

*With Personal Introduction by
J. R. S. S. S.*

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The Problem of Wealth— The Problem of Poverty.

"MY PARTNERS, THE PEOPLE."

An Open Letter to Mr.

ANDREW CARNEGIE,

in reply to his

"GOSPEL OF WEALTH, NO. 2."

Justice a better solution than

Charitable Doles

And

Confiscatory Taxation.

*(Reprinted by permission from "The Westminster Review"
of March, 1907).*

Once to every man and nation comes the moment to decide,
In the strife of Truth with Falsehood, for the good or evil side;
Some great cause, God's new Messiah, offering each the bloom or blight,
Parts the goats upon the left hand, and the sheep upon the right,
And the choice goes by for ever 'twixt that darkness and that light.

We see dimly in the present what is small and what is great,
Slow of faith how weak an arm may turn the iron helm of fate,
But the soul is still oracular; amid the market's din,
List the ominous stern whisper from the Delphic cave within—
"They enslave their children's children who make compromise with
sin."

James Russell Lowell.

"Land Values" Publication Department,
15 Dundas Street, Glasgow; 2, Darley Street, Bradford;
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"MY PARTNERS, THE PEOPLE."

AN OPEN LETTER TO MR. ANDREW CARNEGIE.

Andrew Carnegie, Esq.,
Skibo Castle, N.B.

DEAR SIR,

I have read with great interest and pleasure your article, "My Partners, the People," in the current number of the "Review of Reviews." I welcome your prophetic utterance that "In time. . . the mere man of wealth himself will come to realise that in the estimation of those of wisest judgment he has no place with the educated, professional man. He occupies a distinctly lower plane intellectually, and in the coming day Brain is to stand above Dollars, Conduct above both. The making of money as an aim will then be rated as an ignoble ambition. No man has ever secured recognition, much less fame, from mere wealth. It confers no distinction among the good or the great." But the fulfilment of this prophecy requires as a condition precedent the sweeping away of the present unjust political, social, and industrial conditions—the substitution of economic independence for the existing economic tyranny.

I welcome also your declarations (1) in favour of Individualism, (2) against Socialism or Communism, and (3) against an Income Tax.

Like yourself, "of nothing am I more firmly convinced than that in Individualism lies the secret of the steady progress of civilisation ;" that "Except we build upon the foundation of 'As ye sow so shall ye reap,' we labour in vain to establish a higher, or even to maintain the present civilisation. Virtue must bring reward, vice punishment, work wages, sloth misery. Energy and skill must win a prize denied to indolence and ignorance." I agree with you when you say that "The rights of private property emerged slowly from ages when property was held mostly in common ; as civilisation advanced men became less communistic and more individualistic." And when you state that "Public sentiment at last sustained private property because it was found favourable, and discarded communism because it was found unfavourable, to progress." But I cannot follow you when

you declare that "there is nothing sacred about individual ownership except as man has established it as the system under which progress can be made." Nor can I agree with you in subscribing to the doctrine of Adam Smith that "The subjects of every State ought to contribute to the support of government as nearly as possible in proportion to their respective abilities." Such a canon of taxation would no doubt appeal to the Sultan of Turkey, but the true basis—the just, the honest basis of taxation—is taxation in accordance with benefits received. And, while agreeing with you that an Income Tax is "of all taxes. . . . the most pernicious;" that "it demoralises a nation;" and that in the words of the Rt. Hon. W. E. Gladstone, it makes "a Nation of liars," I am unable to support your proposals for a "dividend tax" and for heavily graduated, in fact confiscatory, death duties. I hold indeed that the very arguments you adduce in favour of these forms of taxation point logically to the desirability and the justice of a very different and a very superior system of Taxation.

