably rebuked by Him.

The Core of the Subject.

To revert to the core of the subject. Let us draw an illustration. Supposing that when the children of Israel were passing through the desert on their way to Canaan, a hundred or so of them had each morning taken possession of all the manna, and by high-sounding phrases and other means, including starvation, had persuaded or coerced the rest of their brethren into admitting the "justice" of their

claim, what an enslavement of the mass of the people would have been the result and how demoralising the effect upon them! Had Moses told them that there was enough manna for all and that there was no need to worry about the morrow, what a mockery his words would have seemed to them! Is it necessary to point out that this illustration exactly describes the position of our people to-day? The land of the World Creator, the gift of the loving God to all His children, and indispensable as the manna was to their very life, has been appropriated by the few. The effects of this "crying injustice," as Professor Rein, of Jena, rightly terms it, are seen in the present day extremes of wealth and poverty, and the abounding hypocrisy and selfishness, which last characteristic, however, is really more the result of the incessant and necessary struggle for existence which the injustice referred to entails, than a natural failing of humanity.

In the foregoing lines we have endeavoured to make a correct diagnosis of the root disease of present day society, and to show the inadequacy for its cure of the methods in vogue and most generally in favour. Examining these in the light of Christ's teaching, we find them wanting through being incorrectly applied; they do not touch the seat of the trouble, and this involves further a practical, even if unconscious violation of the second great commandment, "Thou shalt love thy neighbour as thyself."

We are therefore narrowed down to the conclusion that what is required is Justice, and that nothing less than this must be done in order to lift society out of the terrible rut into which it has fallen, and in which it bumps and creaks along with ever increasing risk of disaster. In order to effect this, the "crying injustice" of private property in land must be abolished, so that men may know and be able to believe without a shadow of a doubt, that God has provided enough for *all* his children, not too much for some and too little or none for most, but abundance for all. When this is done, then and only then will it be possible for everyone to understand the sweet reasonableness of Christ's command "Take no thought for the morrow." When, moreover, will Christian men see that this principle of unlimited private property in land is simply the pedestal upon which stands the brute-god mammon; that it is the anvil upon which Capital hammers Labour, and the root cause of national and class hatreds, as well as a host of other evils less distinctly traceable to it!

This brings us to the plan proposed by Henry George

for bringing about this desirable state of things, but as our present task in reference to this system of social reform is apologetic rather than exegetic, we shall not enter into explanatory details, this besides being well and fully done in "Progress and Poverty" and in the rapidly increasing literature of the Land Reform movement throughout the world. It may be well, however, to quote here the concise explanation of it expressed by Mr. Tom L. Johnson, Mayor of Cleveland, Ohio, who is second to none among its living exponents. Mr. Johnson says:—"The Single Tax is perfect as a fiscal scheme, but it is more. It is morally right, because the earth is given to all, not to some, and therefore the cost of public benefits should be divided according to the extent of the benefits received by individuals from the exclusive use of the common heritage. The Single Tax is no idle dream, but is based upon simplicity, equality, and feasibility."

In the meantime, men the world over are joining in a land reform movement, practically on the lines laid down by Henry George, and are finding in it the joy and gladness of a new conversion, because they see clearly in it the shining hope of a better and a purer time for all mankind.

In this country so far the progress made has not passed the educative stage. We have no practical examples yet to show like Germany and some of our Colonies, but a very good illustration of what would result from the freeing of the land in this way is shown by the striking success of Mr. Cadbury's experiment at Bourneville, near Birmingham, where the community receives the full benefit of the land value which they themselves have created. Mr. Cadbury's

recent testimony as to the success of the experiment in elevating the Bourneville community, physically, morally, and even spiritually is most significant, and is irrefutable proof of the good results which would follow upon the taxation of land values as a legal enactment. Taking it as a mere factor in the production of wealth, it must also be regarded as a success, proving to demonstration the faithful fulfilment of Christ's promise that to those who seek first the Kingdom of God and His righteousness, the material things will also be added. Is anyone bold enough to say that this promise is only for individuals and not for communities and nations?

As an opposite to this side of the Picture

let us take another illustration of what results from the power of capital backed up by private ownership of land. The first requisite of this state of things is that the land must "pay," i.e., the man who owns it must either get a money profit out of it by his own exertions or from people to whom he has let it. If it fails after a time from various causes to yield this profit, the price of the land falls and we say Capital suffers. When a merchant finds his stock deteriorating from any cause with no prospect of improvement, he knows that he cannot afford to hold, and sells out as soon as possible to the best advantage, and the transaction is closed so far as he is concerned. Capital again suffers, and the merchandise itself, being the work of men's hands, is perishable and soon disappears with all its potentialities to produce more wealth. On the other hand, land is imperishable to all intents and purposes within the limits of time, and its potentialities are practically inexhaustible, so that no matter at what price the land may stand in the books of its owner, it always pays to hold it, even if unused, because he knows that with it in his possession he holds his fellowman in the hollow of his hand, and that sooner or later he will bring him into bondage; indeed by simply holding his land out of use he has already put men into bondage to some other landowner, or forced them out of their native land. The possible unconsciousness of the landowner regarding these effects does not alter the facts.

That it pays to hold land is proved by the absence of ownerless land in this country, and yet how many millions of acres are there lying out of cultivation, and why? Because idle rich men want them for playgrounds or because the cultivator is unable to produce economic rent upon them. It has not been suggested at any time, we think, that the great bulk of the land referred to is incapable of producing at least enough to feed the cultivator of it, or that working on the land and eating of its produce will make him weak, anaemic or imbecile. No, it simply means that there would be nothing left for the idle landowner, and that with him human life and happiness are nothing compared with money. And our laws confirm him in this attitude. This affords a clear view of the god and pedestal which we have erected in our Halls of Justice, and to which we as a nation do bow. But to resume; rather than let healthy, honest toilers support themselves on his land to the keeping up of the physical and moral stamina of the nation, the landowner keeps his acres unproductive altogether. Is this morality, patriotism, or even national economy?

In closing, we would appeal to clergymen and laymen alike to bring their best commonsense to bear on this subject. We venture to think that the urgent need for Land Reform as an uplifter of society can easily be made plain to any reasonable man.

Henry George's remedy is advocated because it has been proved to be good and practicable. Why then should there be any hesitation on the part of all ministers to throw the whole weight of their influence in its favour? Single Taxers have no quarrel with ministers regarding spiritual and moral agencies, but only desire that these be applied in proper order, and that the same regulation should apply to the material agencies. Let the example of Christ be followed, and a blessing on all these agencies will surely ensue.

M. G.

SIGNS OF THE TIMES.

Commenting on the Conference of Municipal Authorities to promote a Bill for the Rating of Land Values, the *London Daily News* (10/12/03) says:—It is proposed to bring unoccupied land on to the rate book, the suggested ratable value of such land being three per cent. on the price at which it would sell as between a willing buyer and a willing seller. This will not only mean revenue, but it will cut at the pernicious practice of holding land back from the public use until it has reached a fancy price. It will stop the conspiracy of the landowner against the expansion of the town, which is the prolific source of slums and urban misery. When the owner has either to pay rates or sell, he will not stand in the way of the community. "Don't shoot; I will come down," will be his formula. It is in these matters of household reform that the true function of Liberalism consists. We have wandered over the face of the earth in search of adventure long enough. It is time we took stock of ourselves. After all, as Mr. Chesterton (a writer to the *Daily News*) has observed, the illimitable veldt is not nearly so illimitable as, for example, South London.

The Rating of Land Values.

It is intended to introduce a Bill into the next Session of Parliament dealing with the rating of land values. The main purpose of the measure is to separate, in the matter of rating, land from buildings, and to make unoccupied land pay its fair share of local rates. The Bill has been drafted, and it was laid before a private conference of representatives of municipalities in England, Ireland, and Wales on Thursday last, in the Manchester Town Hall. The Lord Mayor of Manchester presided at the opening of the conference, and was succeeded in the chair by Mr. Alderman Southern. Mr. Whitley, M.P., introduced and explained the Bill for the separate assessment of land, and for the payment of rates in respect of land whether occupied or not, and also to extend the position of electors to persons paying rates in respect of unoccupied land. A few suggestions or modifications were made, but the Bill was formally approved in principle. Arrangements were made for a conference to be held in Manchester on November 26, and it was decided to invite Scottish representatives to attend. An appeal will then be made to all the rating authorities in the kingdom to endorse the Bill. Armed with this declaration of public opinion, the promoters of the Bill will go to the Government and ask that it be made a Government measure.

A TIMELY AND NECESSARY WARNING.

We take the following, which we cordially endorse, from a brilliant letter by C. K. Chesterton, which appeared in the *London Daily News* last month. It contains a warning our fellow-citizens would do well to heed:—

Personally I believe definitely in Free Trade. But the question before the country is not really the question of Free Trade, though that is obviously an important question. The question before the country is whether a Government, which has turned a great nation into a great laughing stock, ought to be able to wipe out all its dishonour by the simple process of throwing off one of its members to discuss any obviously important question that may come into his head. The question is, in other words, whether men who have agreed with each other in committing innumerable acts of foolishness and bad principle are to be forgiven at any moment when they choose to

pretend to disagree with each other about something entirely different. Is, in short, a bad English Cabinet to be always certain of victory if it turns itself into a good schoolboys' debating club? If so, the prospect is like the veldt: it is illimitable. A Government will let our Navy fall to pieces, and get out of it by commissioning the Postmaster-General to discuss whether we should reintroduce the duel. A Government will allow cholera to kill a third of the population, and will only have to tell the Home Secretary to resign and rouse the country with a campaign in favour of vegetarianism. A Government will allow us to be beaten by Portugal, but all will be forgiven when the brilliant Colonial Secretary starts his campaign in the Press headed "Should Women Propose?" These questions are all quite important, like Retaliation; in all there is much to be said on both sides, particularly if, as in the case of Retaliation, one says occasionally what isn't true. But it is perfectly evident that a nation that permits this sort of thing is going straight towards the rocks.

"BEYOND THE SUNSET,"*

And other Verses.

Under the above title Florence Verinder, eldest daughter of our esteemed co-worker, Frederick Verinder, has published a small volume of poems, together with two historical plays, which latter seem to us both interesting and specially suitable for representation at school entertainments, for which purpose they are intended. Though we can make no claim to be any judge of poetry, yet we must say that some of the poems, most of which appeared in *The New Age*, seem to us well worthy of preservation in book form, more especially, perhaps, those entitled "Desert Flowers," "The Country of the World," and "The Battle of Life." This latter, we trust, the gifted authoress will pardon us reproducing in full, so as to give our readers some idea of the beauty of thought and expression which runs through all Miss Verinder's poems, and which promises even better work in the future, when her undoubted talent has had time to mature. It runs as follows:—

The heart of man full passionately cried:—

"My love shall live, and all my foemen fall."

But Love made answer:—"Am I not world-wide?

I am not thine until thou lovest all."

So man went forth his inmost wrongs to slay,

In earth's fair morning; and he fighteth yet;

But he shall come, and his dead hatted lay

At Love's own feet, before the sun has set.

L. H. B.

* "Beyond the Sunset," and other Verses, by Florence Verinder. Published (2s. net, 2s. 3d. post free) by Frederick Verinder, 376-77 Strand, London, W.

AIMS OF THE SINGLE TAXERS.—What we propose is not the disturbing of any man in his holding or title, but by abolishing all taxes on industry or its products, to leave to the producer the full fruits of his exertion and by the taxation of land values, exclusive of improvements, to devote to the common use and benefit those values, which, arising not from the exertion of the individual, but from the growth of society, belong justly to the community as a whole. This increased taxation of land, not according to its area, but according to its value, must, while relieving the working farmer and small homestead owner of the undue burdens now imposed upon them, make it unprofitable to hold land for speculation, and thus throw open abundant opportunities for the employment of labour and the building up of homes. *Platform, Syracuse, N. Y., Aug. 19, 1887.*

A CASE IN POINT.

In the first issue of the *Liberator* (10th February, 1900) this satirical advertisement appeared:—

Wanted—to know what effect the electric tramway via College Hill will have on rents and land values in the neighbourhood of Jervois Road.

We have waited over three years for the true answer, which is given at last in an advertisement in the *Star* on 2nd May ult., thus:—

Jervois Estate—Subdivided into choice building sites—level allotments—rich soil—unique position—only ten minutes from Queen Street Wharf by the electric cars running every three minutes—gas and water—first come, first pick, &c., &c.

The plan which accompanies the advertisement shows one hundred and thirty allotments, priced at from £2 10s. to £7 per foot frontage, and yielding a total of £20,149 10s. as the amount of tribute demanded from 130 citizens of Auckland for permission to make homes for themselves.

This land is portion of a block containing 38½ acres that has been held idle by an absentee for years. The rateable value of the whole block was assessed at £350 for the year ending 31st May ult., and the rate paid (2s. 2½d. in the £) was £38 12s. 11d.

This represented an unimproved value of £7,000 for the whole 38½ acres. This year (presumably for decency's sake) this value is increased to £11,000 for "rating" purposes, and assessed at £550, but for "selling" purposes over £20,000 is asked for a moiety of the land!

It is safe to say that, when this is disposed of, not less than £10,000 will be asked for the other moiety, making, say, £30,000 payable by the people of Auckland—for what?

Let the agent's advertisement answer:—for a "site" (i.e., a local position)—for Tram service—for Gas service—for Water service—for proximity to Queen Street.

But what had the absentee to do with these things? and what is due to him for them? "£30,000—and as much more as he can get" says our absurd and iniquitous land law. "Absolutely nothing," says the still small voice of Equity.—*The Liberator*, Auckland, June, 1903.

HOW TO RATE MINERALS.

To the Editor of "Land Values."

Dear Sir,—Your correspondent J. S. will no doubt pardon me for not entering into a mere verbal discussion leading outside the question; and he will perhaps also permit me to refer him to my previous letters for an answer to his somewhat singular misconceptions.

I had thought it was mutually agreed that minerals should properly be rated on a different basis to surface land; and for this reason I suggested the advisability of distinguishing between them, instead of mixing them up together under the common term of "Mining Land"—and I have the same opinion still.

My original suggestion with regard to the manner of rating, or taxing them, was substantially similar to the course suggested by Mr. M. J. Stewart in your last issue, viz., a rate or royalty on output, which would of course be graded according to the circumstances, and have the further advantage (referred to by that gentleman) of not pressing hardly on prospectors of unproductive mines; and, as I have already answered, the suggestions of J. S. that such a charge would not only fall on the consumer, but also tend to prevent mines from being worked, it would be unworthy trespassing on your space to go over the same ground again.

We are, of course, interested in the national restoration of all natural resources, and by the gradual and constitutional process of taxation on values. To J. S.'s contra, but somewhat enigmatical suggestion of "class" legislation, I have, therefore, nothing to say.—Yours faithfully,

F.

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LAND VALUES.

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

Tenth Year—No. 117.

FEBRUARY, 1904.

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London is to have a new twopenny tube, and thus the *Glasgow Evening News*, 16/1/04:—"But the landlords of North London know all about the new "tube," and may be relied upon to increase the rents. Before there was a Twopenny Tube to Shepherd's Bush, houses there and at Bedford Park, which artistic areas lie a little further west, had reasonable rents. They are not high yet, but the landlords took care that what the residents saved through travelling to town by "tube" for twopenny, instead of by 'bus for sixpence, was added to the rent. This was 'cute, but surely scarcely fair, for the landlords, of course, did not contribute one penny towards the cost of the "tube."

The *News* continues:—"The householder grumbled at first, but he soon settled down, and now his attitude is that although living out there costs him much the same as before, he has the advantage of a most convenient, comfortable, and swift means of getting to his work and back again."

If the landlords did not contribute one penny towards the cost of the tube the question is—Why should they have the financial advantage? It may be all the same, or even better, for the householder who uses the tube, but why should the landlords who contribute nothing to the making of an improvement reap any special benefit? It is not because they are "cute" that the landlords thrive in this way on the labour of others. There are any number of "cute" men using the tube daily. No; the landlords may be the most stupid men in London. They will scoop in the higher rents all the same, simply because the tube passes through, or alongside, their land. The "residents" could not prevent this advance in rent, not even by an Act of Parliament. All that can be done is, by taxing land values, to take the financial benefit of such improvement for public purposes, and to correspondingly relieve the "residents" of the growing burden of the rates.

REDUCED TRAMWAY FARES INCREASE LAND VALUES.—The Auditor of the Local Government Board, in a report read before the Finance Committee of the Bournemouth County Borough Council, on November 24th, 1903, deprecated "the undue haste displayed in pressing for reductions of tramway fares, the benefit of which to the users of tramways is problematical, it being a well ascertained fact that all such reductions are followed by a rise in land value along the line of route. This circumstance," he contended, "must bias those interested in the rise to support agitations for the reduction of fares, so that a certain amount of suspicion as to the nature of the agitation is allowable?" He then continues "As practically all money spent on improvements is so much *unavoidable* addition to the land values of the Borough, the Tramway Committee are well justified in resisting reductions of fares which merely still further increase land values at the expense of the ratepayers, and the Committee have apparently acted wisely in this direction."

True it is that "all money spent on improvements is so much *unavoidable* addition to the land values of the Borough." But that such land values should accrue only

to a limited and privileged class is by no means unavoidable. If all such local bodies were empowered or required to base their assessment for taxation purposes on the unimproved value of the land within their administrative areas, then the benefits arising from public improvement and economies would benefit all, not as now only a very limited privileged class.

The power of this privileged class to hamper public improvements, as well as to pocket their financial results, is being brought home to the citizens of Bournemouth in other ways. They propose constructing a very important new road right round the cliffs, called the Undercliff Drive, and we take the following suggestive extract from the report of the deputation appointed by the Bournemouth Town Council to visit other sea-side places to obtain information on the subject—"The co-operation and assistance of the ground landlords in such a scheme and policy are essential, and we suggest that they should be approached and asked to give such facilities as the Council need. *There can be no doubt that the effect must in the long run be to greatly enhance the value of the estates in which the landowners are interested, and we doubt, therefore, whether any difficulty will be experienced in obtaining a favourable decision.*"

The deputation seem to us very innocent or very sanguine men. There can be no doubt but that "the co-operation and assistance of the ground landlords are essential," nor that "the effect must be in the long run greatly to enhance the value of their estates." And yet they will probably find that a large tribute will have to be paid to these very gentlemen before they will be allowed to proceed with any such undertaking. And this is only what they should expect. Secure to some few, or recognise the power of some few, to control the use of the earth, and they will determine the terms upon which it shall be allowed to be used. And their terms in almost all cases will be, to use a well-known phrase, "all that the traffic will bear."

Yes, the owners of the earth everywhere necessarily become the rulers of the earth, and the direct cause of the impoverishment and enslavement of the rest of their fellow-citizens. To-day it is not necessary to re-establish the ancient institution of chattel slavery to enslave the masses and to deprive them of an ever increasing portion and proportion of the fruits of their toil. All that is necessary is that we shall secure to some the control of the use of the earth, on which alone men can live, from which everything necessary to existence and comfort can alone be produced.

As Clarence S. Darrow well expresses it in a little book, "Resist not Evil," which we reviewed last month:—"All life comes primarily from the earth and without access to this great first source of being, men must die. . . From the private ownership of men, the rulers have passed to the private ownership of the earth and the control of the land. The rulers no longer have the right to buy and sell the man, to send him here and there to suit their will. They simply have the power to dictate the terms upon which he can stand upon the earth. With the mines, the forests, the harbours, the railroads, and all really valuable productive land in the ruler's hands, the dominance and power of man over his fellows is absolute and complete. It is not necessary to show that it is the ruling class that own the earth—the owners of the earth must be the ruling class."

"Housing acts are only palliatives. They have to be passed by force, and amended by compromise. But they do not touch the root of the evil, for which the transference of taxation from the houses which industry erects to the land which idleness retains idle, would be not only a drastic but an automatic cure.—*Morning Leader*, December 31, 1903." * * *

A working man writes to the *Daily News* to explain "that eight peers supporting Mr. Chamberlain's policy own 1,620,000 acres, and that it would be interesting to know if protection is carried to what extent the incomes of these would be increased." But it should be just as interesting to know that it would not be difficult to unearth the names of men who own 1,620,000 acres, the rent of which is well maintained under our present fiscal policy and constitutes now a tax on industry. * * *

"I was at a meeting of the Garden City Association last week," writes a correspondent. "Mr. Ryder Haggard, who is not a Land Reformer, in delivering his opinion on the site for the new city, included in his recapitulation of the advantages of placing a population there, the rise in the value of surrounding land. It sounded very odd in the midst of expected benefits to the prospective citizens." * * *

Our recent article on "Vanishing Apples" deeply interested a man whose ponderous pen-name is "Not-going back-to-the-land-just-yet."

Our ex-farmer winds up his interesting letter by telling me of one striking instance of the possibilities of apple-farming in Britain. A small farmer, he says, bought half an acre of land, and made over £45 out of his apple crop on that bit of land in one season, besides growing a good crop of potatoes under the trees. Adjoining is a piece of land, ten times as big, owned by the squire. It produces virtually nothing; yet the owner refuses to sell it to someone who would put it to profitable use. With such landowners as these in the country, how can agriculture prosper?—*Answers*. * * *

Though Mr. Chamberlain may heroically refuse "to despair of his country," the country is manifestly commencing to despair of Mr. Chamberlain, and to have lost all confidence in his political insight as well as in his political honesty. * * *

"Learn to think imperially!" such is "the precious legacy," the parting message which this discredited politician has the sublime audacity to address to his fellow-citizens. Since 1896, at all events since the Jamieson Raid, this erstwhile republican has learned to think imperially, and is probably so pleased with the result that he deems it advisable that his more sober-minded, or less ambitious fellow-citizens should commence to do likewise. * * *

"Learn to think imperially!" not accurately or impartially or with due regard to the dictates of equity or of common-sense, but imperially. Think imperially, and there is no knowing to what deeds you may be induced to commit yourselves. By thinking imperially you may even be prepared to sacrifice tens of thousands of lives and spend over two hundred million pounds sterling in order to promote the colonisation of South Africa by Chinamen for the immediate benefit of a handful of cosmopolitan mine owners. * * *

"Learn to think imperially!" and you may even learn to be proud, not only of our wealth and our power, but of the recent use Mr. Chamberlain and his allies, inside and outside the Cabinet, have made of that power "in order to influence the civilisation of the world." * * *

"Learn to think imperially!" and questions of mere social reform will soon cease to interest you. You will not waste time in considering ways and means by which the future of our own people may be made better than the past, by means of which physical, mental, moral and spiritual development may be brought within the reach of the humblest amongst our own fellow-citizens. Perish the thought. Think imperially, and you will be more interested in the shortcomings of the Boers in South Africa, of the Thibetians, or of the Somalis, than in those of our own social laws and institutions. * * *

Therefore it is, perhaps, that politicians of the type of Mr. Chamberlain would feign have the people taught to think imperially. * * *

Be that as it may, we must confess to have lost all interest in Mr. Chamberlain and his vagaries, even in his much advertised Tariff Commission, or Committee. True it is, to use the words of the resolution carried at the overflow meeting in the Guildhall Yard, that "a complete reconsideration of the fiscal policy of the kingdom is of vital importance at this moment." But there are no grounds to hope that this Committee by the grace of King Chamberlain is likely to be of the slightest use in this direction. * * *

What does interest us, what does trouble us, is the probable use the Liberal Party is likely to make of the opportunity Mr. Chamberlain has created for them. We must confess that we see no reason to be sanguine. To our minds Whigs are little or no better than Tories; and we fear that recent developments are likely to strengthen the position of the Whigs in the Liberal camp. * * *

Peace, retrenchment, and reform, are very good words, and have a pleasing sound. They may mean much or little; and we should very much like to know what they mean in the mouths of official Liberals at the present crisis in our national history. Increased taxation seems inevitable. This taxation Chamberlain and his allies would have gained by the taxation of the food and industry of the people. How does the Liberal Party propose to raise it? This is the question; we have yet to receive a definite answer. * * *

The alternative is clear enough. Either the food and industry of the many or the privileges of the few, must be made the basis of the fiscal policy of the kingdom. The Tories, under the pretence of "Protection" or "Retaliation," or "Preferential Tariff," have declared their plan. When will the Liberal leaders proclaim theirs? The pressure of the financial position will force them to do so, sooner or later. They can only play into the hands of the Tories if they defer it. * * *

They know, or should know, as we know, that the smallest instalment of the alternative policy, the taxation of land values, would do more to promote the well-being of the masses of the people, to encourage industry and to increase trade, both at home and abroad, both exports and imports, than any "scientific" tariff that the wit of man can possibly devise. Why do they hesitate? Is it the fear of losing votes? They need not fear that. Let the people once believe in their sincerity, let them feel that they intend tackling the question of land reform, and they will create a wave of popular enthusiasm such as the Liberal Party has not evoked since the repeal of the Corn Laws. * * *

Paradoxical as it may sound, we are firmly convinced that the masses of the people are Radical, more radical than the Liberal leaders; and that this accounts for the long reign of the Tory party. When and where there is no definite dividing line between the two parties, the Conservatives will always be in power. The Liberals now have an opportunity of

creating that line and maintaining it. The taxation of land values will soon separate the sheep from the goats, the true Liberals from the half-hearted Whigs or Tories still hidden in their camps.

Speaking at Hastings, Monday, January 4th, the Borough Member, Mr. Freeman Thomas, M.P., said—"The better housing of the working classes and the taxation of land values were other important questions. With regard to the taxation of land values there were no great difficulties. He thought it was only right that landowners should pay for the benefit they derived from the labour of working men and others whose enterprise developed their estates. As an instance of this, the Hon. Member mentioned his own estate near Eastbourne, where a few years ago he obtained only agricultural value for land which now sold at hundreds of pounds per acre."

"Theft is a curious crime. Some say that it is not a crime at all, that it is but the logical outcome of the state of society in which we live, that it is but an instinctive protest against the sublime, all-reaching theft of the earth—of land."—Bart. Kenney in "London in Shadow."

We take the following letter from the pages of the *Property Market Review*, of December 26th, 1903. Comment is needless:—

To the Editor, PROPERTY MARKET REVIEW.

SIR,—We notice in this week's issue that you mention the fact that Dan Leno's residence at Clapham has been acquired by a French Community of Nuns.

It may, perhaps, be of interest for you to know that we were instrumental in disposing of the freehold of the property—a ground rent of £1 per annum, with reversion in about 40 years. The price we were able to secure was the moderate one of £2,500, or 2,500 years' purchase, which is we think not a bad figure for suburban land.

The property was, we believe, acquired some ten or twelve years ago for the modest sum of £600!—Yours, &c., JOHN BOTT & SONS.

500 of the unemployed at Toronto, Canada, met on Christmas eve (according to a report in the *Glasgow Herald*, 15/1/04), and by resolution protested strongly against the encouragement given to indiscriminate emigration from other countries for skilled and unskilled employment.

Mr. F. Piper, Evesham, in a letter to the local press on the fiscal fight, says:—The Radical policy is indicated in the agitation that has been quietly going on for a long time now, in favour of what is called the taxation of land values. Instead of starting a whole lot of new indirect taxes, we want to get rid of all the taxes that we have at present that press unjustly upon the poor, and to abolish all those that penalise industry and tend to hinder the production of wealth. We want to abolish all these taxes, I say, and to replace them with taxes on the value of land, irrespective of improvements.

The Glasgow Corporation have issued a report of the proceedings of the Conference on the Taxation of Land Values held in the Hotel Metropole, London, 21/10/92; the proceedings at the meeting of the committee appointed at the Conference held in the City Chambers, Glasgow, 21/4/03; the meeting of the committee held in Westminster Palace Hotel, London, 26/11/03; the meeting of the committee held in the Westminster Palace Hotel, London, 9/12/03; and of the second Conference held at the same place on the same date.

It is in this municipal effort, now so promising, that the hope of the movement for the taxation of land values is to be found. The Corporations of Manchester and Liverpool

have agreed to join with Glasgow in defraying the expense of bringing before Parliament next session a Bill dealing with the subject. The Bill will be presented in the name of some of the most important local Rating Authorities in the country.

Mr. Augustine Birrell, speaking at Coventry last month, said he "sometimes wondered what had become of the Radicalism of this country." We know some Radicals who sometimes wonder what hope there is of the Liberal leaders of to-day waking up out of their long sleep. Meanwhile the Labour Party are making the pace for Radical support. The same evening Mr. Asquith at Southport welcomed the co-operation of the Free Fooders as the flower of the Unionist Party, and talked a trifle vaguely about the Liberal policy of the taxation of land. Probably Mr. Asquith means land values.

The *Independent Review* for January has two articles on the Land Question: an editorial, "Land Monopoly, the Appeal to History," and "Land Reform v. Protection," by Mr. Charles Trevelyan, M.P.

Professor Smart told a Glasgow meeting, 25/1/04, that he had been startled to find, from the Board of Trade returns, that we imported £10,000,000 of foreign fruit. Another startling statement made by the speaker of the evening was "that fruit land in the Blairgowrie district was rented at from £10 to £12 per acre." The subject of the lecture, illustrated by lime-light views, was "Back to the Land: Is Fruit Farming a Solution?"

An interesting picture on the screen would have been the landlord and the rate collector imposing their tariffs. But perhaps such a picture would have "startled" the audience into figuring out the difference to the workers between Mr. Chamberlain's proposal and the present system. The meeting was held under the auspices of the Scottish Council for Women's Trades, the Christian Social Union and the Scottish Christian Social Union, and the Scottish Co-operative Union.

Last month we gave utterance to the thoughts suggested to our mind by the death of Herbert Spencer, which took place at Brighton on the eighth of December. Here we might mention that those who would acquaint themselves with his earliest and latest views on the Land Question, would do well to write for Land Restoration Tract, No. 2, entitled "Mr. Herbert Spencer on the Land Question," and which contains the whole of Chapter IX of "Social Statics" (1851) together with certain extracts from "Justice" (1891.) To be obtained from these offices, price one penny, post free 1½d., or 5/ per 100, carriage forward. The correspondence which passed in October 1894, between Mr. Spencer and Mr. F. Verinder, then the General Secretary of the English Land Restoration League, was also published in pamphlet form, under the title of "Mr. Herbert Spencer and the Land Restoration League," and is also obtainable at the same price from our offices. In answer to many enquiries, we might also mention here that Henry George's book, "A Perplexed Philosopher," which is "an examination of Mr. Herbert Spencer's various utterances on the Land Question, with some incidental reference to his Synthetic Philosophy," is still in print, and, as will be seen from our advertisement columns, can be obtained from these offices, paper 1/, cloth 1/6, post free.

Surely the common good demands that in selecting a principle of taxation encouragement of production, rather than of monopoly, should determine the choice.—*Taxation Report*, Illinois, 1894.

THE ETHICS OF DEMOCRACY.*

"What is the history of social progress but a story of successive struggles in which larger and larger opportunities for all have been wrested from more and more subtle modes of privilege for the few? What is it but a story of successive achievements for freedom over tyranny, on higher and higher planes? What is it but a story of successive triumphs for the rights of man over the rights of masters? . . . The warfare of democracy against privilege in the most subtle forms it has yet disclosed, has but just begun. Yet we may confidently believe, with the optimism of the true democrat, that this modern battle for the ethics of democracy will end, as all those which have preceded it in the history of the race have ended, in a victory for rights over privileges."

The above words, we have taken from his Introduction, give the key-note of the valuable and timely book our esteemed co worker, Mr. Louis F. Post, editor of *The Public*, has just published, and to which we accord a most sincere and hearty welcome. For it is a book that will rejoice the heart, as well as confirm the faith, of every true democrat, of every lover of social righteousness. In it not only are the ethics of democracy, the immutable and fundamental principles of social righteousness, lucidly expounded, but their direct bearing on the problems of both individual and social life are illuminatingly revealed. By their revealing light most of the questionings and problems which to-day trouble the heart and perplex the understanding of ethical minded men are searchingly examined, and their true nature and essence made clear to our mental vision. With the result that Mr. Post has given us a book which none of us can read without feeling ourselves better equipped to continue the struggle for freedom, righteousness, and justice, against tyranny, monopoly, and oppression, in which it is the privilege of democrats to take part, and which cannot cease until the victory of democracy, of social justice, shall have been secured, until, to use our author's words, "righteousness and peace shall have kissed, and the ethics of democracy shall be the acknowledged ethics of the race."

The book is dedicated to the greatest apostle of democracy, of social justice, the nineteenth century produced, the man on whose works it is avowedly based, in the following true and telling words:—"To the memory of Henry George, preceptor and friend, a philosopher who profoundly explored the principles of social life for very love of mankind, a political economist who scientifically traced economic laws to their roots in the moral law, a popular leader who quailed before no moral wrong, a devoted champion whose faith was grounded in moral right, a constructive statesman who saw in the ethics of democracy the natural laws of human progress."

The most instructive, as well as the most original, chapter in the opening books is, perhaps, the one on "Success," from which we feel impelled to quote the following, as it seems to us to contain many truths it is very necessary we should clearly understand, and at times boldly avow and proclaim—**Success!**

"By natural law success does depend upon industry; and the degree and intelligence of the industry does naturally determine the measure of the success. This would be true also in actual experience if industry were identified exclusively with rendering service. Then success would not be merely a prize for the extraordinary feats of a few, and something almost as difficult to keep as to get. It would be the reward of all, and to each according to the measure of his useful-

ness. Each would get his own earnings. But industry is not exclusively identified with rendering service. It may be devoted in a slave country to acquiring slaves; and there the successful man would be he who had acquired enough slaves to relieve him of all necessity of working. In more civilized communities it may be devoted to acquiring financial interests that are nourished by veiled systems of slavery. The principle is the same; it is only the method that differs. And just as it would be cruel mockery in a slave country to tell slaves that excessive industry would assure them business success, when in fact not they but their masters would profit by their greater activity, so it is in the country of higher civilization—indeed it is more cruel there, because more deceptive—to teach young men that success depends upon industry. It would be only the truth to teach that it depends upon monopoly."

He then continues—

"Does not every intelligent man know, and will not every genuinely honest man admit, that the industrial power of the present time centres in monopoly? True enough, monopoly may be acquired through extraordinary industry, so long as the standards of work leave a margin for extraordinary labour feats; but it is the monopoly, all the same, and not industry, that finally secures success. Monopoly is a process of levying tribute upon the industrious for the benefit of monopoly beneficiaries. When it exists, increased industry among non-monopolists cannot benefit them as a class. Some of their number may for a time by superior energy climb out of their class and become monopolists; but as soon as intensified industry becomes general, all its profits go to fatten the monopoly class and not to enrich the industrious class. . . . When the theory that industry is the true measure of success once receives full and candid consideration, the doom of monopoly will have sounded. For then it will be seen that with equal natural opportunities secured to all, with justice established and monopoly abolished, the optimistic dreams of the college graduate would come true: that without nerve strain or conscience strain all could succeed who tried to, and only those would fail who deserved to fail."

Respecting the Respectable.

Then follows a short but most instructive chapter on "Respecting the Respectable," which concludes with the following suggestive words:—

"Need it be so any longer? May we not reasonably hope that the time is near at hand when mankind will resist the temptation to respect and to inculcate respect for things that are merely respectable, and in place of this image-worship learn to respect and to teach respect for the things that are true?"

Great Fortunes.

On this subject, too, Mr. Post has something to say well worthy the careful attention of every student of ethics or of economics, and which we would cordially commend to the consideration of the numerous admirers of Mr. Carnegie or of the late Cecil Rhodes—

"No very great fortune is just. This remark does not refer to tainted fortunes alone. It refers also to those that are morally clean, so far as any act of the possessor is concerned. The allusion is to the character of the fortune, not to the character of its possessor. Specifically it is an allusion to the fact, and fact it is, that no great fortune can be accumulated or perpetuated by any man without his thereby contributing, however unintentionally or unconsciously, to the continuous impoverishment of other men. For great fortunes consist chiefly of the market value of legal powers of extortion. These fortunes certainly do not consist of money. When men speak of great accumulations of

*The Ethics of Democracy: A Series of Optimistic Essays on the Natural Laws of Human Society. By Louis F. Post. Moody Publishing Company, 35 Nassau Street, New York. Price two dollars (8). Post free, 8/4.) Orders taken at these Offices.

money, they speak in metaphor. Neither do such fortunes consist of existing wealth. . . . When, therefore, men speak of great accumulations of wealth, they also speak in metaphor. What they mean is accumulations, not of existent wealth produced in the past, but of legal power to command the possession of wealth as others bring it into existence in the present or future. . . . Great fortunes consist then for the most part, not of the completed products of past labour, nor of money, but of legal powers to exact tribute from present and future labour. . . . Analyzed to the last, these powers are nothing but powers of taxation for private purposes." "Granted that anybody can get rich if he tries. Granted that nothing is needed but foresight, ingenuity, skill, industry, patience, and determination. Granted that everybody possesses or can develop those qualities to the necessary extent. . . . Granted, in a word, that what he asserts who insists that getting rich is only a matter of the will, is true. Grant it all, and still a question remains which impeaches the righteousness of every great fortune and throws a doubt upon the deservedness of poverty even in extreme cases like those of the tramp. It is the crucial question by which our religion, our morals, our civilization are to be tried. It is the test question of our social system, and these are its terms: Can anybody get rich, under existing industrial conditions, without thereby helping to make others poor?"

"There is but one answer, and that is No!"

Free Competition.

With the subject of competition, that bugbear of so many earnest, and otherwise sane, social reformers, our author deals in a manner that leaves nothing to be desired. Competition he holds to be, as someone has expressed it, "God's law of co-operation in a selfish world." After forcibly protesting against the use of words with double meanings, he clears the question from all ambiguity by indicating what in his judgment the term really denotes and involves. "Free competition," he contends, "is synonymous with free bargaining"; "free competition implies individual freedom;" and manifestly neither individual freedom nor free bargaining can exist so long as monopoly is allowed to continue. But abolish monopoly and it will be seen that "egoistic competition is, in fact, but a natural law for compelling the selfish to be fair and the unrighteous to be just."

"If all are free," he continues, "with equal access to natural and social opportunities, this competition could produce but one effect—an equilibrium of exchange at a point at which neither party to the trade gets more or gives less than is just. While it is true that parties to trade may be actuated by selfish motives in their competition, it is equally true that they may be actuated by unselfish motives, and be their motives good or bad, the net result of their competition, if they compete in freedom, is a just equilibrium of value. It is justice, not greed, to which free competition really ministers."

A conclusion which is strongly confirmed by the convulsive struggles of monopolists in all countries to free themselves and the industries and services they control from its operation, to crush out or to combine with possible competitors.

The True Work before us.

This chapter concludes with the following summary of the immediate work of the true social reformer:—

"The true work before us, then, the work that will count both in the doing and in the fruition, is to abolish monopoly and restore freedom to competition. . . . If that is desirable—and really is it not the only thing worth fighting for?—then we must achieve it by making competition free. Free competition, and that alone, can secure economic freedom. Without it we have monopoly. And an economic state organized

upon monopoly principles would be intolerable, whether governed by a trust magnate, a political boss, a trades union leader, a majority of the people, or even by the most amiable altruist who ever loved his fellow men."

Imperialism and Civilization.

Of Imperialism, also, Mr. Post has something to say that it would indeed be well for the future of this country if our practical politicians could be induced to heed. Referring to the prevailing belief that by conquest and subjugation of "inferior" people by "superior" people, civilization is spread over the world, he replies—

"The great promoter of true civilization is not military conquest, nor conquest of any kind by means of force. The great promoter of civilization is trade. Not the trade that is said to follow the flag. Not the trade that consists of exporting without importing. Not any kind of strangled trade. But free trade. . . . If it is civilization that we wish to spread, if the progress of the world is our object, we have only to become universal free traders instead of imperialistic freebooters. Here is the choice: Free trade, with the olive branch of peace and the horn of general plenty; or imperialism, with the destructive implements and the demoralising influences of war.

"Which shall it be?"

As our readers will have observed, we have made no attempt to criticize this book, and that for the simple reason that its careful study has not brought us face to face with a single conclusion that we cannot unreservedly accept, or a single argument we do not believe to be valid. The reader may miss the eloquence and warmth and simplicity of diction that are such marked characteristics of Henry George's writings; but to our minds the weightiness of Mr. Post's arguments more than compensates for any shortcomings in his literary style. Hence our endeavour has been to give our readers some insight into the character of his book, in the hope that some of them will be induced to send us an order for same. It is certainly one of the most important works explaining and elucidating the Georgian philosophy that has yet appeared; and hence we feel that no single tax library can be regarded as complete until it has been added to its shelves. It is a book which must gain many converts to the cause of economic freedom, of social righteousness, or, briefly, to the ethics of democracy.

