

SCOTTISH SINGLE TAX LEAGUE.

Manifesto to the Electors.

THE Government presently appealing to the electorate for a renewal of confidence was returned to power pledged to carry out social reforms such as Old Age Pensions and Improved Dwellings for the Working Classes. Returned to power with a majority greater than any Government of modern times, they have, instead of carrying out the schemes promised on almost every Conservative address, wasted the revenue of the country in the purchase of inefficient armaments, to the inordinate sacrifice of lives in the War in the Transvaal, or unblushingly endeavoured to outdo Tammany Hall in corruption by voting public money to themselves and their friends.

Where are the Old Age Pensions promised on every Tory platform? Where the dwellings that were to be secured to the working classes? Echo answers, Where? Instead of Old Age Pensions for the poor, £1,600,000 per annum for five years was voted for the relief of agriculture, admittedly finding its way, as all such grants do, into the pockets of the landlord class. Instead of every workman owning his own dwelling, as the hustings cry was, £80,000 was handed over to the tithe-paying landlord parson in England, and £50,000 to his Irish lay brethren; £720,000 was given as a bribe under the Irish Local Government Act to the landlords through the Irish agriculturists; and £600,000 was given to denominational schools.

You will be told when you ask your Conservative representatives about the social reforms printed on their election addresses that all the finances of the Government have been used to defend the British Empire from the aggression of the Boers.

Do not be deceived by this attempt to cover up a corrupt and inept domestic policy with bombast and the sound of the drum.

Remember that the landlords and landlord parsons got their pensions in the shape of grants in aid of agriculture and remitted tithe taxation, long before the Government thought of war—before the Bloemfontein Conference.

There has and will be an enormous expenditure incurred for armaments in the Transvaal War. We ask you, is this additional burden to be placed on the shoulders of industry? Already we have had increased taxation on such working-class luxuries as tea and tobacco. What is the owner of the land going to pay? Evidently if you continue the present reactionary Government in power, he will not only remain scot-free, but receive a million or two in the way of grants from time to time.

Consider the question. Why should all the burdens of the country be placed on industry and the earnings of industry, while the values of land, which the landlord has done nothing to create or maintain, flow constantly and increasingly into private pockets, without direct contribution to public revenue.

But this Election, we are told, is to be fought on the War, on the cry of equal rights for all white men. We have no objection to equal rights for all white men, either at home or abroad, but what do the equal rights amount to if the values of the annexed lands, for which we have expended our money and shed our blood, are to become, like the values of our lands at home, an unearned appendage to the riches of a particular class—a perquisite for a few speculators.

Said Lord ROSEBURY at Edinburgh, three years ago:—

“You have acquired so enormous a mass of territory that it will be years before you can settle it, or control it, or make it capable of defence, or make it amenable to the arts of your administration. Have you any notion what you have added to the Empire in the last few years? I have taken the trouble to make a compilation which I believe correct. In the twelve years you have added to the Empire, whether in the shape of actual annexation, or of dominion, or what is called a sphere of influence, 2,600,000 square miles of territory! . . . The area of the United Kingdom—England, Scotland, Wales, Ireland, the Channel Islands, and so forth—is 120,000 square miles. Therefore, to the 120,000 square miles of the United Kingdom, which is a part of your Empire, you have added during the past twelve years 22 areas as large as the United Kingdom itself. I say this: that that marks out for many years a policy from which you cannot depart if you would. You may be compelled to draw the sword—I hope you may not be—but the foreign policy of Great Britain until its territory is consolidated, filled up, settled, civilised, must inevitably be a policy of peace.”

Since then we have had a policy of war, and we have added to our already (according to Lord Rosebery) unconsolidated territory, the territory of the Transvaal and Free State.

What share has the mass of the British people either in lands at home or lands abroad? Where do the equal rights of white men come in, when, through the monopoly of coal lands in Great Britain, the price of coal has risen so enormously of late? The widow and her children must shiver without a fire, and the industries of the country be strangled, that land values may remain intact, the property of a privileged few.

We have heard a great deal about new markets abroad for our trade and the "open door in China." When are we to have the door at home—the land of Great Britain and Ireland—opened in the interests of trade? To search abroad for fresh avenues to trade, while the land at home is in the firm grip of monopoly, is a policy that is as futile as it is hypocritical.

If we are ever to have equal rights, we must break up the greatest of all monopolies, the monopoly in land, which lies at the root of all our industrial and social evils.

How can we break up this great monopoly? We point you to a method easy of application, a method advocated by the Liberal Party since the formulation of the Newcastle Programme—the Taxation of Land Values. Put a tax on the values of land whether used or held idle, and you impose a burden not on production but on monopoly, which will compel the land speculator to loosen his grip from the throat of industry.

During the last two years Conferences to promote the Taxation of Land Values have been held at Bradford, London, Glasgow, Huddersfield, and Newcastle-on-Tyne, at which representatives from many of the principal rating bodies in the country were present; while over 300 rating authorities have separately petitioned Parliament in favour of the reform. On 8th February, 1899, Mr. E. J. C. Morton, M.P., raised the question in the House of Commons, and almost succeeded in carrying it despite the enormous majority the Government had at its command.

At a special meeting of the Scottish Liberal Association held in Dundee, on the 26th November, 1897—Sir Thomas Gibson Carmichael, Bart., M.P. presiding—the following resolution—moved by Mr. H. S. Murray, Galashiels; seconded by ex-Bailie Peter Burt, J.P., Glasgow—was unanimously adopted:—

"That whereas the Land Question lies at the root of the Social Problem; that land monopoly, which is directly caused by the value of land being exempt from taxation, forces labour into involuntary idleness, and thus creates an unemployed class; and whereas the values of land are created by the presence, industry, and growth of the people, this Conference is of opinion that the Taxation of Land Values should occupy a foremost place in the Programme of the Liberal Party, to be dealt with at the earliest possible moment by—

- (1) The abolition of the Breakfast Table Duties—the duties on tea, coffee, cocoa, dried fruits, etc.
- (2) The substitution of a direct tax on the value of land, apart from improvements.
- (3) Reform of the Valuation Acts to provide for the separate scheduling in the valuation returns of the values of land and the values of improvements, with a view to separate assessment, etc."

If this reform was carried it would have a powerful and immediate effect in improving trade, increasing the demand for labour, and raising wages, besides improving the dwellings of the people, which are mainly dear because land is held out of the market which might be used for building purposes, while it would also supply funds which might be utilised for Old Age Pensions or for the reduction of the present burden of taxation.

Therefore, we appeal to all Electors who have the progress and prosperity of their country at heart, to **Vote for no Candidate who does not pledge himself firmly and clearly in favour of**

THE DIRECT TAXATION OF LAND VALUES.

(Signed) PETER BURT, President.
GEORGE B. WADDELL, Treasurer.
JOHN PAUL, Secretary.