Your statement that "there is nothing sacred about individual ownership except as man has established it as the system under which progress can be made," cannot apply to the products of labour, because these belong of right to the labourer, whether with hand or brain, who has produced them; it can only apply to such institutions as private ownership of land and private ownership and control of such natural monopolies (really forms of land monopoly) as railways, telegraphs, telephones, gas, water, electric lighting and supply, tramways, etc. Private property in land and in these industries which are from their very nature monopolies has been allowed under the mistaken notion that it is the system under which progress can best be made. But the public are rapidly awakening to the fact that the unrestricted private ownership and control of land is a stumbling block in the path of true progress, and that in the interests of the whole community private monopoly of land must be broken down, and natural monopolies must be owned and controlled by the public. Nor is this State Socialism. Such reforms are essential to the realisation of a true and complete Individualism—an Individualism which will secure to each man a "fair field and no favour," an Individualism based upon the democratic principle "Equal rights to all, special privileges to none."

As a matter of fact, land monopoly and the private control of natural monopolies are absolutely opposed to the true right of property; and your statement above-quoted is in line, not with Individualism, but with the socialistic doctrine that there are no

"natural rights of man," and, therefore, no natural "rights of property;" that, in the words of Laurence Gronlund (*Co-operative Commonwealth*," page 85), "It is Society, organised Society, the State, that gives us all the rights we have. . . . As against the State, the organised Society, even Labour does not give us a particle of title to what our hands and brain produce."

In his "Condition of Labour," a reply to the late Pope's Encyclical on Labour, Henry George very clearly demonstrates not merely the injustice of absolute private property in land, but also the justice of private property—the private property of the producer—in the products of labour.

"The world," he holds, "is the creation of God." And he argues: . . .

"The men brought into it for the brief period of their earthly lives are the equal creatures of His bounty, the equal subjects of His provident care.

"By his constitution, man is beset by physical wants, on the satisfaction of which depend, not only the maintenance of his physical life, but also the development of his intellectual and spiritual life.

"God has made the satisfaction of these wants dependent on man's own exertions, giving him the power, and laying on him the injunction to labour—a power that of itself raises him far above the brute, since we may reverently say that it enables him to become, as it were, a helper in the creative work.

"God has not put on man the task of making bricks without straw. With the need for Labour and the power to labour He has also given to man the material for Labour. This material is land—man physically being a land animal, who can live only on and from land, and can use other elements, such as air, sunshine, and water, only by the use of land.

"Being the equal creatures of the Creator, equally entitled under His Providence to live their lives and satisfy their needs, men are equally entitled to the use of land, and any adjustment that denies this equal use of land is morally wrong."

As to right of ownership, he holds that—

"Being created individuals, with individual wants and powers, men are individually entitled (subject, of course, to the moral obligations that arise from such relations as that of the family) to the use of their own powers and the enjoyment of the results.

"There thus arises, anterior to human law, and deriving its validity from the law of God, a right of private ownership in things

produced by labour—a right that the possessor may transfer, but of which to deprive him, without his will, is theft.

“This right of property, originating in the right of the individual to himself, is the only full and complete right of property. It attaches to things produced by labour, but cannot attach to things created by God. . . .

“To attach to things created by God the same right of private ownership that justly attaches to things produced by labour, is to impair and deny the true rights of property. For a man who, out of the proceeds of his labour, is obliged to pay another man for the use of ocean or air or sunshine or soil, all of which are to men involved in the single term land, is in this deprived of his rightful property, and thus robbed.”

As to the use of land, Henry George holds that—

“While the right of ownership that justly attaches to things produced by labour cannot attach to land, there may attach to land a right of possession. As your Holiness says, ‘God has not granted the earth to mankind in general in the sense that all without distinction can deal with it as they please,’ and regulations necessary for its best use may be fixed by human laws. But such regulations must conform to the moral law—must secure to all equal participation in the advantages of God’s general bounty. The principle is the same as where a human father leaves property equally to a number of children. Some of the things thus left may be incapable of common use or of specific division. Such things may properly be assigned to some of the children, but only under condition that the equality of benefit among them all be preserved. . . .

