

FOR THE COMMUNITY ITS OWN; FOR THE WORKER HIS OWN.

That whereas the land question lies at the root of the labour problem; that land monopoly forces labour into involuntary idleness, and thus creates an unemployed class; and whereas Land Values are created by the presence, industry, and growth of the community, this Congress is of opinion that the Taxation of Land Values merits the support of all who stand for industrial emancipation.

Resolution unanimously adopted by the Scottish Trades Union Congress, held at Falkirk, 1902.

The question is often asked—Why not tax great incomes rather than Land Values? The answer is that a great income means that an individual is appropriating values that belong either to the community that has created them by common effort, or to individuals that have created them by individual labour.

Great incomes arise from the ownership of monopolies, as the land, the coal, the iron, exclusive privileges to use strips of land for railways, gas, and water-mains, etc.

The taxation of Land Values will take for the community these monopoly values, and great incomes from such sources will no longer exist.

Or great incomes arise from an employer paying workers a wage which is less than the equivalent of the value they produce. The taxation of Land Values, by freeing the land to labour, will cause wages to rise, and so great incomes which result from the exploitation of labour will cease.

Those who oppose the taxation of Land Values, and say that justice can be established by manipulation of the Income Tax, are content to see a system maintained which enables capital to exploit labour. They would let the capitalist get the great income, and then by an Income Tax take for the State a part of what wholly belongs to the workers. At the same time they would leave the monopolist free to withhold land from use, and so force wages down by limiting the opportunities of employment for labour. This is why Mr. Balfour and the House of Lords accepted the principle of the Super-tax in the Budget of 1909, and opposed with revolutionary violence the Land Clauses.

The community is entitled to its own—the site value of the land and all beneath it, and Land Values Taxation will appropriate it for common use. The worker is entitled to his own—the value his labour creates—and Land Values Taxation, by raising wages, will enable him to secure it.

The Super-tax is based on the idea of taking from the very rich to give to the very poor. At best this is but a system of doles by the rich to the poor. It is no remedy.

Justice demands that the system which creates very rich men and very poor men should be overthrown. The way of reform is by the taxation of Land Values.

[TURN OVER.]

TAX LAND VALUES AND END UNJUST RATING.

A Striking Object Lesson :

THE MEDIAEVAL CASTLE AND THE TAILOR'S SHOP.

Castle and Ground occupy	508,200	Square Yards.
Tailor's Shop occupies	470	" "
Castle and Ground rated at	...	£924
Tailor's Shop rated at	...	£947

THIS MEANS : Use Land for pleasure and you are favoured.
MORAL : Use for industry and you are penalised.
 Change that by taxing Land according to its value, the only just system.

IN the town of Cardiff stands a great mediæval castle, itself covering 11½ acres, surrounded by its moat, its gardens, conservatories, orchards, ornamental lakes, home farm, cedar plantations, recreation ground—in all, a magnificent domain of 105 acres (508,200 square yards), cut off from the sordid world by its feudal battlements; its great keep frowns from a height of 140ft. on the busy hive of industry surrounding it.

This feudal oasis belongs to Baron Cardiff of Castle Cardiff, otherwise the Most Noble the Marquis of Bute. The defensive works of this feudal fortress, we are told, remind one of the Middle Ages. Similarity with mediævalism goes further; the owner of the castle also owns the greater part of the town, and levies tribute on its people just as his mediæval ancestors did; but, instead of receiving it in personal service, he collects it in ground rents, and the State, in return for these services on his part, relieves him of paying a fair share towards the taxation of the country.

Cardiff Castle, with all its mediæval magnificence and its extensive private grounds, is rated at £924. Near by is a tailor's shop, with an area of 47ft. by 90ft. (470 square yards), which is rated at £947. And the State further comes to the assistance of the Marquis of Bute by treating him as a "distressed" agriculturist under the Agricultural Rates Act with regard to his home farm.

Can such a system of taxation be just? If not just, why tolerated, when by taxing land according to its natural unimproved value, and not according to the uses to which it may be put, we can remove the injustice. This land reform means lower rents and lower rates.

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