L. H. B.

ENGLISH NEWS AND NOTES.

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

THE Central Council of the League met on Monday, January 18th, Mr. Alfred Billson, President of the League, in the chair. The General Secretary presented his quarterly review of the work of the League, and, on behalf of the Hon. Treasurer, who was unavoidably absent, submitted a statement of accounts for the half-year ended December 31st last. During this period the subscriptions amounted to £347, and the receipts from sale of literature to £412. A special vote of thanks to Mr. Berens for his great services as Hon. Treasurer during the quarter was moved by the President, and unanimously adopted. It was pointed out to the Council that while the financial position of the League was on the whole sound, and indeed satisfactory, there was still urgent need for an increased income in order to enable the Executive to meet increasing demands without anxiety. It was reported that over 27,000 copies of Henry George's "Protection or Free Trade" had been disposed of since the League undertook the re-issue of the book at 6d. net.

Reports were received from Mr. F. Skirrow, the Yorkshire agent of the League, and from Mr. R. Brown, Hon. Secy.

of the Tyneside branch Mr. S. R. Cole, delegate from the Portsmouth Single Tax Union, gave an account of the local work of his society. Mr. W. C. Wade, a former member of the Executive, was re-elected to fill a vacancy on that body. Mr. Wade's great services to the cause during recent years, as Hon. Secy. of the Metropolitan Radical Federation, made his return to the work of the Executive a matter of much pleasure to the Council. After some discussion on the coming election of the London County Council, and the approaching general election, a proposal to organise a conference in Lancashire was discussed in some detail. The Secretary was instructed to visit Yorkshire and Lancashire at an early date in connection with this proposal and on other League business. The attention of the Council was called to the action of the conference of municipal authorities, which had prepared Bills for the Rating of Land Values in England and Wales and in Scotland respectively. The next ordinary meeting of the Council was fixed for Monday, April 18.

The following report was laid before the Central Council:—

The Tyneside Branch has, during the past three months, made good progress. Two meetings have been held, both in Gateshead, the Rev. G. A. Ferguson, a member of the branch, being the speaker. Mr. Ferguson on November 25th gave "The Life of Henry George," and on December 9th "Henry George's Social Philosophy." The attendance on each occasion was good, and all present were agreed as to the necessity and justice of the taxation of land values.

The most important work during the three months has been the issuing of a manifesto exposing the fallacies of Mr. Chamberlain's proposals, and putting forward the only alternative—the taxation of land values. The leaflet has been a great success, and we are confident it will have good effect. *The New Age* urged its readers to obtain the manifesto, and still very kindly continues to do so, and applications for it have been received from all parts of the Kingdom. *Reynold's Newspaper* and *Land Values* have also noticed it.

By the death of Sir William Allan, the branch is poorer by a Vice-President and earnest supporter.

The selection by the Liberals of Gateshead of Mr. John Johnson as their candidate augurs well for our movement. Mr. Johnson is on the Executive Committee of the branch, and is presenting our policy as the alternative to the scheme of the Birmingham Protectionist. The manifesto of the branch is being extensively circulated amongst the electors, and will no doubt do very great good. Lord Morpeth, the Unionist candidate, has declared himself to be opposed to the taxation of land values.

The sale of Henry George's "Protection or Free Trade" has been steady, but the demand for the work has not been so brisk lately. Mr. Robinson (4 Nelson Street, Newcastle) is still doing his best to push the sale of the book.

The annual meeting of the branch will probably be held in the early part of February.

Mr. Joseph Leggett, our indefatigable co-worker in San Francisco, writes, enclosing a subscription, and adds:—I only regret that I am not able to make it ten times as much as it is. But I feel honoured to have the privilege of doing even so little to help in the grand work in which you are engaged.

I have for years watched with deep interest the good work which you and your noble organization have been doing. No more earnest, intelligent, and effective effort for the elevation of the race has ever been put forth anywhere than that which has been done by your society and by the Scottish organization.

You are now in the midst of a great contest for freedom and justice, and I sincerely hope that you will win. But whether victory perches on your banner in the first onset or not, you are sure to triumph in the end. You have pushed the taxation of land values into a position from which it can

never be dislodged. I do not think we realize how much of our task has been already accomplished. I am greatly delighted by the bold stand taken by *Land Values* in its dealing with the Liberal leaders. I believe that is the very wisest policy to pursue. And I believe it would be infinitely better that Chamberlain should win a temporary victory than that the so-called Liberals should climb into office on a cowardly and evasive platform. I most earnestly pray that you may not be fooled as we were in this country in 1892. If you cannot force the Liberal party to place the taxation of land values in a foremost place in its programme, you ought to throw the weight of your influence to the other side. Nothing but disaster and disappointment can come from temporizing with people who are either cowardly or insincere. If you cannot brace them up, the thing to do is to come out from amongst them and be separate. The people of Great Britain are with you, and you can afford to stand firm.

If the single taxers of the United States had worked and voted for Harrison in 1892, he would have been elected, and it would have been much better for the cause of progress if he had been.

The General Secretary has lectured during January at Walthamstow, New Southgate, and Hertford; and the Hon. Treasurer at Hatcham.

Lectures have been arranged at East Ham Town Hall (Feb. 10); Cambridge (Feb. 17); Chiswick (Feb. 25); and Tunbridge Wells (March. 22).

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

HOW TO RATE MINING LAND.

SIR,—Minerals when brought to the surface, which your correspondent "F" proposes to tax, is not land, but the result of labour, and the Single Tax League proposes to abolish all taxes on the results of labour and to substitute a single tax on land values in their stead. But a tax on land values is not the *object* of the league but a *method* of attaining that object. The object is to secure equal rights to land.

Mining land, or unworked underground minerals, however much it may differ from other land in some respects, is still land in this respect that it is a part of the natural reservoir from which our wants have to be drawn, and unless it is taxed whether used or not, equal rights to it will not be secured. For instance, in the case of a dispute like the Penrhyn case, if the owner were to escape taxation during the dispute (as he would do by "F's" proposal) the rest of the taxpayers would have his share of the taxes to pay in addition to their own, the restricted supply of minerals, and demand for labour caused by the stoppage would raise the price of minerals and lower wages so that mineral owners would be enabled to appropriate part of the price without giving any equivalent.

As no one (so far as I am aware) has shown how equal rights to underground minerals can be secured, I will give my own opinion for what it may be worth. It is that it may be nationalised as the Land Nationalisation Society propose to do with all land, that is, that the state not only appropriate the rent, but also assume the management, at least as far as necessary to secure the equal rights of all parties concerned, the owners and workers including capitalists and prospectors etc., the consumers and the public, and to prevent the premature exhaustion of our mineral supply.

This is, I think, in accordance with Henry George's view that it is the duty of the state to secure the equal rights of all when competition would fail to do so. Though so far as I am aware he did not see that competition would fail in the case of mining land.—I am, etc. J. S.

Glasgow Corporation Conference on the Taxation of Land Values.

Provisions of Draft Bill for England.

The second conference under the auspices of the Corporation of Glasgow on the taxation of land values was held in the Westminster Palace Hotel, London, yesterday. Delegates from over 100 municipalities throughout Scotland and England were present, those from Glasgow being ex-Bailie John Ferguson, ex-Bailie Willock, ex-Bailie James Gray, Mr. David Elder, Town-Clerk's office; and Mr. James Henry, City Assessor. Ex-Bailie Ferguson was called to the chair.

The Chairman, in opening the conference, said the bill that had been drafted went by no means so far as he should like it to go, but he was perfectly certain they were not going to get all he would like to get—(laughter)—and all they could do was to bring a bill into Parliament in the hope that either the Government would adopt its principle or that it would be taken up by some group of private members.

Report of the Executive.

Mr. J. H. Whitley, M.P. (Halifax), laid before the conference the report of the Executive Committee. The meeting took its origin in the conference held in London in October of last year, and called by the Corporation of Glasgow. At that conference this resolution was passed—

"That this conference of representatives of municipal and other rating authorities approves of the principle of the taxation of land values for local purposes as being just and equitable."

It was found in the course of the discussion, however, that the bill which had been drafted by the Corporation of Glasgow was not applicable to English conditions, and therefore an Executive Committee was appointed to consider the drafting of a bill to carry out the resolution. A meeting of the committee was held in Glasgow in April of this year, when it was divided into two parts—one consisting of the Scotch representatives, and the other the English, Welsh, and Irish representatives. The English and Welsh representatives then met on their own account to consider a bill suited to English and Welsh conditions. They were not fortunate to have the assistance in the work of their friends from Ireland, who, he supposed, must be left to come in if they approved of the bill, or stand out if they did not wish to be included. First of all, the bills on the subject which had hitherto been introduced into Parliament were considered, and the conclusion was reached that it would be well to draft a new measure. What was required, they thought, was a bill which it might be hoped would commend itself to the general assent of the rating authorities in England; and to that end it was very necessary to see that the principles of the bill were those which had found general acceptance in the form of resolutions passed by the rating authorities. The thing they all desired was that land, which at present did not, in their opinion, contribute as it ought to do in accordance with its actual value to the rates levied for local purposes, should be no longer exempt or partially exempt. They were met, of course, at the very outset with the question of existing contracts. Did they or did they not intend to place a portion of the rates on the person who by an existing contract was exempt? Always looking at the matter from the practical point of view, they decided that the first step in this great rating reform ought to deal with the future rather than with the past; that they ought to lay down this proposition, that the present state of things should be stopped, and that henceforth an equitable portion of the amount levied in rates should be placed on the real value of the land. On that basis the bill had been drafted.

Provisions of the Bill.

It aimed, firstly, at bringing in unoccupied land as an appropriate subject for rating, and it took as the annual value of such land 3 per cent. on the price at which it would sell as between a willing seller and a willing buyer. That, in itself, would enact a very great reform in all the great centres of population. It would have the effect of liberating the cities, and enabling them to extend in a way which was quite impossible under the existing state of things. In place of allowing the owner to wait until there were five or six would-be occupiers of the land, there would be five or six owners competing for the valuable privilege of having a tenant. That would have a very great effect on the price at which land would come to be occupied for purposes useful to the community. Then there was the case of partially occupied land, where the land value was large compared with the value of any buildings upon the land. In that case a rate would be levied on the actual land value apart from the buildings. As to fully-occupied land now used to the best purpose, there would be a relief, because the occupier was to-day paying his rates on the full value of the land, and he would get relief in proportion as the lands only partially rated or not rated at all were brought in to contribute to the local exchequer. They then turned to the question whether it was right that the whole of the rate per £1 should be levied on these land values, or should be limited to 1s. or 2s. in the £1, or some other figure. It was unanimously held that all expenditure of local rates contributed to the making of the land value, and that there was no reason for exemption or limitation. Therefore, the bill proposed that there should be two items in the assessment of any hereditament which contained land value, which was taken in the form of annual value, as being 3 per cent. on the selling value of the land; and, two, the purposes for which the land was used. The bill had been very carefully considered on two occasions, and since the draft was circulated two amendments had been intro-

duced. One was to make it clear that what was intended was not merely a division of the existing ratable value into two parts, but the putting of the ratable value into two items, which might, in the case of certain properties, considerably increase the existing total ratable value. The second amendment took the form of a proviso that the occupying tenant of a hereditament comprising land should, notwithstanding any agreement to the contrary, be entitled to deduct the amount of any rate paid by him in respect of the land comprised in the hereditament from the rent payable by him in respect of the same hereditament; but this provision should only apply to an occupying tenant entering into possession of the hereditament in an agreement made after the passing of the Act. Some of the Executive Committee had been desirous of going further, and dealing with existing contracts; but they had fallen in with the majority, whilst reserving to themselves the right to do what they could to secure a larger reform than that now proposed. The Executive Committee therefore recommended that the principles of the draft bill—namely (1), bringing unoccupied land into rating on the prescribed basis; (2) differentiating between land and buildings for rating purposes; and (3) giving the tenant, on the termination of an existing contract, the right of deduction of rate payments in respect of the land assessment from the rent he paid be approved, and that the clauses of the draft bill be settled by counsel.

Existing Contracts.

Alderman Southern (Manchester) moved the adoption of the recommendations. He said that if there was to be any hope of success they must recognize existing contracts. They were under a great obligation to their Glasgow friends for the very earnest and enthusiastic way in which they had fought this matter, and brought it before the rating authorities of the kingdom.

Councillor Kirtley (Sunderland) seconded. He said that what they desired was a bill which would pass Parliament as at present constituted, and should they manage to draft such a bill, they would have found a stepping-stone towards a great national reform. His opinion was that the effect of the bill, if passed, would be to bring landowners into competition with each other, because if they were rated on the actual value of their unoccupied land they would be bound to put it into the market in order to secure some return on its value.

Alderman Jenkins (Salford) said that although the bill did not go as far as many of them would have liked, still it was a step in the right direction.

Mr. C. W. Tugg (Camberwell) pointed out that other bodies were moving in the matter, and it might be well that the conference should direct that the Association of Municipal Corporations be communicated with.

It was stated in reply that this suggestion had been already acted upon.

Councillor Spencer (Bradford), Mr. Hickson (Eccles), Councillor Pickson (Radcliffe), and others supported the motion, which was carried unanimously.

Matters of Detail.

Mr. Whitley said the Conference should authorize the Executive Committee to take action in approaching the Local Government Boards of England and Scotland in order not to present this bill at their heads, but to make the request that in any legislation dealing with valuation or rating in either country the principle they were now contending for should be introduced. The Association of Municipal Corporations was proposing a deputation for that purpose, and it would be appropriate that they should join with it in approaching the Government.

This course was approved.

It was further resolved that after the text of the bill had been settled by counsel, copies should be issued to all the authorities represented at the conference, asking for their support through their Parliamentary representatives.

A question arose with reference to the expenses of the conference and the preparation of the bill, and it was stated that Manchester and Liverpool had spontaneously offered to share the cost with Glasgow.

The Chairman said this had been an English day; nothing whatever had been said about Scotland. But he might remind the conference that there was a Scotch bill which went a great deal further than that which had been before them, and would, to his mind, commend itself to those English Corporations who desired to go further. While they had all agreed upon the English bill, the Scotch bill would go to the House of Commons with it, and members would thus have the opportunity of saying which they approved of.

A vote of thanks to the chairman closed the proceedings.—*Glasgow Herald*, 10/12/03.

I wish to give as much weight as possible to my deliberate assertion that the maintenance by the Legislature of false rights and unjust exemptions; of supposed rights injurious to the interests of the owners and to the community by whose action and influence urban land has acquired the value it possesses; has been the greatest social evil of the century. It has injured public health by overcrowding the population in our cities. It has acted in restraint of trade and commerce. It has loaded our railways with unjust and unnecessary costs, which form a perpetual charge upon locomotion.—Sir Arthur Arnold.

LAND VALUES.

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"OUR POLICY."

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

THE PHILOSOPHY OF THE SINGLE TAX.

We hold that the degrading contrasts of wealth and poverty so common all over the world, and which so largely prevail in our own country are due to a persistent violation of moral, economic, and natural law. The Single Tax goes to the very root of those things defining clearly each separate step of the process, by which its conclusions are reached. In it there is no shrinking from a clear definition of terms as equally there is absolutely no room for mixed or mutually exclusive definitions. In reasoning it uses both the inductive and the deductive methods. Taking the poverty of the labourer amid unbounded wealth it traces this through a long chain of varying effects to its cause, the possession by a few men of that which truly belongs equally to all—the land. On the other hand, assuming the beneficence of a Creator who is no respecter of persons, but who sends his rain and his sunshine and bestows his bounty on the just and unjust alike, an All-Merciful and All-Wise Father in whose economy there is no step-child, it proves deductively that involuntary poverty and want on the one hand, and idle sensual luxury on the other, spring from a common foundation—robbery, robbery based on a monopoly of nature's bounties by a few of that which, in strict justice belongs to the passing genera-

tion of men. The Single Taxer when he speaks of justice does not do so merely and pass on to the consideration of something else, thus bewildering and perplexing the seeker after truth; he defines Justice, recognising neither class nor creed.

The Single Tax holds that every man has an equal right to life, liberty, and the pursuit of happiness, and affirms that this can only be realised when every man has an equal right to the earth on which we live, and move, and have our being. It recognises clearly the great individual problem, but holds that this cannot possibly be seen in its true perspective until the social problem is solved. It is the sworn foe of cant, philosophical, theological, and political. Within its wide domains there is not a point where even the most plausible hypocrisy can find a foothold. Under its broad impartial gaze the glaring inequalities of modern industrial life and method stand clearly revealed, accounted for and condemned. It is the full realisation of the truth which the great law-giver of the Hebrews saw but imperfectly in the grey dawn of the world's progress, and which so many great and good men have seen with more or less distinctness ever since.

Latimer and Knox were not ignorant of it. The former in a sermon before his monarch denouncing the confiscation of the people's land and predicting in that far-off time the poverty, the prostitution, and the widespread demoralisation which would inevitably ensue. Is there a minister or a priest anywhere today with the courage of Latimer? Knox in his economy declared that the first charge upon the land was the poor, the second education, and if there was a residue after these needs had been supplied it could go to the church, but the church, said Knox, must be of little account compared with the claims of the poor, or education.

It was clearly described by Jerrard Winstanley in the days of the Commonwealth, and only failed recognition then because of wars and public turmoil. Jerrard Winstanley and his works have recently been dug out from the archives of the British and other museums by Lewis H. Berens, and a new light is thrown on the strivings of the men of the extreme left of the Cromwellian army.

Spence of Newcastle saw it in the 18th century and for preaching this grand truth suffered. The French physiocrats understood it and warned the haughty aristocrats of France to give way in time. Their warning fell on deaf ears, and in the blood and fire of the Revolution one tyranny was supplanted by another. Professor Ogilvie of Aberdeen proclaimed it and for his faithfulness was socially ostracised.

Adam Smith understood it, and was bold enough to proclaim that the land laws are formed upon the most absurd of all suppositions, the supposition that every successive generation of men have not an equal right to the earth and to all that it possesses.

Patrick Edward Dove, an Ayrshire landlord and ultimately a citizen of Glasgow, in the early part of last century, showed clearly in his theory of Human Progression that the land question lay at the root of the social problem. He also was ostracised and ignored.

Dr. Robert Dick, another Glasgow citizen, in 1856 proclaimed the truth for which we stand, in a pamphlet reviewed by Mr. Berens in our pages a year ago.

In the fulness of time Henry George arose. His keen intellectual vision aided and accurately balanced by an intense human sympathy, surveyed unerringly the horizon of human affairs. Amplifying the testimony of the past with unwearied research in the literature of all countries in all ages, he enriched it with the fruits of his own marvellous experience and observation. His arguments have never been seriously answered by the great and opposing intellects of our time, and it is not likely they ever will be. So far as we can judge it seems that for all practical purposes at least the final words have been written on the correlation of moral and economic law.

The outstanding feature of George's work, that which differentiates him from all the great thinkers and writers of the past in the same cause, is the scheme whereby he proposed to give practical political effect to the principles for which we stand, the Single Tax, or the removal of all taxes from labour products and the imposition of a Single Tax on land values. Although it is only some twenty-five years since Henry George wrote "Progress and Poverty," his greatest work, this along with his other books are now printed and widely distributed all over the world in every civilised language. It is the work of this man which confronts the governments of the civilised world to-day, and notwithstanding the puny attempts of renegade Chamberlain protectionists, and the negative policy of the Whigs to ignore it, will continue to confront them until absolute Free Trade in the production of commodities, as well as their exchange is secured, and involuntary poverty banished from an earth full to overflowing with all the necessaries to human life and wellbeing.

WM. D. H.

—TRUE FREE TRADE.—The high principle of Free Trade transcends political limitations and negatives all tariffs and taxes on trade, whether they are imposed for the purposes of "protection" or for the purposes of revenue. All these tariffs and taxes take much more from the people than they bring in to the Government. They lessen the volume of imports which the people can get in exchange for their exports, they increase the price of what is the material both for consumption and for future production, and they obstruct the operation of those processes which would bind the nations together. Nor do they only obstruct; they themselves are a fertile source of international differences and of international hostility. If we cannot remove those which other nations have set up, we can at least remove our own, giving our own people the utmost freedom to trade with other peoples so far as the Governments of these other peoples will allow, and preparing the way for the industrial federation of the world.—*"Economic Ideals," by J. Dundas White.*

News of the Movement.

BRADFORD TOWN COUNCIL AND TAXATION OF LAND VALUES.

At a meeting of the Bradford Town Council held 12/1/04, a letter was read from the Town Clerk of Glasgow reminding the Council that at the conference of representatives of municipal and other rating authorities on the subject of the taxation of land values, held in London last October, a sub-committee was appointed to draft a bill having the taxation of land values as its object. This bill, it was stated, had now been drafted. It was asked that the Bradford Corporation would co-operate in the movement.

Mr. H. H. Spencer, who was the Council's delegate to the conference, proposed: "That this Council approves of the principles embodied in the draft bill as to the taxation of land values for local purposes prepared by the committee appointed by the conference of representatives of municipal and other rating authorities, and requests the local members of Parliament to vote for the said bill when introduced into the House of Commons." Before the Council either committed itself to the resolution or rejected it, said Mr. Spencer, the members should be informed of the principle of the draft bill. In a few words, the bill provided that in future all rateable values should be assessed on land and on buildings separately. If available building land was only let for farm purposes, its rateable value should be taken to be three per cent. on its capital value, and on that sum rates should be paid just as rates were now paid on shops, mills, and other such property. To give them an example. If an acre of building land in the city of Bradford was held out of use, so far as building was concerned, and was let for farming purposes at £2, that acre brought in only 6s. 7d. in rates. Now if that land was worth £1 a yard, as was the case with a great deal of such land in Bradford, it should pay no less than £55 4s. in rates instead of 6s. 7d., and that £55 would, of course, go to relieve the rates which now fell on mills, cottages, and shops.

Some Examples.

His friends in the Town Hall, Mr. Spencer said, had been to some trouble to get out some figures showing the actual amount of rates paid on building land in Bradford, now rated only on the agricultural value. He believed that every one in that chamber would, roughly speaking, know the estates which were held by the trustees of Mr. J. A. Jowett, Sir Francis Sharp Powell, Bart., M.P., the Earl of Rosse, and the trustees of William Pollard. These were four typical building estates which were being cut up and sold bit by bit for building purposes, at prices that varied, but were constantly increasing. And yet the owners of these estates were only paying rates upon the agricultural value of their land, and the total amount of rates paid by the four estates—it would come, he thought, as a surprise to every one in the room—came to £761 17s. 0½d. ("Sname.") This was the amount which these four estates contributed to the expenses and the upkeep of the city of Bradford. He did not know what the capital value of that land was. Other gentlemen in the room could better estimate that. But he supposed a couple of millions sterling would not suffice to buy those four estates from the freeholders. There was, at any rate, the estimate of an owner to go upon. Some time ago the Corporation were parties in arbitration proceedings with Lord Rosse, certain land belonging to his Lordship being wanted by the Waterworks Committee, and it would be remembered by his friend Alderman Milner that it was stated in evidence on behalf of Lord Rosse that he was the owner of 1300 acres of land in Heaton and Shipley, all of it eminently suitable for building purposes. If half-a-crown a yard was taken as the value of this land for building purposes, its total value was £780,000. And yet Lord Rosse, in respect of his estate, contributed the sum of £189 os. 7d. towards the expenses

and upkeep of the city of Bradford. ("Shame.")

How the Value is created.

The bulk of this value, he believed, was made by the exertions of the people of Bradford. Alderman Ratcliffe, in stating his objection to the making of the Bolton Road tramway, said that he did not want to give a £50,000 present to the owners of land at the top of the road. The Council had given these owners that present, and he trusted that Alderman Ratcliffe (a Voice: "He is not here") or his friends would support him in making the best of a bad job and getting a little of that present back in the shape of rates. A Mr. Gaunt paid £19,500, at the rate of 3s. a yard, for twenty-seven acres of building land between Barkerend Road and Harewood Street. The Church Bank tramway scheme would send up the value of land in that district immensely. The land to which he had referred was rated at £1 per acre at the time of the purchase, and Mr. Gaunt, or the owner of the land, paid £4 2s. in rates. If it were a mill worth £19,500 there would have to be paid upon it something like £400 a year in rates. The difference between the millowner and the landowner was that the millowner gave employment to labour and was of use to the city, and yet was heavily taxed, whilst the landowner had simply to sleep or enjoy himself while the people of Bradford made his land valuable. The most striking instance which had come to his notice was the land on which the Conditioning House stood. That land was never rated at all. It was supposed to be waste. He believed an odd goat or two were grazed upon it now and again. (Laughter.) But when the Corporation wanted to acquire that land for the use of the city they had to give £6159 for it. The Council spent £30,000 on the Conditioning House, and now had to pay rates not only upon the establishment itself, but upon the land.

A Benefit to Property Owners.

There was a good deal of misapprehension of the proposal to tax land values among the members of the Property Owners' Association. They seemed to have the mistaken notion that this was an attempt to put a burden on their shoulders. On the contrary, it was an attempt to take a burden off their shoulders. (Hear, hear.) The property owner to-day paid full rates on the land upon which his cottages or shops stood; he was rated at 7s. 8d. in the pound. It was only the man who kept his land out of use who escaped. If the Corporation could obtain a sum of money from land which was not used at its proper value, sufficient to reduce the rates on other property by 2s. in the pound, the property owner would be the man who would first get the benefit. (Hear, hear.) Moreover, he claimed that this reform would enable cottages to be built which, let at a reasonable rate, would pay. It was fashionable nowadays to ask if we were the only wise people in the world. It was asked in reference to the fiscal question. Well, our colonies would laugh at us if they knew our rating system. Throughout the whole of Canada the municipalities rated land values; the same remark applied to New Zealand, and at Wellington, in New Zealand, the whole of the municipal rates were raised from land values alone. He appealed to the gentlemen on the other side of the Chamber not to treat this as a party question, pointing out that Mr. Balfour on the previous evening had said it might or might not be a good scheme. As long as eighteen years ago the King himself, as president of the Commission on the Housing of the Poor, signed a report which said that the taxation of land values was an absolute necessity to deal with the housing of the poor. Liverpool, the most Conservative city in the land, and Manchester, with a Conservative majority on the Council, had passed resolutions with overwhelming majorities in favour of this reform. (Hear, hear.)

Mr. E. J. Smith seconded the resolution.

An Instalment of Justice.

Mr. F. W. Jowett said he was glad to endorse what had been said by Mr. Spencer. The proposed reform was an

instalment of justice—it was not justice itself by any means. The proposal consisted of the enumeration of two principles—first, that land should be separately assessed, and secondly that there should be a system of valuation on the capital value. He was sorry that the system of valuation was rather muddled. It was laid down that the capital value of land should be said to be, for assessment purposes, 3 per cent. of the sum which it would fetch as between a willing buyer and a willing seller. It was the practice among many rating authorities to take 5 per cent., and he thought this would have been a better figure. He would like to add an instance or two to those given by Mr. Spencer, showing the wrongfulness of the present system. The Toller Lane estate, of 7½ acres, fetched 3s. 9d. per yard for building purposes. It was rated at £10 annually. This, when worked out at twenty years' purchase, was equal, it would be found, to about 1½d. per yard, instead of 3s. 9d. An estate that lay between Legrams Lane and Great Horton Road, consisting of 13 acres, was rated at £27, equal to about 2½d. per yard. For this land the owner asked 5s. per yard, and when it was ultimately sold he believed that was very near the figure which was actually obtained. Some time ago the Fire Brigade Committee—it was during the chairmanship of Mr. E. J. Smith—entered into negotiations for land in the western portion of Bradford, and approached a very prominent townsman, Mr. Illingworth, with a view to its purchase. The price asked for that land was 11s. per yard. On looking at the rate-books he found that the land was 2000 yards in extent, and was assessed at 16s. 6d.; so that it was rated as though it was worth about 2d. a yard.

Vacant Land in the City.

In the old city of Bradford, consisting of 10,776 acres, there were 4512 acres of land unbuilt upon. These figures did not include quarries and other forms of land which would not be available for building. Estimating, as he thought they were justified in doing, that these 4512 acres of land were worth 3s. 6d. a yard, it would be seen that they would be worth £3,821,644. Under the present system of rating, averaging the value of the land at £40 an acre—well within the mark, he thought—it stood in the rate book as though it were worth £180,480. Under the new system of rating, therefore, there would be a very large gain on this land. It would stand in the books as being worth £3,641,184 more than it was represented to be worth under the present system, and it would bring in no less than £41,872 per year in rates. He did not wish to deceive the Council, and would point out that most of this land would for assessment purposes be considered agricultural land, and, therefore, it would be subject to all the deductions—and he was sorry to say that they were very considerable—by which agricultural land in a city benefited. The Agricultural Relief Act and the preceding legislation under the Public Health Act had this effect in Bradford, that land which in the rate-books was described as agricultural land, instead of contributing 7s. 8d. in the pound to the rates, only contributed 3s. 3½d. Taking all this land as agricultural, the net gain in revenue would amount to £17,978—a pretty considerable amount. But the social advantages which would result from such a system as this far outweighed in his judgment all monetary considerations. (Hear, hear.) Every town was faced with great housing difficulties. People were crowded into slums, where space and air were insufficient. It was not fair that certain fortunate persons should be allowed to keep land for an advance in the price, and be protected by a system of rating, when other people were sadly in need of the space upon which to live.

After further discussion, the resolution was put and carried by fifty votes, with eighteen against. The "Ayes" were:—Aldermen Godwin, Hind, Moorhouse, O'Flynn, Pickles, E. Priestley, W. E. B. Priestley, Toothill, Vint, W. W. Wood, and Wright; Messrs. Barraclough, Burke, Dickinson, Dobson, Foster, Gregory, Guy, Hayhurst, Hibbert, Hill, Hind, Holdsworth, Holland, Horsfall, Jennings, Jowett, T. Lister, Minty, Moser, B. North, Peel, Potter, A. T. Priest-

man, A. Priestman, H. B. Priestman, Rhodes, Roberts, G. H. Robinson, E. J. Smith, P. Smith, Sowden, Spencer, Stringer, Vint, Warburton, Whitehead, G. Wilkinson, T. Wilkinson, and Worsman—50. The "Noes" were:—Aldermen Dobson, Elsworth, Hustler, Milner, and J. O. Wood; Messrs. Bedford, Birkby, Clark, Clayton, Gadie, Gregson, Johnson, Knight, Land, Lupton, W. Riddiough, Swithenbank, and T. A. Williamson—18.—From "The Yorkshire Observer," 13/1/04.

THE LONDON COUNTY COUNCIL AND HOUSING.

THE (Christian Socialist) Guild of St. Matthew has issued a manifesto on the London County Council Election, in which occurs the following significant passage on the Housing Question and the Taxation of Land Values:—

The Council and the ratepayers would do well in the meantime to consider whether the Council has been well advised in abandoning, during the last six years, the policy avowed by the first three Councils (1889-1898) of refusing to undertake costly improvements whenever it was possible to postpone them, so long as the cost had to be raised under the present system of rating, while the chief benefit went to the ground landlords. Though the Guild is strongly in favour of municipal housing, yet there is no doubt that the effect of the great improvements carried out by the Council at the expense of the ratepayers has been to increase the already huge tax levied upon the industry of London by the owners of land values. There is little reason to doubt that the present Housing Policy of the Council—the policy of buying land for building purposes and of improving means of communication within the county—tends in the long run rather to benefit the ground landlords than to abate the evil of overcrowding. The housing problem is fundamentally a question rather of land than of building. The erection by the Council of so many houses, while land monopoly is left untouched, does not even begin to solve the real difficulty. In view of these considerations and of the probability of a change of Government at no distant date, it should be urged upon candidates for the Council that they should press, in every possible way, for the transference of at least a portion of the burden of local rates from "rateable value" (i.e., the net annual value of occupied premises) to "land value," thus cheapening the cost of sites and lessening the burdens on the occupancy of houses.

The *Yorkshire Daily Observer*, 13/1/04, thus comments on the discussion and vote at the Bradford Town Council, see page (141):—The agitation for the taxation of land values goes on gathering strength as the months pass. A year and a half ago the Liberal majority of the Bradford City Council decided to include a clause to this effect in their bill then about to be submitted to Parliament. Yesterday the Bradford City Council by no less a majority than 50 votes to 18 approved of the principles of the draft bill which is to be introduced to this end. The anomalies which Mr. H. H. Spencer produced from the Bradford rate-books can hardly fail to impress any unbiassed person, and it was noticeable that so far as argument was concerned the Conservative party allowed the case for taxation of land in urban districts on its real value, rather than on a fictitious "agricultural" value, to go by default.

Sir George Robertson, the prospective Liberal candidate for Central Bradford, speaking at a special meeting of representative Liberals at the Bradford Liberal Club, 9/1/04, said:—"While the unemployed are increasing the people in the town and in the country are wretchedly housed, owing to our defective land laws, and bad housing, insanitary surroundings, lead directly

that mental depression and physical lassitude which demands, craves for alcohol to give momentary exhilaration and comfort of mind, but only to be followed by worse evils still. The greatest curse upon us as a nation is intemperance, and intemperance is fostered and developed amongst us by our miserable houses and the general joylessness of overcrowded and gloomy and unhealthy dwellings. Air and light and space in dwelling houses are the great enemies of intemperance. You will never cure intemperance until you have settled the housing question, and you will never settle the housing question until we have a reform of our Land Laws and the taxation of land values.

HALIFAX TOWN COUNCIL.

At the monthly meeting of the Halifax Town Council held 6/1/04, a letter from the Town Clerk of Glasgow, with reference to the subject of taxation of land values, having been read, Alderman G. H. Smith moved a resolution approving of the principle of the taxation of land values for local purposes, as being just and equitable, and that the local members of Parliament be asked to support recommendations which had been made on the subject, should these be embodied in a bill introduced into the House of Commons." The resolution was unanimously carried.

LIVERPOOL TOWN COUNCIL.

Mr. Burke asked if Mr. Harwood Banner had any information to give about the conferences in London and Glasgow on the taxation of site values.

Mr. Harwood Banner said they had only just received a copy of the proceedings at the conferences. More copies had been sent for, and he hoped they would have a special meeting of the Council authorising the Finance Committee to support two bills which were being prepared—one by the English and the other by the Scotch Committee (hear, hear).—*Liverpool Daily Post*, 7/1/04.

In a leading article the *Liverpool Daily Post*, 7/1/04, says:—"Taxation of land values is making progress. In this matter Glasgow is taking the lead, and Mr. Harwood Banner's remark at yesterday's Council meeting indicates that Liverpool is prepared to follow. The movement for the taxation of land values has now been in progress for more than twenty years, and in its broadest aspect deals with all land. So long as private owners can nurse vacant land in the hope of realising a high price for it, without having to pay rates upon its value, there is a strong inducement to owners to wait for a high price, and to inflict upon the public a double loss: First, in receiving no rates while the land is vacant, and next, in the excessive cost of new buildings because of the fancy price that has to be paid for the land. To allow land to lie vacant in this way is an injustice to all other ratepayers, who have in consequence to pay higher rates, and one of the principal objects of the taxation of land values is to put an end to the practice of holding vacant land in the hope of realising a high price for it at the public expense."

The movement for the taxation of land values is being well promoted in Liverpool by Mr. Edward M'Hugh and Councillor Burke. Mr. M'Hugh is indefatigable in his efforts. When there is no indoor meeting of friends or enemies worth having, Edward M'Hugh doesn't know the art of resting, he makes tracks for a front position in the town where he preaches the full, true, all-embracing gospel of equal rights to all and special privileges to none—20s. in the £. The politicians and the Town Council may only ask for 2s. in the £ of land values. That's their business, and may be the point of least resistance, but our radical co-worker knows no such compromise: the land is the natural inheritance of all the people, and its value, arising from their presence and necessities, should be taken in

taxation for public purposes. Sunday or Saturday, summer or winter, Mr. M'Hugh is at this work, and has already made a platform for himself that any missionary might envy. He has conducted with much success and approval a political economy class during the past two winters, where beginners and enthusiasts are well grounded in economic law. Mr. M'Hugh's latest venture is an open-air lantern lecture, about which we hope to have news later.

BRIGHTON TOWN COUNCIL.

At a meeting of the Brighton Town Council held 7/1/04, Alderman Buckwell moved the confirmation of the proceedings of the General Purposes Committee.

The proceedings of this committee of December 31st showed that the committee had before them a letter from Mr. J. G. Monro, Town-Clerk of Glasgow, forwarding a report of the proceedings of the conference of municipal and other rating authorities, held on 21/10/02 and 9/12/03, on the subject of taxation of land values, and requesting the co-operation of the Council in the movement; but resolved that the Council do not deem it expedient to express any opinion in the matter.

Councillor Black urged the Council to revoke the decision of the committee that they did not deem it expedient to express any opinion on the subject of the taxation of ground values. He denied that it was a political question, and argued that if the Council carried the proceedings they would be regarded as antagonistic to the proposal. If they rated site values they would be taking a very long step in the direction of making possible the building of houses on the outskirts.

Councillor Blaker strongly deprecated the council chamber being made in any sense a political arena. This question, he contended, was distinctly a party question.

Alderman Carden reminded the Council that the question had been before them before, and asserted that it would continue to come before them until the Council had taken a decided step in it. It was absurd to say it was a political question. It was purely a ratepayers' question. They were groaning at the amount of their rates, and surely it became them, as the authority responsible for finding the money, to devise means whereby their burdens might be lightened.

No fewer than 130 rating authorities throughout the country, including the leading towns in England, advocated it, and he asked the Committee to take the matter back and instruct the Town Clerk to report on the subject.

Alderman Stafford pleaded for more light on the question. If it meant taxing vacant land, he was thoroughly with it.

Councillor Halliwell urged that the question, far from being a political one, was one for the finance committee of every borough.

Councillor M'Clean professed to be surprised at members entertaining such a silly idea as that this was a political matter. On the contrary, it was one that vitally affected the interest of every borough throughout the country. Five or six years ago the voting on the question in the Council was almost equal, and surely they had grown wiser since.

Alderman Buckwell, in reply, said it was news to him that they were to be saddled with the task of politically educating the members of the Council (cries of "No, no").

The Council divided, when there voted—

For the Exception (18)—Aldermen Carden, Stafford, and Tester, Councillors Black, Briant, Greenyer, Halliwell, Hardy, Jarvis, Lawson, Lintott, Mayston, M'Clean, Pannett, Tozer, Wilson, Whittome, and Yates.

Against (15)—The Mayor, Aldermen Buckwell, Clark, Lowther, and Sendall, Councillors Blaker, Broadbridge, Colbourne, Galliers, Holloway, Kidd, Lynn, Smithers, Stringer, and Titcomb.

There was considerable applause when the Mayor declared the exception carried.

FALKIRK TOWN COUNCIL.

At the monthly meeting of Falkirk Town Council held 19/1/04, Treasurer Fairlie moved "That the Town Council respectfully request the support of Mr. John Wilson, M.P., and Mr. Jas. M'Killop, M.P., for the bill for the taxation of land values which is to be introduced in the ensuing session, and that they also intimate to the Corporation of Glasgow their approval of representations in favour of the bill which are being made to the Secretary for Scotland and the President of the Local Government Board."

Judge Flannigan seconded.

Some discussion followed, in which objection was taken to the subject as a political one which should not be introduced into the Town Council, and Councillor Russell moved the previous question. This was seconded by Dean Lochhead. On a division the motion was carried by 10 votes to 4.

TORONTO.—"Place your taxes on Land Values," says His Honour from the Bench to the Grand Jury in Stratford, 1/1/04.—In replying to the presentment of the Grand Jury in the General Sessions at Stratford, His Honour Judge Barron on 8/12/03 spoke forcibly on the assessment question. "It is a strange custom we have," he said, "which penalizes a man for improving his property. No wonder people are adverse to beautifying their homes when the assessor heaps on taxes whenever it is done. There is no doubt but that the opinions held by the Single Tax Association are gaining ground in this Province."—*Canadian Single Taxer*, 1/1/04.

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.]

It is twenty years on the 18th inst. since Henry George opened his campaign in Glasgow, by the well-known address published in pamphlet form, and since circulated all over the English speaking world, entitled, "Scotland and Scotsmen." In these twenty years the work commenced in Glasgow by the famous author of "Progress and Poverty" has gone steadily forward, until to-day the question of taxing land values is the most popular of questions, seeking from Parliament in no uncertain voice this instalment, too long kept back, of economic freedom and social justice.