“In our cities of millions and our States of scores of millions, in a civilisation where the division of labour has gone so far that large numbers are hardly conscious that they are land-users, it still remains true that we are all land animals, and can live only on land; and that land is God’s bounty to all, of which no one can be deprived without being murdered, and for which no one can be compelled to pay another without being robbed. But even in a state of society where the elaboration of industry and the increase of permanent improvements have made the need for private possession of land widespread, there is no difficulty in conforming individual possession with the equal right to land. For as soon as any piece of land will yield to the possessor a larger return than is had by similar labour on other land, a value attaches to it, which is shown when it is sold or rented. Thus the value of the land itself, irrespective of the value of any improvements in or on it, always indicates the precise value

of the benefit to which all are entitled in its use, as distinguished from the value which, as producer, or successor of a producer, belongs to the possessor in individual right.

"To combine the advantages of private possession with the justice of common ownership, it is only necessary, therefore, to take for common uses what value attaches to land irrespective of any exertion of labour upon it."

Hence Henry George advocates the taxation of land values as the natural and just method of raising public revenues. And he lays down the true canons of taxation as follows :—

"It is clear that this right way of raising public revenues must accord with the moral law. . . .

"It must not take from individuals what rightly belongs to individuals.

"It must not give some an advantage over others, as by increasing the prices of what some have to sell and others must buy.

"It must not lead men into temptation, by requiring trivial oaths, by making it profitable to lie, to swear falsely, to bribe, or to take bribes.

"It must not confuse the distinctions of right and wrong, and weaken the sanctions of religion and the State, by creating crimes that are not sins, and punishing men for doing what in itself they have an undoubted right to do.

"It must not repress industry. It must not check commerce. It must not punish thrift. It must offer no impediment to the largest production and the fairest division of wealth."

"Consider," he continues, "the taxes on the processes and products of industry by which, through the civilised world, public revenues are collected—the octroi duties that surround Italian cities with barriers; the monstrous customs duties that hamper intercourse between so-called Christian States; the taxes on occupations, on earnings, on investments, on the building of houses, on the cultivation of fields, on industry and thrift in all forms. . . .

"All these taxes violate the moral law. They take by force what belongs to the individual alone; they give to the unscrupulous an advantage over the scrupulous; they have the effect, nay, are largely intended, to increase the price of what some have to sell and others must buy; they corrupt government; they make oaths a mockery; they shackle commerce; they fine industry and thrift; they lessen the wealth that men might enjoy, and enrich some by impoverishing others."

And he adds :—

" . . . the value that we propose to tax—the value of land irrespective of improvements—does not come from any exertion of labour or investment of capital in or on it ; the values produced in this way being values of improvements, which we would exempt. The value of land, irrespective of improvement, is the value that attaches to land by reason of increasing population and social progress. This is a value that always goes to the owner as owner, and never does and never can, go to the user ; for if the user be a different person from the owner, he must always pay the owner for it in rent or in purchase-money, while if the user be also the owner, it is as owner, not as user, that he receives it, and by selling or renting the land, he can, as owner, continue to receive it, after he ceases to be a user.

"Thus taxes on land, irrespective of improvement, cannot lessen the rewards of industry, nor add to prices—(Henry George here points out in a footnote that the landlord cannot raise his rent and so pass the land value tax on to the tenant, or if land-user as well as landlord, cannot raise the price of his products and so pass the tax on to the consumer)—nor in any way take from the individual what belongs to the individual. They can only take the value that attaches to land by the growth of the community, and which, therefore, belongs to the community as a whole.

"To take land-values for the State, abolishing all taxes on the products of labour, would therefore leave to the labourer the full produce of labour ; to the individual, all that rightfully belongs to the individual. It would impose no burden on industry, no check on commerce, no punishment on thrift ; it would secure the largest production and the fairest distribution of wealth, by leaving men free to produce and exchange as they please, without any artificial enhancement of prices ; and by taking for public purposes a value that cannot be carried off, that cannot be hidden, that of all values is most easily ascertained and most certainly and cheaply collected, it would enormously lessen the number of officials, dispense with oaths, do away with temptations to bribery and evasion, and abolish man-made crimes, in themselves innocent."