Mr. John Longmuir, a former member of the Glasgow Henry George Institute, was the Free Trade candidate for the Bland Division (House of Representatives) at the recent general election in Australia.

Mr. Harry Hope, prospective Unionist candidate for Elgin and Nairn, in reply to a question at New Elgin last month, said he was in favour of the taxation of land values and the extension of the Crofters' Act to the whole of Scotland.

Mr. C. E. Price (Liberal candidate for Central Edinburgh) told an Edinburgh meeting last month that "in addition to old slums more or less inevitable in the older part of the city, they had during the last few years run up houses, or rather streets, in the Gorgie district, where 16 families lived up a stair. The condition in Gorgie at the present time was a disgrace."

If Mr. Price studies the question a little more closely, he will see that the "old slums" were no more inevitable than the new erections at Gorgie.

Above the pen-name of "Justice in Taxation," *The Scottish Co-operator*, 8/1/04, contains a very able letter on the housing question and the taxation of land values. The "S. C.," which opens its columns most readily to all views on social problems, can be had on application to any local co-operative store.

The Star (Glasgow), 9/1/04, publishes a 19th century allegory by ex-Bailie John Ferguson. Land monopoly, as the great obstacle to trade and fair play, is explained in Mr. Ferguson's well-known lucid style. The taxation of land values, needless to say, solves the problem. We are glad to be able to report that Mr. Ferguson's health has greatly improved of late, and heartily congratulate him and his colleagues on the good work they are doing for taxation of land values in the municipal councils of the country.

The Leith Burghs Pilot and *The Leith Observer* gave good reports of the lecture delivered to the local branch of the Young Scots Society, 12/1/04, on the subject of Free Trade and the Taxation of Land Values.

Mr. Edwin Adam, Edinburgh, addressed the Women's Liberal Association, Peebles, 23/1/04, on the Fiscal Question, the true solution of which, he argued, was to be found in the freeing of the land from the burden of monopoly and the removal of restrictions from labour.

The question of supporting the Glasgow Corporation Bill for Taxation of Land Values came before the Kirkintilloch Town Council, 11/1/04, when Mr. Jack gave notice that at next meeting he would move that the Council approve of the principle.

At the bye-election contest at Ayr Burghs last month, both candidates, Liberal and Conservative, repeatedly declared themselves in favour of the taxation of land values. In reply to a question, Mr. Younger declared at Inveraray he had no objection to the separation of land from buildings on the matter of taxation so long as they did not interfere with existing contracts. In the cases of new feus, it would be quite fair and reasonable to tax them as it might be thought desirable.

Meetings were addressed last month at Pollokshaws Progressive Union by John Cassels; Irvine (Ayr Burghs Bye Election), by H. S. Murray; Bearsden Liberal Association and Y.M.C.A., by Wm. D. Hamilton; Leith Young Scots, by John Paul.

FEBRUARY MEETINGS.

Mr. W. R. Lester will read a paper to the Glasgow Ruskin Society, 100 West Regent Street, Monday, 1st Feb., 8 p.m.

Feb. 15—"A talk on the land question, with lantern views," is on the syllabus of the Glasgow Dundas Street Congregational Church Literary Society.

Feb. 16—Selkirk Young Scots devote the night to taxation of land values.

Feb. 17—Edinburgh Young Scots (Centre) have a lantern lecture on the subject.

Feb. 18—The Penicuik Young Scots' subject—The Taxation of Land Values.

Feb. 19—St. Andrews Young Scots—Lantern lecture on Taxation of Land Values.

Feb. 29—Glasgow Young Scots debate: Would Socialism Solve the Economic Problem? Aff.—Councillor Forsyth and Councillor Burgess. Neg.—Wm. Reid and John Paul.

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G. B. WADDELL, Hon. Treasurer,

The Political Economy Class, 13 Dundas Street, Glasgow, commenced its second half-session's course (1903-4) Wednesday, 13th January. The subjects to be dealt with are as follows:—

- Jan. 13—The Effects of Restrictions on Trade, Mr. Wm. Reid.
- " 20—The Laws of Distribution, Mr. John Cassels.
- Feb. 3—Taxation, Mr. W. R. Lester.
- " 10—Wages Treated Historically, Mr. W. D. Hamilton.
- " 17—Trades Unionism, Mr. Wm. Reid.
- " 24—The Effect of Rent on Progress, Mr. John Orr.
- Mar. 2—The Economics of Mining Rents and Royalties, Mr. Wm. Cassels.
- " 9—Money, Mr. David Cassels, jr.
- " 16—Palliatives, Mr. Wm. Reid.
- " 23—Karl Marx and Henry George—A Comparison, Mr. W. R. Lester.
- " 30—Utopias, Mr. Wm. Reid.

MR. BALFOUR'S INNOCENCE.

What is wanted to put everything right, if there is anything wrong, is that the Liberal party should come in, that they should pass some unspecified change in our educational system and that they should tax ground rents (which may or may not be a good thing, but has very little to do with our commercial position).—*The Prime Minister, Manchester, Jan. 11, '04.*

It is something gained that Mr. Balfour, in sarcastic vein, should have even such a dim and inaccurate perception of the alternative policy which Liberals propose to advocate when the country is asked to give its verdict upon Mr. Chamberlain's proposals. But it is plain that a good deal of political education will be necessary before Mr. Balfour and those who follow him fully understand the issues which his late colleague's "raging and tearing propaganda" has raised.

Among those who are opposing a return to Protection it is becoming every day more clearly realised that the cure for many of the evils from which we still suffer after fifty years of Free Trade is not less freedom but more. What is wanted is to add freedom of production to freedom of exchange. This spells, not indeed as Mr. Balfour phrases it, "taxation of ground rents," but taxation of land values.—*Daily Chronicle* (London) 15/1/04.

That statesmanship which dares not speak the truth
 And is the slave of sham expediency,
 The shuttlecock of parties and of cliques,
 Can never be aught but the prostitute
 Of selfish interests and monopoly.
 Alva, these latter tyrants must go down,
 And fresh construction build a comely shape
 Of Government, which shall protect the rights
 Of living, sentient life to liberty,
 And be the parent of a Commonwealth;
 Wherein excessive wealth, excessive toil,
 Excessive poverty, excessive sham,
 Can not obtain a footing or a place.
 The gorgeous panoply of rich divines,
 The tinsel mummery of holy rights,
 The criminal expenditure of gold
 In royal burlesques and on regal shows
 Shall cease to be the fashion of the hour.
 Simplicity of life and a sane creed
 Shall influence regenerated life,
 And make fair play to all necessity.
 God fashioned land, and clothed its naked form
 With herbs, and fruit, and flow'rs, for living life.
 It is the common property of life
 From whence this latter draws its sustenance,
 And it should be the common home of all.
 But the coarse burglar, vile Monopoly,
 Has made a night march, and, while others slept,
 Has seized the land and fenced it all around,
 And dubbed it private property in land!

LADY FLORENCE DIXIE,

TAXATION OF LAND VALUES.

Can the Owner shift the burden of the Tax on to the Occupier?

The answer to this question is "No," and the negative can be proved both by the reasonings of political economy and by the actual practice of the property market.

(1) The economic argument may be shortly stated thus:—

Land differs from all other possible subjects of taxation in the fact that it is not produced by human exertions. The putting of a tax on any other article raises the price of that article because the producers of it cannot afford to lose a part of their profit. They therefore cease producing that article until its price rises sufficiently to give them the same profit they enjoyed before the tax was imposed.

But when a tax is placed upon the value of land, its owners have no such resource. They cannot cease producing land, because they never did produce it. Nor can they reduce the supply of land, for which nature alone is responsible. If, therefore, they can neither increase nor reduce the supply of land, they cannot increase or reduce its price, and have thus no means for shifting to the consumers (in this case their tenants) the burden of the tax.

This argument may be, and sometimes is, stated in another form as follows:—The annual value of land is determined in the open market according to the demand for its use. The tax collector takes whatever the law prescribes, and the landlord must be content with what is left after the tax collector is satisfied. If the tax is light, the rent will be high; if the tax is heavy, the rent will be low.

(2) This economic theory is supported in actual practice by the following considerations:—A street of 100 houses all let at £60 a year would, let us assume, be subject to a charge on the site of each house amounting to £5 per annum. The contention is that the owner will be able to raise the rent to £65 and so escape the burden of the tax. But it is forgotten that all sites, whether built on or not, would be equally subject to the tax; and the owners of all unoccupied sites would either have to incur the dead loss of paying the tax out of their own pockets, or get their land built on, or otherwise used, as speedily as possible, in order that it may produce an income out of which to pay the tax. This would undoubtedly give an immediate and enormous impetus to the building of houses; and no tenant would be found willing to pay £65 for an older house, when he could get a new one for £60, or even less. In other words, the effect of a tax on land values would be rather to reduce rents, by largely increasing the supply of houses, than to increase them. And if the standard of rent is reduced, it is impossible for individual owners to shift the burden of the tax upon their tenants by raising individual rents.

It does sometimes happen that two or three interests, or even more, intervene between the freeholder of a site and the occupying tenant. In order to levy the tax equitably, it is important to consider the exact nature of these interests. There is only one interest having the right to deal with the site at one and the same time. All the others are mere rent charges, *i.e.*, their only present claim upon the site is for a certain fixed income. Only if they fail to receive this can they interfere with the site or what stands upon it. The man who has the right to the site and all upon it, for the time being, is the holder of the last lease. He may be himself in occupation, or he may let to a tenant. He alone can improve the property, *i.e.*, what stands on the site. If it rises in value all the increase goes into his pocket; if it falls he has to bear the brunt. He is, in a word, the man in possession of the site value, and he ought to pay the tax.

When his lease comes to an end, the lessee next from him succeeds to the position, its privileges and its burden. And so on in turn until the freeholder is reached.

It would be unfair to tax fixed incomes, although derived from site value, for municipal expenditure, which does not increase them, but does increase the income of some one

else, *i.e.*, the last lessee. He is the "owner" for all practical purposes.

Although the immediate effect of the new tax (or rather the abolition or reduction of the old one) would be to reduce the standard of rent, it must not be forgotten that the impetus given to trade, especially the building trade, would set up another tendency, one which always follows prosperity, *viz.*, a tendency to a steady and healthy rise of land values. At the outskirts of the town, where the erection of new houses would be in full swing, the relief from tax burden greatest, and the rent standard lowest, this tendency would hardly be felt at all. But its influence would increase in passing through zone after zone until the centre was reached. For it is obvious that increases in the trade of the town and in the building of houses must also increase the amount of business transacted in the central districts in a much greater ratio than in any other zone, because the more important financial and directing agencies must be located there.

This consideration is of special importance, having regard to the fact that the tax on land values would, while considerably reducing the amount levied in the outskirts, add largely to the burden of taxation in the more valuable central districts. For it will thus be seen that the outskirts, which get the largest direct benefit from the change, receive only a small share of the resulting rise in values. On the other hand the central districts, where the new tax would fall with the greatest weight, will receive some compensation from the natural rise of land values resulting from the adoption of an equitable basis of taxation. C. L. D.

THE ALTERNATIVE TO PROTECTION.

At the annual meeting of the National Democratic League held at the Inns of Court Hotel, London, 16/1/04, the following resolution was adopted:—"That while recognising that a large number of skilled and unskilled workers were out of employment, desired to express the opinion that a return to Protection would aggravate and intensify the evil. Reform in the land laws, the taxation of ground values and mining rents and royalties, the resolution added, required to be first dealt with."

Mr. James Dundas White (Liberal candidate for Dumbartonshire), speaking at Luss, 23/1/04, said:—"He believed that the true course was not to raise prices, but to decrease the cost of production. The plan should not be to raise rents, but rather to lower them, which would be promoted by the taxation of land values, as that would do much to bring more land into the market, and to extend small cultivation. There should be no taxation, or rating of farm buildings or improvements of any kind, for we needed to remove every obstacle in the way of building and of improving in order to have better and cheaper houses, and to make two blades of grass grow where one grew before. Better conditions of life would lead to better living and to greater temperance."

Addressing the Positivists at London, 1/1/04, Mr. Frederic Harrison said:—

If the fiscal question was to be opened, let there be an opening of it in its entirety; let the whole system of taxation be reconsidered. The great omission was the want of due taxation of the land.

"Land cannot grow three separate and distinct profits," said Mr. Harrison.

"First, there is that of the horny-handed ploughman, generally the least of the three.

"Secondly, there is that of the farmer, who devotes to his pursuit his capital, his skill, his incessant watchfulness.

"Thirdly, there is that of the idle, often ignorant, often absent landlord, who perhaps knows nothing about the land he calls his own except as regards the game upon it."

"He is not the landlord," added Mr. Harrison, in pointing the moral, "he is only the land usurer."

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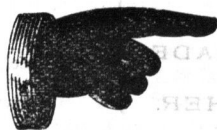
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LAND VALUES.

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

Tenth Year—No. 118.

MARCH, 1904.

Price, 1d.; by Post, 1½d.

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

The second reading of the Land Values Assessment and Rating Bill (England and Wales), will be moved in the House of Commons by Mr. C. P. Trevelyan, M.P., on Friday, March 11th. A similar bill two years ago was defeated by 71 votes. Dr. Macnamara's bill of last year came within 13 votes of getting its second reading in spite of the fact that the Government "whipped" against it. The second reading of Mr. Trevelyan's bill ought to be carried on the 11th inst., if our friends outside the House give sufficiently vigorous and prompt help. *Every reader of Land Values should write at once to his member of Parliament urging him to be in his place in the House on Friday, March 11th, and there to vote for the Land Values Assessment and Rating Bill.*

The Glasgow Corporation has again circularised over 3000 Rating Bodies asking them if possible to seek the vote of their member for Mr. Trevelyan's Bill on the 11th.

During the past month the discussions in the House of Commons on the Fiscal Issue have been more amusing than instructive. The Tory leaders and wire-pullers are evidently commencing to regret their endorsement of Mr. Chamberlain's ultra-Tory, reactionary proposals. The bye-elections have given them a hint of the effects of the propaganda so energetically carried on by Mr. Chamberlain and his Tariff Reform League. Hence their manifest desire to continue for the present their pose as "convinced Free Traders."

Mr. Chamberlain, on the other hand, will probably stick to his guns, at all events for a year or so. He evidently still relies on two factors, (a) the widespread discontent with things as they are, to which he always appeals with marked effect; and (b) the profound ignorance of economics among both our middle-class and working population. These two factors make for Protection; and, unless the Liberals boldly advance some alternative programme of real social reform, these may yet waft Mr. Chamberlain to the leadership of a solid Conservative Party, and enable him to enforce his reactionary proposals on an unwilling country.

Any failure on the part of the Liberal leaders to face the social question and to grapple with it boldly and convincingly, will give Mr. Chamberlain his last chance. They must not overlook the fact that the great Joseph poses not only as an Empire Builder, but also as a Social Reformer. To most men the two roles might seem somewhat incompatible, but not to a man of the infinite resources of "the Member for Birmingham." If "Protection and Old Age Pensions" should seem to him a more taking cry than "Protection and Empire," then doubtless we shall see it inscribed on his banners the next time he leads his devoted followers into the political field.

OLD AGE PENSIONS.—Though the insufficiency of any such proposal has been repeatedly shown, this cry is undoubtedly still popular both amongst philanthropists, in the ranks of the privileged classes and the discontented, in the

ranks of the disinherited workers. Hence we shall doubtless hear more about it in the mouths of practical politicians during the coming election. When it is being discussed, our readers would do well to bear in mind the following suggestive summary of the question, which we take from Mr. Lawrence W. Zimmerman's valuable little pamphlet, which we are reviewing in another column.

"If old age pensions are to come at all, they should come not by putting additional taxation on the working classes, but from some existing source of wealth in which they have at present no share, namely, "the unearned increment" of the land. Take one item of our national balance-sheet. Every year ten or eleven millions have to be provided out of the budget towards the cost of local administration, a charge on the national purse which should certainly cease and be transferred to the shoulders of the localities themselves, power being given to them to raise the money by a tax on local ground values. Here we strike at once a form of readjustment in our fiscal system of sovereign importance to the working classes, because it diverts to the use of the whole people what is now monopolised by an insignificant few. And by transferring to a tax on ground land the ten or twelve millions now paid by the nation as grants in aid of localities, the Chancellor of the Exchequer would have the way made clear for the beginning of a scheme of old age pensions without having to burden the people with additional taxation."

"An extraordinary instance of the increase in the value of land, is afforded by the St. Clement Dane's Holborn Estate Charity. Purchased in 1552 for £160, the property now produces an income of £7000 per annum.—*Evening News*, 23/1/04."

SIGNS OF THE TIMES.—The following conversation by three business men was overheard in a first-class compartment of a railway train in the neighbourhood of Partick West the morning after "C. B.'s" Glasgow meeting:—

No. 1—"Did any of you read Campbell-Bannerman's speech?"

No. 2—"No, I haven't, and don't think I shall."

No. 3—"Well, I had a platform ticket, but didn't think it worth."

No. 1—"Quite right; he is a low, vulgar man."

No. 2—"I rather think that's about it."

No. 3—"By the way, have any of you been to see 'The School Girl?' Awfully clever piece, great fun."

The precious trio, who looked between 40 and 50 years of age, were in happy agreement at once.

An English correspondent sends us two resolutions eminently suitable for Primrose League Meetings prior to the coming General Election:—

"That this meeting reaffirms its faith in the substantial verity of the multiplication table as it is; but if the Conservative Party shall succeed in modifying it at any time we will readily acquiesce in such modification.

That we adhere to the law of Gravitation as a convenient rule, not to be departed from unless Mr. Balfour or Mr. Chamberlain should dissent from it or find it necessary or politic to denounce it as an antiquated superstition.

An English correspondent writes:—"I was delighted with the speech of Sir Henry Campbell-Bannerman at Glasgow. The cause is progressing wonderfully amongst the rank and file of the Liberal and Labour parties, and they will force the pace of the leaders shortly."

* * *

George J. Thornton, St. Louis, Mo., U.S., in sending two subscriptions to *Land Values*, writes 18/1/04:—"Referring to the latter part of your memorandum, I would like to say that the work which you are doing meets with my hearty approval, and I am very much pleased and encouraged to note that so many prominent men in the Liberal Party are discussing favourably the reform which we propose. I am especially pleased to note from your extracts that the *Daily News* is taking so encouraging a stand in the matter. It would certainly seem, under such auspices, that the Liberal Party, if it should be victorious in the next General Election, must introduce some measure for the taxation of land values. Wishing you all success."

* * *

In sending for 6 dozen copies of our February issue Mr. J. E. Entwistle, Secretary, Accrington Single Tax Association, writes:—"The Town Council have passed a resolution in favour of taxing land values for local purposes, and we thought this a good time to send to each member of the Council a copy of the paper. Allow me to offer our hearty congratulations on this issue; we all think it a grand number."

* * *

We also thought the February a useful number, and posted marked copies free to over 200 members of Parliament, and to the Town Councillors without discrimination of Glasgow, Edinburgh, Aberdeen, Dundee, Paisley, Dumbarton, Kilmarnock, Kirkintilloch, Falkirk. While over the border the Town Councillors of Liverpool, Bradford, and Brighton, were each supplied with a copy.

* * *

The following appeared in the Parliamentary Notes of the *Glasgow Evening Citizen*, 16/2/04:—"It will be a very uphill fight in the present condition of politics to carry to a successful issue this session a bill for the taxation of land values. All that can be hoped for by the introduction of the bills and discussion to which they will give rise, is an educational process which may bear fruit at a later stage, when the Radicals, as they believe, will soon be in power."

* * *

February has witnessed some notable developments in London journalism. After a six weeks' career, Mr. Stead's "Daily Paper" for the home ceased publication owing to the regrettable breakdown of the man at the helm, adding another instance to the long list of unrealised ideals. But a development of greater significance is the appearance of the two leading Liberal journals—*The Daily Chronicle* and the *Daily News*—as halfpenny newspapers. The latter journal made the change in the middle of the month and at once met with an enormously increased demand. Scotland may well envy England and the metropolis their possession of progressive journals at this popular price. It might well be wished that one or other of these journals would see their way to supply the north (Glasgow, and the west of Scotland) with a really progressive morning paper. This would be an English invasion of Scottish territory to which no Scot who loves the cause of freedom and justice would have the slightest objection.

* * *

The Manchester Guardian, 31/12/03, has a column article on the Rating of Ground Values and the progress of the movement, from which we quote:—

In the next session of Parliament a vigorous attempt will probably be made to create a new system for the rating of land values. The subject has been talked about for years, but it is now taking practical shape. The Corporation of Glasgow in 1895 appointed a committee to "initiate corre-

spondence with the other rating authorities," and in 1896 agreed to petition Parliament in favour of making land values the basis of local taxation. In October, 1902, a conference was held in London for the purpose of considering what action might or should be taken. At this conference, on the motion of Mr. J. H. Whitley, M.P. for Halifax, seconded by Mr. Alderman Southern, of Manchester, a resolution was passed approving of the "principle of the taxation of land values for local purposes as being just and equitable," and a second resolution was adopted in favour of bringing the matter before Parliament. A committee which was appointed met in Glasgow on the 21st of April, 1903. It was then decided that as the land laws in Scotland are so different from those in England it would be better to have separate bills—one for each country—rather than one bill for the two countries. Thus it is that Scotland has its bill, and there is another bill for England, Ireland, and Wales. The English bill has been drawn up principally by Mr. W. H. Hickson, town clerk of Eccles, and Mr. J. E. Balmer, of Manchester. Certain modifications in it were suggested at a conference in the Manchester Town Hall a few weeks ago, and those amendments were formally approved at a conference in London last month.

* * *

Mr. Zimmerman, in his pamphlet on "Untapped Wealth of the Twentieth Century," points out that "the rating value of Manchester in 1891 was £2,798,005. In 1902 it was £3,464,000. This shows an increase in eleven years of £666,395. But, again, it must be remembered that the rating value is only five-sixths of the actual value. Consequently the actual increase in the value of property in Manchester in the past eleven years amounts, in round figures, to £800,000 per annum. Assume that the increase is due in the proportion of three-fourths to the buildings and one-fourth to the land—that is to say, in the proportions of £600,000 and £200,000. Here, then, is a sum of £200,000 a year, equal to about 20 per cent. of the total annual income of Manchester, which has been created in the short period of eleven years, by reason of the increase of the population and the expenditure of rates on improvements. Yet, in the main, and in the long run, the owners of this increased value escape any appreciable contribution to the cost of the upkeep and government of the city. Many cases might be cited. Take one from the Levenshulme district. In the eighties an estate was sold for £2,100. Since then a part of the estate has been sold for £5,600, and that which remains is estimated to be worth £4,000. Similar testimonies come from all the great towns and cities."

The People's League against Protection (31 Temple House, Tallis Street, London, E.C.) have issued a leaflet urging the taxation of land values as the people's reply to Mr. Chamberlain's proposals. The closing words are: "Why then should we tax the people's food and clothes and other necessaries of life, and continue to leave untaxed the land values which the public create and the landlords appropriate?"

At a special meeting of delegates under the auspices of the Glasgow and West of Scotland Co-operative Defence Association held in the Union Halls, West Nile Street, Glasgow, 16/1/04, the following resolution was carried by a large majority:—"That this meeting affirms its belief in the principles of Free Trade; and that, as any return to Protection would only tend to accentuate the evils inherent in our present social system, and create dispeace amongst the nations of the world, this meeting emphatically protests against the proposals of the Tariff Reform League; and submits as a practical alternative thereto, the organisation of industry on a co-operative basis, and advocates, as a practical step in this direction, the nationalisation of railways, mining royalties, and also the taxation of land values."

HARROGATE.

HOW TO BENEFIT THE COMMUNITY.

A Comparison between the Fiscal Policy and the Land Laws.

BY ALDERMAN FORTUNE, J.P.

The members of the Harrogate Liberal Club Literary Society recently listened to a most enjoyable lecture on the Taxation of Land Values. This subject was treated by Alderman Fortune, than whom, in Harrogate, there is no better authority. It was pleasing to note he had a good audience.

At the outset he drew a comparison between the Fiscal Policy and the Land Laws. Mr. Chamberlain had declared that the present fiscal policy was out of date, and altogether unsuited to the requirements of the present time. He (the speaker) did not admit this; but if it was so; if the present fiscal policy was out of date, after a lapse of only 54 years, what about the Land Laws? The land system was introduced by William the Conqueror, and our present system of rating, based upon the Poor Rate, was passed in the time of Queen Elizabeth, in 1601, or 302 years ago. If the time had come for a revision of the fiscal question, what about the land question?

This was a point which struck home, and which at once riveted the attention of the audience. Continuing, the lecturer went on to give extracts from various histories of England to show how the land was originally dealt with. Blackstone showed that William the Conqueror granted lands to his followers according to the Feudal system. For every grant of a certain quantity of land, called a knight's feud, fief, or fee, the said grantee was bound to do personal service in the army of the grantor.

The Power of the Landlords.

But this being found troublesome in many respects the tenants found means of compounding, by first sending others in their stead, and in process of time, by pecuniary satisfaction to the Crown which eventually came to be levied by assessment. Freeman says "It must not be forgotten that the doctrine which the dreams of lawyers have tried to raise into an eternal truth—the doctrine that all land is held by a grant of the Crown, was, in William's days, a doctrine at once true and practical. Every man, French or English, in William's kingdom, save only the official holders of ecclesiastical property, held his land as a direct personal gift of the reigning king." The one thing that gave the aristocracy of the day its overwhelming and dangerous influence was the act in the reign of Edward I. which empowered the nobles to entail their estates. In the reign of Charles II. the proprietors of land were freed from existing feudal burdens, such as knight's service, but the same concession was refused to the inferior tenures such as copy-holders. Originally it was intended to raise an equivalent amount by a tax on land, and the proportion had been allocated to each county when the proposal was changed, and it was made a charge upon the excise, thereby relieving the landed proprietors of their feudal tenures without a corresponding tax upon their land.

The Land Tax of 1692.

It was in this reign that the first funded debt was created. In the reign of William and Mary, in 1692, through the wars of the time, the expenditure exceeded the income, and it was proposed to resort to a tax on land. The Peers objected to the assessment being made by any but Commissioners of their own body, but a land tax of 4s. in the £ was carried. An Act was passed in 1797, in the reign of George III., enacting that the tax should only be levied on the original assessment of William III.

The present Government, he said, had passed the Agricultural Rates Act, which relieved the Agricultural land from half the rates. It was pointed out that the argument

was to relieve agricultural distress, but as there was no distress on land in the boroughs, there was no need to relieve boroughs from half the rate as the land was already relieved from three-fourths of the General District Rate. This Act relieved agricultural land to the extent of £1,333,000 in England, and in Scotland to the extent of £280,000. The Government also passed the Irish Local Government Act, and although it had nothing to do with the land, they relieved land owners of a proportion of the rates in Ireland which amounted to £727,000 a year. They also passed the Clerical Tithe Rate Relief Act, though the clergy had taken their holdings with this tithe upon them. Then, this year, the Government had passed the Irish Land Act, and we are to be responsible for a loan of 120 million pounds, and to make a free gift to the land owners of 12 million pounds. Passing from this, the lecturer went on to deal with

The Municipal Reform Act,

showing the state of the public bodies prior to the passing of this Act and their condition at the present time. Prior to the passing of the Act the total income of 212 boroughs was £366,948, and 103 were in debt to the amount of £1,855,371. In 15 boroughs the income per year was under £20. At the present time, according to the latest Local Government Board Returns, the total debt of the Urban and Rural Councils is £316,000,000, and in this amount is £3,000,000 which is wholly Rural, so that 313 millions is Urban. The amount of the contracts let last year was nearly 30 millions. And it had to be borne in mind that as the debts increased, land values went up. It was necessary, said the lecturer, that the real difference between land and personal property should be thoroughly understood. The person who owned personal property could do with it as he liked, but the owner of land, or "real property," as it was called, could not do with it as he might do with personal property. He could sell it and buy it, and build upon it, but he could not destroy it, or make it. Having explained this point, he went on to give the rates of Harrogate (£71,622).

The debt on Harrogate at the present time was as follows:—

Water, £445,933 4s. 2d.; General, £419,266 18s. 4d.

Expenditure during the year on Capital account: Water, £65,363; General, £42,124.

Revenue expenditure during the year: Water, £24,525; General, £107,921 1s. 10d.

Borough, £10,944 19s. 1d.

Capital, £207,487 0s. 0d. Grand total, £250,918 0s. 11d.

Some Illustrations.

It was the expenditure of this money, all of which had, or would, come from the ratepayers, that had increased the value of land in the town. As an instance, the Alderman quoted certain land at Harlow Hill which had been offered at

£1000 per Acre.

This land had been increased in value, not by anything the owners had done, but by the contiguity of the town to the site. At the present time that land was rented at 5s. per acre, and as it was rated on its letting value, it brought in the magnificent sum of 6d. per acre. Now under Dr. Macnamara's Bill for the taxing of Land Values at one penny in the £ on its real value, it would contribute to the rates every year the sum of £4 3s. 4d. per acre, instead of 6d. Then there was the land in East Parade, near the Technical School, which had been purchased by the Corporation for the sum of £2,152 16s. 0d. This land had not paid anything towards the rates for many years, but under Dr. Macnamara's Bill it would have had to pay £8 19s. 4d. per year. Still another instance was Collins Fields, which contained a little over five acres. It was rented at £26 per year, and on this amount it paid £2 12s. 0d. per year, whilst under the Bill referred to it would have had to pay £69 19s. 10d. This property was purchased by the Corporation for £16,678.

Passing on from these local references, the lecturer alluded to examples outside Harrogate.

He instanced Devonport, which was in the hands of one person, who would only sell land at 9s. per superficial yard. This inevitably put a check upon building, and the result was that Devonport was overcrowded, and the health of the people suffered in consequence.

Then there was Bootle, the land of which was held on a lease, and when that lease "fell in" everything that was on it would become the absolute property of the owner.

Huddersfield was another town that was mentioned, and the point emphasised by Alderman Fortune was that under such an Act as the Taxation of Land Values these oppressions would be remedied. The present land laws were a tax upon industry, and a menace to the health of the people. The old Romans had this inscription on their Council Chamber, "Salus populi suprema lex" which interpreted meant, "The health of the people is the highest law." The same inscription should be on the walls of their own Council Chamber.

Royalties, Way-Leaves, and Dead Rents.

The next point touched upon was the question of Royalties, Way-leaves, and Dead Rents, and these were most interestingly explained. Dead Rents were a sum of money paid down prior to the commencement, say of a pit shaft, or a yearly rent that must be realised. A Royalty was a sum of money paid on each ton of coal, or iron, etc., and a Way-leave was either a lump sum down or a yearly charge for permission to pass over certain property. In this connection the lecturer mentioned a case which was brought to his notice the other day. The Birmingham City Council passed a resolution, with two dissentients, expressing regret that the Tramway Committee should have considered it necessary to purchase tramrails from abroad at a time when British Industry needed encouragement and support. It was argued that the saving would not be more than 6s. per ton. "If our Royalties, our Dead Rents, and our Way-Leaves, were treated in the same way as in Germany or in France," said the lecturer, "the contract would not have gone out of the country." In France the royalty paid upon coal and iron for a ton of finished rails is 11d. In Germany it is 8½d., and these amounts went to the respective governments towards the reduction of taxation. In England the Royalty was 5s. 6d. per ton, which went into the pocket of the landed proprietors. Then if they took the question of railway rates. In England the rates would be 13s. 4d. for certain carriage. In Germany for the same weight and the same distance they would amount to 9s. 10d. In Belgium, 6s. 4d., and in Holland, 8s. 8d. This showed very clearly that if these things were done in England as they are done in the manufacturing centres of the Continent there would be no necessity to go to the Continent for steel rails. The land laws of England were doing far more injury to the trade of this country than any Fiscal policy.

The Growth of the Movement.

By way of showing how the movement for taxation of land values was growing, Mr. Fortune said that when this question was brought forward some years ago at the Municipal Association meeting, he was cried down. Two years ago he was listened to with the deepest attention, and last year a conference on the Taxation of Land Values was held by the Municipal Authorities. As the result a Bill was drawn up and was to be submitted to a second conference which was to be held on Wednesday of this week. The lecturer also alluded to Queensland and New Zealand where land values were taxed, and concluded by a quotation from a speech by Sir Henry Campbell-Bannerman at Bolton, on October 15th, where he said "Protection is not confined to foreign trade and to seaports; it has its relics all over the country. Our land system is not a perfect one; it is based upon privilege, and the landlords who are applauding Mr. Chamberlain and flocking to his platform are wise in their

generation, for they realise that this policy will entrench the land more strongly than ever.—We say that the land, or rather the value that the community, by its aggregation, by its enterprise, by its public improvements has given the land, must be made to have its fair share of the burdens now thrown upon industry. Our present land laws cause a greater drag upon trade and are a greater peril to the standard of living than all the tariffs of Germany and America, and even of our Colonies."

The "Harrogate and Claro Times,"

in the course of an able and lucid leading article dealing with Mr. Fortune's lecture, said:—

"Look what a difference the taxation of land values would make to Harrogate! It would relieve the present ratepayers of paying a considerable amount of money every year, but this—important as it is—is only a detail compared to its other benefits. It would inevitably cheapen land, it would solve the housing problem, and practically solve the labour question. And we have not by any means exhausted the virtues of such an Act. It would give us better and cheaper houses, abolish overcrowding, and therefore better the health of the community. And so we might go on explaining benefit after benefit. We rejoice to see our Corporation so enlightened on the subject as to use its utmost endeavours to bring about the passing of such legislation as the Taxation of Land Values.

News of the Movement.

The Municipalities and the Government.

A deputation from the committee of the Conference on Taxation of Land Values met yesterday at Westminster—the President of the Local Government Board (Mr. Long) and the Secretary for Scotland (Mr. Graham Murray). Among the members present were Bailie Ferguson, Bailie Bilsland, Councillor Boyd (who being in London on other business joined the deputation), Mr. Elder, of the Town-Clerk's office; Mr. Henry, City Assessor, Glasgow; Provost Findlay, Motherwell; and representatives of a large number of other municipalities, including Councillor Banner, Liverpool, and Councillor Scott, Manchester. The members of Parliament present were Sir Albert Rollit, Mr. Caldwell, Mr. J. H. Whitley, Mr. M'Crae, Mr. Weir, Mr. W. M'Killop, Captain Ellice, Mr. Hunter Craig, Mr. C. M. Douglas, Sir J. Leng, Mr. Pirie, Mr. Shaw, Mr. Black, and Mr. Trevelyan. There were also present representatives of the English Municipal Corporations Association.

Sir Albert Rollit briefly introduced the deputation, mentioning a number of reforms desired in the English Local Government law by the English Association.

Mr. J. H. Whitley said they asked two things—namely, that there should be a separate assessment for the purpose of rating of land and of buildings, and that there should be power to rate land on its real value instead of on what was practically a nominal value in many cases.

Bailie Ferguson's Argument.

Bailie Ferguson, Glasgow, said the deputation on the subject of land values was representative of 200 rating authorities, including some of the principal municipalities in the United Kingdom, who were convened some 18 months ago by the Corporation of Glasgow. The report of the Royal Commission on Local Taxation had been published, and the subject had become a burning question in the municipalities, so that he thought the occasion had come when discussion would be proper and useful. The evils that existed in municipalities were growing with frightful rapidity from the unrestrained power claimed and exercised by private individuals over natural agents, such as lands limited in supply, and upon which the very existence of society depended. Year by year the increased value was appropriated by those who were not factors in the production

of the wealth, and so rent and rates kept increasing until the cost of production was so much enhanced that our manufacturers had increasing difficulties in meeting competitors in foreign markets, and our working population had greater difficulty in finding decent and healthy homes. On the south side of Glasgow they lately created a park which cost £60,000 to the ratepayers, that is to say £2000 per annum for ever, but no sooner did trees and flowers and pure air take the place of unsightly and unhealthy congestion than up went the rents all round the park 1s. to 2s. 6d. per room, and it was calculated that over £3000 a year of unearned increment was being appropriated by the landlords. They wanted to prevent the confiscation to private uses of the wealth created by other individuals or by communities. They held that educated authority was upon their side. It had been suggested by the Glasgow Corporation, and approved of by other Scottish municipalities associated in this movement, that a rate not exceeding 2s. in the £1 should be imposed upon all beneficially interested in land and shared by them pro rata.

Several other members having spoken,

Reply for the Government.

Mr. Long said the object of taxation of land values was one with which they were very familiar in the House of Commons. A committee on the question sat in 1892, and a Royal Commission had recently reported. He realised the truth of the statement that the opinions arrived at by the body they represented were not fleeting or passing opinions, and that there was a considerable amount of real feeling on the subject in different parts of the country. (Hear, hear.) Bailie Ferguson had shown that this was an extremely controversial subject, and an extremely difficult one. (Hear, hear.) In reply to some of Bailie Ferguson's arguments, he would only indicate one of the difficulties out of many. Who was going to decide with absolute justice to all concerned when the holding up period ought to be terminated? He had heard no arguments yet in the evidence before the Royal Commission or the able speeches made in the House of Commons which would satisfy him that this was a reform which it would be wise or prudent for the Government to undertake on behalf of the municipalities of the country. He would not be acting honestly if he were to hold out any hope that so far as the Government was concerned they were likely to undertake the taxation of ground values at any time. But, supposing that they regarded with favour the question of the taxation of ground values, it was obvious that it could not be dealt with by itself. It was only a branch of a very much larger subject, namely, the whole question of local taxation. It was extremely difficult to arrive at anything like a workable conclusion with regard to a problem of this kind. He had never been satisfied that it was a change they ought to make, and it was his duty to say frankly on behalf of the Government that they could not regard that as a reform for which they could make themselves responsible.

The deputation expressed their thanks to Mr. Long for his statement.—*Glasgow Herald*, 5/2/04.

LIVERPOOL TOWN COUNCIL.

The adjourned meeting of the Liverpool City Council was held yesterday, the Lord Mayor presiding.

The following is the amendment to the proceedings of the Finance Committee, which was moved at the last meeting of the Council by Mr. Harmood Banner, seconded by Mr. S. Jude, and which was now further debated:—"That in the opinion of this Council it is desirable that amendments should be effected in the law governing the assessment of property to the local rates, by requiring (1) that land and the buildings standing thereon should be separately assessed; (2) that it should be assessed, whether occupied or not; (3) that in the cases of tenancies created after the passing of the Act, the tenants should be entitled to

deduct the rate on the land from the rent payable to the landlord; that the Council is of opinion that the draft bill embodies the principles above set forth, but that further provision should be made for safeguarding existing contracts; that copies of these resolutions be sent to the Prime Minister, the President of the Local Government Board, and all the members of Parliament for Liverpool."

Alderman Burgess, resuming the debate, repudiated in the strongest possible manner the suggestion as to his conduct made by Alderman Bowring. Personally, he thought the taxation of land values was a question for Parliament, but if it was to be discussed in the City Council it should be discussed thoroughly.

Mr. M. Taggart said, "If the bill were carried into law it would tax equally all round. It was not a proposal to create a new tax, but to differentiate the present tax so as to fall equally upon all. The present system of taxation was an encouragement to rob the municipality (hear, hear). The objection set against taxing unoccupied land might be met by the fact that they already taxed property owners who paid composition rates whether their houses were occupied or not.

Mr. Rawlinson had always been taught to look with suspicion upon anything emanating from a Radical source (laughter). But anything that touched their pockets sent politics to the wind (laughter.) If a man was a landowner he was going to oppose the taxation of land values; if he was not he was going to fight for it (laughter). Twenty-five years ago land in Garston worth £25,000 was now worth £100,000, its increment having been due not to the efforts of the owner, but to railway development. Yet he paid in proportion five times the amount of rates than the owner of the £100,000 worth of land. There was no equity in the present system of taxation (hear, hear.) With taxation of land values the poor rate of Garston could be reduced by one-half. Holding up land stopped the development of communities.

Mr. Henry Jones remarked that the increase of local taxation was sufficient reason for asking Parliament to interfere even in the face of existing contracts.

Dr. Commins said that in this discussion both parties and principles had gone to the winds. He failed to see a single argument in favour of the taxation of land values. If they taxed capital were they going to tax a shipowner on his £100,000 worth of shipping, or a merchant on the value of property which passed through his hands (hear, hear)? The tapping of a new source of revenue meant the tapping of the support of the widow and orphan who were largely dependent on small houses (hear, hear.) He wished them joy of this tapping, but he did not think they would ever get it.

Alderman Bowring defended the amendment on the ground that persons who benefited by public expenditure should bear a fair share of the incidence of that expenditure.

Alderman Watts—That is very one-sided; it only touches the hem of the garment.

Alderman Bowring added that all our colonies, as well as the United States, taxed land values, and a change of Government in this country might make a big difference here (hear, hear, and laughter.)

Mr. Chaloner Dowdall supported Mr. Harmood Banner's amendment because it would open up a very legitimate source of revenue for the municipality, and would assist the operations of the Housing Committee.

Mr. W. W. Rutherford said there were a large number of grave objections to all taxes (laughter, and hear, hear.) If a landlord allowed his property to be fallow, or deteriorate, he paid less rates, or escaped taxation altogether. That was certainly unjust. The basis of all taxation should be "value received." Why should, then, the site value escape taxation? The bill would not create a new tax, but would come as a relief to the taxpayer by bringing in a class who were getting all the benefit and contributing nothing. He should have liked to have seen some of the municipal burdens put

upon the ground landlord (hear, hear.) The bill did not however, provide for that, but it would come (hear, hear.)

Mr. M'Neight had heard nothing new in the arguments put forward, and if he chose he could answer them (laughter, and "Why don't you?") If a builder had to pay rates on land before he created houses on it he would be careful not to purchase until he was perfectly certain of tenants. He would not build in anticipation of the supply. That would mean that the development of land would be checked.

Sir Charles Petrie said the consideration of taxing land values had been going on since the time of Queen Elizabeth, yet every Royal Commission that had sat upon it had been dissolved. No Government would pass such a revolutionary bill as the one before them.

Mr. W. Oulton admitted that the particular class of thought favouring the taxation of land values originated with the Liberal Party, and the Conservatives who were now supporting the idea did so to go "one better," because they thought it would lead to political success.

The Council then divided the amendment being carried by 51 to 30. The voting was—

For.—Aldermen Bowring, Brownbill, Paul, Purcell, Salvidge, jun., and Williams; Councillors Armour, Bathgate, Byrne, Crosfield, Dowdall, Duncan, B. W. Ellis, Gilbert, Harford, Japp, H. Jones, J. H. Jones, Joseph, Kearney, J. A. Kelly, T. Kelly, King, Lea, M'Guffie, Meade-King, Miles, Morris, Morrison, Muirhead, Muspratt, O'Shea, Parry, Patterson, H. R. Rathbone, Rawlinson, Rayner, Roberts, Roby, Ruddin, W. W. Rutherford, M.P., Shaw, Stephenson, Stoddart, Sturla, Taggart, Utley, Utting, J. W. Walker, Whitney, and Wise—51.

Against.—Aldermen Ball, Bartlett, Burgess, Commins, Cookson, Giles, Grindlay, Lawrence, Maxwell, jun., Menlove, Sir Charles Petrie, Roberts, Stolterfoht, Turner, Walker, Watts, and Willink; Councillors Alsop, Chevalier, Cohen, Colton, Farmer, Hughes, Hunter, R. Kelly M'Neight, Oulton, Phillips, Smith-Brodrick, and Turner—30.—*Liverpool Daily Post*, 11/2/04.

ACCRINGTON TOWN COUNCIL.

At Accrington Town Council meeting yesterday, Alderman Rawson moved—

"That this Council approves of the principle of the taxation of land values for local purposes as being just and equitable."

He said that seven or eight Lancashire Councils had passed resolutions similar to this, including Burnley and Blackburn.

The question was not should values be taxed, but why they had been exempt from taxation so long. As to the subject "bristling with difficulties," that was no reason why nothing at all should be done. Was it not a fact that far too long preferential treatment had been extended to the landowning fraternity? Were they to submit to these inequalities for all time? The answer of the municipalities of England, Wales, and Scotland to that question was unanimously and determinedly no.

SOME LOCAL EXAMPLES.

Some years ago Steiner's estate was offered for £30,000 to a gentleman who was at that time a member of the Corporation. No purchase was effected. It was assumed that that was the value of the estate to the owners. Seventeen years ago the house on Steiner's estate was pulled down, and only a kitchen garden was left. There was no beneficial occupation, and the whole amount paid in rates was £15 a year. There was a valuable site at the corner of Peel Street unoccupied for a long time. Formerly there was a house and garden on it, and it brought in £26 a year, but for some time, having no beneficial occupation, it had not brought anything at all to the rates. At first the price was £5500, and then it was raised to £6000, with the result that the land was unoccupied, and was not bringing in any-

thing to the rates. Out of the same land the Corporation wanted to make a footpath.

For that purpose the Corporation paid for 208 square yards £3 12s. 6d. per yard—£750.

If land values were taxed the effect would be that instead of the landowners holding land and refusing offers, and being dictators in regard to industries, etc., they would want the land to be occupied, and there would be an earnest desire that businesses should be established and houses built upon the land, and the ratable value increased. Certain land in Whalley Road would have been occupied if the landowner had listened to a reasonable proposal, but he refused. Unoccupied land should always be rated at the value assessed by its owner. There was slum property bringing in very little to the rates, and yet the sites were valuable for improvements. If land values were taxed they would have buildings erected which would contribute to the rates. He did not ask them to discuss the particulars of the bill for the taxation of land values, but to affirm the great principle, and bring the Accrington Corporation into line with the 200 other bodies who had expressed their opinions on the question.

Dr. Nuttall, in seconding the motion, pointed out the great injustice of the present system, stating that the value of certain land in Burnley Road had increased thirty-three fold, and yet the owner was not paying any rates. It was a burning shame that they had not hold of these land values. When the British people realised the gross injustice of the present system they would not tolerate it. They wished to impose a tax of about 2s. in the pound upon the money that other people had earned, and that the landowners simply put out their hands to take.

Mr. W. Lupton said the taxation of land values as proposed had some things to recommend it to their consideration, and a very good case had been made out for an inquiry into the matter. He would vote for the motion.

Mr. Slinger said he was not in favour of the motion. He did not think the Council had any business to recommend a thing of that description to the Imperial Parliament. He was not opposed to the principle, but it was not an opportune time for the Council to consider the question.

Mr. James Whittaker, in supporting the motion, said the land in Burnley Road that had been referred to had increased in value 3000 to 4000 per cent. in a few years.

The motion was carried, all voting for it with the exception of Councillors Dewhurst and Slinger, who voted against, and Councillors Welch and Hoyle, who did not hold up their hands.—*Accrington Observer and Times*, 2/2/04.

DUNDEE TOWN COUNCIL.

At a meeting held 4/2/04 it was resolved to adopt the recommendation of the Lord Provost's Committee—"To circulate copies of the report of the Conference of Representatives of the Rating Authorities which were held in London in October, 1902, and December, 1903, and to continue to co-operate in supporting the movement."

A Dundee correspondent (Baillie Mathers) writes:—"We have not had a big debate in the Council over this question for some years, and it is evident that the majority—in fact, almost the whole of the members—are in favour of a measure dealing with land value taxation. I trust the movement will continue to grow in favour amongst public bodies, and that the time is near when practical legislation will put an end to present anomalies in our home fiscal system."

DENNY TOWN COUNCIL.

At the monthly meeting, held 9/2/04, Provost Hunter presiding, the apology for absence from Baillie Loney contained the following sentences:—"Let me say I would like to have been present to have taken part in a matter that is to come before the Council. This is the taxation of land values, but I believe the good, sound commonsense of the

Council will prevail, and that this great question will be raised above party or political strife, and be viewed from a municipal standpoint; and that the burgh of Denny and Dunipace Town Council will be found on the side of equity and justice, and in support of the Glasgow Corporation and the other ruling authorities throughout the country in their endeavour to promote a bill for the purpose of allocating their proportionate share of taxation to those landed proprietors whose incomes have been enhanced, through no effort of their own, but solely by the improvements effected by local authorities generally."

The Provost said, while there was a considerable difference of opinion with regard to the taxation of land values, he believed he was not out of place in moving a resolution to the effect that the

"Town Council approves of the principle of taxation of land values for local purposes, as being just and equitable, and resolves to ask the member of Parliament for the county of Stirling to support any just and equitable measure which may be introduced to the House of Commons for the purpose of giving effect thereto."

There had been considerable discussion, he continued, with regard to this rather thorny subject, and the report of the conferences held, which had been circulated among the members, indicated that a very great number of municipal authorities were agreed that the time had come when something should be done.

Mr. Dunn seconded.

Mr. Learmonth moved the previous question, to which there was no seconder.—*Falkirk Herald*, 13/2/04.

HAMILTON TOWN COUNCIL.

In response to a communication from the Town Clerk of Glasgow, it was agreed to state that the Council approved generally of the principles embodied in the English Bill for the taxation of land values.—*Hamilton Herald*, 22/1/04.

LARGS TOWN COUNCIL.

At the monthly meeting of the Council held 8/2/04, Mr. Thomas Clark moved "That this Council approve of the principle of the taxation of land values for local purposes as being just and equitable." If carried, he said, the motion could be sent to Glasgow as the Council's answer to the communications on the subject. As to the working of the principle he would give a simple illustration:—

Two plots of land, an acre in extent, belonged to two different proprietors. The agricultural rent would not be more than £3 each, and on the present basis of assessment each acre would be so reduced as to be only charged on £1. For this paltry assessment the lands had all the benefits of the improvements on the burgh—lighting, draining, and making the place attractive, and the more attractive it was made it added more to the price of these plots as site values. The owners did not pay their proper share of the rates of the burgh. The moment the owners fued their lands they escaped every fraction of taxation for local rates. One might feu his plot of ground for £20, and the feu when he got possession might build a property worth £200 rental, including his £20 of feu-duty. This has all to be paid by the tenant, who had also all the rates on that rental to pay. If the original proprietor of the land was charged rates on the £20 feu-duty he got it would help to relieve the general ratepayer. The proprietor of the other piece might let his lie till the value of it had risen to £30, and then the same thing happened. He thought this a wrong system altogether. The land unfued upon throughout the burgh should have to pay its fair share of taxation, which would be doing an injustice to no one, and would be a substantial relief to the ratepayers.

After some considerable discussion for and against the motion was carried, no amendment being proposed.

Councillor J. C. Whiteley addressed the members of the Sharon Liberal Association 28/1/04 on the taxation of land values. The *Sheffield Independent* reports that:—

"Mr. Whiteley dealt lucidly with his subject, tracing the varied phases of the land question, from both the owner's and occupier's position, from feudal times to the present day. By the gradual self-assertion of the landlord element in Parliament, the obligations and duties of the owners of the soil had been transferred to the people until at the present time only a one hundred and forty-seventh part of the taxation of this country was derived from the land. This was a distinct injustice, especially when it was remembered that, by the law of the nation, land was only held in fee simple from the Crown, and had originally been granted in consideration of the payment of all taxation for its valued possession. There was, however, said Mr. Whiteley, every sign of a strong opinion amongst the people that the present injustice should soon be swept away, municipal authorities having joined hands with the land reformers to carry the agitation through and place the whole question within the bounds of practical politics."

A hearty vote of thanks to the lecturer concluded the meeting.

Mr. Edwin Adam, Edinburgh, addressed the members of the Liberal Club, 13/2/04, on the subject of Cobden and Land Law Reform

Bradford. —Mr. Fred. Wood presiding. In the course of his address Mr. Adam said:—"It was not merely the Corn Laws against which the Free Traders fought. Free Trade was actually set forth by the party of men who met in an upper chamber at Manchester in 1838, and who, in a petition to Parliament, advocated 'the removal of all existing obstacles to the unrestricted employment of industry and capital.' Mr. Cobden never thought that the repeal of the Corn Laws finished the Free Trader's work. 'You who shall liberate the land,' said he, 'shall do more for your country than we have done in the liberation of its trade.'"

New South Wales.

The fighting platform of the Australian Labour Party, as proposed at a meeting held 26th January, representing the Labour Leagues and various other similar organisations throughout the State, contained the following:—

"A progressive land value tax to occupy the pre-eminent position as a fighting plank in the party's platform, the Parliamentary Labour Party to use its utmost endeavours to place it upon the Statute Book as soon as possible; the State Land Value Tax to be increased to 2d. per £ without exemption, abolition of the £240 exemption."

A Sydney correspondent writes:—

"This will be of interest to you as showing how land value taxation is being taken up by the Labour Party here after a quiet time on the subject for the past few years. Whether they are in earnest is another question, but certainly they mean to go to the polls on that and other questions indicated, as they know it is only on a strong progressive ticket they have any hope in the coming state election in about three months from now—Carruthers, opposition leader, has declared himself ready, if returned, to bring in a local government bill giving power to municipalities to tax land values. The Labour Party apparently think they will take the wind out of his sails and go one better. The free trade issue is out of State politics, it has been transferred to the Federal Parliament, and now local government and municipal land value taxation are the only two live issues for either of the parties—opposition or labour—to take up. In the recent Federal Elections, as probably you are aware, land value taxation never entered. In New South Wales the issue was Free Trade *versus* Protection, and New South Wales was practically solid for Free Trade, but Protectionist Victoria and Protectionist Labour in

(Continued on page 158.)

LAND VALUES.

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"OUR POLICY."

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

THE NEW IMPERIALISM.

Monopoly, Protection, and Conscription at Home.

Monopoly and Slavery in our Foreign Possessions.

"We are all Socialists now!" was the clap-trap cry of practical politicians but a few years ago. "We are all Imperialists now!" they might with much more truth proclaim to-day, though many of them may still find it advisable to cover their imperialistic tendencies under the cloak of a pseudo Liberalism. The time, however, is fast approaching when subterfuges will no longer serve them, and men desirous of playing a part in the political arena will have definitely to choose their sides. Imperialism or Democracy, Slavery or Liberty, Monopoly or Freedom, Privilege or Justice, Autocracy or Self Government, there is no half-way house, no permanent abiding place, between these two principles. Let us then divest ourselves, and force others to divest themselves, of all hypocrisy and cant, and choose which we will serve.

Of late years' events have marched somewhat quickly, and the inner policy, the true inwardness, of the New Imperialism stands now revealed to the meanest understanding. Monopoly and Privilege, Protection and Conscription, at home; Monopoly and Slavery, the impoverishment, enslavement, and ex-

ploitation of weaker people in our foreign possessions abroad; such is the policy of the New Imperialism, as of the old Despotism. Freedom, Justice, and Liberty, equality of opportunities to all to produce wealth and to exchange what they have produced, to live, to labour, and to enjoy: such is the eternal and immutable policy of Democracy. Some fifty or sixty years ago, it almost seemed as if the current of political thought throughout Europe, more especially, perhaps, in Great Britain, and certainly in the United States, was definitely setting in the direction of Democracy. Reform was in the air; the more sanguine seem blindly to have believed that the rights of the many could by some means be secured without interfering with the privileges of the few. Labour was everywhere being emancipated from its most galling chains and most oppressive restrictions; and the emancipation of labour was generally recognised by the thoughtful as the first necessary step towards restoring the dignity of labour, towards the realisation of the ideals of the Brotherhood of Man, towards the elevation of our race to a higher plane of both individual and social life. The forces of reaction, of time-honoured privilege, seemed paralysed, incapable of offering further resistance, and seers prophesied and poets dreamed dreams of the near approach of the Golden Age.

Much has changed since then. It was soon realised that to maintain the privileges of the few the tide of Democracy had to be stemmed; and it has been stemmed. To-day the current of political thought throughout Europe, and even in the United States, seems steadily set in the opposite direction. The power and privileges of the few have been steadily and stealthily strengthened and extended. The sense of morality, the basis of Democracy, of social and international justice, once so vivid and manifest, and of such fair promise, has been deadened; the love of freedom for all, the desire for liberty and for justice for all, seems to have vanished, or at best left burning only in the breasts of an insignificant minority; and Materialism, which appeals only to the predatory instincts of our race, seems to have stifled the public conscience and to have regained possession of the public mind, or at least of the minds of those who still form the ruling and governing classes. Hence it is that the spirit, ambitions, aims, and policies of the old despotisms are to-day being revived under the garb of the New Imperialism; that the benign spirit of internationalism, based on common needs and common interests, which at one time promised to mould the destinies of Western Europe, and through Europe of the world, has been stifled; that to-day, as of old, the purse and blood of the nation are being utilised to promote, not the national welfare, but the sectional or class interests of the powerful privileged few; and that the masses are craftily being led to believe that "the foreigner" is necessarily their enemy

and that their interests are naturally and necessarily opposed to those of their fellows living and working in other countries. Hence it is that to-day nation is arrayed against nation, that wars and rumours of wars fill the air, that each nation feels impelled to surround itself with walls of tariffs, for the benefit of the few and to the injury of the many, and that an aggressive Imperialism tends to become the avowed policy of all the civilised nations on the face of the earth.

There is, however, no need to despair. The times of reaction are passing away, and the next swing of the pendulum will take us far in the other direction. For better or for worse, the political power in constitutionally governed countries has passed from the few to the many, from the classes to the masses; and it is to the many, to the masses, that practical politicians, reactionary and democratic, have ultimately to appeal. The promise of the New Imperialism was fair and alluring, but its fruits are bitter to the taste; and it is by its fruits that it is being judged. The classes who for centuries have enslaved and impoverished our own people, and who would now fain use the blood and treasure of the nation to enable them to enslave and exploit other and weaker people, may rally to its support, so may the financial kings of the Stock Exchange and their parasites. But the people, those on whose labours our national existence depends, are weighing it in the balance and finding it wanting in everything that can promote the national honour and the national wellbeing. Recent events have served to convince them that the New Imperialism means, not only monopoly and slavery abroad, but monopoly, restricted trade, conscription, and poverty at home. Hence the ideals and aspirations that inspired the past victories of Democracy are again making themselves felt in the councils of the nation, ideals and aspirations vivified and strengthened by recent progress in economic and social thought. Sooner or later, therefore, the New Democracy will sweep away the New Imperialism. And the New Democracy everywhere, in Russia as in Australia, in Great Britain as in South Africa, will be based on all that is implied in the cry—The land for the people!

L. H. B.

ENGLISH NEWS AND NOTES.

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

A member of the League recently placed at the disposal of the Executive an almost complete file of Henry George's (New York) *Standard*. The missing numbers have since been supplied, and the whole bound in six volumes (Jan. 8, 1887—Dec. 31, 1890). These volumes, containing all the issues which appeared under the editorship of Henry George, are now available for reference at the League Office.

The Independent Review recently contained an article by Mr. Charles Trevelyan, M.P., on "Land Reform versus Protection." This has now been reprinted as a penny pamphlet (5s. per 100), and is on sale at the League Office. It will be found a most useful addition to the propagandist literature on the Fiscal Question.

The following meetings have been addressed since the Christmas and New Year holidays:—

- Jan. 19.—Clayton Liberal Club. F. Skirrow.
- 20.—Browning Settlement, Walworth. A. Davies.
- 22.—Walthamstow Lighthouse Literary and Debating Society. F. Verinder.
- 22.—Eccleshill Liberal Club. F. Skirrow and T. B. Lund.
- 24.—New Southgate Men's Meeting. F. Verinder.
- 24.—North Ward Labour Club. T. B. Lund and F. Skirrow.
- 25.—Hertford Town Hall. F. Verinder.
- 29.—New Liberal Club, East Bowling, Bradford. F. Skirrow.
- 31.—Hatcham Liberal Club. L. H. Berens.
- Feb. 2.—Oakenshaw Liberal Club. F. Skirrow.
- 3.—Bolton Wood Liberal Club. F. Skirrow (Councillor H. B. Priestman in chair).
- 3.—Liberal Club, Cottingley. Wm. Thomson.
- 4.—Saltaire. F. Skirrow (James Firth in chair).
- 5.—Manningham. F. Skirrow.
- 7.—Halifax, Working Men's Club. C. H. Smithson.
- 8.—Lightcliffe Liberal Club. C. H. Smithson.
- 9.—Luddenden Foot. C. H. Smithson.
- 10.—Queensbury. F. Skirrow.
- 12.—Cambridge Liberal Club. F. Verinder.
- 12.—Keighley, Reading Class. G. B. Orr.
- 13.—Keighley Master Builders' Association. F. Skirrow.
- 13.—Bradford Liberal Club. Edwin Adam.
- 16.—Clayton Heights Liberal Club. F. Skirrow.
- 17.—Cleckheaton Liberal Club. T. B. Lund and G. B. Orr.
- 17.—Bradford Moor Liberal Club. F. Skirrow.
- 19.—Debating Class, Keighley. T. B. Lund.
- 19.—Idle Liberal Club. F. Skirrow.
- 24.—Cleckheaton Liberal Club. C. H. Smithson, Everett Binns, and F. Skirrow.
- 25.—Chiswick Club. F. Verinder.

* * *

The most noteworthy feature of the above list is the remarkable activity which it reveals on the part of our friends in Yorkshire, where the tact and organising ability of our Yorkshire agent are producing excellent results. Mr. F. Skirrow, 59 Fell Lane, Keighley, will always be glad to hear from friends in Yorkshire who are willing to organise a meeting, or to obtain an opening for a lecture at any club or society. If Mr. Skirrow cannot himself speak or lecture on any given date, he can usually arrange for a competent speaker to address such a meeting.

* * *

"On the 28th January," a correspondent writes, "the lecture on Land Values, with lantern slides, entitled 'The Cat,' was given by a lady member of the League in the schoolroom of the Free Church, Queen's Road, Bayswater. The lecture as usual was as good as the weather was bad; apparently weather conditions have not the slightest damping effect on this particular 'cat.' After the lecture a good sale of literature took place, and the audience dispersed to the tune of 'God save our native land!'"

* * *

In St. Peter's Schoolroom, Green Street, Sunderland, on 8/2/04, Mr. G. O. Wight, J.P., very effectively replied to Mr. Samuel Storey's recent speeches in favour of Protection. Mr. Wight pointed out that in 1885-86 a Commission was appointed to enquire into bad trade, and a large majority of that Commission, while making suggestions, made no suggestions in favour of protective tariffs, but there was a very suggestive addendum by Mr. Storey, who was a member of that Commission. They held that the system under which landlords had been permitted to assert sole interest in the minerals under the soil was indefensible, condemned the system of royalties as handicapping British manufacturers most seriously, and being likely to do so more as foreign competition grew keener. It was, continued Mr. Wight, the Mr. Storey of 1886 they wanted in 1904. After outlining very clearly the case for Free Trade, Mr. Wight showed that they could get rid of all taxes on food by placing a tax on land values. Such a tax was on the Statute Book, but it should be applied on the valuation of the land to-day, and it would bring in 40 millions, instead of the unearned increment going to the private individual. The latter was entitled to what he earned, but the community was entitled to what it created. (Applause.)

FRED. VERINDER, Gen. Secy., E.L.T.L.V.

NEWS OF THE MOVEMENT—Continued.

W. Australia have disenfranchised New South Wales on the subject, and there appears little hope of a free trade Australia while protectionist labour is dominant. It can only be through the State Parliaments we can look for further land value taxation and the prospect so far as New South Wales is concerned is good.

* * *

We welcome with pleasure and encouragement, the inauguration of the Federal Single Tax Council of Australia, with branches at Adelaide, Melbourne, Sydney, Echuca, Ballarat, Darlington, Albury, Perth, Kalgoorlie, and Broken Hill. Our Australian co-workers have a high reputation for energy and enthusiasm, and their recent proceedings offer additional testimony that this is well deserved. In another column we reprint their Declaration of Principles. Here we need only wish the new Federation all the success it deserves.

DECLARATION OF PRINCIPLES OF THE FEDERAL SINGLE TAX COUNCIL OF AUSTRALIA.

We hold and declare :—

1. That all, by virtue of their existence are endowed with certain equal and inalienable rights, and that among these are life, liberty, property, and the pursuit of happiness.
2. That the preservation to individuals of these natural rights is the proper function of all governments.
3. That these natural rights are violated when the equal rights to the use of the free gifts of nature is denied.
4. That rights of property attach to things produced by labour but cannot attach to natural opportunities created by God for labour.
5. That natural opportunities for labour are accessible to men only through the use of land, hence, the right of ownership cannot attach to land.
6. That we propose leaving land in the private possession of individuals with full liberty on their part to give, sell, or bequeath their rights therein, simply levying on it, for public uses only, in the form of a tax, amounts equal to the annual value of the land irrespective of the improvements in or upon it, or the use to which it is applied.
7. That since this would provide amply for the need of public revenues, federal, state, and local, we would accompany this gradually increasing tax on land values with the gradual repeal of all taxes now levied on the products and processes of industry, which taxes, since they confiscate the earnings of labour, we hold to be an infringement of the rights of property.
8. That the tax on land values, irrespective of improvements, cannot in any way take from the individual what belongs to the individual, but takes the value that attaches to land by the growth of the community, and which, therefore, belongs to the community.
9. That a single tax on land values would give labour access to natural opportunities, and remove the cause of one-sided competition, by giving labour the alternative of employing itself; open up avenues to labour, and thus put an end to sweating, strikes, and the unemployed difficulty, abolish involuntary poverty, lessen crime, elevate morals, taste, and intelligence; purify government, and carry civilization to yet nobler heights.

THE MOVEMENT IN GERMANY.

BY GRACE ISABEL COLBRON.

In Germany the fight goes on briskly along the line of the assessment of city lots at their actual selling value. The law making this possible was the merit of Prussia's

greatest Minister of Finance, Johann von Miquel, who was at heart a good Single Taxer. Eighty Prussian communities, large and small, have already adopted the method and every month adds new names to the list. The discussion pro and con is at present going on in the two important cities of Halle and Magdeburg, and the municipal government of each has sent a letter of inquiry to such cities as have already adopted this taxation. The leading questions put to the cities are :—

1—What increase in revenue in taxation on land and in taxation on buildings, has been noticed over the last year's income from the former method?

2—Has it been found that the new method of taxation brings a relatively higher assessment of the so-called better sort of houses, and a lessening of the burden of taxation for the houses of cheap flats?

3—Has there been much trouble in the introduction of the new method; have there been many reclamations and protests, particularly among the class of land owners, etc.?

To these questions sent out by Magdeburg, cities of the size and importance of Cologne, Kiel, Charlottenburg, Düsseldorf, Dortmund Münster and others have sent most satisfactory answers. Charlottenburg, Kiel, Münster, Düsseldorf, Mülheim-am-Rhein report, increase from 35,000 up to 90,000 marks. Dortmund, which did not desire an increase, found itself in a position to notably, decrease the tax rate by turning in a large surplus.

To the second question all without exception return an affirmative answer.

As for the protests in the third question, the cities take that matter very easily. Some report very few protests, others, protests from land speculators which they do not consider worthy of notice, and in no cases have the protests, or reclamations been of a nature to induce municipal authorities to doubt in any way the excellence and efficacy of the new method of taxation.

One question in the Halle Enquête. "What reception was given the new method in the circles of land owners?" brought some interesting answers which are most instructive reading particularly for the enemies of the reform.

Barmen (a big manufacturing town) answers, "The new assessments are received with willingness.

Aachen. No complaints have been made.

Breslau. The house of City Representatives (who usually represent moneyed interests) accepted the new method unanimately.

Charlottenburg (the big suburb of Berlin). The owners of lots built upon are delighted, as their tax rate is greatly lessened.

Cologne. All are satisfied, as lots built upon have been reduced in their rates, up to a reduction of 40 per cent. for lots bearing cheap houses.

Düsseldorf. The new method has been well received.

Another question sent out by Halle was :—"Have the land owners made any attempt to shift this tax on to the tenants?" When answers are given to this question they are invariably in the negative, as well as to the question whether the new taxation has led to a reduction of the number of gardens in the city.

The progress of any movement in Germany is attended by so much excellent and thorough statistical work that it is of great assistance to those interested elsewhere.

Damaschke's first book, "Municipal Politics," has passed into its fourth edition and has been received with great interest by heads of municipal governments everywhere. *Land Reform*, the German leader's excellent historical and politic exposition of the Single Tax, has already seen its second enlarged and revised edition, which is also nearly exhausted. The German Land Reform League now numbers 180,000 members, which includes all members of organizations that have joined the parent league as corporate members. From *The Single Tax Review* (U.S.A.)

Scottish Notes and News.

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

The event of the month, special interest to British readers of *Land Values*:—H. S. Murray, Galashiels, has been unanimously recommended by the Govan (Lanarkshire) Liberal Council as the Liberal candidate for the Burgh at the next general election. Mr. Murray has been closely identified with the policy and aim of "Land Values" since its commencement, and West of Scotland Single Taxers and land reformers are already looking forward with keen interest and enthusiasm to the prospect of the Radical alternative to protection being placed without any ambiguity before the electors.

* * *

The Secretary of the League wrote to ex-Bailie Crawford, 18th February, reminding him that he had taken the chair that night 20 years ago, at the Glasgow City Hall on the occasion of Henry George's famous lectures, "Scotland and Scotsmen." In reply Mr. Crawford writes:—"I have always been pleased that when Henry George was as one crying in the wilderness I presided over his first Glasgow meeting. You have certainly made great progress in the 20 years."

* * *

The Political Economy Class, 13 Dundas Street, Glasgow, meets Wednesday evening, 8 o'clock. Members are desired to interest strangers in these meetings. Questions and discussion each night are allowed. The subjects during the month are as follows:—

- Mar. 2.—The Economics of Mining Rents and Royalties, Mr. Wm. Cassels.
- " 9.—Money, Mr. David Cassels, jr.
- " 16.—Palliatives, Mr. Wm. Reid.
- " 23.—Karl Marx and Henry George—A Comparison, Mr. W. R. Lester.
- " 30.—Utopias, Mr. Wm. Reid.

* * *

Meetings were addressed last month at Ayr, by H. I. Davies; Cam'achie (Glasgow) Liberal Association, by Edwin Adam; Maryhill (Glasgow) Liberal Association, with lantern views, by John Orr; Cathcart (Glasgow) U.F. Church Literary Society by Wm. D. Hamilton; North Kelvin-side (Glasgow) U.F. Church Guild, by Matthew Gemmell; Glasgow Young Scots Society, Wm. Reid and John Paul; St. Rollox (Glasgow) Liberal Association, Bridgeton (Glasgow) Liberal Association (with lantern views), Lanarkshire Miners' Union (Coatbridge), Dundas Street (Glasgow) Congregational Church (with lantern views), Selkirk Young Scots Society, Edinburgh Young Scots Society (with lantern views), Penicuik Young Scots Society, Home Government Branch U.I.L. (Glasgow), St. Andrews' Young Scots (with lantern views), by John Paul.

* * *

At the Glasgow Tenants' Defence Association held City Hall, 1/2/04, the economics of the situation came out into the open. Councillor Boyd told the meeting that rent and rates were two payments for house occupancy, and that if the rates were lowered rent would correspondingly rise. Taxation of land values should get a good look in at G.T.D.A.

* * *

The *Glasgow Herald*, 19/2/04, contains over a column advertising matter offering feu-duties and ground annuals at Glasgow, Ayr, Paisley, Edinburgh, and Leith, at an average price of 27 years' purchase. A few years ago when the agitation for the taxation of land values was not quite so prominent nor popular these privileges were going at 33 to 35 years' purchase. We are not suggesting a relationship of cause and effect here, we are merely stating the facts of the case.

* * *

Mr. Thomas Robinson, the genial and enthusiastic chairman for the year of the Glasgow Liberal Council made

a splendid chairman for Sir Henry Campbell-Bannerman's great meeting at Glasgow, 27/1/04. Mr. Robinson was in his best form, and in introducing the Liberal Leader, of whom he is a devoted follower, declared that "the land question was probably the first, or one among the first, duties the Liberal party would tackle when they came into power at Westminster, whether by the Single Tax or by the Taxation of Land Values."

* * *

This authorised declaration of principle by the chairman met with the hearty approval of the meeting, which was backed up by vigorous applause when in the course of his great speech Sir Henry made his radical statement of the case and again pledged the party to the taxation of land values as the alternative to protection.

* * *

At the conclusion of Sir Henry's really inspiring address, inspiring even apart from his reference to land values, Lord Tweedmouth, as Chairman of the Scottish Liberal Association thought it advisable to remind the meeting that their most important duty was to turn the Government out. Whatever his lordship meant, the meeting evidently took him to mean the old Whig game of negation, and would have none of it. Lord Tweedmouth thereupon gave place to Sir Samuel Chisholm, Bart., ex-Lord Provost of Glasgow, who, amid great cheering, declared that he reckoned himself a sincere follower of Sir Henry, but if he thought the Liberal Party would go back on one of these pledges of positive policy in regard to putting right the great social wrongs he for one would not support them.

* * *

Signs of the Times! A Newcastle correspondent commenting on the progress of the taxation of land values at the municipalities, writes:—"Poor Newcastle! What a contrast to Glasgow. I am growing more confident every day that there is something in a Scotchman after all."

* * *

The Annual Meeting of the Scottish Single Tax League takes place at 13 Dundas Street, Saturday, 9th April.

AN EXPLANATION.

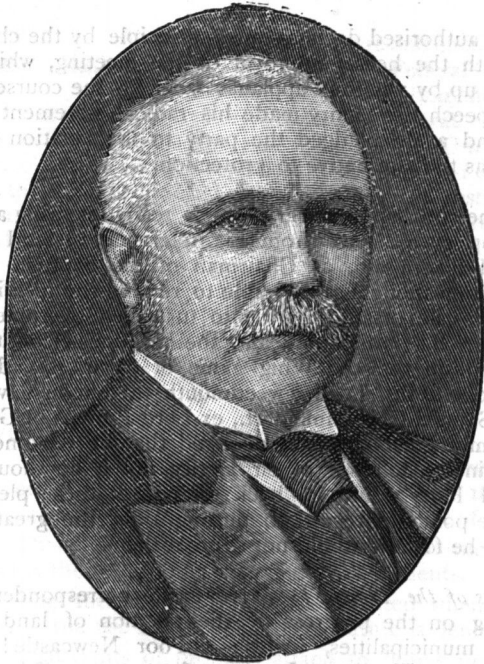
To the Editor of "Land Values."

SIR,—Permit me to explain how it came to pass that my name is appended to some of the Tariff Reform League's cartoons. Happening to be in London this summer, I was strongly urged by a fellow-Canadian (an official of the League), to assist in the Chamberlain campaign, and, sharing the opinion which was practically universal in the Dominion (and is so still) that the ex-Colonial Secretary had a plan by which the cause of Imperial Unity could be forwarded, I consented. Though, of course, opposed to Protection, it at that time seemed to me that the preferential tariff policy might, without injury to the mother country, promote the unification of the Empire. So believing, I began my work. It took but a very short time to convince me that I was mistaken, and I withdrew from the position. Close attention to the campaign subsequently made it every day clearer to me that not only is Chamberlain's plan impracticable, so far as unity of the Empire is concerned, but that it is calculated to do grievous injury to the United Kingdom. I am now firmly settled in the conviction that if the Colonies are to realize closer union with the home country, it can only be on a free trade basis.

You express your regret at finding my name associated with the League cartoons. It is not surprising that you should do so, and I can assure you I regret it quite as much as you can. I do not know whether the explanation I here make excuses me in your opinion and that of my single-tax friends generally, but they will not be displeased to learn that, before leaving Great Britain, I took some share in the anti-Protectionist fight, and am doing what I can, since coming home, to open the eyes of Canadians, and especially of Canadian Liberals, to the real character of the Chamberlain propaganda.—Yours truly, J. W. BENGOUGH.

**THE LIBERAL LEADER ON THE TAXATION OF
LAND VALUES AS THE ALTERNATIVE TO
PROTECTION.**

Photo by H. S. MENDELSSOHN, 14 Pembridge Crescent, Bayswater, W.



SIR HENRY CAMPBELL BANNERMAN.

The Right Hon. Sir Henry Campbell Bannerman, M.P., Leader of the Liberal Party, speaking at a great Liberal demonstration at Glasgow, 27/1/04, said in the course of a most telling address on Liberal policy:—

“But we have a still greater estate at home which is not half developed. There is the land question. (Cheers.) Most municipalities are agreed that a revision of our rating system must be undertaken, and that the owners of site values—those who enjoy in an especial degree the fruits of the common enterprise and outlay—ought to make a fair contribution to the common charge. (Cheers.) Among the municipalities which have been convinced by experience—sometimes by hard and unpleasant experience—of the necessity of this reform this great city of ours—as I am glad to call it—(cheers)—is the most conspicuous, and when the time comes to deal with this question the series of conferences initiated by the City Council of Glasgow, although the conferences were not assisted by a Commission—(loud cheers)—will be of the utmost value. The rating of site values, let me say, is not a mere question of the apportionment and incidence of the rates. It goes to the root of the most pressing and most neglected of social questions. (Cheers.) What is claimed for it, and rightly is, that its effect will be to increase the supply of houses and improve their quality, and to reduce

the rents—(cheers)—which in many cases are artificially high, and a cause of widespread impoverishment to the people. Now, which do you say is the better policy? Which is most likely to conduce to the comfort and wellbeing of the people and to the health of the children? (Hear, hear.) A policy that will increase the number of homes and reduce the public burden on the poor man's house; or the policy which, while it leaves the land monopoly untouched, will make houses dearer by taxing building materials and food dearer by a universal food tax. (Cheers.) No, I made an error—not a universal food tax—Pig's flesh and pig's food—(laughter)—are both exempt. Is there a single reform, or class of reforms, more to be desired than one abolishing or greatly mitigating the scandal which attaches to the richest country in the world, so long as tens of thousands of our citizens, strive as they may, are unable to win for themselves shelter worthy of the name of home? (Cheers.) I know I am speaking in the presence of men who have wrought day and night to cure this evil in past years. (Applause.) That is the state of things to-day, and we have no business to be content with it. (Cheers.) It is a source of misery and demoralisation. Take the drink traffic. (Cheers.) There is no one with a fuller appreciation of the evils of that traffic than I have, but are they greater than those of overcrowding. (Cries of “Yes,” and “No.”) They may be more direct and more apparent, but after all is it not the case that with the public-houses, especially in great part, emptied the excess we all deplore would speedily begin to abate. If everyone had a house in which he could find comfort and take pride? (Cheers.) So long as there is no comfort possible in a room for a man in his own home of an evening, I am afraid we may legislate, we may preach, we may talk on platforms, the public-house is the master of the situation. (Cheers.)

FREE TRADE PETITION—1838.

“Holding one of the principles of eternal justice to be the inalienable right of every man freely to exchange the result of his labour for the productions of other people, and maintaining the practice of protecting one part of the community at the expense of all other classes to be unsound and unjustifiable, Your Petitioners earnestly implore your Honourable House to repeal all laws relating to the importation of foreign corn and other articles of subsistence and to carry out to the fullest extent both as affects Agriculture and Manufactures, the true and peaceful principles of Free Trade by removing all existing obstacles to the unrestricted employment of Industry and Capital.”—Quoted by Cobden at Manchester, 15th January, 1846.

GLASGOW CORPORATION AND LAND VALUES.

We have been asked by correspondents from various parts for the terms of the circular letter recently issued by the Glasgow Corporation to the other Rating Authorities of the country in reference to recent events. The letter is as follows:—

CITY CHAMBERS,
Glasgow, 28th December, 1903.

SIR,

TAXATION OF LAND VALUES.

The question of the Taxation of Land Values has been before this Corporation for several years. On 21st October, 1902, they convened a conference in the Hotel Metropole, London, which was attended by representatives of over 100 Rating Authorities, when the following resolutions were adopted, viz.:—

- (1) That this Conference of Representatives of Municipal and other Rating Authorities approves of the principle of the Taxation of Land Values for Local Purposes as being just and equitable.
- (2) That this Conference of Representatives of Municipal and other Rating Authorities cordially thanks the Corporation of Glasgow for their recommendations regarding the Taxation of Land Values for Local Purposes, and pledges itself to support by every competent means, and at the earliest possible moment, with a view to its becoming law, any equitable and just measure giving effect to the foregoing resolution.

At that Conference a Committee, consisting of representatives of twenty-five Rating Authorities, was appointed, and that Committee have had several meetings. A second Conference was held in the Westminster Palace Hotel, London, on 9th instant. The accompanying pamphlet contains a full report of the proceedings to date.

I am instructed to ask you to be good enough to submit this communication, with the pamphlet before referred to, to your Council at their first meeting, and to request their co-operation in the movement. I am also desired to ask that they will be good enough to invite their local Members of Parliament to support the recommendations of the Conference should these be introduced into the House of Commons by a private bill or private bills.