Now, not only the Income Tax, which you condemn, but also the dividend tax and the death duties, which you approve and advocate, violate the true canons of taxation laid down by Henry George. If a man earns his income or obtains his wealth honestly, it is his as against the world—his to hold, his to exchange for the property of others, his to transfer, either at death or otherwise, to

whom he pleases, undiminished by rate or tax. He is entitled, further, and so are those to whom he may give or bequeath his property, to whatever revenues may be justly derived, in the form of dividends or otherwise, from the rightful investment of his wealth. For an individual to deprive him of any portion of his honestly obtained income or wealth, is theft. And for the State to do the same is likewise theft. If a man does not come by his income or his wealth honestly, the law should take cognisance of the fact. If, by reason of land monopoly, by reason of private control of natural monopolies, by reason of protective tariffs, or such like, a man becomes possessed of an income or of wealth that he has not earned, the right, the honest, and the just thing for the State to do is not to tax income or wealth as such, even to extinction, but to so adjust our tax system and our industrial system that the incomes will go to those who do earn them; and this can be secured by the taxation of land values, the public control of natural monopolies, and the abolition of all tariffs. It should be noted that a tax on land values is a very different matter from an income tax levied on the rents actually received by the landlords. The latter would not touch land that was not in use and therefore yielded no rent. It would do nothing to force idle land into use—nothing to break down land monopoly. The landlord, therefore, could readily raise his rent and pass the tax on to the tenant or the consumer. A tax on land values, on the other hand, would be levied upon the full value of all land, whether put to use or not, and would therefore operate to force idle land into the market, thus increasing the market supply of land and effectually preventing the landlord from raising his rents and passing on the tax.

Further, not only are the taxes you propose condemned by the true canons of taxation, but, as I have already stated, the examples you give point to the desirability and the justice of a very different and a very superior system of taxation—point, in fact, to the desirability and the justice of the very method of taxation advocated by Henry George.

Take the case of the two brothers, the one with a farm at Harlem, the other with a farm on Manhattan Island. Both brothers "are equally industrious, cultivate their farms equally well, and in every respect are equally good citizens of the State. . . .

"The growth of New York City northwards soon makes the children of the younger millionaires, while those of the elder remain simple farmers in comfortable circumstances." "Now," you ask, "who or what made this difference in wealth? Not labour, nor skill. No, nor superior ability, sagacity, nor enterprise, nor greater public

service. The Community created the millionaire's wealth. While he slept, it grew as fast as when he was awake. It would have arisen exactly as it did had he been on the Harlem and his brother on the Manhattan farm"—aye, and had neither of the brothers ever been born.

"The younger farmer," you add, "now a great property-holder, dies, and his children in due time pass away, each leaving millions, since the farm has become part of a great city, and immense buildings upon it produce annual rents of hundreds of thousands of dollars. When these children die, who have neither toiled nor spun, what canon of justice would be violated were the nation to step in and say that, since the aggregation of their fellow-men, called 'the community,' created the descendants' wealth, it is entitled to a large portion of it as they pass away?"