The Committee are endeavouring to arrange to have an interview with the President of the Local Government Board and the Secretary for Scotland with the object of placing their views before these Ministers prior to the opening of Parliament; and if your Council approve of the principles for which the Conference is contending, it will be very obliging if you will be good enough to intimate this to me at your early convenience, in order that the Committee may be fortified with the support of your Council in any representation they may make to these ministers.

I am, Sir, your obedient servant,
JAMES G. MONRO, *Town Clerk.*

In Memoriam.**JOHN FARRELL, OF SYDNEY, N.S.W.,
POET AND SINGLE TAXER.**

THE cause of Democracy and Land Reform under the Southern Cross has sustained a great and irreparable loss in the death of John Farrell, at one time Editor of the *Sydney Daily Telegraph*, the sad tidings of which came to me by the last Australian mail. Only those who have been politically active in Australia, or who have been in close touch with our movement there, will realise how great this loss will be. John Farrell was no common man. As a poet his verses, more especially, perhaps, those entitled "How he died," which are redolent with the best spirit of life in "the bush," have made him known throughout Australasia. As a Single Taxer, his great services to the cause, more especially his organization of Henry George's tour through Australia, have made him known to his co-

workers throughout the length and breadth of the civilized world.

Born in South America of Irish parentage, John Farrell was early thrown upon his own resources, and unaided left to fight his battle with the world, getting the hard-bought knowledge of men and things that only comes that way. Seaman, miner, brewer, bushman, drover, now at one thing, now at another, as has been the lot of so many of the best men in Australia, he at last drifted into up-country journalism; and when first I heard of him (in 1888) was editing, as an avowed Single Taxer, *The Lithgow Enterprise*, still flourishing as *The Lithgow Mercury*. Since that date he has always been in the firing line, in the very forefront of the great struggle on behalf of social justice and righteousness, which, in Australasia as elsewhere, has yet to triumph over privilege and monopoly. My personal recollections of John Farrell are but slight. I only met him twice, once in Lithgow, where he was running a paper, and once in Adelaide, when he was accompanying Henry George on his great tour. Slight as they are, they certainly bear out the truth of the following from the pen of one of his fellow pressmen in the *Sydney Evening News*:—"In personal character John Farrell was one of the best liked men in Australia. No one could talk with him for five minutes without seeing the earnestness of the man, and the wonder always was that one who had known the world and its ways so long could retain the fresh enthusiasm, the belief in humanity, and the kindliness of nature that characterised him. He was one whose character stood high, and whose friendship was valued by rich and poor alike."

Such, then, was our earnest and valued co-worker, John Farrell, whose early death we must all deplore. But the good work in which he rejoiced, and his faith in which kept fresh his enthusiasm and his belief in humanity, still remains, and we cannot better honour his memory than by emulating his example, and devoting ourselves to it with the same energy and enthusiasm as he lavished upon it. L. H. B.

UNITED STATES PROSPERITY!

Mr. H. W. Norem, Pittsburgh, U.S., writes 19/1/04:—

"It is very encouraging to learn that your Liberal Leader, Sir Henry Campbell-Bannerman is not merely negative on the Chamberlain proposal, but that he aggressively attacks the root of evil—land monopoly. The American people are just now gathering the fruit of land monopoly and protective tariff swindle. Pittsburgh is the very centre of the protective tariff beneficiaries, and if the people were anywhere benefited by that policy it would be here. Are the people benefited? I will mention an incident:—At our works (far from the mill district, and with no advertisement for help wanted), there appears every Monday morning upward of fifty to one hundred men begging for work. I can any day hire common labourers at wages not exceeding one dollar per day. No doubt, you have reports of this country's great prosperity. Well, this is a fair sample of it. I will merely hint at the cause of this great prosperity (?) Our works consume about 25,000 boxes of tin plate per year, costing us \$3.60 per box. Some years ago when the labour to make a box of tin plate was more than it costs now we bought the plate at \$2.60 per box. It is therefore plain that the consumers of our products, made of tin plate, pay annually a tribute to land and tariff monopolists of \$25,000, and this in addition to the tribute that was levied on the old rate of \$2.60 per box. Considering the cost of making tin plate, including labour, transportation charges and interest on capital invested in equipment and excluding royalties and other monopoly charges, it is safe to say that the cost of a box of tin plate would not exceed \$1.60. To the consumers of tin ware it amounts to this, that they pay to labour \$1.60, and to monopoly \$2.00. In other words, to the workers go, in round figures 44%, and to the owners (?) of the earth 56%. In the face of this who will deny the prosperity of the—landlords?"

LAND REFORM versus PROTECTION.

MR. CHARLES P. TREVELYAN, M.P., has been well advised in republishing in pamphlet form his valuable and timely article under the above heading, which appeared in a recent number of *The Independent Review*. For it makes a pamphlet which will, we think, be of great service to land reformers in every part of the country at the present crisis in our national affairs. To defeat the reactionary proposals to-day voiced by Mr. Chamberlain is, in the opinion of many, the most urgent work of all earnest sober-minded men, whether Liberal or Conservative. But to frame a truly progressive alternative policy is, in our opinion, still more necessary if the coming Liberal Government would rally to their aid the truly progressive forces of the country, without whose aid they may prevent evil, but will be utterly powerless for good. And it is to this work that the energetic member for the Elland Division devotes himself in the pamphlet now before us.

The present essential weakness of official Liberalism is well exposed by Mr. Trevelyan when he points out that—"With few exceptions the Free Trade leaders, Liberal and Unionist, found their position on the prosperity of England, which is true enough as compared with what England was or would be under Protection, but does not meet the aspiration of those who are thinking of what England may be." And he then emphasises the many advantages, political as well as social, of making Land Reform the most prominent part of the Free Trade answer to Mr. Chamberlain and his allies. The pamphlet concludes with the following true and suggestive words—

"Every year the free use of land, and of the land value, is a greater need for our growing population. There is no sympathy among the people which now operates so unsocially. It is time they converted into action their indignation lest it become staled by custom into a disastrous acquiescence."

Land Reform versus Protection. By Chas. P. Trevelyan, M.P. From these offices; single copies, 1½d., post free. 5/ per 100, carriage forward.

THE MONOPOLY OF RIVERS AND LOCHS.

FALKIRK ANGLERS' TRESPASSING.—In this action the Marquis of Breadalbane asked that William Inches, moulder, Bainsford, and ten other members of a fishing club in Falkirk should be interdicted from trespassing upon any part of the Breadalbane estates in Perthshire and Argyllshire. The complainer said that for some seasons large numbers of persons had been in the habit of travelling from Falkirk and elsewhere and trespassing on his estates and fishing for trout in the river Fullan, Lower Loch Dochart, the rivers Dochart, Lochay, and Falloch, Loch Lyon, and the river Lyon, and the rivers Orchy, Chonoglais, Tulla, and Lochy and Loch Tulla and Lochan Bhe. The respondents were some of those who had been found trespassing and fishing. In particular they one and all trespassed upon the complainer's lands on Saturday, 6th June, 1903, and refused to leave or desist from fishing when requested. The respondents admitted that on 6th June 1903, they fished in the complainer's waters and trespassed on his lands. Thinking that the complainer would not object, and that the waters were not preserved, they went there for a day's fishing. They undertook, however, not to infringe the complainer's rights in future, and said that on 3rd July their agents wrote saying that answers would not be lodged if expenses were not asked against them. The answer was that expenses would be moved for, and the respondents pleaded that the action, being unnecessary, the note should be refused, with expenses. On 18th July Lord Low, in the Bill Chamber, granted interim interdict,

and on 19th August Lord Kinnear passed the note and continued the interim interdict. Thereafter a record was made up, and the case was sent to the Procedure Roll. Lord Kincairney to-day made the interim interdict perpetual, and found the complainer entitled to expenses, which he modified to £8 8s.

Counsel for the Complainer—Mr. Dewar. Agents—Davidson & Syme, W.S.

Counsel for the Respondents—Mr. A. M. Anderson, Agents—Clark & Macdonald, S.S.C.—*Glasgow Herald*, 3/2/04.

An Airdrie correspondent who directs our attention to the above item of news, writes:—"It is one of the funniest satires I have come across. It makes one smile to recollect that the owner of these numerous rivers and lochs is the chief figure in the circus at the opening of the Old Kirk Assembly in Edinburgh when the Radical Party are in power."

LAND TENURE IN INDIA AND IN JAVA.

"To the Anglo-Indian visiting Java and viewing the great differences, it is somewhat humiliating to feel that the Dutch have most unquestionably, in one point at any rate, succeeded where we have partially failed. Conscious of the absolutely upright intentions of his own government, and convinced that it is the first wish of every English official connected with the administration that all classes should share in the blessings which should flow from its benevolent measures, he is startled to find the great mass of agriculturalists in Java manifestly in a far better material condition than our own ryots. This is unquestionably the case, and the fact undoubtedly proves that our treatment of the great questions relating to land tenures, which a hundred years ago were partly similar to those which have from time to time arisen in Java, have not been dealt with in a manner best calculated to secure the happiness of the people. The denationalisation of the land, which, from the time of Lord Cornwallis to the present day, has been more and more completely effected, has resulted in the aggrandisement of a class of wealthy landlords and middlemen at the expense of the cultivator of the soil, and we have surrendered that splendid position as owners of the land which enables the Dutch to appropriate for state purposes the whole rental of the country, and to insure that that rental shall be so moderate in amount as to enable the peasant to pass his days in comfort and without care. Doubtless Holland would do well to treat her rich dependency in a more generous, more unselfish spirit, and in many points she could undoubtedly take lessons from England; but the impartial student of the economies of the Eastern possessions of the two countries will certainly come also to the conclusion that India has much to learn from Java."—*Some Notes on Java and its Administration*.* By Henry Scott Boyd (late of the Bengal Civil Service.) Published at Allahabad, 1892.

* Quoted in *Tropical Colonisation*. By Alleyne Ireland.

Land Reform versus Protection.

By CHARLES TREVELYAN, M.P.

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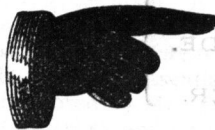
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LAND VALUES.

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

Tenth Year—No. 119.

APRIL, 1904.

Price, 1d.; by Post, 1½d.

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

Mr. J. H. Whitley, M.P. (Halifax), placed a motion on the paper to the effect that the Government ought to find time for the later stages of the Land Values Assessment and Rating Bill.

The Speaker, as we understand, on the direct appeal of the Government, has ruled the motion out of order.

* * *

At the National Liberal Federation meeting held in Leeds 26/2/04 a resolution was carried in favour of "taxation of land values for local and imperial purposes, to be accompanied by an abatement of local rates on the houses of the people, and the remission of all taxes on food."

* * *

SIGNS OF THE TIMES.—The taxation of land values appeared in the Free Church Parliament held at Newcastle last month. The retiring president, the Rev. James Travis, mentioned it favourably in the course of his address. "It could not be the will of God," he said, "that ground landlords should reap so much of what others had sown."

* * *

The Grimsby Branch of the National Democratic League in its first Annual Report published 12/2/04, says:—

"On the important question of the Taxation of Land Values the branch succeeded in bringing this matter before the Town Council, and consequently into public notice, and was the means of a representative in the person of Ald. Wright being appointed to attend an important Conference of Municipal, and rating authorities in London, promoted by the Glasgow City Council, with the object of bringing about Parliamentary action on the question. After attending the conference Ald. Wright gave a very favourable report."

* * *

Washington, U.S., Jan. 21.—Representative Thayne, of Massachusetts, to-day introduced by request an amendment to the Constitution providing that the lands of the United States shall be so divided as to give each citizen of the country eight acres in as nearly a square piece as possible.

* * *

When the "grand divide" comes to be made on this principle the further question will be who is to have eight acres in the heart of New York, Boston, San Francisco, and other like centres of industrial activity. The Single Tax would not involve such a heart-burning question, it would simply take the unimproved value of all land and distribute it equitably over the whole people. Under this regime there would be no favoured land for any one. If each individual paid into the common funds the economic value of the land he or she occupied, it would be all the same whether one occupied eight acres in a great town where land value is high, or eight acres of the poorest land in a rural district where land value is low or non-existent.

* * *

Where there is no value there would be no tax, where value appeared, and as it appeared it would be taken for public purposes. The rent of land taken in this way would put the whole people as users of land on a footing of equality, while giving each an equal share, or interest, in the varying land value from the most valuable acre in the great centres to the remotest or least valuable plot. The Single Tax would thus in a complex society establish equal rights to land, and in

the common interest, and, quite naturally, free from the baneful power and influence of privilege or monopoly, determine and keep all land at its highest and best use.

* * *

AN ADVERTISEMENT.

We take the following from an advertisement of a London Land Company, now being placarded at most of the Metropolitan Railway Stations:—

"WHEREAS during the last three years there has been an estimated shrinkage in SHARE INVESTMENTS of £300,000,000, it behoves every one having spare capital to invest to find safer securities, and the best investment now is undeniably FREEHOLD LAND. This never shrinks in value, it is ever increasing, and the investment is growing more and more profitable without any effort on the part of the owner. It is as well, however, to buy land in rising localities within easy reach of London, such as where our estates are situated. . . . Our customers come to us again and again. Thousands of them have resold their plots at good profits. . . . Several of our estates are within the zone of the projected electric railways, and are likely to be very rapidly enhanced in value. Now is the time to buy."

* * *

"Now is the time to buy!" Is it—we are not so sure of this. The taxation of land values is to-day well within the field of practical politics, and— Well, if you buy the land to use, such taxation will benefit, not injure you. But if you buy the land "as a medium of investment," to sell again, or as a means of exploiting your fellowman who wants to put it to use, you are likely to be disappointed; and no one will pretend to be sorry for you.

* * *

No, no one will have cause to be sorry. For as an American contemporary, a mere Trade Journal, expressed it:

"The land system is the constant pressure against industry which forces those who labour to live at the starvation point, and fattens the idlers who do nothing. The only way to correct this evil is to vote to raise taxes on land to the full rental value, and strike the taxes off from personal property. The first effect to follow from such a change would be a building boom."—*Buffalo Builder and Contractor*.

* * *

Commenting on "English Politics," and the trend of political thought in Great Britain, as manifested in recent articles in such journals as *The Contemporary Review*, *The Speaker*, Mr. J. H. Dillard in our highly esteemed contemporary *The Public* (Chicago, U.S.A.) writes as follows:—

"He must indeed be ignorant of history and forgetful of the briefness of the interval since the work began, who dares to feel either elation or discouragement at the slow progress of the single tax movement. It has been but 22 short years since Henry George's first visit to England, since the six-penny edition of "Progress and Poverty" began to circulate there, since, with the faith that moves mountains, he wrote home: "We are in the way of doing something—the big stone is really moving."

* * *

Yes, indeed, "the big stone is really moving," and we have no doubt but that the coming general election will make this manifest in a manner that will astonish our enemies and encourage our co-workers in every part of the civilised world.

To aid in this work is the most sacred duty of every earnest Land Reformer; and at the present juncture of affairs he can render no better service than promoting the circulation of our special edition of Henry George's great work on "Protection or Free Trade." Since July last the associated leagues—English and Scottish—have managed to place some 26,000 copies with most satisfactory results. They are, however, still responsible for another 14,000 copies; and every member should strain every effort to assist in placing them.

* * *

Though the great Apostle of Protection has been knocked out in the first round, the political position is by no means secured. The Tory Party have made it manifest to the meanest understanding that they would gladly impose "Protection" upon the country if only they can get an opportunity to do so. The circulation of George's book in every constituency will be by far the best means of safeguarding the future. Every Liberal agent throughout Great Britain should be asked to aid in this necessary and timely work.

* * *

Of the merits of George's great book, of its marvellously penetrating and convincing power, we need say nothing, since by this time it will be known to all our readers. As an active and enthusiastic Free Trader recently told us—"I thought I thoroughly understood the Free Trade Question; but the recent perusal of Henry George's little book, whilst it has confirmed my faith, has convinced me that I had hitherto really known but very little about it."

* * *

This, we are convinced, has been the experience of many during the past few months, even though few may be frank enough to admit it. For George's book is not only the most convincing plea for freedom that has ever been penned—save, perhaps, parts of his other writings, notably the closing chapters of "Progress and Poverty"—but it has that purifying and elevating effect on its readers that can only be aroused by the presentation of a great moral ideal—an ideal to live for, to work for, and, if necessary, to die for.

* * *

As the great American democratic statesman, William J. Bryan recently expressed it:—"It is ideals that win campaigns." What is wanted to-day in Great Britain as in America, is, indeed, the raising of the political ideal." And this is the manifest duty and most necessary work of democrats in every part of the English-speaking world.

* * *

The ideal of the prevailing Imperialism, based as it is on class privileges and class dominion, is the exploitation and enslavement of others. The ideal of Democracy, based as it is on social justice, is the recognition and the respecting of the rights of others.

* * *

This ideal has been well expressed by William J. Bryan in the same speech in the following most suggestive words: "They tell me the Anglo-Saxon civilisation has reached the summit and can go no further. I am grateful to the Anglo-Saxon civilisation. It has taught man to protect his own rights, but let American civilization go further and teach man to respect the rights of others. They say a man is great who would die for his own—better if he would die rather than trespass on the rights of others."

* * *

Such an ideal it may be difficult to attain to-day; but so must be all ideals worthy of the name. And who can overestimate the value to national, as well as individual, life and character of such an ideal—in fact of any worthy ideal. For "we must have an ideal in our national life. It is the greatest gift one man can bestow on another. You can give a man food but he will soon grow hungry; give him clothing

and it will wear out. But give him an ideal, and it will give him a broader idea of his relations to his fellows. What we can give of values is an ideal that will lift men to higher things." It is such an ideal that we, according to our powers, endeavour monthly to place before our readers.

* * *

The manager of the "Canadian Single Taxer" writes: "Our advertisement in *Land Values* is most successful. We have had numerous requests for sample copies, and one enthusiast sent us a club of ten. We even had an enquiry from a friend on the Pacific coast of the United States who mentioned he had seen the advertisement in your paper. I hope your advertisement in our paper is doing you as much good." Very sorry, but we have only been favoured with one subscriber from our advertisement in the "C.S.T."

* * *

Lecturing on the Housing Question at Portsmouth, 25/2/04, Mr. Leonard Jordan of the "Eighty Club," said it had been neglected in a large measure by the statesmen of the past. It must of necessity revolutionise the system of land taxation. He noticed that in Portsmouth they had, in addition to a Housing Committee, a Single Tax Union. The Single Tax was deeply embedded at the root of the Housing Problem, as they would have to take peremptory measures that the land should not be denied the people or the municipality. The taxation of land values would greatly facilitate the solution of the problem, as the present rating system largely penalised the improvement of property.

* * *

Councillor H. I. Evans has given an object lesson in the difficulties of the Corporation in regard to housing reform. When the Smith's-lane improvement was undertaken a certain portion of the property required was valued at £300; but the owner demanded £800. Rather than go to arbitration the Corporation offered £400, which the owner declined to accept. Then an arbitrator was called in and the value of the property fixed at £413. As this was £13 in excess of the first offer of the Corporation, the latter had to pay all the costs, including the arbitrator's fee of £130, and when the bills were finally settled it was found that the town had had to pay £700 for property admittedly worth no more than £413. Is it to be wondered at, therefore, that the Corporation hesitate before embarking upon another scheme of slum clearance?—(Portsmouth) *Evening News*, 26/2/04.

RURAL OVERCROWDING.

THERE is too often a tendency to assume that overcrowding is an evil peculiar to large towns. As a matter of fact, it is quite as common in a great many small villages. Sberburn, for example, is a village outside Scarborough, and the medical officer of health stated that out of 141 occupied houses, 38 were of only two rooms. In some of these houses seven, eight, and nine persons were using the only bedroom, and in others male adult relations were taken in as lodgers, while at Michaelmas grown-up sons and daughters returned for a short time to increase the crowding of the already fully-occupied rooms. It is doubtful whether a remedy is not even more difficult to discover in the villages than in the towns, on account of the slender resources of the former. An important question, too, is whether lack of accommodation has not a great deal to do with rural depopulation.—*Glasgow Evening News*.

The housing question in town and country is simply one of poverty, and the same remedy—the taxation of land values—will suffice for both. It will lower rents, lessen rates, and raise wages at the expense of monopoly, rent, and out of increased production by the freer access to land.

PARLIAMENT AND THE TAXATION OF LAND VALUES.

A Majority of 67.

Report of Debate and Division List.

HOUSE OF COMMONS, Friday, 11th March, 1904.

The Speaker took the chair at 12 o'clock.

Land Values (Assessment and Rating) Bill.

Mr. Trevelyan (York, W.R., Elland) on rising to move the second reading of this Bill, said that in previous years there had been some official effort on the part of the Government to defeat measures dealing with this subject. But this year unless the Government deliberately insisted on adopting an attitude of hostility, the question might be regarded as having passed out of the necessary category of party conflict. This Bill was not his Bill, it was not a party Bill; but it was the result of the deliberations of a conference of municipalities, representing 150 local authorities; and, as far as he knew, hardly any, if any, authorities had made a definite declaration against it. It was necessary, owing to technical difficulties, to confine the Bill to England and Wales, but municipal feeling in Scotland and Ireland was as advanced as in England. He did not ask to-day for the endorsement of the details of the Bill. He hoped the House would entrust one of its Standing Committees to deal with the complications which necessarily surrounded this far-reaching change. The two underlying principles of the Bill, to which he hoped the House would assent, were that in the case of undeveloped property the real selling value of the land should be the basis of taxation, and that land values were a proper subject of separate rating from buildings and improvements. The main features of the Bill coincided with those of last year's Bill, brought forward by the hon. member for Camberwell. In both the same person would pay the rates as now; in neither was it proposed to break existing contracts, or to interfere in any sudden or disturbing way with the humble investor in ground-rents; but in the case of new leases the land rate would be deductible from the rent. But there were some differences between the two Bills. The Bill of the member for Camberwell proposed the levying on all properties, in relief of the existing rates, of an entirely new but limited rate, to the increase of which the promoters of the measure looked forward when public opinion ripened. The tax on unoccupied land in the first instance would have been small, and would not have been a rate in accordance with the value of the unoccupied property in the outskirts of the towns. The present Bill proposed to tax unoccupied land to the extent of the full current rate on its real value, the annual value being taken as a basis and reckoned as 3 per cent. of the selling value. This would be a very substantial increase of taxation where land was held out of use against the public interest, and a great encouragement to building. Where land had been considerably developed and the present assessment was greater than the new land valuation, there would not be a new rate at present, as proposed by the Bill. The relief to existing rates in such properties would depend on the amount of land which was allowed to be developed, but had hitherto escaped taxation in the area of the rating authority in the outskirts of the town. Reverting to the principles of the Bill, he said he was rather uncertain how much opposition there was to the taxation of occupied land. The President of the Local Government Board, who had not shown himself friendly to such legislation, speaking the other day to a deputation of municipalities, did not altogether throw cold water on the proposal to tax unoccupied land. Some interesting instances of the present condition of things had been given in the debates of various corporations. There were, for example, four estates in the neighbourhood of Bradford which had, at a reasonable calculation, a value of upwards of £2,000,000; whereas the rates on these estates only amounted to £761. An almost more important

effect of the proposal than the increased rateable value of towns would be the compulsion on landlords to bring their land into use. (Hear, hear.) It was said that the Bill would destroy what were called garden streets; but on that point he would point out that in Germany municipalities had adopted the practice of regulating the development of their towns. They laid it down that in one district there should be garden houses and in another closer buildings for the working classes. He thought that was the way to meet this difficulty. The municipalities should deal with the development of their towns. Another argument against the proposal was that the process of obtaining a separate assessment of land values would be unbusinesslike, if not impossible. But it had not been found impossible in other communities. (Hear, hear.) It was at work in Queensland and New Zealand, and in the last year or two a land valuation of the whole of New York had been made; while in Paris, where a committee of assessment was appointed in 1898, the assessment of the capital value of the whole of the land in the city was finished in the course of two years. In Prussia, too, within the last few years a tax on the capital value of land, including undeveloped land, had been submitted, and no less than 67 towns and 56 urban authorities had adopted the proposal (hear, hear). It was asserted that such a tax would be expensive and difficult to carry out, but the results obtained in different towns in Germany where it had been adopted showed the contributions of landowners to the rates had largely increased, that they had become much more anxious to sell, and that building had, therefore, been considerably stimulated (hear, hear). One of the great objects of the separate assessment of land values was to demonstrate a new sort of taxation in relief of building and improvement. At present there might be standing in the same ratebook two properties of the value of £250. The land value of the first, situated in the centre of the town, would be, perhaps, £150. The other £100 would represent, roughly, the expenditure of capital on the improvement of the land. The second property might be a mill or a shop, in the case of which the land valuation was, perhaps, £50. Here capital expenditure would be represented by £200; yet both properties paid the same rates. What was that but penalizing industry? What was that but a house tax? (hear, hear). He hoped the Government would not look at this proposal quite so unfavourably as they had hitherto done, and that they would not set their face against the great municipalities. All the latter asked was to be allowed to make this great experiment with all that caution with which they were accustomed to move (hear, hear). He begged to move the second reading of the Bill.

Mr. W. Rutherford (Liverpool, West Derby), in seconding the motion, said the Bill had the active support of all the largest municipalities in England. Those bodies held that the principles of the Bill simply involved a rearrangement of existing taxation so as to make fair and equitable what was at present unfair and inequitable, and did not involve any new impost. The increase in local burdens in our great cities of late years had become simply appalling. The occupied hereditament was to-day the sole contributor, and the basis of contribution was the value of the hereditament when let to a tenant. The result was that all local taxes for public improvements, all poor rates, and all that part of Imperial taxation which consisted of inhabited house duty, fell exclusively on the occupied hereditament. The unfair part was that the owner who neglected his property for some ulterior object possibly escaped taxation altogether (hear, hear). He put it as a reasonable principle that every inducement should be given to enterprise and improvement. Let them take three pieces of land of the same size and fronting on the same street. On the first the owner built to the value of £2,000, on the second the owner built to the value of £500, and on the third the owner did not build at all, and his land was occupied as a depository for dead cats and old tins. In such a case the Corporation of Liverpool made the road into a fine street, all the improvements being

effected at the public expense. Each of these pieces of land was equally benefited by the general outlay under the improvement scheme. Each contained 500 square yards worth about £3 the square yard. The result was that on plot No. 1 the buildings raised the valuation from £1,500 to £3,500. Plot No. 2 was increased in value to £2,000. Plot No. 3 remaining unbuilt upon continued to be valued at £1,500. The owner of plot No. 1 was a man of enterprise. He had done something for his city and deserved some consideration and even some favour at the hands of his fellow-citizens. But of the taxation falling on these three pieces of land he had to pay seven-eighths. The owner of plot No. 2 paid one-eighth, and the third escaped altogether. Anything more unfair, unjust, or contrary to public policy could hardly be imagined than this condition of affairs which he had thus ventured to describe from personal experience (cheers). In the case of city slums the present taxation was trifling, but the sites of these slums were extremely valuable, and became more and more difficult to acquire by sanitary committees; and when the site of one slum was acquired and rebuilt upon the site of other slums was improved in value at the expense of the city generally. The greatest and a most unfair proportion of taxation was contributed by the fully improved property under the present system, and that property at the same time gained less in comparative value later on than the property held back. This Bill was not an interference with any existing contract. Nor was it to be regarded as suggesting a new tax upon landlords. It suggested a contribution by the speculator in corner lots who was holding his land for a rise. It would be a tax on neglect, on stupidity, and on the want of enterprise. The Bill would not increase taxation. The basis of taxation would be made fair, and those would be brought in to contribute to the taxation who at present unfairly escaped.

Mr. Cripps (Lancashire, Stretford) had on the paper a notice of an amendment—

“That no change in the incidence of local taxation will be satisfactory which does not recognise the unfairness of the existing charges and make further provision for the equitable contribution of all kinds of property to such taxation.”

“He said the proposition that land ought to be assessed at its benefited value by local expenditure was true of property of every kind. He would not, however give an inducement to the land speculator to take up sites before they came naturally into the market, and overcrowd them in his own interest. He preferred rating on the annual rental to the assessment, as in some of the foreign cities referred to, of site values at their capital value. The proper principle of rating was to raise the rate in relation to the benefit which the ratepayer received. It would be monstrous to suggest that the manufacturer or shopkeeper should be rated on the capital invested in businesses which were not providing a profit on that amount of capital. A fictitious burden which should not be put on one class of property ought not to be put upon another. Every class of property ought to be brought into rating on the same basis. If a 3 per cent. basis were taken for the capitalised value of agricultural land it would add to an already too heavy burden on such property in connection with local rates. All these site values were properly rated on the basis of annual value. A vast number of the burdens now put on local taxation were properly incident to population, and had nothing to do with land at all. The amendment he proposed involved the proposition that these matters could never be put right while local funds were charged with burdens that ought to be borne by the national exchequer, and he moved the amendment of which he had given notice.

Mr. Remnant (Finsbury, Holborn) seconded the amendment. He differed profoundly from all the provisions of the Bill. The root fallacy underlying the Bill was that it tapped a new source of revenue.

Sir A. Rollit (Islington, S.) said he hoped the President of the Local Government Board would allow the Bill to go into Committee, where the points which alone, apparently, were disputed could be discussed, and that, at any rate, the Government would not treat this as a party question, but would leave the matter open to their supporters. Neither politically nor municipally was this a party question. That was shown by the resolution which was unanimously adopted by the Association of Municipal Corporations, which included all the county, and nearly every one of the non-county, boroughs, and contained men of all parties. The resolution was in these terms:—“That it is urgent to provide some means by which owners of land, whether occupied or vacant, shall contribute directly to local revenue.” That expressed, in one sentence, the main object of the Bill. The Bill showed a real respect for existing contracts, but the Association thought there might be some more safeguards introduced in this respect. That was a matter for Committee. The principle of the Bill was valuation; and he failed to see how valuation, if properly conducted, would give a fictitious value to land as was suggested by the hon. and learned member for Stretford. He warned the House against the specious, but delusive and dilatory, amendment which had been moved. The hon. and learned member for Stretford asked the House to wait till the general subject of local taxation could be dealt with. His answer to that was that that would be a long time coming, both as to report and action. Still less, he thought, ought they to await the time of the taxation of personal property. He thought there was an unanswerable case in favour of the measure, the principle of which, though there were points on which the municipalities were divided, commended itself to those who had the responsibility of dealing with local government, and who sought to be aided by proper provision of local taxation (cheers).

Mr. Kearley (Devonport) supported the Bill. He said the existing state of the land laws encouraged the hoarding of land, and had been responsible for bringing about the evil of overcrowding. About a century ago Devonport was a rural village. When the Government built docks and works there the place began to grow. But the whole of the land was the property of one owner, and he held it up against the community, so that until ten years ago there was not a freehold tenure in the whole place, apart from certain lands belonging to the Government. An extraordinary system of leases for three lives prevailed, resulting in great uncertainty of tenure. Eight or ten years ago, owing to public pressure, the manorial lord consented as a boon to sell to the community two acres of land, for which he demanded £1,200 an acre. The injurious conditions of tenure had produced overcrowding, which, though much building had gone on lately, still continued. He regarded this Bill as the first step towards solving the housing problem.

Mr. Field (Dublin, St. Patrick) asked the promoters of the Bill to extend it to Ireland.

Mr. M. W. Ridley (Stalybridge) said it was proposed by the Bill to deal with what was deemed to be the unequal incidence of the rates, but he would like to see something more definite to show whether the promoters of the Bill thought the rates ought to fall on the occupier or on the landlord. If the intention was to make the landlord pay more, why did not the Bill say so more definitely? Moreover, if that was the intention, no provision was made for the increased representation of the landlord on the rating authority. He could not vote for a Bill which, in attempting to carry out a principle which he believed to be wrong, did not even do that properly, but contained in itself such absurdities and inconsistencies as to make it absolutely unworkable.

Mr. Asquith (Fife, E.) said the fact that his hon. friend who introduced the Bill had behind him 200 of the great urban representative authorities was a very important fact in itself, as showing the general tendency of opinion; and he thought it was still more important from the practical

point of view, because it meant that if the Bill was carried it would have behind it, not the reluctant consent, but the hearty goodwill of the very authorities on whose co-operation they must depend for carrying it into effect (hear, hear). As he understood the Bill it embodied two propositions. The first was that all land ought to be rated at its real value, and the second was that for the purpose of carrying that object into effect there must be a separate assessment of the land and of the buildings. As regarded the first proposition, he did not believe that there was any real dispute among them. It rested on the simplest principles both of justice and of policy. Without going into the question of unearned increment, he would take the ordinary case where a community expended money out of its own resources, and therefore at the cost of the rates, for the purpose of a public improvement—the creation of a new street, the provision of an open space, a tunnel from one side of a river to another, or one of the hundred different objects by which a governing body improved the conditions of life. That improvement involved an annual burden on the rates. The effect was to increase the value, in nine cases out of ten, of all land adjacent to, or within the sphere of influence of the improvement itself. When vacant land was required for a public purpose, then, although it had not paid any equivalent portion of the rating burden for its enhancement of value, the community had to acquire it on the basis of its enhanced capital value. So long as the landowner could thus obtain an enhanced value for his land when required by the community without contributing anything to the cost of its enhancement they had a case of plain and indefensible injustice. He understood the hon. member for the Stretford Division to have admitted the practicability of separate rating. In New Zealand the law allowed an option to municipalities in this matter, and no fewer than 50 had exercised the option, and only nine had refused. In the London suburb of Finchley an honest attempt had been made with the aid of skilled valuers to see how the scheme would work out there. The present valuation was £160,000, of which £20,000 was estimated as the share attributable to land separated from buildings and improvements. A careful estimate had been made of the capital or selling value of the land alone. After deductions for the shrinkage which would undoubtedly take place in the value of the land consequent on its being brought into rating, and after allowance for all other relevant considerations, the conclusion arrived at was that the capital or selling value of the land of that district would amount to £1,874,000. Three per cent. on that—the figure named in this Bill—would mean £56,000 a year as the actual rateable value of the land. As land at present paid £20,000, this would be an addition of £36,000 to the annual rateable value of the district. The result, translated into terms of rates, would be this—that whereas the rate at present paid was 8s. 2d. in the pound, the rate would be reduced to 6s. 3d. A *prima facie* case for the practicability of the scheme having been made out, he appealed to the Government to allow the Bill to be read a second time, leaving its details to be examined in Committee (cheers).

Mr. Grant Lawson (York, N.R., Thirsk), in answer to the appeal of the right hon. gentleman to give the Bill a second reading, said the matter did not rest with the Government, which was disposed to leave it to the decision of the House (cheers); but that being so, he would venture to offer a few reasons why the House should carefully consider what it would be doing if it passed the second reading (a laugh). He had the highest respect for the local authorities who had been quoted; but a conference of rating authorities would be more than human if they did not see some advantages in a proposal which would enable them to send some of their increasing bills to be paid by a more limited class of owners. Tax collectors were not the best authorities to consult on the principles upon which taxes should be levied. He disputed the similarity of the New Zealand conditions in the matter of separate assessment. Land in the suburbs now in occupation of nurserymen, allotment holders, butchers,

and others, and rated on the annual value for the purposes for which it was used, would, under this Bill, be rated at its value for a purpose for which it was not being used. He had heard of a holding in an urban district let at £3 a year for grazing. Under this Bill it would be rated at £15 a year. What would happen to private gardens and to some of the gardens in the public squares? The whole of the lungs of our big towns would be choked by this method. No man could afford to keep open spaces in a town if rated at 3 per cent. on the capital value of the land. The evil of crowding houses together would be intensified. Trades requiring large pieces of ground, such as the timber trade, would have to migrate from the urban districts, and extra costs for carriage would be placed on their goods. The rents of houses for workmen would rise enormously. A vacant plot of land was the cause of no direct or indirect charge upon the rates; and if the neighbouring owner who built a house on his plot had a slight grievance in the matter of rates, on the other hand the owner of the house and plot had the value of his property increased by the absence of a competing house. Land might or might not rise in value as building developed, but the rise was certainly not due to increase in rates. As the population of a town increased property became more valuable; but so also the shopkeeper did more business, and other classes had more employment; but it was not proposed that they should pay 3 per cent. on the advantages they received from increase of population. It could not be said that a vacant house involved no charge on the rates, as was the case with vacant land; but the remarkable logic of the Bill would place the rate not upon the structure, which required police protection and other services, but upon the site, that did not (hear, hear). If a charge were placed on empty houses, undoubtedly to some extent a check would be placed on the willingness of people to build houses for the future, and rents would be in proportion to the added cost. The Bill, however, was only a part of the ultimate scheme which hon. members opposite desired to see carried. The right hon. gentleman said it was a modest, unambitious start (hear, hear). But this annual measure disclosed less and less of the mind of those who were behind it, in order that the House might possibly be induced to accept the larger scheme in time. He warned his hon. friends that once they accepted a Bill like this they would find it very hard to secure a logical foothold which should hinder them from going still further down the incline. Would right hon. gentlemen opposite not only not support this Bill but actively oppose the candidates of their party who were prepared to go beyond its terms? (ironical Opposition laughter). He sympathised with the desire to relieve the heavy burdens on the ratepayers, but in his judgment they would be much heavier if the Bill were adopted, and if the local authorities were allowed to imagine that they had discovered something like a new gold mine.

Mr. Lawson Walton (Leeds, S.) challenged the proposition of the Parliamentary Secretary of the Local Government Board that this was a new principle in the law of rating. In practice the land had escaped because there was no hypothetical tenant and there was no application of a standard of value which had been applied to the subject. But a hypothetical purchaser at once supplied that standard. The annual value of the land was the annual value of the price at which at any moment a man might exchange the property. In answer to the objection that the Bill would force land prematurely into the market, he contended that that would be an advantage to the community. Land would be more widely held, there would be more owners, and greater freedom in dealing with it; and that was more conducive to the social advantage of the community than that large tracts of unoccupied land should remain in the hands of single persons who were subject to no burden, and who got without any contribution all the advantages which attended the development of the area.

Mr. Stock (Liverpool, Walton) said he had been asked by the Mersey Dock and Harbour Board to oppose the Bill,

and he did so because the request coincided with his opinion of the principle of the measure.

Sir G. Bartley (Islington, N.) said he saw nothing revolutionary in the proposal to divide the rating between the land and the buildings. On the contrary, it was a very conservative measure. Many people were of opinion that the land did not pay its fair share of taxation. He did not agree altogether with that view; but he was certainly in favour of rating the land and the buildings separately, and, therefore, would vote for the Bill.

The House divided, when the numbers were—

For the amendment,	...	...	...	156
Against,	...	...	...	223
Majority against,	...	...	...	67

The announcement of the figures was received with Opposition cheers.

The Bill was then read a second time.

Mr. Trevelyan then moved that the Bill be referred to the Standing Committee on Law; but, objection being taken, the debate stood adjourned.

FOR AND AGAINST—FULL DIVISION LIST.

The Daily News (London), 14/3/04, gives the following account of the vote:—

The division list shows that no fewer than 36 Ministerialists voted for the second reading of Mr. Trevelyan's Taxation of Land Values Bill in the House of Commons on Friday evening, and that not a single member of the Opposition went into the lobby against it. Members, including tellers, were divided in these proportions:

		For Bill.	Against Bill.
Ministerialists,	...	36	158
Liberals and Nationalists,	...	189	—
		225	158

The majority was 67. But it may be noticed that even if the 36 Ministerialists had merely abstained from the division instead of voting for the Bill the second reading would have been carried by the purely Opposition vote alone—189 to 158, a majority of 31. That so many Ministerialists should have gone into the lobby to vote for the Bill after Mr. Grant Lawson's uncompromising speech against it must be taken as showing how strong is the feeling among members in favour of the Bill, and therefore of the taxing of land values. The principle at issue being so important, we give the full division list, so that it may be widely known how members voted. The 35 Ministerialists who supported the Bill are indicated by an italic (r):—

FOR THE BILL—225.