By introducing the question of the "immense buildings on the land," producing "annual rents of hundreds of thousands of dollars," and by your use of the phrase "real estate," which covers not merely the land but all buildings and other improvements on it, you confuse the issue. The return derived from buildings and other improvements is not, economically speaking, rent. It is interest on the capital invested in the improvements, and such interest belongs of right, not to the community, but to the individuals who make the improvements, or to their successors. On the same principle, the rental value of the land, which, according to your own statement of the case, is not due to any labour, skill, superior ability, sagacity, enterprise, or public service on the part of the owner, but which, while he sleeps, grows as fast as when he is awake, and is, in fact, produced by the whole community, belongs of right to the whole community. And it belongs to the whole community now living, not to the whole community of the next or any succeeding generation; for the land values of to-day are created by the people of to-day, and therefore rightfully belong to the people of to-day. The land of New York will yield so many millions of dollars of rent this year, not because of the presence of millions of inhabitants last year, but because of the presence of the millions now; and if next year New York City were deserted by its inhabitants, it would yield no rents next year, whereas if the inhabitants of New York founded another city of the same size the rental values taken from New York would materialise wherever the new city was established. Therefore, as I have said, the land values of to-day belong to the people of to-day, and no canon of justice would be violated if the community were to take possession of that value forthwith. But, by reason of

stationary, and so do values of property. Let it decline, and values fall even more rapidly. In other words, increased population—the community—creates the wealth in each successive generation ;” and “therefore, no other form of wealth should contribute to the nation so generously.” Further consideration should show you that the statement that “population—the community—creates the wealth”—the value of real estate—“in each successive generation,” is true only of that portion of the value of real estate represented by “the value of the land irrespective of improvements,” that this is the only value created by the community as a whole, and that this value only and no other form of wealth should contribute to the nation.

The same reasoning applies to the case of all the other brothers, except the stock-exchange gambler. Analyse each case, and you will find that the great wealth they obtain is for the most part monopoly value—that is to say, it is at bottom land value. The greater part of the value of railroads inheres in the roadway the long, continuous strip of land, stretching in some cases across the continent, upon which the rails are laid. Even in the case of the protected iron and steel monopolies, the ultimate benefit of Protection will go, as the second of these brothers was cute enough to see, to those who hold the key to the whole position—i.e., to those who own the necessary raw materials, the coal lands, the iron lands, etc. The same applies to “The Silver King,” as Mr. Stead calls him. As you truly put it, “He did not create his wealth ; he only dug it out of the mine (the land) as the demands of the people gave value to the previously worthless stones.” And these “previously worthless stones” are, economically speaking, land, and the value given to them by the demands of the people is thus land value. The meat-packers’ fortune, as you show, is due in large part to the growth of the population of Chicago ; but it is also due in large part to his power to “corner” the raw material of beef and pork, and so forth—is due, in fact, to his power to monopolise the land on which the cattle and pigs are raised, and to his power, thanks to Protective duties, to “corner” the market and so “increase the price of what he has to sell and others must buy.” As for the fifth brother, whose case is a case apart—you very rightly take the case of brothers. All men are brothers, and all men are therefore equally co-heirs of the All-Father, equally entitled to the bounties of nature, equally entitled to use the land which is essential, absolutely essential, to the lives of all. Henry George has shown how the taxation of land values would enable us to “combine the advantages of private possession with the justice of common ownership.” Were this great and just reform carried out

the fact that the community has hitherto refrained, and still refrains, from taking for public purposes the land value created by the public, a very important canon of justice has been, and is still being, violated ; for the community, deprived of its just and natural revenue, has hitherto raised, and still raises, its revenues by methods that violate the true canons of taxation, and violate also the just canon that the wealth produced by the individual belongs to him who has produced it.

I hold, therefore, that, so far from its being "immaterial at what date collection is made, so that it (the value created by the community) comes to the National Treasury at last," it is of the utmost importance that the land values created by the public of to-day should be appropriated to-day for the public purposes of to-day. And I cannot but think that after further consideration of the matter you yourself must come to the same conclusion.