Abraham, W	Freeman-Thomas, Capt	O'Dowd, J
Ainsworth, J S	Fuller, J M F	O'Kelly, J
Allen, C P	Furness, Sir C	O'Malley, W
Ambrose, R	Gladstone, H	O'Mara, J
Ashton, T G	Goddard, D F	O'Shaughnessy, P
Asquith, H H	Grant, C	Parrott, W
Atherley-Jones, L	Grey, Sir E	Partington, O
rBain, Col.	Gurdon, Sir W	rPease, H P
rBaird, J G A	Haldane, R B	rPemberton, J
Barran, R H	Hammond, J	Power, P J
rBartley, Sir G	Harcourt, Sir W	Price, R J
Bayley, T	Harmsworth, R	Priestley, A
Beaumont, W C B	Harwood, G	rRandles, J S
Bell, R	rHatch, E F G	Rea, R
rBhownaggee, Sir M	rHay, Hon C	Reckitt, H J
rBignold, A	Hayden, J P	Reddy, M
Black, A W	Hayter, Sir A	Redmond, J
Blake, E	Helme, N W	Redmond, W
Boland, J	rHemphill, C H	rReid, J
Brigg, J	Henderson, A	Reid, Sir R
Broadhurst, H	Holland, Sir W	Roberts, J H
rBrotherton, E A	rHope, J F	rRoberts, S
Brunner, Sir J T	Hope, J D	Robertson, E
Bryce, J	Horniman, F J	Robson, W S
Buohanan, T R	Humphreys-Owen, A	Roche, J
Burke, E Haviland	Hutchinson, Dr C	Roe, Sir T
Buxton, S	Hutton, A E	rRollit, Sir A K
Caldwell, J	Jacoby, J A	Rose, C D
Cameron, R	Johnson, J	Runciman, W
Campbell, J	Joicey, Sir J	rRussell, T W

Campbell-Bannerman, Sir H	Jones, D B	Samuel, H
Carvill, P	Jones, W	Samuel, S M
Cansten, R K	Jordan, J	rSassoon, Sir E
Channing, F A	Joyce, M	Schwann, C E
rChurchill, W S	Kearley, H E	Shaw, T
Clancy, J J	Kilbride, D	Sheehan, D D
rCoghill, D H	Lambert, G	Sheehy, D
Condon, T J	rLambton, F W	Sinclair, J
Craig, R H	Langley, B	rSloan, T H
Cremer, W R	rLaurie, Lieut.-Gen.	Smith, S
Crombie, J W	Layland-Barratt, F	Soames, A W
Crooks, W	Leese, Sir J	Soares, E J
rCross, A	Leigh, Sir J	Spencer, C R
Cullinan, J	Leng, Sir J	Stevenson, F S
Dalziel, J H	Levy, M	Strachey, Sir E
Davies, A	Lloyd-George, D	Sullivan, D
Davies, M Vaughan-	Lough, T	rTaylor, A
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Dewar, J A	Lundon, W	Tennant, H
rDickson, C S	Macnamara, Dr	Thomas, A
rDickson-Poynder, Sir J	MacNeill, J S	Thomas, Sir A
Dilke, Sir C	MacVeagh, J	Thomas, D A
Dobbie, J	M'Arthur, W	Thomson, F W
Donelan, Captain	M'Crae, G	Toulmin, G
Doogan, P C	M'Hugh, P A	rTuke, Sir J B
Douglas, C M	M'Kean, J	Wallace, R
Duncan, J H	M'Kenna, R	Walton, J L
Dunn, Sir W	M'Killop, W	Walton, J
Edwards, F	M'Laren, Sir C	Warner, T C
Elilbank, Master of	rMitchell, E	Wason, E
Ellice, Captain	Mooney, J	Wason, J C
Emmott, A	Morgan, J L	Weir, J G
Esmonde, Sir T	Morley, J	rWhiteley, H
Evans, Sir F	rMorton, A H	Whitley, J H
rFaber, G D	Murphy, J	Whittaker, T
Farquharson, Dr	Nannetti, J P	Williams, O
Ferguson, R C	Nolan, Col.	Wilson, F W
Ffrench, P	Nolan, J	Wilson, J (Durham)
Field, W	Norman, H	Woodhouse, Sir J T
rFisher, W H	Norton, Captain	rWortley, C B Stuart-
Fitzmaurice, Lord	O'Brien, J F X	Young, S
Flavin, M J	O'Brien, K	Yoxall, J H
Flynn, J C	O'Brien, P	
Foster, Sir M	O'Connor, J	TELLERS:
Foster, Sir W	O'Doherty, W	Trevelyan, C P
	O'Donnell, T	rRutherford, W

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Acland-Hood, Sir A	Fielden, E	O'Neill, R T
Agnew, Sir A	Finlay, Sir R	Percy, Earl
Aird, Sir J	Fison, F	Pierpoint, R
Allsopp, G	FitzGerald, Sir R P	Pilkington, Colonel
Anson, Sir W	Flower, Sir E	Plummer, W R
Arnold-Forster, H O	Forster, H	Powell, Sir F S
Arroll, Sir W	Fyler, J A	Pretyman, E
Atkinson, J	Gardner, E	Purvis, R
Aubrey-Fletcher, Sir H	Gore, G Ormsby-	Pym, C G
Balcarres, Lord	Greene, H D	Rankin, Sir J
Balfour, Captain C	Grenfell, W H	Rasch, Sir F
Balfour, K R	Greville, R	Robertson, H
Banbury, Sir F	Hamilton, Marquis of	Robinson, B
Barry, Sir F	Helder, A	Rolleston, Sir J
Bathurst, A	Henderson, Sir A	Round, J
Beach, Sir M H	Houston, R P	Rutherford, J
Bentinck, Lord H	Howard, J	Sadler, Colonel
Bigwood, J	Hozier, J	Sandys, Lieut.-Col
Blundell, Colonel	Hudson, G B	Seely, C H
Bond, E	Hunt, R	Seton-Karr, Sir H
Boscawen, A G	Jeffreys, A F	Sharpe, W E
Boulnois, E	Jessel, Captain	Simeon, Sir B
Bowles, Colonel	Johnstone, H	Sinclair, L
Brodrick, St. J	Kennaway, Sir J	Skewes-Cox, T
Burdett-Coutts, W	Kenyon, G T	Smith, J P
Campbell, J A	Kerr, J	Smith, W F D
Campbell, J H M	Kimber, H	Stanley, A
Carson, Sir E H	King, Sir H S	Stanley, E J
Cavendish, V	Lawson, J G	Stanley, Lord
Cecil, E	Lee, A H	Stewart, Sir M
Chamberlain, A	Lees, Sir E	Stock, J H
Chaplin, H	Legge, Colonel	Talbot, Lord E
Charrington, S	Leveson-Gower, F	Talbot, J G
Clive, Captain	Lockwood, Colonel	Thorburn, Sir W
Coates, E F	Loder, G	Thornton, P M
Coddington, Sir W	Long, Colonel	Tollemache, H J
Colomb, Sir J	Long, W	Tomlinson, Sir W
Cook, Sir F	Lowe, F W	Valentia, Viscount
Cox, I	Lucas, R J	Vincent, Sir H
Crossley, Sir S	Maconochie, A W	Walrod, Sir W
Dalkeith, Lord	Malcolm, I	Warde, Colonel
Dalrymple, Sir C	Martin, R B	Welby, Sir C
Davenport, W	Maxwell, Sir H E	Wharton, J L
Digby, J W	Maxwell, W J H	Whitmore, C A

Dimsdale, Sir J	Meysay-Thompson, Sir H	Williams, Col
Disraeli, C	Milner, Sir F	Wilcox, Sir J
Dixon-Hartland, Sir F	Molesworth, Sir L	Wilson, A S
Douglas, A Akers-	Montagu, G	Wolff, G W
Duke, H	Moon, E R P	Wyndham, G
Durning-Lawrence, Sir E	Mount, W A	Wyndham-Quin, Major
Dyke, Sir W Hart	Murray, A G	
Egerton, A de	Murray, Colonel	TELLERS :
Fellowes, A	Nicholson, W	Remnant, J F
		Ridley, M

The following members were officially recorded as "paired" in favour of the Bill:—

Fenwick, C.	Morley, C.
Fowler, Sir H.	Shackleton, D. J.
Mansfield, H.	Ure, Alexander.

Mr. H. J. Wilson is absent in Algeria.
 Mr. J. Keir Hardie and Mr. Thos. Burt were absent, ill.
 Mr. J. W. Logan was ill, and privately "paired."

The following Liberal members were absent from the division and not officially recorded as "paired." The names of those who voted for Dr. Macnamara's Bill last year are printed in italics:—

Abraham, W (Glam.)	Lawson, Sir W	<i>Pirie, D V</i>
Asher, Alex.	<i>Lewis, J H</i>	Reed, Sir E J
<i>Austin, Sir J</i>	Mappin, Sir F T	<i>Rickett, J Compton</i>
Barlow, J E	Markham, A B	Rigg, Richard
<i>Bolton, T D</i>	Mellor, Rt Hon J W	Roberts, J Bryn
Brand, A G	Moss, Samuel	Scott, C P
Brown, G M	Moulton, J F	<i>Shaw, T F C E</i>
<i>Burns, John</i>	<i>Newnes, Sir G</i>	<i>Shipman, D</i>
Cowley, F	<i>Nussey, T W</i>	Slack, J Bamford
Ellis, J E	<i>Palmer, Sir C M</i>	Thomas, J A
Evans, S T	Palmer, G W	Tillett, L J
Eve, H T	<i>Paulton, J M</i>	Tomkinson, James
<i>Griffith, Ellis J</i>	Pearson, Sir W D	White, Geo.
<i>Hobhouse, C E H</i>	<i>Pease, Joseph A</i>	<i>White, Luke</i>
Kitson, Sir James	Perks, R W	<i>Whiteley, Geo</i>
<i>Labouchere, H</i>	Phillips, J W	Wilson, C H

NEWCASTLE-ON-TYNE.

ANNUAL MEETING OF LAND VALUES LEAGUE.

THE annual meeting of the Tyneside Branch of the English League for the Taxation of Land Values was held in the Memorial Hall, Temperance Institute, Westgate Road, Newcastle, Saturday afternoon, March 19th. (A report of the year's work has been printed, copies of which can be had from Richard Brown, Secretary, 33 Stanton Street, Newcastle.)

Mr. John Johnson, M.P., could not be present on account of influenza. Letters of apology were also read from Sir Edward Grey and Messrs. C. Fenwick, W. Runciman, T. Burt, R. Cameron, J. Wilson, A. Henderson, J. S. G. Pemberton, F. W. Lambton, G. Renwick, and H. Crawford Smith, M.P.'s, the Dean of Durham (Dr. Kitchin), and Messrs. Isaac Mitchell, S. F. Mendl, J. M. Robertson, Walter Hudson, Hugh Boyle, A. Howson, Merlin Lloyd, and Kirtley.

Councillor David Adams, who presided, gave, in the course of his remarks, many local examples of increased land values owing to public improvements. There is, he declared, an absolute ring of land monopoly around the city just now. It is our duty to break that ring.

Mr. Trevelyan in Fighting Form.

Mr. C. P. Trevelyan, M.P., wrote:—"A new hope has now been given to our efforts. It is remarkable that a Parliament which has shown such an unenviable preeminence in reactionary legislation should in its declining days have sanctioned the principle of far the greatest economic importance in the progress of the coming years.

"Such is the irresistible force of truth that, having been fortunate in the opportunity for three successive years we have by sheer argument eliminated the unreasoning prejudice against land value taxation, except in the minds of the present ministers and their most faithful ring of supporters.

"Even they dared not make it a party question. If they had they would have been defeated in name as they have been in fact. The coalition of the Liberals, the Irish, and more than thirty of the more progressive among the Unionists in favour of taxing land values is the happiest augury for our cause when some Government is in power which is not the bond-servant to privilege and monopoly in every sphere and every part of the Empire."

A resolution was carried congratulating Mr. C. P. Trevelyan, president of the branch, on having carried the second reading of his Bill for the assessment and rating of all land values, and urging the Newcastle Corporation and all other local authorities to assist in the realisation of the principle.

A second resolution read—

"That this meeting strenuously protests against the importation of Chinese slave labour into South Africa at the behest of a cosmopolitan ring of Rand magnates. In the words of the minority report of the South African Labour Commission, 'We desire emphatically to state that the mineral wealth of the Transvaal is the property of the people of the Transvaal, both white and coloured, and not of the foreign investor, who is entitled to nothing more than good interest upon the capital he invests.'"

That "it should, therefore, be worked in the interests of the people of the Transvaal, and, in our opinion, this is best secured by regulating the development of the country by the combined supply of white and African labour," and by the taxation of all land values so as to prevent valuable land, whether gold-bearing, agricultural, or any other, being held idle to the loss and detriment of the whole community.

A third resolution condemned the gross extravagance of the Government, which had since 1895 increased our normal expenditure by some 50 millions.

A Fiscal Solution.

A fourth resolution said—That no satisfactory solution of fiscal problems can be arrived at by means of retaliatory, preferential, or protective tariffs, which would increase the cost of living and of production and injure the trade and industry of the country. That mineral rents and royalties and other land values afford a source of revenue which, if tapped, would allow labour and capital to be relieved of many of their present burdens, and, by freeing production from monopolistic restrictions, would enable our manufacturers to compete to greater advantage in the markets of the world; and that the imposition of the existing land tax on present values instead of on the values of 1692, a reform advocated by Richard Cobden more than sixty years ago as the next step in democratic finance would provide ample funds for the payment of members and of election expenses, for the abolition of the breakfast-table duties, for old age pensions, and for the repeal of the coal tax and the sugar duties, etc.

Mr. James Veitch (joint hon. secretary) moved these four resolutions as one.

Mr. J. H. Whyte seconded, and the Rev. A. B. Tebb and Mr. Arthur Withy supported.

The following officials were afterwards elected:—President, Mr. Charles P. Trevelyan, M.P.; hon. secretaries, James Veitch and Richard Brown; hon. treasurer, C. E. Schroeder.

Just Published.

THE LIBERAL LEADER

ON THE

TAXATION OF LAND VALUES.

Containing References made to the Question by Sir HENRY CAMPBELL-BANNERMAN in recent speeches at Keighley, Leeds, House of Commons, Bolton, Newport, and Glasgow.

By Post, One Halfpenny; 2/ per 100. Apply "LAND VALUES," 13 Dundas Street, Glasgow,

LAND VALUES.

Established June 1894, and published till May 1902, as "The Single Tax."

Published the beginning of each month at 13 Dundas Street, Glasgow; and 376-377 Strand, London, W.C.

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All Communications to be addressed to THE EDITOR, 13 Dundas Street, Glasgow.

CORPORATION TELEPHONE, No. 1146.

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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 VICTORY IN THE COMMONS.

In the House of Commons, Friday, 11th March, the second reading of a Bill for the Taxation of Land Values, promoted by the Municipalities of Glasgow, Manchester, Liverpool, and other local rating authorities, and introduced by Mr. C. P. Trevelyan, M.P., was carried by a majority of 67, the vote being 225 to 158. In another column we give a full report of the debate and vote. The majority included 36 members of the Government side of the House. This marks progress. It is freely admitted that had the Government not sought refuge by leaving their supporters free to vote for or against they would have come to grief. The Bill was promoted by the principal local rating authorities throughout the country; and behind these bodies are the ratepayers, enlightened, and determined to see the values of land tapped for a contribution towards the cost of local government. The ratepayers and their representatives at these local Boards have come to have a plain every-day

look at the law of rent. To quote Henry George:—

"This is the law: As individuals come together in communities, and society grows, integrating more and more its individual members, and making general interests and general conditions of more and more relative importance, there arises, over and above the value which individuals can create for themselves, a value which is created by the community as a whole, and which attaching to land, becomes tangible, definite, and capable of computation and appropriation. As society grows, so grows this value, which springs from and represents in tangible form what society as a whole contributes to production as distinguished from what is contributed by individual exertion. By virtue of natural law in those aspects which it is the purpose of the science we call political economy to discover, as it is the purpose of the sciences which we call chemistry and astronomy to discover other aspects of natural law,—all social advance necessarily contributes to the increase of this common value, to the growth of this common fund."

The other and more important phase of the question are the ring fences of land speculation surrounding every growing town. This is the great permanent barrier to municipal expansion. The questions of employment, housing, health, and all general improvement affecting the social condition of the people come to grief daily as the necessities of the community meet the boundary line of land monopoly. Once the law of rent is seen, this inevitable artificial growth of land values, which means land speculation, can be readily understood. Given a society like ours the value of land must keep pace with all public growth and development, and in expectation of being permitted to appropriate this value the landowners will keep desired land out of use at speculative prices. But the question now being asked is—why should the landowners be encouraged as they are by the present system of raising rates and taxes, to thus stand in the way of an advancing Society? That question has been seriously debated for years by an interested and ever-growing public, and the answer to it is embodied in the Bill now approved by Parliament.

There can be no going back. The successful issue of the step no longer depends on the enthusiasm and limited resources of a mere handful of informed citizens. The leading agitators of the movement to-day are the Corporations of the cities of Glasgow, Manchester, Liverpool, and London. These representative governing bodies

have lifted the question out of the field of party politics, and their attitude forms the back ground—there can be no stronger—for the statesman whom we believe is destined soon to establish in law the principle of the taxation of land values. The Bill discussed and voted upon in the Commons is not all we would like to have, or that the public is entitled to. Like the Glasgow bill it leaves still taxation on buildings and improvements. We are not quite sure that that is the point of least resistance, while we are quite certain that the better plan, which is the one adopted in New Zealand, would be to levy all local rates on land values and relieve improvements entirely of the burden of local rates.

As the *Daily News* recently stated the case:—

“Up to the present it has been widely, and, perhaps rather hastily, assumed that the former method was the accepted one. It is by no means clear, however, that the partial scheme will arouse less opposition than the complete one, and bearing in mind the great advantages of having a well-defined and intelligible fighting issue and the manifest superiority of the single rating scheme to the composite one, the Progressive Party may well elect to press for site value rating in its integrity.”

A principal defect of the Bill is that it applies only to the County of London and to Boroughs and Urban District Councils in England and Wales. The result of such partial application of the principle will be a considerable impetus to building in the areas affected, while correspondingly the value of the land outside these areas will rapidly increase. The Boroughs and Urban Districts will get no share in this increased rateable value, although they have directly contributed to it at their own expense. The Bill, however, provides for the separate valuation of land from the value of improvements and for the separate rating of the land values.

Coming from the rating authorities it may fairly be regarded with favour, especially in view of the present dense Conservative majority in Parliament. With a more progressive House of Commons, which is more than likely, sooner or later, and the sooner the better, a more sweeping measure extending the principle to the territory under the control of the County Councils may be brought forward and carried. Meanwhile a consideration of the aim and scope of the Bill provides so much good discussion and education. Those who stand for the taxation of land values as the first necessary step on the way to genuine industrial and social progress can surely take courage at this Parliamentary victory. It should be a powerful stimulus to our co-workers everywhere to maintain the agitation, for it means that our case is now well out in the open court of public opinion—with the verdict in our favour.

Scottish Notes and News.

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

The annual meeting of the Scottish Single Tax League will be held Saturday, 16th April, not the 9th as stated in last month's issue.

* * *

During the past month Mr. H. S. Murray has addressed three public meetings in Govan Division of Lanarkshire under the auspices of the Govan Liberal Association. At each of these he was adopted with much spirit and enthusiasm as the Liberal candidate to contest the seat at the general election. There is a good deal of work to be done in the constituency. Glasgow and District members of the League are earnestly invited to join in promoting the candidate of so thorough going and representative an advocate of the principle of taxing land values.

* * *

The second year's course of lectures on Political Economy at 13 Dundas Street finished Wednesday, 30th March, with a lecture by Mr. Reid on "Utopias." The lectures, as in the previous year, digged deep into the "dismal science," and along with much good discussion ranged over the whole field of economics. As a result a goodly number of recruits have been added with knowledge and conviction to the ranks of those who are striving for freedom and progress.

* * *

Meetings were addressed last month by John Orr at Bridgeton Cross (open air) nine meetings; Govan Cross (open air) nine meetings; Wm. D. Hamilton at Govan Cross (open air) two meetings; John Paul at Falkirk Young Scots (with lantern views), Camlachie Liberal Association (with lantern views); Windsor Hall Literary Society (Glasgow, with lantern views); Scotstoun Liberal Association (with lantern views); Broxburn, Young Scots, Tollcross (Glasgow) U.I.L., St. Rollox (Glasgow) Liberal Association; A. M'Kendrick, Renfield Free Church (Glasgow) Literary Society.

* * *

An open-air campaign has commenced in the Bridgeton Division of Glasgow and at Govan. Glasgow members and friends of the League are cordially invited to report themselves at 13 Dundas Street as willing to assist in any way in this work.

* * *

An east of Scotland correspondent writes directing our attention to the miserable comment of the *Edinburgh Evening News*, 12/3/04, on the House of Commons vote. It was a sorry piece of reading. The *News* but a few years ago one of the foremost and most brilliant champions of the taxation of land values has now got down to the position of a half-hearted, shuffling supporter. But the movement continues in its onward march. Its enemies are about powerless, in fact they can only help it a little less than those who press forward with the discussion.

* * *

The members of the League who foregathered at 13 Dundas Street, Glasgow, Saturday, 12th March, celebrated the victory in the Commons the preceding day by holding an impromptu meeting. Refreshments were commandeered from a neighbouring restaurateur, and Mr. Burt was elected to the chair. He referred to the Bill and the remarkable vote the preceding day in a very appreciative speech reminiscent of many events during the past twenty years' effort. Messrs. John Wilson and George Stenhouse sang "Larboard Watch," and Mr. Wm. Bell (Airdrie), contributed a popular reading. Vice-President W. D. Hamilton said a few words on the work of the League and kindred bodies in bringing the question to Parliament. It was an enjoyable evening.

The *Glasgow Herald* found space last month for some good letters on the taxation of land values. Among the contributors were Miss Muirhead (Bridge of Weir), W. R. Lester, John Orr, J.G., and one signed "Anti-humbug," dealing in a terse and convincing manner with the Glasgow Town Council as a land monopoliser. This letter was in criticism of the decision of the Council on the subject, Thursday, 17/3/04.

* * *

The *Glasgow Evening News*, 21/3/04, contained a well directed letter to the editor by "M.G.," quoting from the annual report (1902-3) of the Town Clerk of Wellington as to the good results to that town from the first year's trial of taxing land values. This report states:—"The result of the first year's system of rating land values must be considered a gratifying one, and leaves no room for regret at its adoption. That which was claimed for it by its exponents has been amply fulfilled."

* * *

Mr. John Currie, a Glasgow member of the League, recently appointed to a position of trust in Toronto, Canada, has duly reported himself at headquarters there. The Secretary of the Single Tax Association (155 Bay Street, Toronto) writes:—"We are in receipt of your young friend. He came here one Saturday afternoon, and we took him in. You can send over as many of his kind as you like. We have work for them all."

News of the Movement.

New South Wales.

Mr. G. H. Longmuir, Sydney, N.S.W., writes, 19/1/04:—"At a meeting of the Sydney Labour Council it was resolved that the Government be urged to pass, in one sitting, an Amending Municipal Act, giving municipalities power to levy a tax upon the unimproved value of land. The present Government, though under the power of the labour party, can do nothing, but in three or four months we will have an election and a new State Government. From its successor—the Carruthers Government—we expect much in this direction, and probably, with the stimulus of the labour party, who must give some reason for their political existence, they will be urged forward. Reform is going our way all the time. The land question is rising again, and promises to be a live issue very soon."

A meeting of the Executive of the Sydney Single Tax League, on 8/1/04, when the question of monthly lectures and other propaganda was discussed. Touching reference was made to the death of our late co-worker, Mr. John Farrell, who up to his death was an enthusiastic and powerful worker in the cause. As editor of the *Daily Telegraph*, and, later, as leader writer and contributor in general, the question of land value taxation got a prominence it would never otherwise have had. He was an uncompromising single taxer, and never afraid to show his colours. He lost much financially through this persistent devotion to principle, but to him money and position had little to offer compared with his duty to the movement.

The Darlington (N.S.W.) Single Tax League have published an edition of Henry George's sermon, "Thou shalt not steal"—address, 49 Codrington Street, Redfern, New South Wales.

The fifth annual meeting of the League, held in the School of Arts, was presided over by Mr. E. Lonsdale, M.H.R.

The annual report stated that the executive had under consideration the advisableness of changing the name of the League to the "New South Wales Land Values Taxation League," or "New South Wales Ground Rent League," and as a majority were favourable to the change, it was likely some alteration would be made during the current year.

The following officers were elected:—President, Mr. Peter J. Firth; secretary, Mr. J. T. Fischer; hon. treasurer, Miss Lucy Firth; librarian, Mr. J. R. Firth.

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 event of the past month has been, of course, the great division on the second reading of the Land Values Assessment and Rating Bill. The League is almost exactly 21 years old. It is something to know that the first steps of a reform, which 21 years ago was considered too revolutionary by many Radicals, has now received the approval of a Tory House of Commons. The Executive has conveyed a very warm expression of its thanks to Messrs. Whitley and Trevelyan. The former has worked very hard on the Municipal Conference Committee which drafted the Bill, and to the latter special thanks are due for having placed at the disposal of the movement the good place which he had won in the Parliamentary ballot.

While this month's paper is in the press, Mr. Whitley will be making another attempt (Mar. 29) to obtain from the Government facilities for passing the Bill through its remaining stages.

Special thanks are also due to Messrs. Batty and Eckert for their successful efforts to finish the valuation of Finchley in time for the debate. Mr. Asquith made excellent use of it. The valuation furnished, for the first time, a means of applying the provisions of such a Bill to the actual circumstances of a typical urban district. Particulars of the valuation appear in another column.

The following letter was sent by a country vicar (a member of the League), to his representative in Parliament early last month:—

Dear Mr. —, I note that Mr. Trevelyan is to move the second reading of a Land Values Assessment and Rating Bill on March 11th.

I earnestly hope you will be able to support it by voting, and not merely by pairing. The subject is, I think, of special importance.

Shifting taxation from buildings and other improvements to the sites themselves, which cannot be lessened or hurt by any amount of taxation on their unimproved values, is the only way to set industry, trade, and capital free. We really have suffered, not from Free Trade, of course, but from the hampering of trade by taxation,—taxation besides that on imports and exports. Unless we go on to set trade really free, Chamberlain and the Protectionists will beat us with their appeal to the pockets of powerful and well-organised classes and interests.

I might make one criticism on Trevelyan's Bill, viz., that it ought to create an imperial and not merely a municipal reform. The land values of the towns and mines belong in due share to the rural districts around and to the whole of England. Here is the real key to the revival of rural life by the lightening of rural taxation on industry of any kind, agricultural or other, by shifting taxation from the fruits of industry to the land itself, whether used or improved or not. Any imperial land values tax of equal rate in the pound would draw far the heaviest amounts from the great towns and manufacturing districts, and so rural taxation on industry, even more than urban, would be lightened. This, and this alone, can revive rural industry and rural life.

So I regret the limitation of Trevelyan's Bill: but it will do as a step.

Of course such taxation of land values ought to be not merely in addition to present taxes or rates, but instead of them, and gradually replace them altogether.

Ten members of the League were candidates for seats on the London County Council, and of these nine were successful, viz.:—Messrs. T. Wiles (Bethnal Green), H. R. Taylor (North Camberwell), J. Jeffrey and E. J. Horniman

(Chelsea), R. C. Phillimore (Deptford), A. L. Leon (Limehouse), Edric Bayley (West Southwark), T. M'Kinnon Wood (Central Hackney), and J. A. Baker (East Finsbury.)

* * *

Mr. W. E. Mullins was defeated in Hampstead but has since been co-opted to the Council as an Alderman. Mr. W. S. Sanders, newly chosen as an Alderman, is also a member of the League.

* * *

Mr. Alfred Billson, President of the League, and Parliamentary candidate for North-West Staffordshire, lectured in the Co-operative Hall, Burton-on-Trent, on "Taxation of Land Values," on February 29. The meeting was held under the auspices of the Burton Trades Council. The *Burton Mail* (Cons.), complained next morning that the lecturer's proposals "did not go far enough . . . We, as Conservatives of an uncompromising type, are prepared to go further and quicker than is the Radical Mr. Billson." After that the editor goes on to advocate the taxation of *ground rents*.

* * *

A meeting of the Central Council of the League will be held on Monday, April 18th.

* * *

On the motion of Mr. Jesse Argyle, the Council of the Metropolitan Radical Federation unanimously adopted the following resolution on February 20th:—"That this Council heartily supports the principle of the Land Values Assessment and Rating Bill which Mr. Trevelyan will bring before the House of Commons on March 11th, commends the Bill to the active support of the London working men's clubs, and calls upon the London members in Parliament to attend on March 11th and to vote in favour of this much-needed instalment of rating reform."

* * *

The following meetings have been addressed by Yorkshire friends during the past month:—

Mar. 4th—Wyke Liberal Club. T. B. Lund and F. Skirrow.
11th—Heaton Baptist School. Wm. Thomson.
13th—Bradford, "Laycock's Room." F. Skirrow.
15th—Wibsey Liberal Club. F. Skirrow.
17th—Bolton Wood Liberal Club. Wm. Thomson.
19th—Burley Liberal Club. Wm. Thomson.
19th—Hebden Bridge Liberal Club. F. Skirrow.

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

HOW TO RATE "MINING LAND."

To the Editor of Land Values.

Until seeing in your issue for February a letter written by me some time previously I thought that the correspondence on this subject had been regarded as closed. I am, however, glad to see that the difference between "J. S." and myself has apparently narrowed itself to one of "method."

On this point, however, I fear that a very great practical difficulty would be found in treating minerals as "Mining Land" and taxing them whether raised or not—for until they are raised, how are we to know how far they are actually existent?

In saying this I am speaking with all deference, but as one who has had a long and varied experience in practical mining, and who knows but too well how often the unexpected happens; and I would remind your correspondent that we have to guard not only against taxing the assumed value of minerals that may be possibly found non-existent, but also against not taxing at their real value minerals that may ultimately be found to exist in far greater quantity and to be of much greater value than was ever suspected. We have also (as suggested by another correspondent), to guard against discouraging enterprise by piling on fixed charges before mines have become remunerative, and

against adding to the difficulties which are liable to arise from accident or temporary depression—all which would be met by a rate on output.

With regard to such cases as the Penrhyn—I am afraid it would be found impracticable to insist on a lessee continuing to work under all circumstances that may arise. This, however, seems rather outside the question of the method of taxing and all that it is necessary to do in order to protect the rights of all parties may be effected by subjecting the mines to Government control, as suggested by me in a former letter.—Yours faithfully,

F.

LAND VALUES IN SIGHT.

ACTION BY THE MUNICIPALITIES.

When Mr. Trevelyan rises in the House of Commons on Friday to move the second reading of the Land Values Bill, it will be with the inspiring assurance that all the leading municipalities of the United Kingdom are with him. Over 200 local authorities, representing some twelve million people, have given their approval to the Bill. Among these municipalities may be mentioned:—

Glasgow City Council.
London County Council.
Dublin City Council.
Liverpool City Council.
Manchester City Council.
Salford Town Council.
Halifax Town Council.
Dundee City Council.
Sunderland Town Council.
Exeter City Council.

The others include several of the London Borough Councils, many Town Councils in England and Scotland, and a dozen Irish authorities.

The Liverpool decision is significant because of the well-known Conservatism of the City Council, yet only a few weeks ago the Corporation decided, by 51 votes against 30, in favour of the Bill that comes before the House next Friday.—*Daily News* (London), 9/3/04.

CONFERENCE IN LONDON,

10th March, 1904.

A conference of representatives of various rating authorities throughout the kingdom who are interested in the subject was held in London, Thursday, 10/3/04.

Baillie Ferguson was called to the chair, and he explained the nature of the business.

Mr. J. H. Whiteley, M.P., gave a resume of the past proceedings in connection with the movement. He thought they might congratulate themselves on having made decided progress.

Councillor Banner moved a resolution approving of the various steps of procedure that had been taken by the Committee, and regretting that the members of the Government who had been interviewed by the Conference Court did not see their way to promise the introduction of legislation relating to the taxation of land values.

This was seconded by Alderman Miles, and after some discussion agreed to, with one dissentient.

Votes of thanks to Mr. Trevelyan and Mr. Caldwell for bringing forward the English and Scottish Bills were unanimously adopted.

**PRESS COMMENTS ON THE BILL FOR TAXATION
OF LAND VALUES INTRODUCED MR. C. P.
TREVELYAN, 11th MARCH, 1904.**

Times.

"There seems to be no doubt that the Bill, regarded as a whole, is an attempt to approach the taxation of what Progressives call unearned increments by the thin end of the wedge. . . . The natural consequence would be that landlords would be driven to accept lower rents rather than leave such houses unoccupied, and that the common practice of waiting a period of six months or so in order to secure a thoroughly eligible tenant would be rendered an expensive and, in some cases, an impossible luxury. There would be a downward tendency in rents."

Daily News.

"The mind of the country, so far from being debauched by the quakeries of Mr. Chamberlain, is turning steadily to the true path of fiscal reform. The defeat of the Government—for that is really what it comes to—is immediately due to the part which the local authorities have taken in the matter, and the municipalities, we need hardly add, have been forced into the crusade by the sheer pressure of economic facts. . . . The great thing is that the principle of the assessment and rating of land values has been affirmed by the House of Commons, and from this point there can be no going back. Yesterday's vote is, to our thinking, comparable in importance with the historic vote that swept away the corn laws. It marks the beginning of a new chapter in the handling of the land question, and the land question goes down to the very roots of the question of the condition of the people. . . . No wonder that under a system which exempted land from its proper burdens the land monopoly has become all-powerful, that efforts at licensing reform have been paralysed, overcrowding with its tale of high mortality, stunted child life, wrecks of motherhood, and desperate drinking has become the normal condition of masses of the people, while the exits from the congested centres lead out into suburban tracts of jerry-built slums. We say that any step to relieve the taxation of homes by transferring the burden to the land is every whit as momentous as the movement that gave cheap food to the people. The great need to-day is not bread, but house-room. . . . The principle asserted yesterday will, we believe, do much to bring about a fairer incidence of rating, but incomparably greater than this will be its effect in breaking down the land monopoly which girdles our cities with zones of land 'ripening' for house cultivation, and in making it possible to build more houses, cheaper houses, and better houses. The Progressives should take fresh courage after yesterday's division, and use the time before the elections in preaching with all their might the true gospel of fiscal reform, which will lighten the burdens on industry and break down once and for all the barriers that stand between the people and the homes that await them under a better land system."

Daily Chronicle.

"The Bill is, though a very small one, a first step towards tackling a very large question. It does not . . . propose any additional rates on land values. It merely provides for a separate assessment. . . . It asserts the principle that site value and site structure are separable for rating purposes, and it provides the administrative machinery for separating them. This is an important step, and the principle of it has received emphatic approval even from a Tory House of Commons. The other principle of the Bill—the rating of unoccupied premises on their site values—would be of immediate importance. The equity of the provision is obvious. Take the case, for instance, of a plot of a land in a neighbourhood which is suffering from lack of house accommodation. It would let at a good ground rent; but meanwhile its value is increasing by the town spreading round it. Local improvements are being carried out, which

involve heavy rates. The owner escapes contribution to those rates, and holds up his land for the rise. Can anyone seriously maintain that the unoccupied land ought not to be rated on its true value as a site?"

Morning Leader.

"It is one of the compensating advantages which a country enjoys from the possession of a Government with no convictions of its own, that it is possible to induce it to accept even the most obviously just principles when assured that they are really popular. It is one of the great merits of an approaching general election that it informs members with a practical deference towards the opinions of their constituents which at other times is apt to stop just short of the division lobby. . . . The present incidence of rates is grossly unfair in principle, and absolutely disastrous in its indirect effects. . . . The present bill strikes at the root of the evils of the system. By requiring that land shall be rated at its real value, and not at the value at which its owner may choose to lease it, it will check at once the practice of 'cornering' valuable sites, and put a stop to the vexatious 'upholding' of land, which is often so serious a hindrance in the way of honest attempts at housing reform. The elementary justice of a provision which bases the obligations of an estate to the community upon its real and not its nominal value requires no apology. On the other hand, by securing the recognition of the fact that the land does possess such a value of its own apart from, and distinct from, that of the buildings upon it, the bill lays the foundation for a vast superstructure of future reform. . . . The bill . . . is not in itself a full and sufficient remedy for the evils of the present system. But it is a very hopeful groundwork for future reformers to build upon."

Standard.

"By departing from our established rule of levying rates on annual value or income, and by throwing them on capital from which no advantage might be received for the time, visible inconveniences would be caused. The hurrying on of buildings and the overcrowding of land with houses are only part of the drawbacks."—[*Leading Article.*]

The *Standard's* lobby correspondent says that the majority for the bill is "attributed to the belief among many members that a general election is not far off."

Morning Advertiser.

"The subject, involving as it does a complete revolution of the methods of local taxation, is not one that can be satisfactorily dealt with by a private member's bill."

Star.

"When this can be done in spite of a hostile Tory Government, what will be done in the hey-day of Liberalism which is at hand? . . . The Bill will help to solve the housing problem. The Royal Commission on Local Taxation pointed out that 'the tendency of our present rates must be generally to discourage building—to make houses fewer, worse, and dearer;' and quoted with approval Mr. Fletcher Moulton's dictum that 'taxation on land has no such effect.' Mr. Trevelyan's bill aims at relieving the house famine partly by using the pressure of the rates to bring into use for building purposes land which is ripe for building, and partly by lessening the burden of rates on existing buildings by giving rating authorities a wider basis of assessment."

Echo.

"This (separate assessment and rating of land values) would go a long way to solve the housing and overcrowding problem by forcing into the market for building purposes land which is at present being withheld."

St. James's Gazette.

"It (the Bill) would surely lead to the erection of unsuitable dwelling and the curtailment of open spaces; it would entail manifest injustice on landlords who would be made to pay rates on unoccupied premises, the upkeep of

which has to come out of their pockets without the aid of the income derived from rents, or as an alternative, perhaps, to the lowering of rents and thus of the rateable value of the district."

Morning Post.

"The first result of the change, to say no more, would be that every single standing contract of real property in England, would, either in law or equity, be vitally affected. The Liberals ought to wait till they are in power before they start hares of this kind, and we are sorry that the Government consented to run with them even for a moment."

Pall Mall Gazette.

"According to (the Free Trade) fiscal theory, all taxation falls eventually on the consumer. The 'consumer' of land values is, of course [!] the tenant. . . ."

Westminster Gazette.

"It is a distinct step forward in Land Reform. . . . The Bill only actually proposed a very moderate measure of reform. . . . Indeed the particular form of the Bill was due to a desire to let the first step forward be one upon which men of all parties in the municipalities are in hearty practical agreement."

Globe.

"It is so easy to pile up claptrap arguments against the landowner that the temptation to acquire a little cheap popularity by attacking him becomes to many members irresistible."

Northern Echo (Newcastle-on-Tyne).

"When once the principle has been established, it will be easy to extend the measure to include rural as well as urban districts—and it is needed there almost, if not quite, as much in the towns—and to provide that alternative of compulsory purchase by the local authority which would so greatly simplify the task of valuing of sites for rating purposes. Meanwhile, it behoves oppressed ratepayers to watch very closely the attitude of their representatives in Parliament towards the present Bill—a task in which we shall do our best to assist them."

The New Age.

"It is the economic effect of the taxation of land values that constitutes its supreme advantage to the community. But clearly that advantage cannot be adequately realised by a merely partial application of the principle such as Mr. Trevelyan's Bill proposes. As municipal development now adds value to land adjacent to municipal areas, so increased municipal development will mean increased value, and landowners adjacent to towns will reap a rich harvest. Under the operation of the principle the municipal areas will soon find their population increased and the necessity for extending their boundaries urgent. Then the adjacent land will be greatly enhanced in value, and the expansion of towns will not be easily affected. That is why the principle ought to be made of universal application at once. That it should be applied even in a small degree, however, is something gained. Let it once be seen, by an experiment with municipal areas alone, that the proposal is pregnant with good, the application of the principle to the country at large will not be long delayed. Having regard to the fact that a Tory Government is in power it was no doubt wise to bring forward this very moderate measure. With a Liberal Government in power a much stronger measure will certainly be introduced and carried into law."

MR. ASQUITH ON THE QUESTION.

A New Source of Taxation Wanted.

I AM certain that nobody can look forward to our future—and financially it is not a very brilliant one at this moment—without desiring to see some fresh source of taxation opened up for the benefit of the community at large; and for my part I believe, as I have preached all through my political life, that there is to be found such a source in the

land of the country. I am certain, and the report of the Royal Commission on Local Taxation makes it abundantly clear, that as regards urban land our existing system, both of taxation and of rating, tends to withhold land artificially from the market, tends to discourage building, and throws an undue burden upon the occupier of the building as compared with the owner of unoccupied or partially developed sites, and there can be no fairer and juster claim on the part of the community than to appropriate to its own benefit for public purposes some part, at any rate, of the added value which comes to land of this kind automatically through no effort of any human being, but which is the result of the general and increasing prosperity of the community (cheers). It is upon such lines as these that we Liberals believe that we can deal with some, at any rate, of the most formidable and pressing dangers which menace our national prosperity and our Imperial strength.—*Mr. Asquith at Harrogate, 26/2/04.*

LIGHTER LONDON RATES.