I thoroughly agree with you that "It would be unwise to interfere with the working bees." But that is just what our present system of land monopoly, of private control of natural monopolies, and of unjust taxation is doing all the time. The taxation of land values, however, would not interfere with the working bees—except by getting rid of existing interferences ! The landowner is in no sense a working bee. He is a drone in the industrial hive. As the Rt. Hon. H. H. Asquith said at a recent meeting of the Land Law Reform Association, "The landlord is not a partner in the industrial community. He is not a partner in it, but a parasite upon it." And it is wise to interfere with parasites, because if you don't they will undoubtedly, and do undoubtedly, interfere with you. As Henry George has demonstrated, land value "always goes to the owner as owner, and never does, and never can, go to the user." In other words, land value, the honey produced by the community as a whole, goes at present to the drones, as drones ; it never goes, and never can go, to the working bees. Therefore, if by the taxation of land values the community takes for the benefit of the whole community, as it surely has every right to do, the honey produced by the whole community, it will not interfere with the working bees, it will not take away any honey that rightly belongs to the working bees as individuals ; it will only interfere with the drones—(taking from them the honey that rightly belongs, not to them, but to the whole community)—and that assuredly need not greatly concern anybody but the drones themselves.

Referring to the great increase in real estate values shown by the Census returns, you say that "the obvious creator of this wealth is not the individual, but the community ;" "let population remain

at first helps to emigrate will soon turn on him to demand that such emigration shall be stopped as reducing their wages!

"Give away what land he may have, or refuse to take rent for it, or let it at lower rents than the market price? He will simply make new land-owners or partial land-owners; he may make some individuals the richer, but he will do nothing to improve the general condition of labour.

"Or, bethinking himself of those public-spirited citizens of classic times who spent great sums in improving their native cities, shall he try to beautify the city of his birth or adoption? Let him widen and straighten narrow and crooked streets, let him build parks and erect fountains, let him open tramways and bring in railroads, or in any way make beautiful and attractive his chosen city, and what will be the result? Must it not be that those who appropriate God's bounty will take his also? Will it not be that the value of land will go up, and that the net result of his benefactions will be an increase of rents and a bounty to the land-owners? Why, even the mere announcement that he is going to do such things will start speculation and send up the value of land by leaps and bounds.

"What, then, can the rich man do to improve the condition of labour?—(of the 'working bees.')

"He can do nothing at all except to use his strength for the abolition of the great primary wrong that robs men of their birthright. The justice of God laughs at the attempts of men to substitute anything else for it."

If, therefore, as I believe, you are honestly desirous of devoting your wealth to the improvement of the condition of labour, to the uplifting of the great masses of the people—those common people of whom Abraham Lincoln said that "God must love them because He has made so many of them," you can only do so by strengthening the hands of those who, in this country, in America, and throughout the civilised world, are working in season and out of season, in sickness and poverty often, at times not knowing where the next meal is to come from, but still working, for while there is life there is hope, for the realisation of the great ideal of justice and freedom, of brotherliness, peace, and love set before them by him who was once called in derision, but is now called in love and admiration in every quarter of the globe, "the Prophet of San Francisco."

As to how you can best help on this great and good work—whether by supporting and promoting propaganda work on the platform and in the Press, by subscribing to such organisations as the

it would save men from the hell of poverty, and from the fear, the ever-present fear, of that hell, and then no man would be tempted to indulge in gambling or in any of the other often even more dishonest "get-rich-quick" methods of to-day. And until this great reform is accomplished nothing can be done to materially and permanently improve the condition of the great mass of the people in this or any other country. Everything that is done to make a town or a country safer and better to live in, simply increases the value of the privilege of living there, simply sends up land values, and puts more wealth into the hands of the drones in the hive.

As Henry George puts it in the book I have already quoted :—

"As faith without works is dead, as men cannot give to God His due while denying to their fellows the rights He gave them, so charity, unsupported by justice, can do nothing to solve the problem of the existing condition of labour. Though the rich were to 'bestow all their goods to feed the poor and give their bodies to be burned,' poverty would continue while property in land continues.

"Take the case of the rich man to-day who is honestly desirous of devoting his wealth to the improvement of the condition of labour. What can he do?

"Bestow his wealth on those who need it? He may help some who deserve it, but will not improve general conditions. And against the good he may do will be the danger of doing harm.