How Finchley might Save 2s. in the Pound.

IN view of to-day's discussion on Mr. Trevelyan's Bill for the Assessment and Rating of Land Values, the provisions of which were explained in the *Daily Chronicle* on Wednesday last, it will be useful to give a concrete illustration of the results of the Bill, if applied to a typical London suburb.

Some months ago the English League for the Taxation of Land Values instructed Messrs. Batty and Eckert, auctioneers and estate agents, of Highgate and Finchley, to value the land of a suburb within half an hour by train from the City.

Finchley was chosen because of its character as a rapidly developing residential suburb.

"Our object," as the firm in question state in a report which was yesterday presented to the League, "has been not merely to value large areas *en bloc* at a uniform rate, but each field, building frontage, and building site has been separately valued, and a minimum selling price placed upon it. It has been a very formidable work, occupying several months.

"The total area of Finchley is 3,384 acres, with a population of about 30,000. The land in the ownership of private individuals, building companies, etc. (irrespective of the public domain and of churches), we estimate to be worth at present not less than £2,400,000. This is for the land alone. Great care has been taken in every case not to place upon the land an exaggerated or speculative value, and we notice that recent sales have been effected at much higher prices. But, obviously, any proposal to bring vacant land into rating must cause a shrinkage in its value. In the parish of Finchley the rates are now 8s. 2d. in the pound. A rate of 8s. 2d. in the pound upon building land would reduce the capital value 15 per cent. at least, or £360,000, leaving for assessment £2,040,000. But this estimate takes no account of a further reduction, estimated at £166,000, in consequence of large tracts of land being likely to be brought into the market all round London under the spur of the rating of vacant land. This would reduce the selling value of the land to £1,874,000.

How Rates would Fall.

"We understand that the present rateable value of Finchley is about £160,000 per annum. Of this amount, land probably contributes £20,000, and the buildings £140,000 per annum. In many parts of this district improvements represent quite nine-tenths of the rateable value, building sites being inexpensive as compared with more populous districts.

"Taking the annual value for assessment purposes at 3 per cent. of the selling value of £1,874,000 (as proposed in Mr. Trevelyan's Bill) we arrive at a sum of £56,220 as the estimated 'rateable value' of land. As stated above, £20,000 of rateable value is now in the valuation roll. Under the new system proposed of rating *all* land at its

value, the area of assessment would be increased, and £36,220 per annum of rateable value will be at once added to the valuation roll in respect of land not used in any way, or put to a low use as market gardens, meadows, etc.

"A rate of 8s. 2d. in the pound on £36,220 would produce £15,000 per annum of additional rates, and a rate of 6s. 3d. in the pound would raise a sum in local taxation equal to what is now raised at 8s. 2d. in the pound, making full abatement for empty houses and bad debts. The benefits of reduced rates would thus be shared by land speculators, equally with the other ratepayers.

"Further considerable revenue would accrue from the collection of rates on the site value of the large number of empty houses in the parish, entered in the rate books, but excused on the ground that the houses are not producing any income. An important addition to public revenue may be anticipated from this source alone."—*Daily Chronicle* (London), 11/3/04.

CONSTITUTION OF THE FEDERAL SINGLE TAX COUNCIL OF AUSTRALIA.

TITLE OF ORGANIZATION.

1. The name of the Council shall be "The Federal Single Tax Council of Australia."

COMPOSITION OF COUNCIL.

2. The Council shall be composed of delegates from each League, or such combinations of Leagues as may unite for the purpose of electing delegates.
3. The members of the Council shall hold office for a period of twelve months, and enter upon office on September 2nd next, following the date of their election.
4. Every League advocating the principle of the Single Tax shall be entitled to elect one member of the Council, but if the members of any League or any combination of Leagues exceed 50, such League or combination of Leagues may elect two members of the Council, and if any exceed 150 in number they may each elect three members.
5. The Officers of the Council shall consist of a President, Secretary, Minute Secretary, and a Treasurer.

POWERS OF THE COUNCIL.

6. The Council shall meet at least once annually for the transaction of business and the election of its Officers, such Officers to constitute its Executive.
7. The functions of the Council shall be as follow:—
 - (a) The issuing of literature on its own behalf, or on behalf of individual Leagues, provided that in such latter case the Council incurs no financial liability.
 - (b) The organization of Interstate Lecturing Tours.
 - (c) The publication of a National Single Tax Organ, or the making of arrangements with any Press Organ which it declares to be the National Single Tax Organ.
 - (d) To take all such steps as may further the adoption of Land Values Taxation by the Federal Government.
 - (e) The employment of an organizer or organizers for the purpose of forming Leagues throughout the Commonwealth, provided such organizers do no work in any State where the State Leagues object to same.

AMENDMENT OF CONSTITUTION.

8. Any amendment of, or addition to, the constitution may be made by a majority vote of the Council at its First Annual Meeting, on its own initiative, or at the request of any League, provided notice of such intended amendment or addition is given to all Leagues at least three months before September 2nd following.

CONTRIBUTIONS.

9. The Council shall have power to assess the contributions of the Leagues to its funds, provided that such assess-

ment does not exceed 10 per cent. of the subscriptions and donations (excepting donations for special purposes) of any League, such contributions to be paid quarterly. Any contributions in excess of this percentage shall only be payable if granted by a majority of Leagues.

DECLARATION OF PRINCIPLES.

10. There shall be added to the Constitution a declaration of principles to be drawn up by the Council.

The Drafting Committee recommend the adoption by the various Leagues of the following addition which was overlooked by the conference:—"That the Council shall determine at each meeting where its next meeting shall take place."

Land taxation is the key to land tenure. When the primary rights of the people to the land are properly secured, the secondary arrangements as between man and man will soon become simple and satisfactory. When land taxation is properly settled, land tenure will settle itself.—*Economic Ideals*, by J. Dundas White.

A good story is told of Mr. Assheton Smith, the host of the Prince and Princess of Wales during their recent visit to the Principality. A tourist travelling down the line near Carnarvon looked out of the window and asked his *vis-a-vis* in the compartment if he could tell him the owner of the property they were passing. "I am," was the quiet reply, with a smile. A mile or two further on, the inquiry was repeated. "That happens to be mine too," answered the man in the opposite corner. The tourist looked hard and was silent. The train went on, and again curiosity prompted the stranger to repeat his question. "Well, the fact is, that property is also mine," responded his fellow-traveller. Immediately the train pulled up at the station, and the tourist hastily alighted and accosted the guard: "I say, you'd better look out, *there's a lunatic in that compartment.*" The guard looked and found—Mr. Assheton Smith. He is one of the largest landowners in Carnarvonshire.—*Ashore and Afloat*, February, 1904.

Mr. Rider Haggard, in his recent address to the Royal Institute, alluded to the pernicious effect of English land tenure as shown in the difference between the value of land in the Channel Islands and on the southern coast of England. "The average size of a holding in Guernsey is about an acre and in Jersey 15 to 20 acres. If we are to believe half what is preached to us as to the disadvantages of such holdings, this state of affairs should mean misery to all concerned; yet what are the facts. In Guernsey land to be used for agricultural purposes fetches £500 an acre and lets at £4 to £9 an acre per annum, and in Jersey a little farm of 23 acres not long ago sold at £251 an acre. Compare this with the state of affairs in Wiltshire where land sells often enough at £6 an acre and lets at 5/- to 15/-. Of course it will be objected that Guernsey chiefly depends upon glass and Jersey on early potatoes. As for glass, the whole of the south of England might be covered with it, whilst it has enormous advantages in cheaper coal and freedom from sea carriage, and early potatoes to compete with Jersey can be grown in Cornwall and elsewhere."—*Fortnightly Notes by Small Holdings and Allotments Association.*

Land Reform versus Protection.

By CHARLES TREVELYAN, M.P.

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Mr. Herbert Spencer and the Land Restoration League.

Correspondence between Mr. Spencer and the General Secretary of the League in August, September, and October, 1894.

Mr. Herbert Spencer on the Land Question.

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LAND VALUES.

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

Tenth Year—No. 120.

MAY, 1904.

Price, 1d.; by Post, 1½d.

SPADE WORK FOR "LAND VALUES."

We sincerely wish "Land Values" were more a first consideration of a larger number of our active subscribers who see the urgent need everywhere for greater enlightenment.

If every one we can appeal to would take, say from one to a dozen copies extra each month, and sell them to neighbours and friends interested, or who can be made interested enough to learn about the movement and its progress, the circulation and influence of the paper would benefit by a considerable and gratifying extension, while the financial gain to the proprietors would be much appreciated, more especially when the printer's account comes to be paid. Quite a number of subscribers already maintain the circulation of the paper in this way.

One friend employed in a public work in Glasgow takes three dozen copies for sale among his bench mates. As a customer falls out he interests another to fill the gap, and in this way has for several years maintained a personal sale of 36 copies per month, for which the League receives one penny each.

The League benefits financially in this contract, compared with the newsagents' terms, about 15/ per annum.

This is a piece of "spade work," and at the same time a financial contribution to the funds, we could wish to see extended in Glasgow and in many other places. There is ample room for effort—for continuous effort—in every district by this plain, practical method.

This is the free opportunity for those who would like to do something for the movement, but who really do not know what they could do.

As the circulation increased we could apply with more success for advertisements, and in that way better the financial position of the paper, which would again enable us to effect many desired improvements. We therefore submit the case to all concerned, confident that the appeal for such practical support will meet with a hearty response.

Some may think to get their local newsagent to take a supply each month. It is good business if the newsagent will display the bill even for a couple of days each month, but our experience of the sale of the paper through these channels is most disappointing. The paper is not asked for, and the newsagent by-and-by forgets all about it, and returns months old come in soiled and useless. It is the same with most monthly papers devoted to a particular propaganda.

The only hope of making "Land Values" do additional and better missionary work, pay its way, and help the funds of the League, is for all who can, to see to its better distribution as we suggest.

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

The *Budget* introduced by the Chancellor of the Exchequer last month works out a deficit of £5,415,000, which is to be met by

1d on the Income Tax,
3d on Stripped Tobacco,
6d on Cigars,
1/- on Foreign Cigarettes,
2d per lb. on Tea.

COBDEN ANNIVERSARY.—To-day is the anniversary of the death of Cobden, and the statue of the great Free Trader in High Street, Camden Town, is to be decorated by the West St. Pancras Liberal and Radical Association. The Cobden Club are making arrangements to celebrate the anniversary of Cobden's birth on June 3 and 4 in a fitting manner. The Alexandra Palace has been engaged for those dates, and an elaborate programme of fetes and demonstrations is to be arranged.—*Daily News*, 2/4/04.

The most fitting manner for the Cobden Club to celebrate the anniversary of Cobden's birth would be by mending their ways and joining, though late in the day, with those societies which, following Cobden's lead, "Demand that the Legislature shall re-value the land and put a taxation upon it in proportion to the needs of the State." If the Cobden Club had faithfully followed Cobden's principles to their logical conclusion, the overthrow of land monopoly should not have seen the recent recrudescence of Protectionist fallacies dead and buried sixty years ago.

The *Westminster Review* for April contains an article by A. W. entitled, "Not all a Dream—interview with Richard Cobden; what would his alternative policy be." The article, which has the first place in the Review, outlines Cobden's position as an uncompromising opponent of land monopoly, calling in one of his last utterances for Societies to advocate the Taxation of Land Values. The writer has given a most instructive account of the "Interview," which we trust will be widely read, if the Cobden Club would only waken out of their sleep and publish such literature!

NO END OF OPPONENTS.—A correspondent from Weston-Super-Mare writes:—"Here a company are building a pier. The landowner asked £5,000 for using the shore for driving the piles. The arbitrator gave him £700, the Company maintained that £100 would be ample. Here too are cottages built crowded together, no garden and rents high. The Single Tax seems to have no end of opponents. Has it been sufficiently explained so that the poor man and uneducated man and the man tired with long hours of labour can understand?"

We are just afraid the case has not yet been explained to any number of people. Additional speakers and more explanatory literature, which means more money, are badly needed. Meanwhile *Land Values* each month supplies good ground for explanation and discussion.

The Southport Town Council have negatived a proposal to purchase a site on the Hesketh estate at £2,350, and another on the Scarisbrick estate at £6000, to be laid out as recreation grounds, as it is considered to be an unfavourable time to add this burden to the rates.

On 29/3/04, the London County Council, on the motion of Mr. Straus, resolved "That in view of the decision of the House of Commons in favour of the second reading of the Land Values (Assessment and Rating) Bill, the Council trusts his Majesty's Government will take all necessary steps to allow the measure to be passed during the present Session of Parliament."

* * *

Mr. W. Wallace, Secretary of the Liverpool Young Scots' Society, writes:—"It will no doubt be interesting for your readers to learn that Mr. Edward MacHugh—for many years resident in Glasgow—is conducting a Political Economy Class in connection with this Society. The members of the class are just now engaged in the study of "Progress and Poverty," and thanks to the able (voluntary) teacher, assisted by his unique charts, the students are making great headway. The class has a minimum attendance of twelve. For the benefit of young men, young Scots or not, in this district, I might mention that the class meets every Monday evening at Crane's Buildings, Church Street, Liverpool.

INDIVIDUALISM AND SOCIALISM.

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

THE title of this paper will have indicated to you that it is of the social problem that I wish to speak, and I say the problem, because all those things that we are accustomed to regard as difficulties or problems—taxation, housing, labour, drink, and so on *ad infinitum*—they all resolve themselves in one, viz., the fact of the persistence of poverty amidst advancing wealth. Why it is, that with all our increase of, and ever-increasing power of producing, wealth, wages tend ever towards that point that will give but a bare subsistence, and consequently, even though we produce per head of the population more wealth than we ever did before, it still remains true that life does not seem, to the large mass of the population, any easier, or any brighter, or any more secure. Competition becomes fiercer and fiercer, and the struggle for supremacy grows keener and keener every day.

Now, when we come to consider this great social question, we are faced again with this eternal dualism with regard to ideals and modes of progress; and the ever-recurring spectacle of liberal and progressive parties that split up into their constituent elements, and go out into the wilderness, is one that is so familiar to all of us that it hardly requires to be quoted as an illustration of this tendency. Now, this tendency to split is caused at bottom by a cleavage of principles or ideals. One section would go forward to the promised land, while the other still seems to hanker after the fleshpots; but which is which, and where either of them is going is a question that is not always easy for the average man to determine. If we make a careful analysis, I think we shall find that this tendency to go off in different directions is brought about by a difference in our root theories of progress, and by a confusion of thought as to which is the best way to go. Although the old pagan "law of the mean" has been formally displaced as a law of life or development, yet we find that it crops up in unexpected places, and plays a large though unconscious part in the life and thought of mankind. I say an unconscious part, for although we are the victims of this old ideal, yet it is to be observed that when pushed or driven back on bottom principles or ideals of progress, we are at all times very careful to at least profess something higher.

The theory of the progress of civilization that dominates the world of thought to-day is that which is known as the evolution theory. This theory, elaborated by Herbert Spencer and others of his school, exists in a crude and diffused form in common life and thought. The theory, to put it shortly, is "that civilization progresses by the increase of man's powers, and the improvement of his qualities through the operation of the law of the survival of the fittest,

and the hereditary transmission of acquired qualities." It is no part of my task to-night to combat this theory. It is enough to say that I do not think it explains all, or nearly all, the facts of progress. I do not think that progress is the outcome of a slow race development, or that advance in civilization is the result of forces that work in this way for the elevation of mankind. I think this theory of evolution as applied to society an even poorer, and certainly less artistic explanation of the facts of life than the old pagan law of the mean, and I venture to say that if this ideal of development was held widely and consistently, our civilization would go upon the rocks as the old Greek civilization did.

The history of this theory is interesting as showing how persistent are our habits and modes of thought, and how conservative we really are at bottom. It seems to me to have acquired its power, and achieved its conquest in the world of thought, largely from the fact that it gathered together and welded into one all the stray theories and prejudices that were floating about at the time. As Henry George says, "It gave a scientific formula to ideas that already prevailed." It harmonized the prejudices of the time: the Malthusian theory of population, the theory that differences of civilization were due to race differences, and that other and more venerable theory which for so long time permeated the world of theology, and according to which "some were elected to everlasting life"; as for the rest of mankind, they were consigned to the custody of the devil and his angels.

But behind this so-called scientific theory of the "survival of the fittest," and the perfection of the race by the elimination of the lower types, there rises that fairer and grander conception of life, which has for its central objective the individual life. And this ideal has held its own against every other theory of life that has ever been formulated or inferred, viz., that the law which governs the progress of civilization is none other than the moral law, the law of God, the spirit of which is so well expressed in the old-time covenant, "If ye will keep my commandments, and my statutes, and my judgments, and walk in my ways, I will make of you a great nation," and just in so far as we have been true to this conception of life, and this law of progress, just as we have sought to embody in our laws and institutions the principles of truth, and justice, and righteousness, so in like proportion have we been enabled to progress as we have done.

This ideal of life, this theory of progress found its highest expression in Christ. All His care was for the individual. The very meanest and most degraded of God's creatures He looked upon with a pitying and kindly eye, and to Him the single life was the all important thing. He could see how narrow and ignoble systems may pervert and degrade man, but He recognised also that society is made up of individuals, and that, if you want to purify and ennoble society, you must first convert the individual, not necessarily every individual, but sufficient to leaven the whole. He saw how men were ground down without help or horizon under a degraded system, and He declared to them the gospel of a boundless hope. He was the personification of truth and righteousness, and of that justice whose other name is Love.

I have gone into these things because it seems to me that it is down at this bottom that men primarily split; and in no sphere of human life and thought is this tendency to dualism, this tendency to split and fly off at a tangent, so fatal to the cause of true progress and civilization as in that region of thought that is devoted to the cause of social regeneration.

Now, since man was able to formulate or give expression to his yearnings, he has always dreamed of something better, something higher than anything he had as yet attained to, and they that are accounted the greatest of Earth's poets and redeemers have been those that have given the highest and finest expression to this yearning for something better, this tendency to see visions and to dream dreams. This is

part of the spiritual element that is in man; this is the element that raises him above the brute, this is that which he has in common, and which makes him a co-worker with God his Maker. This tendency to picture a glorious future has taken many forms, and the dreamer himself has invariably been the child of his time, and in many respects the creature of his environment. Sometimes it was merely a material Utopia of which he dreamed, of a time when his belly should be filled, and his back should be clothed, of a time when none should be overworked, and none should want; but everywhere it was recognised that the intellectual and spiritual elements in man must be built upon the animal and the physical. Everywhere it was recognized that the right of the individual was before all things; everywhere it was recognized that justice came first and charity a long way after; everywhere it was recognized that righteousness was the primary virtue upon which all the others were built. Everywhere and at all times it was recognized, more or less clearly, that society was merely a collection of individuals, that the State had no rights whatever except what were delegated to it by the individuals composing it, and that if the individual only *willed it*, he could make Society anything he had a mind to make it. Back in the primordial ages, when the world was young, and there were vast spaces, man was the creator as well as the creature. Then as now he dreamed his dreams and cherished his ideals, and of the making of gods there was no end at all. Take, for example, one of the earliest of which we have any record. Jacob sought to make with God a bargain which is typical of the man and of the race and of the time, and which at the same time recognises clearly that man is first of all a physical being, "a land animal." In the morning when he rose from his pillow of stone, after having dreamed that beautiful dream in which he beheld the ladder that reached from earth to heaven, one would imagine that his thoughts would have been uplifted, or at least coloured by the events of the night. But Jacob was at all times a very sane and a very practical man, and he is reported to have said, "If the Lord will be with me in the way that I shall go, and will give me bread to eat and raiment to put on, so that I come again to my father's house in peace, then shall the Lord be my God." He did not hold with the gods that went out to war, or fell asleep, or tarried in an inn, or were "not at home" when their services were required. We suspect him of holding in contempt the gaudy and picturesque deities of the civilizations around him. The desire to go back to his father's house, a prosperous and successful patriarch, suggests illimitable possibilities, but what he wanted for immediate use in the immediate future was a plain everyday god. Bread to eat and raiment to put on constituted the sum of his desires as far as the deity was concerned; for the rest, the land was wide and cheap, and he was willing to carve out his own destiny and create his own environment. He recognised—

"That heaven is not reached at a single bound,
But we build the ladder by which we rise,
From the lowly earth to the vaulted skies,
And we mount to the summit round by round."

Now, this power to see into the future, to picture a world so fair, was not confined to any race or to any time. The darkey sang of the time when "there would be corn and pumpkins plenty alying in the barn." The Arab, wandering over the arid wilderness, saw as in a mirage, "A vale of Elim, a shady glen, wherein were twelve sweet wells of water, and three score palms and ten." Even the Pagan poets, and that in a decadent era, had their vision of a Golden Age, wherein was song and laughter, and all the gladsomeness, and all the joyousness of life, visions of a land "where it was always afternoon."

The agriculturist also, the man who was nearest to our mother earth, pictured to himself the land of his desire. Out beyond the confines of the stony desert, on the other side of the swelling Jordan, he could see the sunlit fields of the promised land, a good and fertile land, a land flowing with milk and honey, a land of peace and plenty, a land

where every man should sit under his own vine and fig tree, none daring to make him afraid.

What of the townsman? Yea, he also had his vision of an ideal city, a restored Jerusalem. She to him was a city of truth, a city that was set upon a hill; peace shall be within her gates, prosperity under the shadow of her walls; she shall draw all nations unto her. As far as I have noticed, such visions rather avoided the plane of a merely material progress, and the electric car, the motor lorry, and the Housing Commission were mercifully hidden behind the veil. But her health statistics showed that her citizens lived far beyond the allotted span, "every man with his staff in his hand for very age." And where is there an ideal for a city so sweet and so tender as this: "In the city there shall be a multitude of boys and girls playing about in the streets thereof." And ever and anon he rose to sublimer heights, and there burst upon his vision a veritable city of God. With the eye of faith, and from his Pisgah's height, he could discern her towers and battlements as they rose into the ambient air. He saw the flash of her jasper streets and the gleam of her sapphire walls, caught the sheen of her golden gates and "the glint of her laughing waters"; dreamed of a city that had foundation, whose builder and maker was God.

And surely that which we call Utopia culminates in that vision of universal peace, that vision of the poet-prophet that is perhaps the grandest and the fairest that ever was vouchsafed to the sinful sons of men, that vision in which is foreshadowed the time when even the cruelty of nature shall have ceased:—

"When the wolf also shall dwell with the lamb, when the leopard shall lie down with the kid, the calf, and the young lion, and the fating together, and a little child shall lead them; then they shall not hurt nor destroy in all my holy mountain, for the earth shall be full of the knowledge of the Lord, as the waters cover the sea."

It is to the credit of mankind that he has never been able to rid himself of the tendency to see visions and to dream beautiful dreams, and it is not for lack of desire, nor yet for lack of knowledge, that he has not yet been able to reach the desired haven, or to plant his foot upon the ladder that reaches from earth to heaven.

I.L.P. AND FISCAL POLICY.

Taxation of Land Values Demanded.

At the annual conference of the Independent Labour Party, held at Cardiff early in April, the following resolution was carried, on the motion of Mr. Councillor Parker (Halifax), seconded by Mr. Gavin Duffy:—

"That this Conference protests strongly on national and internal grounds against all proposals for placing tariff restrictions upon imports, and especially against any tariff scheme calculated to limit the supply or increase the cost of food; and no less strongly protests against the existing exorbitant charge of rents, royalties, and railway rates, which seriously handicap British industry, not only in foreign exchange, but in the home market. Further recognising that in this country under Free Trade, as in other countries under Protection, the bulk of the population remains in a shameful condition of poverty, bad housing, and uncertainty of employment, this Conference calls for legislation to nationalise the mines, railways, and other industrial monopolies, and to secure the abolition of indirect taxation and the taxation of land values, in order that the wealth created may be shared by the community, and not be for the advantage of the rich and idle classes."

All industrial monopolies have their roots in land monopoly, the taxation of land values just because it will disturb this foundation ought to come first and be pressed forward as the one alternative to Protection. It would throw open the land, raise wages, and thereby distribute wealth besides taking publicly earned values for public purposes.

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 have still a large supply of the cheap edition of "Protection or Free Trade." Special terms for quantities of not less than one dozen.

During the month we were favoured at 13 Dundas Street with a visit from Mr. Bedford, M.H.R., New Zealand. Our friend and co-worker had an interesting story to tell of the forward position of the Colony, which he largely attributed to the policy of keeping down land monopoly. There were, he declared, practically no unemployed in New Zealand, and the trend of public opinion was in favour of a further instalment of the taxation of land values.

The photo of Mr. Harry S. Murray given in another column is from the block used by *The Young Scot* April issue. The "Y.S." is the journal of the Young Scot movement. This Society, instituted November, 1900, exists to stimulate interest in progressive politics, to encourage the study of history, social and industrial science and economics, and generally to promote Liberal principles. Since its formation close upon 30 branch associations have been formed in various parts of the country. Much good discussion on public questions has been promoted, and many new workers have been enlisted in the service of this new Radical platform. *The Young Scot* tells each month of the activities of the various branch associations. By post, 1/6 per annum, The Darien Press, Edinburgh.

Meetings were addressed last month by John Orr at Bridgeton Cross (nine open-air meetings); Govan Cross (eight open-air meetings); John Paul at Cupar Liberal Club, Duntocher Liberal Association (public meeting). Glasgow and district members are earnestly asked to assist at the open-air meetings in speaking, selling and distributing literature, and otherwise assist to make the summer's open-air campaign a decided success.

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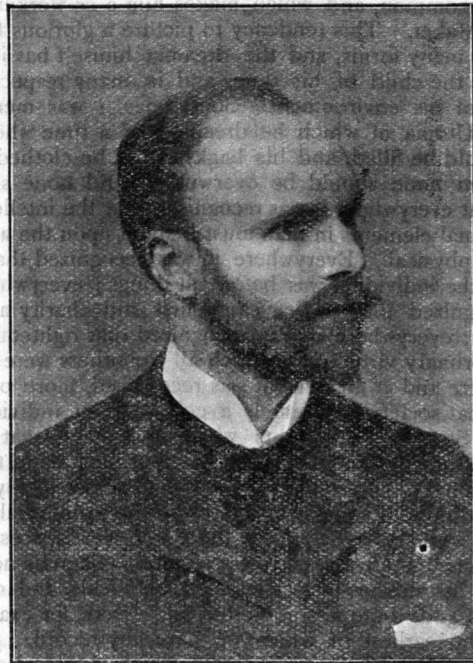
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WM. R. LESTER, M.A.



President Scottish League for the Taxation of Land Values.

ANNUAL MEETING, 16th APRIL, 1904.

The annual meeting of the Scottish Single Tax League was held at 13 Dundas Street, Glasgow, on Saturday evening, 16th inst., ex-Bailie Burt, J.P., President, in the chair. There was a good attendance of members from various parts of the country. The Secretary submitted a report dealing with the work of the League and the progress of the movement during the past twelve months. A Manifesto had been issued on the fiscal controversy setting forth the belief and aim of the League in the taxation of land values as the complement to Richard Cobden's work in freeing the trade of the country from protection and restriction. The leaflet had been widely distributed. Along with the English League, a cheap edition of Henry George's well-known book, "Protection or Free Trade," had been published. Some 25,000 copies of the book had been already sold in England and Scotland. This had brought the principles of the League before a wide and new constituency, and had helped to steady the public sentiment in maintaining the present policy, while at the same time showing the need for the abolition of the restrictions imposed on trade and commerce by land monopoly, and by the present system of taxation. A further pamphlet illustrated with two diagrams constructed from Thorold Rogers' book, "Six Centuries of Work and Wages," showing the wage line through six centuries, had met with much approval, especially among active politicians. An eight-page pamphlet giving Sir Henry Campbell-Bannerman's recent references to the taxation of land values, just published, had already been well received. At the Glasgow municipal elections in November last two new members—Messrs. Nicol and Henderson—had been elected pledged to support the Council's policy in promoting the taxation of land values. About 50 members of the Glasgow City Council were now fully pledged to this policy.

The Henry George Commemoration Day was celebrated 2nd September with an address from Mr. Henry Taylor of South Australia, who, along with Mrs. Taylor, was on a visit to Scotland at the time. A report of the proceedings appeared in the October number of *Land Values*.

During the winter months a class for the study of Political Economy had been held at 13 Dundas Street. The meetings, held each Wednesday evening from October to March,

were conducted by Mr. Wm. Reid with much approval and success.

About 140 meetings had been addressed by speakers of the League in Glasgow and many parts of Scotland from as far north as Aberdeen to Selkirk and Ayr in the south. 26 of these meetings were open-air (Glasgow), organised by Mr. John Orr and addressed by him, assisted at times by other members of the League. These open-air meetings would be continued and extended during the summer months. During the discussion in Parliament of the Irish Land Purchase Bill passed by the Government, the Executive of the League at a special meeting adopted a resolution affirming "that landlordism was the chief cause of the poverty of the people, and further expressed regret at the support given the second reading of the Bill by those members of Parliament pledged to the settlement of the land question by the taxation of land values, a settlement which cannot in any way be reconciled with the proposal to substitute for the present landlords a class of tenant-owners, with special monopoly powers and privileges in the use of the land, over the mass of the Irish people." The Glasgow Liberal Council had also condemned the Bill, declaring by a vote of 27 to 13 "that the Bill should be amended to institute a system of occupying tenants of the State, under direct control of an Irish Board, or Council, instead of the system of occupying ownership embodied in the Bill; that adequate provision be made for allotments, or crofts, to the Irish labourers; and that the price to be paid the landlords should not exceed the fair market value of any improvements they may have made on the land."

At the autumn meeting of the Scottish Liberal Association a resolution was unanimously adopted to the effect "that trade and industrial development were greatly restricted by the present system of land tenure and taxation, and urges as the alternative the taxation of the value of land, and, as the ultimate aim of Liberal policy, the abolition of all taxes on the food of the people." The Women's Liberal Conference at Edinburgh had passed a similar resolution declaring for the taxation of land values as the alternative policy to protection.

The Scottish Trades Union Congress, at their meeting held in Ayr last year, unanimously endorsed the principle of the taxation of land values as being "the most practical basis to the solution of the labour problem, and also the best and readiest means of turning revenue created by the community into the common purse, and further urged upon the Parliamentary Committee and Trades Unionists of Scotland the desirability of making this a test question at all imperial and local government elections."

During the year two Bills for the taxation of land values had been before Parliament. On 22/3/03, Dr. Macnamara brought in a bill which was defeated by the narrow majority of 13, while this year, on the 11th March, Mr. C. P. Trevelyan introduced the Bill promoted by the great municipalities of the country, which was carried by a majority of 67. Government supporters voted for this measure to the number of 36. During the year the Town Councils of Liverpool, Bradford, and Manchester had made strong pronouncements in favour of the proposal, and had joined the Glasgow Corporation in promoting Conferences of representatives from the Local Rating Authorities of the country. The result of these meetings was the Bill introduced by Mr. Trevelyan and carried triumphantly in Parliament. The Corporations of the country are determined to see this policy given legislative effect to at the earliest possible moment, and it is gratifying to know that the ratepayers in all our industrial centres are behind the Town Councillors with even stronger conviction and determination.

A notable and pleasing feature of the year was the adoption of Mr. H. S. Murray, a Vice-President of the League, as the Liberal candidate for Govan (Lanarkshire, Scotland). Mr. Murray was unanimously recommended by the Govan Liberal Council. He subsequently addressed three public

meetings in the division, where his candidature was warmly approved. In the neighbouring constituency of Dumbartonshire, another able advocate of the taxation of land values in the person of Mr. James Dundas White, M.A., LL.D., is before the electors as the Liberal candidate. Mr. White, in his speeches and by his pamphlet on the taxation of land values, which has been widely circulated, is doing excellent work for the movement the League exists to promote.

Over the Border the Leagues for the Taxation of Land Values at Newcastle, Bradford, Keighley, Halifax, Liverpool, and London had been actively engaged in promoting the propaganda at municipal elections, by public meetings and by the distribution of literature. This work had met with great success, adding much to the public sentiment in favour of our ideas.

Abroad the taxation of land values was making satisfactory progress in legislation. In 1899 the Prussian Minister of Finance and of the Interior recommended to Communities the taxation of land values upon the communal value, and since that time close upon 100 German local rating bodies had given effect to this recommendation. The German Land Reform League was actively engaged in the advocacy of this policy. In South Africa, at the first Congress of municipal bodies held at Johannesburg on 18/5/03, the proposal to tax land values for local purposes met with much support, the Conference resolving to separate the value of land from the value of buildings, and that taxation upon buildings be dropped. This decision was widely noticed at the time by the press of South Africa and in this country as an indication of the coming change in the incidence of local rating in the English-speaking world in the radical direction of taxing the unimproved value of land. In Jamaica a petition had been forwarded to the Colonial Secretary urging that the salvation of that part of the Empire lay in the direction of instituting this change in the matter of rating and taxation. In the Australian Colonies the educational work of the Leagues had been well maintained during the past twelve months. As an example of the growing strength and popularity of the movement there, Mr. J. H. Carruthers, leader of the Opposition in the Parliament of New South Wales, was the chief speaker at the Henry George anniversary meeting held at Sydney in September last. Mr. Carruthers paid a high compliment to Henry George as one of the world's greatest thinkers, saying "he had paved the way for that system of land value taxation at first so bitterly opposed in Australia, but which now that it had been on the Statute Book, was accepted as the right system of taxation." In New Zealand about fifty Local Rating Bodies had adopted the principle of taking the whole of their revenue from a Single Tax on Land Values correspondingly relieving buildings and improvements of all rates. The city of Wellington, the capital of the colony, with a population of 50,000, had adopted the policy by a vote of the ratepayers of 1261 to 591, in November, 1901. The Town Clerk of Wellington, Mr. J. R. Palmer, in his Annual Report to the Mayor and Councillors of the city, 1902-03, gives splendid testimony to this policy in the following words:—

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

building operations of the city and surroundings during the past year is due to the influence of this healthy measure, and with the necessary restrictions to prevent overcrowding of buildings no untoward result need be apprehended."

It is stated that Mr. Palmer at the time of his appointment was not recognised or known as a single taxer, and does not now profess to be one. In the United States of America the educational campaign proceeded with unabated vigour. The latest achievement of the Single Taxers there has just been received in the city of New York, where the value of land had been separated from the value of buildings, and improvements. The value of land, it was interesting to note, figured out some 59% of the total assessable value. In this connection, it should be observed that in the Bill brought before Parliament by Mr. Trevelyan provision is made for the separate valuation of land from buildings. In the Dominion of Canada the Single Taxers continue active and during the year a special monthly journal had been instituted by the Toronto Single Taxers, which like our own paper *Land Values* is entirely devoted to the movement.

During the year the Executive and the members of the League had been discussing the question of changing the name from "The Scottish Single Tax League" to "The Scottish League for the Taxation of Land Values." On the motion of the Chairman the report, along with the Treasurer's statement for 1903, was unanimously adopted.

Election of Office-Bearers.

Mr. Burt said he had finally decided to retire from the presidentship, a position he had occupied for the past nine years. Personally he left the chair with a feeling of regret, but it would in no way lessen his interest in the League and its work. It was an honour to be president of the League, but he recognised that it should not be held as a monopoly. He moved that Mr. Wm. R. Lester be appointed president, quite certain that his election would meet with universal acceptance. Mr. David Cassels seconded Mr. Lester's nomination, which was carried unanimously in a most appreciative spirit. Mr. Lester took the chair and thanked the members of the League for the honour they had conferred on him. He thought there were many members of the League better entitled to the position. He considered it a great honour to be the nominal head of a League with so much influence in a movement which was destined to alter in a beneficial way the whole face of society. He moved a vote of thanks to Mr. Burt for his long and valued service as chairman of the League, and that he be appointed a vice-president. Mr. Paul seconded, saying it had given him the greatest pleasure to work as Secretary along with Mr. Burt.

The other office-bearers elected were:—Vice-Presidents, Edwin Adam, M.A., Peter Burt, J.P., Thomas Cameron, P.C., H. L. Davies, David Cassels, H. C. Fairlie, Treasurer Fairlie, Falkirk, J. C. Geddes, George Green, C.C., Wm. D. Hamilton, Thomas Lindsay, P.C., David M'Lardy, Wm. M'Lennan, Norman M'Lennan, F. S. Mein, H. S. Murray, James Stewart, C.C., and James Whyte.

G. B. Waddell, Hon. Treasurer.

Executive Committee—David E. Bell, James Busby, David Cassels, junior, John Cassels, Robert Cassels, Wm. Cassels, Matthew Gemmell, R. L. Greig, Mrs. Wm. D. Hamilton, Wm. Hamilton, Wm. Harrison, A. D. Haxton, J. S. Jamieson, George Kay, Alex. M'Kendrick, Mrs. M'Lardy, James Martin, J. S. Neil, Robert C. Orr, William Reid, C. M. Scrimgeour, George Stenhouse, Richard Whyte, and John Wilson.

John Paul, Secretary, and John Orr, M.A., Assistant Secretary.

Change of the Name of the League.

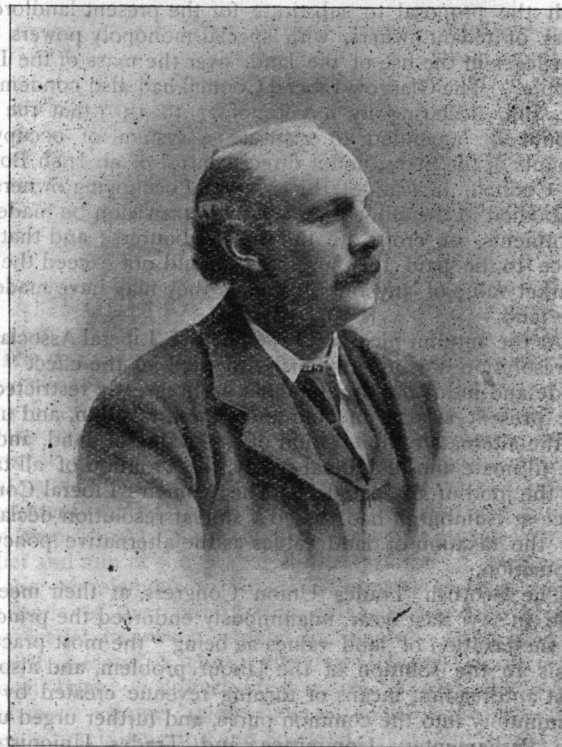
Mr. Burt moved the adoption of the recommendation of the executive, that the name of the League be changed from "Single Tax League" to "Land Values League." Mr. Busby seconded.

Mr. Waddell moved as an amendment that the recommendation be disapproved. Mr. John Orr seconded. The amendment was carried.

Mr. Paul moved that the name be changed to the "Scottish League for the Taxation of Land Values." Mr. G. B. Orr seconded. Mr. T. B. Lund (Bradford) in support of the motion said that if they had not changed the name they could not have made progress in Yorkshire where the movement was gaining ground. In the matter of principle the Taxation of Land Values was as good for a pound as for a penny.

Mr. Norman M'Lennan moved the previous question. Mr. Burt seconded. After some considerable discussion the motion was carried by a majority of about three to one. A vote of thanks to the Chairman terminated the proceedings.

MR. HARRY S. MURRAY,



Liberal Candidate for Govan.

Mr. Harry S. Murray, who has been unanimously adopted by the Govan Liberals as the Liberal candidate for the division, is a well-known man in the Border district. His father, John Murray, was a self-made man, who began the wool business in a small way nearly 60 years ago in Galashiels. He was a man of great energy and enterprise, and established ultimately branches in London, Australia, New Zealand, and Buenos Ayres, under the well-known firm of Sanderson & Murray. Mr. Murray attended school there till he was twelve years of age, after which he spent three years at Craigmount School, Edinburgh, under Dr. Sime. He went to Germany, where he spent nearly two years in Brunswick learning German. While there, he commenced to study the cello under a German master. After his return home, he was sent again to the Continent—first to France, with a view to acquiring French. He did not stay long there, but almost immediately left for Liege, in Belgium, where he studied the French and the chemistry course at the University. He was there nearly two years, during which time he continued his musical studies, and became a proficient cello player. Returning home, at the age of nineteen, he went into business in the wool and sheepskin trade, and spent a winter in Edinburgh attending Professor Hodgson's class of political economy.