"Build churches? Under the shadow of churches poverty festers and the vice that is born of it breeds!

"Build schools and colleges? Save as it may lead men to see the iniquity of private property in land, increased education can effect nothing for mere labourers, for as education is diffused the wages of education sink!

"Establish hospitals? Why, already it seems to labourers that there are too many seeking work, and to save and prolong life is to add to the pressure!

"Build model tenements? Unless he cheapens house accommodations, he but drives further the class he would benefit, and as he cheapens house accommodations he brings more to seek employment, and cheapens wages!

"Institute laboratories, scientific schools, workshops for physical experiments? He but stimulates invention and discovery, the very forces that, acting on a society based on private property in land, are crushing labour as between the upper and the nether millstone!

"Promote emigration from places where wages are low to places where they are somewhat higher? If he does, even those whom he

A Budget Plebiscite Postcard.

RADICAL FISCAL REFORM.

Mr. Chamberlain and his landlord friends, neglecting the advice given by Richard Cobden some sixty years ago, have "ripped up the question of taxation," and have "forced the middle and industrial classes to understand how they have been cheated, robbed, and bamboozled," by the landlord class in the matter of taxation. But Mr. Chamberlain's false fiscal reform proposals have, happily, been ignominiously defeated, and it now remains to push forward true fiscal reform on the lines laid down more than half a century ago by Cobden himself. For there is a Protection that we do need—Protection against those at home who "toil not neither do they spin," but who—through oppressive mineral rents and royalties, through exorbitant rentals of agricultural land, and through the huge ground rents of our great centres of population and of trade and industry—"reap where they have not sown and gather where they have not sowed."

THE LAND TAX FRAUD.—Speaking in the House of Commons (March 14th, 1892), Cobden showed how step by step the land-holders had shuffled the burdens of State from their own shoulders on to the shoulders of the people. He showed that the last relic of the old Feudal State-
rent-charge on the land is the Land Tax of 4s. in the £, levied then as now, on the values of 1692! And he denounced "the mode of levying the tax" as "fraudulent and evasive," and "hoped to see Societies formed calling upon the Legislature to revalue the land and put a taxation upon it in proportion to the needs of the State."

THE BUDGET AS IT MIGHT BE.—Mr. Chamberlain and his landlord allies have demanded fiscal enquiry and fiscal reform. Let them have both! Let this "land tax fraud" be enquired into—and put right. Let us also put right the fiscal frauds of later date, the doles given to the landlords and the parsons by the late "Government of Landlords." Here we have the basis of A REAL DEMOCRATIC BUDGET:—

- I.—Levy the 4s. Land Tax upon the values of to-day (£200,000,000 a year according to the FINANCIAL REFORM ALMANACK, thus realising £40,000,000 a year.
- II.—Repeal the Doles Acts, saving a further £5,000,000.
- III.—Apportion this £45,000,000 a year as under:—

(a) Payment of Members and of Election Expenses	£1,000,000
(b) Repeal of the Breakfast-Table Duties	£11,250,000
(c) Old Age Pensions	£25,000,000
(d) 2d. off the Income Tax	£5,000,000
Present yield of Land Tax	£750,000

A Bill should also be passed to empower local authorities in town and country, to rate land values, thus enabling them to relieve the homes and the industries of the people of the existing rate burden of £54,000,000 a year.

N.B.—"The Lords block the way"—EXCEPT FOR FINANCIAL REFORMS. Witness their impotence in the case of the Death Duties Budget of 1894, in which Sir William Harcourt made a beginning of taxing the landlords.

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[The above is printed on postcards, which may be obtained from the publisher at the prices named. If you are in favour of the programme of radical reforms here outlined, you should obtain a supply of these cards, and spread the light by posting them to the Premier, to the Chancellor of the Exchequer, to your Member, and to your friends.]

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I am,

Yours faithfully,

ARTHUR WITHY.

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