At the age of 21 Mr. Murray became an officer in the Galashiels volunteer corps forming part of the Border Rifles, with which he was associated for 22 years, ultimately rising to the rank of Lieutenant-Colonel. For the past 25 years he has taken a chief part, and latterly the chief part, in the management of Sanderson & Murray, Ltd. Mr. Murray was for three years a member of the Galashiels Town Council. Extending his economic studies, Mr. Murray became a convinced supporter of the taxation of land values, which question he has advocated for years with enthusiasm and approval. He has written two popular expositions of the subject, which have been widely circulated in pamphlet form all over the country. One of the pamphlets has also been well received in New Zealand and the Australian colonies, where the agitation for this reform has already blossomed into legislation. Mr. Murray is known in musical circles as an able 'cello player, and is a member of the Edinburgh Amateur Orchestral Society. In 1893 he married an Edinburgh lady, Miss Thomasina Maude Shearer, who, like himself, is a musician, being an able exponent of the piano.

Mr. Murray has always taken a keen interest in politics. At the 1900 election he was asked to stand as Liberal candidate for Roxburghshire, but owing to business reasons he had to decline the invitation. Mr. Murray is a man of marked individuality. His political creed is not based on expediency, or adopted as a fashionable shibboleth. His political creed is the outcome of deep study and wide reading. It rests, moreover, on a historical and economic basis. As such it bears the stamp of absolute sincerity; Mr. Murray will not palter with his convictions. In private life he is known for his sturdy adherence to principle, his courageous devotion to what he believes to be the truth. In entering public life he has no personal ends to serve. His sole aim is to further the great cause of Liberalism, which, in his mind, is inseparably associated with individual freedom and social justice. Mr. Murray, inspired by the enthusiasm of humanity, will ever be found helping forward all movements which make for individual liberty, social amelioration, and national righteousness.—*Hector Macpherson in "The Govan Press."*

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.]

Several members have suggested that the passing of a Land Values Assessment and Rating Bill through its second reading by a majority of 67 votes in a Conservative House of Commons is an event which ought to be "celebrated" in some festive way. The Executive think that a fitting occasion will arise when the "Henry George Commemoration Dinner" comes round in a few months' time. By that time, too, we shall know whether the Government has succeeded in its obvious intention to use every possible means to prevent the Bill from passing through its remaining stages.

In the meantime it is suggested that the most appropriate way of erecting a memorial to Mr. Trevelyan's victory would be to double the membership of the League before the end of the present financial year (June 30th). This can easily be done if every member will endeavour, during the next two months, to enrol one new member. There are some who do as much or more than this every month. The League has had a satisfactory increase both in numbers and income during the past ten months; but much more is necessary if the progress in Parliament and in the country is to be

maintained, and there will soon be a special need for funds to meet the demands of a general election.

* * *

In forwarding the annual subscription of his Club, a Yorkshire secretary writes:—"Our membership has increased to over 400, and I have every reason to believe that the League's monthly organ, *Land Values*, is well read, and that the bulk of our members fully agree with your objects."

* * *

A new member writes from Hampstead:—"I joined your League after reading Henry George's "Protection or Free Trade." Although, most unfortunately, my means are exceedingly limited, I am so entirely in sympathy with your object that I shall use my utmost endeavour to get new members, and thus, I hope and trust, to help forward the good movement which my inability to subscribe prevents my doing in any other way. I presume the best way to do this would be to write letters to all my friends and enclose some of your pamphlets. I intend to ask them, first of all, to read the above book of Henry George, and then I am sure no one could help but join your League."

* * *

The Secretary regrets to have to report the death, at the early age of 47, of Dr. Henry Albert Rundlett, M.A., of New York. Dr. Rundlett was an active member of the League and of its Executive during several years which he spent in this country, and is well remembered by many friends of the movement, both in London and Glasgow, as a genial friend and an untiring propagandist.

* * *

Members and friends in Northumberland and Durham are asked to note that Mr. Richard Brown, one of the Hon. Secretaries of the Tyneside Branch, has removed to 22, List Avenue, Whitley Bay, R.S.O., Northumberland, to which address all future communications should be sent. Mr. Brown will be glad to receive names and subscriptions of new members, or to arrange for speakers to address meetings on the Land Question.

* * *

The quarterly meeting of the Central Council of the League was held on April 18th at Headquarters, Mr. L. H. Berens presiding. Among those present were H. S. Murray, Galashiels, and Mr. Judson Grenell, of Detroit, Michigan, U.S.A. Letters of apology for non-attendance were received from Mr. Alfred Billson (President), the Dean of Durham, Councillor Holding, Rev. J. C. Pringle (Poplar), Messrs. S. R. Cole (Portsmouth), Dalziel, and others. Full reports of the work done during the last three months were laid before the Council by the General Secretary, the Yorkshire agent, and the Hon. Secretary of the Tyneside Branch. The quarterly accounts were submitted and discussed. The Hon. Treasurer showed that while the financial position of the League was on the whole satisfactory, additional funds were for many reasons greatly needed. Mr. Trevelyan, M.P., stated in a long discussion on the Land Values Assessment and Rating Bill that there was little chance of the Bill going into Committee, and urged the necessity of carefully studying all the published criticisms on the Bill, in order that as perfect a Bill as possible might be ready for a future session. The members of the Council expressed their high appreciation of the service rendered to the cause, at great trouble and some cost, by Messrs. Batty and Eckert, in preparing a survey and valuation of Finchley. In replying to a special vote of thanks, Mr. Batty announced that his firm would treat the expenses incurred as a donation to the League Funds. The resignation of Mr. S. J. Boyce, C.A., for 19 years Hon. Auditor to the League, was announced, and the Executive was instructed to appoint another auditor. The date of the next Council Meeting, and of the annual meeting of the League, was appointed for Wednesday, July 20th.

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

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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 UNEMPLOYED.

At the beginning of the Session the question of the Unemployed was again debated in Parliament on an amendment to the Address moved by Mr. Keir Hardie. The amendment ran as follows:—"And further, we desire humbly to express our regret that in view of the distress arising from lack of employment, your Majesty's advisers have not seen fit to recommend the creation of a Department and Minister of Labour, fully empowered, *inter alia*, to deal effectively, acting in conjunction with local administrative authorities, with such lack of employment mainly by the execution of necessary public works, afforestation, and, further, by encouraging an increase in agricultural pursuits."

To Mr. Keir Hardie and his Socialistic friends belongs the credit of demanding in Parliament that some action be taken in the direction of removing this ever-recurring evil; but though in this respect they stand out in strong contrast to that complacent press and public which comfortably assume that the existence of an unemployed class is part of the scheme of nature, it is the duty of thinking men to ask themselves whether

these proposals if carried into effect would provide any remedy for the trouble which it is sought to cure. Is it possible to absorb the labour of men and women at present unemployed by starting new works in this way, however useful they may be?

To answer this question we must first determine why these people are unemployed, and what creates the demand for employment. If we discover where the shoe pinches, we may also be able to find the remedy.

Let us picture a community whose wants are unlimited, and who are naturally anxious to satisfy these wants. At the same time let us suppose that they have the means at hand whereby these wants can be gratified, provided only they will exercise the power of labour with which they are endowed.

Under such circumstances it would of course be absurd to ask whether or not all the members of such a community could find employment. Given wants and given the means of satisfying them by work, and how could there be any lack of work? There could be no unemployed in such a community. Labour, the producer of all wealth, could never become a "drug on the market" while desire for any form of wealth remained unsatisfied.

Well, that in point of fact is exactly the position in which civilised States find themselves to-day—with a difference, and the difference is that the people of these States, unlike those pictured above, are denied access to the only thing on which they can exercise their labour except on terms dictated to them by a minority of their number. They are unable to satisfy their wants except by leave of others, which leave (when it is not altogether withheld) is only granted on condition that the worker forfeits a part of what he makes. Production is thus checked because labour is not able freely to exercise itself, and an unemployed class arises in consequence. For it should never be forgotten that supply and demand are but complimentary terms. No one can "demand" anything unless he has something to "supply," so that if supply is paralysed owing to labour and capital being in whole or in part denied access to Nature, it follows that demand is also paralysed to exactly the same extent, and hence inevitably trade stagnation. Restrict the power to supply and you also restrict the power to demand, whether the demand be for labour or for the products of labour. Trade is simply exchange of services, and land monopoly implies the possession of power by one man to withhold from others the opportunity of performing services, and so to cause trade stagnation and want of employment. On the other hand, let men have freedom to produce, and there could be no limit to the demand of labour.

With freedom of access to Nature, *i.e.*, without payment of rent to private persons for leave to produce, and the existence of unemployed labour or unemployed capital would be an impossibility too absurd to contemplate. Would it be possible to conceive of bees within the hive unable to find employment?

Every man in the satisfaction of his own wants clearly creates a demand for his own labour, and, what is more, the means of supplying these wants are at every man's hand, so that unemployed men anxious to work can only exist from one cause—private monopoly of land. This raises an obstacle in the way of their access to natural opportunities, preventing them satisfying their wants, and causing lack of employment.

As it chanced, this was clearly shown the very same day on which Mr. Hardie moved his amendment to the Address. On that day the papers published a telegram from Reuter's Australian correspondent to the effect that Mr. Watson, one of the leaders in the parliament of the Australian Commonwealth, had made the statement that men are to-day actually leaving Australia because, owing to the large estates, they cannot get land to work on.

Thus we see Australia, with her insignificant population and splendid natural resources, busily creating an unemployed class in the same way as we have done it here.

If what has been said above is true, it cannot be possible to create employment by any such means as Mr. Keir Hardie suggests. At any given moment there is in the circle of exchange but a given effective demand for labour. That and no more. As many workers are now employed as are demanded under existing economic conditions, and it is not possible to increase the number who can find work in any other way than by fundamentally altering those economic conditions which Mr. Keir Hardie's proposal does not even profess to do.

The starting of new works could only result in the diversion of the effective demand for labour from the channel in which it now flows to another. The direction of the demand would be altered, but not its quantity. The sum total of the "demand" would not be increased simply because nothing would have been done in this way to increase the "supply."

Must we then abandon hope of finding means through which the demand for labour can be increased and the unemployed class absorbed? By no means! The effective demand for labour can of a certainty be increased by increasing the supply of commodities, but this in its turn can be done in one way only—by throwing open to labour and capital that by means of which they can employ themselves—the land. It is this which the taxation of land values will effectively accomplish.

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



Liberal Candidate for Dumbartonshire.

Mr. White was born at Rutherglen, where his early years were passed. He was educated at Rugby and at Trinity College, Cambridge, where he obtained honours in law, and he was afterwards called to the Bar at the Inner Temple. He married a daughter of the Rev. R. Haythornthwaite. Besides following the profession of law, he is the author of a book on the Merchant Shipping Acts, which is now in its second edition. He read a paper at the Glasgow Conference of the International Law Association in 1901, and has also written on various legal and economic subjects. When at Cambridge Mr. White interested himself in politics, both as a student of social questions and as a debater at the University Union. He is an active member of the "Eighty Club," and has served on the committees both of that and of the London Reform Union. In July of last year he brought out a work entitled "Economic Ideals," which has been received with much favour. The first and most important chapter of this very readable and instructive book has been reprinted, with some additional notes, as a pamphlet, entitled "*Land Law Reform, based on Taxing Land Values and Not Taxing Improvements.*" The pamphlet, one of the soundest in print on the question, has been well circulated throughout the country.

In knowledge and in platform ability Mr. White, in our view, is to be ranked among the foremost of Scottish Liberal candidates, and he has a quality too rare, unfortunately, among able politicians, and that is sincerity and faith in the cause of the people. As a careful student, he has examined the principles underlying the political conduct or proposals he advocates. He does not need to ask what question interests the electors most. He has made up his mind what they should be interested in, and has gone to them preaching his wholesome political gospel with courage, and in a most engaging manner. The large meetings Mr. White addresses never have the impression that he has come to ask for their votes. They rather feel all the time they are listening to a very capable teacher and guide on public policy. At recent meetings addressed by the candidate, the following resolution has been passed with much enthusiasm:—

"That this meeting condemns the introduction of Chinese labour into the Transvaal under conditions which are practically equivalent to slavery.

"This meeting also condemns the proposals to interfere with the discretion of the licensing authorities, and

is opposed to any measure calculated to strengthen the position of the drink traffic.

"This meeting also condemns the fiscal reaction and the shuffling policy of the Government, and affirms the belief that the most-needed reform is to open up the land to the people by taxation of land values."

The Dumbartonshire Liberals are to be heartily congratulated on having secured such an able and genuine progressive to fight their battle at the coming general election.

LANDLORDISM AND PROTECTION.

By COUNCILLOR H. WHITFIELD, DEVONPORT.

An address upon the Rating of Ground Values was delivered at the Temperance Hall, Devonport, recently, to the members of the Mercantile Association and their friends. Mr. J. A. Pearce, the Chairman, presided, and the attendance, which included many Aldermen and Councillors, was thoroughly representative. The Chairman introduced the lecturer as a life-long student of social questions.

Mr. Whitfield, who was warmly received, observed in the course of his address: The subject is one of colossal and practical interest. An advocate of land reform generally all my life, I have long been persuaded that here is a phase of it which especially appeals to Devonport and, in a wider sense, to the nation at large. The Rating of Ground Values throughout this country would be quite as far reaching in its effect as the resort to Protection itself.

Land Values and Protection.

What is the aim of those who advocate the Rating of Land Values? To uproot a system which has enabled a comparatively limited number of men to prey upon the general community and to hold many cities and boroughs in an intolerable bondage. I do not say, for my part, that the owners of Urban lands have deliberately waited upon the outskirts of towns like foxes do upon the boundaries of farms, with the object of catching the innocent chicken as they multiply. But I do say that, having been from time immemorial, a highly indulged class, with a particular aptitude for looking after their own interest, which, in truth, is a very human weakness, many landowners have succeeded in thwarting that desire for real Free Trade which some believe to be the chief remedy for those social evils which, without distinction of party, we are agreed in deploring, and would enable populations to claim for their own public purposes increases of values which are due to the growth of populations, and to meet those oppressive burdens which growths of populations cast upon municipal authorities.

It is singular to note that many years ago a political economist, who was considered in his day to be somewhat of a revolutionist, but who is now regarded by Social Democrats as having been a very milk-and-watery politician indeed—I refer to Henry George—declared that the Rating of Land Values was the only alternative to Protection. It is equally worthy of note that Mr. Chamberlain a few years since warmly commended the principle of Rating of Land Values. "Why," he said, "these ground rents have all grown out of the prosperity and industry of the community. The property of the owners has been improved by local expenditure, and why should not the owners contribute towards the local expenditure of which they ought to bear a part?"

The Cause of the Demand.

I admit that the Rating of Land Values is not a glittering policy. But no one can characterise it as a Will-o'-the-Wisp that may inveigle those who follow in the depths of a morass from which escape might be impossible. Why do we demand the Rating of Land Values. For reasons, as I take it, of obvious equity and transparent justice. What

has happened in this country in the course of the past fifty years? There has been a monumental augmentation both of national and local taxation. During the interval from 1877 to 1890 the rates throughout England leapt from 18 millions to over 40 millions sterling. In London the proportion was over 200 per cent.—and as Dr. Macnamara told the House of Commons, and as we know full well in these three towns, the burden has become more and more acute. This enormous growth of local liability has been due to conditions which are identical and synonymous with our commercial development. With the increase of our manufactures the workers have multiplied by armies, the appeal for dwellings has been urged with pitiless insistence, and it has in too many cases been denied with pitiless avarice. All this time local authorities have been compelled for the comfort and health of the ratepayers and inhabitants to incur huge liabilities upon sanitation in the laying out of roads, the ventilation of congested districts, and other essentials to properly ordered life. But, whilst these municipal undertakings have become inevitable, whilst these tremendous local expenditures have been incurred, whilst these municipal efforts have been exerted to make life better worth living, to safeguard the well-to-do by preventing the poor from becoming centres of contagion, whilst the cost of all these reconstructions and transformations has fallen upon the several populations, the landowners have lengthened and strengthened, and are lengthening and strengthening, those cordons of steel which for generations they have drawn around towns, and relaxed and tightened at their pleasure. The municipalities have carried out huge works and raised great loans—they could not help themselves—and the landowners have richly reaped where they have never sown. They have simply watched and waited and exploited their opportunities at the expense of every other section of the community, heedless to all appeals, deaf to all importunities. (Applause.)

The Case of Devonport.

We could have no more conspicuous example of the evil than Devonport has supplied. The town was surrounded by magnificent building sites let out to agricultural purposes. But for generations the policy was pursued of holding up the land for future values. Two hundred years ago the Secretary of the Admiralty Department complained that, although the estate of Stoke Damerel had been immensely advantaged by the construction of a dock, the owners would not sell sites to enable workmen's houses to be built. And so, from the very beginning, the policy was pursued of doling out land whilst the inhabitants were packed in squalid houses. Many of you know better than I do for what depression of trade and for what social consequences that policy of restriction has been responsible. Those colossal evils have been due to the failure of successive Parliaments to tax Land Values. In other words, land was let to farmers at £5 per acre and rated at £5 per acre, which the moment the pressure could no longer be withstood, that pressure of house famine and public opinion which made itself so manifest ten years ago, was sold at £1,200 per acre ("Shame.") The land unloosened since that time, and the aggregate realised by the owners has been simply prodigious. Thus, whilst the people were condemned to all the terrible effects of herding at extortionate rentals, when the boom came, the boom that was to add so unjustly and inordinately to the wealth of one man, the land was sold at a premium that still rendered reasonable rentals impossible, and to-day there are hundreds of new dwellings lying unoccupied for that reason, whilst the overcrowding problem is still in need of solution. Indeed we have an instance of the overbearing nature of this privilege recorded in to-day's local papers. Not many years ago the Devonport Corporation wanted land for the purpose of building a fever hospital. The land—agricultural land—was sold them for £500 an acre. The growth of the town and the dangers arising from the cramped conditions in which the masses live, have rendered inevitable the extension of the Infectious Disease

Hospital. What do the Manor authorities ask for the adjoining acres which also are let for agricultural purposes, at about £5 per acre and that for land which has practically escaped all real burdens. A sum of £1,491 per acre and the reversion of the land to the Manor if at any time it was proposed to use it for any other purpose ("Monstrous.")

A Quaint Historical Parallel.

I cannot refrain from recalling here the quaint historical story which is told of Edward the Confessor. He went at the request of his chief minister, Earl Godwin, to admire a glorious heap of gold and silver which had been extracted from the people by very drastic means. When the Earl opened the door that led to the vault the King saw to his horror that the Devil was sitting upon the money. "What is thy business here?" his Majesty nervously demanded. "I am guarding my own money," was the Devil's reply. "In the name of Heaven," the King rejoined, "I conjure thee to tell me why thou callest that gold thine?" "I call it mine," answered the Devil, "because it has been unjustly gotten from the substance of the poor." The King realised that even the Devil, black as he has always been painted, could occasionally tell the truth—(laughter)—and he ordered the money to be restored to his subjects. I know not how much of fact there may be in this story. It is of undoubted antiquity and the one regret we must all feel is that the Devil is now more sparing of his state appearances than he formerly was—(laughter)—or he might compel certain people who shall be nameless, to make adequate atonement in the form of restitution for the state of affairs which they have contemplated so long with cold and calculating eyes—(applause.)

Three Towns Powerless.

I have said that many of the demands which are made upon our municipalities are of a national as well as of a local character. The Three Towns to cite one instance, are compelled by the War Office and Admiralty to treat their sewage in a particular fashion, regardless of expense, so that the health of the soldiers and sailors may not be jeopardised. And the grants received from the Government in relief are really farcical in comparison with the expenditure. With every development the rates increase. The Government makes its easy escape, the owners of land win at every point, and at every point the public are penalised (applause.) Whilst the owners seize the whole of the unearned increment—take to themselves at the psychological moment all that increase in value which has incurred in spite of them—and not because of them, the general community contribute more heavily every year to the national exchequer through the medium of indirect taxation. It is for these reasons that I invite your serious deliberation, in days when the air is thick with passion to the fact that our municipal burdens are high, that our national burdens are no less serious, that our rentals are everywhere inordinate—(loud applause.)

What the Rate would do for Devonport.

The case of Devonport to recur to a homely illustration, shows how the public have been victimised. The estate of Stoke Damerel was originally bought for £12,000. The then owner wanted to build a country mansion near Launceston, and he sold the manor lands to raise the funds. National emergencies subsequently induced William III. to build a dock by the Hamcaze waters. The dock developed into a town, every extension added to the value of the manor, until the estate, which was bought 250 years ago for £12,000, was realising £80,000 a year in interest. I am not aspersing men here to-night, but impeaching a system—(applause)—and therefore I ask fearlessly, what has the owner of the Manor of Stoke Damerel ever done—he or his ancestors—to create that expansion of value which has ever widened like the estuary of a river?—(applause.) Nothing whatever. Everything has been done for them, and they have paid little or nothing to the relief of local

burdens. Their lands have been rated as farm lands. When they have leased it for building purposes, they have directed the architecture and material of the house or the villa; they have stipulated that no change is made in the structure without their consent; they have received their ground rents without deductions for rates; and, at the end of the leases, they have found—and will continue to find—themselves the absolute owners of the buildings and of the full ground value as it has been enhanced during the period of the holdings. The nation and the municipality have spent with prodigality to make the town attractive and populous. But they have only acted as the most generous advertising agents for the favoured monopolist, and enabled him in his own time and humour to name his own price for the article which others rendered marketable without involving him in the minor irritation of paying any part of the bill which has been incurred in the process—(applause.) This flagrant scandal is true in degree where land is not quite so fettered as it has been here. The owners have toiled not. Neither have they spent. But the reward has been ever theirs. We do not say that men with prophetic visions should be precluded from dealing in these sites. But what we do say is this: that all such lands should be rated at their cash values—(applause.) They would then no longer be retained with the same death-like grasp; there would be freedom of sale in land: and, with freedom of sale in land, and, indeed of houses, there would come the breath and incense of real reform—(applause.) A tax even of 2s. in the £ upon land values would drive into the open market sites that are held for a rise, industries of every description would be stimulated, and the workers would obtain what they need in houses in the form in which they are most anxious to obtain them—(applause.) I should like to give you a practical illustration of the way in which the anomaly of which we complain works out in London and elsewhere. The net land value of an acre unbuilt upon is, say, £100; it is rated at £5, and the rates payable are 1s. 10d. a year. The same acre built upon has a building value of £360, a total letting value of £580, a rateable value of £480, and the rates paid are £144 a year. So that, whilst the owner escapes all the results of keeping a tight grip upon that which he holds in trust, the burden falls with crushing force upon the man of small means, who is ever on the search for a home for his family and finds the door slammed in his face because he has a family—(applause.)

What is to be done.

What is to be done with this amazing octopus which has cast its throttling arms around the centres of our yet busy England, which has checked industrial enterprise, abridged the means of employment, created slums and fevers, increased the rates on houses, rendered rentals prohibitive to the poor, and heavy enough indeed to those in receipt of substantial wages? It is the taxation of land values at which we should aim as a remedy, and we must not rest until the first great concession has been made—(applause.) The extent to which we have protected ourselves against our landowners may be demonstrated by citing the Agricultural Rating Act of 1896, which returns to the owners, even of building land let to pasture on the borders of towns, one-half of the rates out of the proceeds of Imperial taxation. So that the owners have been encouraged, I am sure not with malice aforethought, to cling to that land for which the cry is ever heard in louder and louder accents—(applause.)

A doctrine of sounder sense and more commending simplicity was never propounded than when Henry George uttered these words: "The value of land is something totally distinct from the value of improvements. It is a value which arises not from the exertion of any particular individual, but from the growth and progress of the community. A tax on land values, therefore, never lessens the reward of exertion or accumulation. It simply takes for the whole community that value which the whole community creates." That is my position. That is why I advocate the rating of land values. My object has been

rather to enlist your interest by broad generalisations rather than to weary you by abstruse arguments. I have endeavoured to appeal in the main to your instincts and your knowledge of the problem, as you are personally familiar with it. My desire has been not to carry you all over the world in search of relief when you may find it at your own doors; to remind you:

Ill fares the land, to hast'ning ills a prey,
Where wealth accumulates and men decay—
(applause.) Let it be our mission to lift the cloud that has spread like a pall over so many towns. Let us strain our energies no remove that deadweight which has stunted and retarded the social and moral, the industrial and commercial growth of those communities which have been, as it were, enslaved to a system that so many of us consider to be incapable of defence—(applause.) Everywhere communities are beginning to realise that they may dictate the day of their own deliverance, and I ask you who are so closely concerned to see to it that you are delivered, and never to forget that those who would be free themselves should strike the blow—(loud applause.)—*Western Independent.*

News of the Movement.

Canada. Mr. Walter H. Roebuck, Secretary Toronto Single Tax Association, writes:—It has been generally accepted by social reformers that "hard times" are their harvest season, but we in Toronto have found the present period of so-called "good times" the most prosperous in our history. This of course does not prove that hard times would not have been more propitious for our work.

A reform organisation, whatever its merit, like a political party depends upon the men who lead it. It is a very noticeable fact that when the old men of a party die it generally becomes demoralized and goes out of power. This is also the case with reform movements, and unless the principles underlying the agitation are sufficiently strong to carry it over the depression, and until the younger men have grown to the position, the movement may entirely drop.

Such has been the history of the Single Tax in Canada. Some eighteen years ago the old Anti-poverty Society was flourishing in Toronto. Later when the movement in the States, with George at its head, broke away from the "Populist" and other parties, and stood alone as the Single Tax Party the name was changed to the Single Tax Association.

A number of very earnest men were then in the work and great deeds were done. But one by one they were called away. One left the city; another secured a position which occupied all his time; a third was shut down on by his employers; and so they went.

Branches had been formed in the other cities and towns of this province (Ontario), but one by one they all went the same road. Toronto however maintained its organisation, and great credit is due to those brave spirits who so nobly stood together through discouragement, jeers, and opposition.

But the reward has come. Toronto to-day has an organisation of three hundred members, and we estimate there must be nearly four thousand Single Taxers in the city alone.

We are now reviving the other cities and towns. Our success has again aroused the old spirits that are left. But we are handicapped. The distances here are so great and the railway fare is so high that we find it hard to keep as closely in touch with each other as we should. This winter we brought Lee F. Lybarger from Philadelphia to address one of our Sunday afternoon meetings in the Opera House. He had to travel nearly four hundred miles to get here and as far back again, his railroad expenses alone amounting to nearly sixty dollars (£12). While here he also lectured in three other places, travelling another two hundred and fifty or three hundred miles to do so. Our large centres are far

apart and the intervening space is all settled farming country where it is impossible to organise, as each farm comprises one hundred acres, and the houses are a half or a quarter of a mile apart.

Despite these obstacles, the progress we are making is indeed great. Every winter we run a series of Sunday afternoon lectures in one of the opera houses, and bring the best speakers here that are to be had on the continent. These meetings cost us on an average about eighty dollars (£16) apiece. In addition to that we maintain an office on one of the leading business streets and publish a monthly paper, "The Canadian Single Taxer."

We have been told that we are making greater progress here than is being made any place on the Continent, and perhaps we are. The State of Ohio (U.S.A.) where Tom L. Johnson, that master workman, is fighting, may be beating us; and Chicago (U.S.A.) where Post and Monroe and White are working, is a close second. New York City, where Henry George worked and died, has some fine men, and must have an immense leaven of single tax, but their organization does not seem strong.

One of the most promising features of our position is the number of young men we have in the movement. This means not only present work, but also future greatness.

Our present agitation is centering around a proposal to exempt all dwellings from taxation to the extent of \$700 (£140) of their assessed value. It is proving a very popular movement, and all the labour men are supporting it.

Neither the Dominion nor the Provincial government levies direct taxes in this province. The municipalities do it all, and they are bound by the Provincial law to raise their revenue from certain sources. We are therefore asking the Provincial government to grant municipalities the option of adopting this exemption.

In Toronto it would have the effect of raising our tax rate from 20 mills on the dollar (2 per cent.) to 24 mills on the dollar. (Land, buildings, personalty, etc., are all assessed on their capitalised value, and not on their annual value). That would mean an additional four mills on the dollar ($\frac{2}{5}$ per cent.) on the value of the land, and the remaining assessment of the dwellings and other property. It would mean that the vacant land alone, which amounts to \$7,000,000 (£1,400,000) would pay an additional \$28,000 (£5,600) per annum. It would mean that the man who had a house worth \$700 (£140) on a lot worth \$300 (£60) would pay \$12 (£2 8s.) less per annum in taxes; but a man with a house and lot worth \$10,000 (£2000) would pay \$25 (£5) per annum more. All houses (including the lot) worth \$4500 (£900) or less would be benefited, but all over that amount would pay an increased tax.

You can easily see what an incentive that would be to the builder of small houses, and how it would reduce the price of building lots. At the same time it will not be an injustice to the man with a large house, for he is notably under-assessed on the plea that his house would not sell for what it cost.

We have at present a house famine in the city, and this is the cure we are offering. We estimate that it will reduce rents on an average of \$5 (£1) per month, and save the citizens of Toronto about \$1,000,000 (£200,000) per year in land and house rent.

DO YOU WISH TO PROMOTE THE MOVEMENT?

THE Executive of the Scottish Single Tax League appeal to the Members to enlist New Subscribers, and to sympathisers who know and appreciate the work of the League to become Members.

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TENETS OF THE SINGLE TAX.

BY E. T. WEEKS.

We hold that the earth is the common heritage of all men. That apart from the earth men cannot live; and that whatever hinders their access to the earth, increases to them the difficulty of living. We assert that the very fact of birth gives to all men an equal and inalienable right to life; and because men can exist only upon and from the earth, their common heritage, it follows that all men have an equal and inalienable right to the use of the earth. And we hold that whatever human laws or institutions deny and hinder their equal exercise of this right, deny, in effect, that all men are entitled to an equal opportunity to live, and thus deny their equal right to life. We hold that private property in land, including all natural opportunities, by decreeing to a minority of men the ownership of the earth, and compelling the majority to give to these a part of the products of their labour for the mere privilege of using it, artificially increases to the multitudes the difficulty of living; infringes their equal right to the use of the earth; deprives them of their right to an equal opportunity to live, and thus denies that all men have an equal right to life. And we hold therefore that private property in land, under which the minority may wholly exclude the majority from the earth, is violative of natural rights, and is wrong; and that the human enactments which decree it should be abolished.

We assert that, in production, whatever unnaturally increases the share of the product given as rent unduly lessens the part remaining for wages and interest. Expressly asserting the need for private possession of land, we declare that its private ownership is wholly injurious. That, by enabling some to monopolize and keep out of use the most valuable lands, it gives monopoly values to land, unnaturally increases rent and the part of the product exacted as rent, and by compelling labour to resort to lands of low productiveness, it lessens the returns of labour, decreases wages and hampers production.

We assert that land values are created solely by the presence of population and the thrift and progress of the community. That they arise with the coming of population, grow with its growth, and shrink and even disappear with its decline. That as a community becomes more populous and needs greater revenues, its land values increase. And that, by the very law of its being, every community creates, concurrently, a need for revenues and a fund, land values, from which this want may be satisfied.

We hold that to the producer belongs the things produced. That land values being produced not by any individual, but by the presence and thrift of the community, the same principle of justice which gives to the individual the product of his labour, ordains that this fund, land values, belongs to the community, and should be taken for the support of the government.

To do this, and to take away the substance of ownership in land, while securing the individual in the private possession thereof, we propose to levy an annual tax on the rental or using value of land, irrespective of improvements, equal to the entire amount thereof, and that the resulting revenue be apportioned among the Federal, State, and local governments; and that all other revenue taxes be abolished.

We hold that we would thus simplify and equalize taxation, cheapen its collection, and do away with perjury in relation thereto. We assert that a tax on land values, unlike other taxes, cannot be shifted to the consumer. That the tax we propose would compel every holder of land to contribute annually to the common welfare, the full value of the special privilege thus enjoyed by him; would destroy speculation in land by making it unprofitable to hold land out of use; would give capital and labour access to vast quantities of land, including oil, coal, iron, and other mineral deposits, and make impossible the monopolizing of the original sources of supply; would derive the revenues of government from the very fund which society itself creates; and since more than ninety per cent. of all land values are

in urban lands, franchises, and mineral deposits, it would remove from the farming and the wage-earning population the great burden of taxation, which, as the principal consumers, now falls ultimately upon them. We assert that by abolishing all revenue taxes upon improvements, capital, labour, and the products of labour, and giving access to lands now monopolized and idle, it would stimulate investment, promote industry and enterprise, raise wages, and bring about general and more equal prosperity.

We are opposed to all forms of special privilege; we recognise the importance of the financial and other questions; and we expressly declare that government ownership of transportation lines and public utilities is needed as a complement to this tax; but we hold that every improvement in government, or other advance in material progress, simply increases the value of land, and, under private ownership of land, adds to the proportion received by the landowner and decreases the proportion of the labourer. And, declaring that man's relation to the earth is primary, we hold that the adoption of the Single Tax as a means to secure to all the people their equal right to its use is a prerequisite in order that they, and not a minority of them, may enjoy the material benefits to accrue from further advances in government and even in civilization itself.—*The Single Tax Review, New York, U.S.A. (Winter Number, January, 1904).*

Political Economists have insisted much on the *small* matters that affect the value of labour. By far the most important is *the mode in which the land is distributed*. Wherever there is a free soil, *labour maintains its value*. Wherever the soil is in the hands of a few proprietors, or tied up by entails, labour necessarily undergoes depreciation. In fact it is the disposition of the land that determines the value of labour. If men could get the land to labour on, they would manufacture only for a remuneration that afforded more profit than God had attached to the cultivation of the earth. Where they cannot get the land to labour on, they are starved into working for a bare subsistence. There is only one reason why the labour of England, Ireland, and Scotland is of so little marketable value, and that reason is *the present disposition of the soil*. Were the soil disposed of according to the laws of equity, there cannot be the least doubt that the labour of the labouring classes would at once rise to at least double its value.—*Patrick Edward Dove (1850).*

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Annual Report.

The past year has been one of quiet but solid work. In the early part of the year Mr. Verinder paid a three days' visit to the district, speaking at Portsmouth and Southsea. The meetings were fairly well attended. A special meeting was held on 25/3/03 to consider the suggestions made by Mr. Verinder re the formation of a branch of the English League for the Taxation of Land Values. It was agreed, after several discussions, to postpone the matter indefinitely. Viewed in the light of later events, the committee considered the course taken to be a wise one. A lecture on "Garden Cities," by Mr. Hutchins, and a criticism of "Progress and Poverty," by the Rev. Mr. Garbutt, were among the meetings held during the year. Further lectures were arranged on Fiscal Reform, and the speakers were Mr. S. J. Seal, J. Irvine, E. J. Trodd, and J. H. M'Guigan. A special lecture was given under the auspices of the Union by the President of the local Conservative Association on "Protection." The income for the year amounted to £9 18s. 1d.; expenditure, £9 3s. 5d.; leaving a credit balance of 14s. 8d. The committee desire to call attention to the good work done by the Book Club. £9 17s. 10d. has been spent in books dealing with political economy, most of the members contributing only one penny per week for this purpose.

J. H. M'GUIGAN, *President.*

E. J. TRODD, *Hon. Secy.*

23 YEARS' INCREASE OF LAND VALUES IN THE PARISH OF FINCHLEY.

A Finchley ratepayer writes:—The following illustration of our present unjust system of exempting land values from local taxation is drawn from the growth and improvement of the parish of Finchley within the last 23 years. It should be of the greatest interest to every ratepayer in London. The facts and figures are absolutely correct, and drawn from official sources.

In 1881 the rateable value of Finchley was under £51,000 per annum, and of the land, apart from buildings and improvements, it was approximately £12,000 per annum. In 1904 the rateable value of the selfsame area is £160,000 per annum, and rising at the rate of about £10,000 a year. The unimproved value—that is to say, the site value of the land in Finchley—is estimated at £2,400,000. Taking the value on a three per cent. basis, the annual value is £72,000. This gives an increase in the annual value of £60,000 in 23 years, or £2,600 per annum. If we capitalise that £2,600 annual increment of land revenue on a three per cent. basis, we shall get the annual capital increase of £86,000. A startling figure! But suppose we capitalise on a four per cent. basis, it gives an annual capital increase of £65,000, or a total increase for the 23 years of £1,495,000.

What a startling fact, and what a relief to Finchley's high rates (8s. 2d. in the £1), if this £1,495,000 of heaven-sent revenue had been turned into the municipal purse instead of being given away! In that case Finchley would probably not have borrowed that £196,000 of local loans outstanding, which is now costing £4,450 in interest and sinking fund.

Here at once is a municipal loss of £60,000 per annum, but for which Finchley would have no rates. I enclose my card.

All schemes for securing equality in the conditions of men by placing the distribution of wealth in the hands of government have the fatal defect of beginning at the wrong end. They pre-suppose pure government; but it is not government that makes society; it is society that makes government; and until there is something like substantial equality in the distribution of wealth, we cannot expect pure government.—*Henry George.*

"Come with me," said Richard Cobden, as John Bright turned heart-stricken from a new-made grave. "There are in England women and children dying with hunger—with hunger made by the laws. Come with me, and we will not rest until we repeal those laws."

In this spirit the free trade movement waxed and grew, arousing an enthusiasm that no mere fiscal reform could have aroused. And entrenched though it was by restricted suffrage and rotten boroughs and aristocratic privilege, protection was overthrown in Great Britain.

And—there is hunger in Great Britain still, and women and children yet die of it.

But this is not the failure of free trade. When protection had been abolished and a revenue tariff substituted for a protective tariff, free trade had only won an outpost. That women and children still die of hunger in Great Britain arises from the failure of the reformers to go on. Free trade has not yet been tried in Great Britain. Free trade in its fullness and entirety would indeed abolish hunger.—*Henry George.*

PROTECTION OR FREE TRADE.—The present controversy on the Free Trade versus Protection issue recalls to mind the famous book on that subject written by Henry George some 20 years ago. The Leagues for the Taxation of Land Values have just re-issued this work at half-price, 6d. It is claimed to be a complete reply to Mr. Chamberlain's Tariff Proposals, and that close upon two million copies have already been circulated. The sub-title of the book—"An examination of the tariff question with special regard to the interests of labour"—is well sustained throughout the whole 356 pages of very readable type. The first half is devoted mainly to an examination of Protection in all its aspects from the standpoint of bottom economic principles. The latter part of the book claims that we in this country have not yet realised Free Trade, that Richard Cobden merely won an outpost, and that his policy carried to a logical conclusion involves the complete freedom of trade from the burden of taxation. The taxes necessary for the maintenance of government ought in the Georgian view to come from the value that land acquires owing to the presence and necessities of the people. This association of the Taxation of Land Values with the Free Trade issue puts the question in quite a new and interesting light. The book, which is well worth perusal at this time, can be had through the booksellers and at the publishing offices, 13 Dundas Street, Glasgow; and at 376-7 Strand, London, W.C.—*Paisley Express.*

Religion and experience alike teach us that the highest good of each is to be sought in the good of others; that the true interests of men are harmonious, not antagonistic; that prosperity is the daughter of good will and peace; and that want and destruction follow enmity and strife. The protective theory, on the other hand, implies the opposition of national interests; that the gain of one people is the loss of others; that each must seek its own good by constant efforts to get advantage over others and to prevent others from getting advantage over it. It makes of nations rivals instead of co-operators; it inculcates a warfare of restrictions and prohibitions and searchings and seizures, which differs in weapons, but not in spirit, from that warfare which sinks ships and burns cities. Can we imagine the nations beating their swords into plowshares and their spears into pruning hooks and yet maintaining hostile tariffs. No matter whether he call himself Christian or Deist, or Agnostic or Atheist, who can look about him without seeing that want and suffering flow inevitably from selfishness, and that in any community the golden rule which teaches us to regard the interests of others as carefully as our own would bring not only peace but plenty? Can it be that what is true of individuals ceases to be true of nations—that in one sphere the law of prosperity is the law of love; in the other that of strife? On the contrary, universal history testifies that poverty, degradation and enslavement are the inevitable results of that spirit which leads nations to regard each other as rivals and enemies.—*Henry George.*

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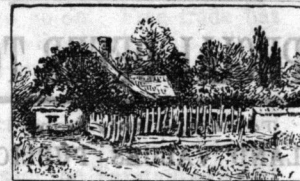
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