

# THE SINGLE TAX AND ITS OPPONENTS.

A Correspondence between FREDERICK THORESBY, Esq.,  
Barrister-at-Law (Prospective Liberal Candidate for Reading),  
and J. W. GRAHAM PEACE.

## INTRODUCTORY NOTE.

This correspondence upon the subject of Single Tax, which followed on certain conversations between the parties thereto, is of special value in that it exhibits the arguments pro and con and is in no sense hypothetical. Hence its publication.

MARSHAM MANOR, GERRARD'S CROSS,

30th June, 1918.

DEAR MR. PEACE,

As my uncompromising presence, for such it would be, at Thursday's gathering can only mean discord amongst a very earnest, if unpracticable gathering, I formally tender my resignation with my best of good wishes to you all, and especially to you and W——, who is a true knight-errant. I am profoundly grateful to you both for having made me think so deeply, for now I see my way very clearly. But I do wonder how two just men, like you both are, can justify *two* blacks making one white. Let us assume that no land has been or can be originally acquired honestly yet, considering that de facto ownership (*i.e.*, right to income from) has been accepted for an indefinite period and *everybody*, including the State and its Peoples' Representatives, deal with land upon such an assumption, how you can take the whole income (for they do not buy or want the land but only the income therefrom) without committing an injustice, I fail to see. After all, it is a matter of conscience!

I would also suggest that in future you should refrain from stating to a landless crowd that you intend to *give everybody access to land*, for I am quite positive they do not realise that all you mean is to transfer the payment of rent from individuals to the State, and that no one other than at present will be able to have access to the land without the payment of rent. Of course the transfer of such ownership (or rather the right to collect rent, for of course land belongs to God and to no one else) will carry in its train greater misery than any other piece of so-called "beneficial legislation" has ever caused, and will cause a slump in land values and therefore a lowering of the rent which the State can charge, and so temporarily throw huge tracts of land open to renting. As soon, however, as the nation has become adapted to the altered conditions and the awful national suffering and injustice which

could only be borne or tolerated through the fear of death, *i.e.*, *brute force would alone be ruling*, the land would once more be *reheld* by a considerably changed body of users, and there would once more be no more land available for access (the opportunity of which sounds so sweet to the landless !) than at present. It would also mean that a very large number of those who love the land and get the best out of it would not have access to it as at present. I do submit, finally, that it is the practical impossibility of committing such colossal injustice and causing such awful misery that rather than endure which Red Revolution would once more rear its head, that the idea of the Single Tax, when it is intended to mean a confiscation of 20s. in the £ as regards the enjoyment of land rentals, has made such insignificant progress and that notwithstanding a number of Democratic Chancellors have for years been trying their wits to the utmost to tax the rich without injuring the fabric of the State, the Single Tax has *never* been attempted except temporarily and in some small townships.

Yours sincerely,

FRED. THORESBY.

A formal acknowledgment, together with some literature on the subject, was sent, to which Mr. Thoresby replied in the following letter :

I. PUMP COURT, TEMPLE, E.C.4.

DEAR MR. PEACE,

July 26th, 1918.

I am glad to hear from you, and I have read the enclosures which you sent, with much interest, but quite a lot of it seems to cut very much both ways.

There is, however, one point which you and W—— evidently make a great point of, namely, giving the people access to the land, but I must say the more I think it over the more clap-trappy and misleading does it appear to be. For instance, no land at present rented, leased or mortgaged, will be disturbed in the matter of use or access, but merely in the direction of the payment of say five per cent. upon the ground value. Any surplus above five per cent. will, I assume, continue to go to the land-owner, and any ground rent less than five per cent. upon the ground rent value will have to be increased to the flat rate to be paid to the State.

Apparently the landowner will continue to receive the rent for all buildings upon land, so that these rents will enable a majority of the present large landowners to go on living upon their estates, although of course upon a considerably reduced income and therefore style.

So that all land rented, leased or mortgaged will not be available for access to the people, nor will all land which a present owner can afford to pay to the State five per cent. upon its net ground rental value out of, say, rents on buildings, or dividends upon shares, etc.

What is left for access to the people will chiefly be land which the people can't use, through inaccessibility, etc., etc., but which many wealthy men would jump at the opportunity of being able to obtain.

It therefore seems that the land available in any township for access to the people will be insignificant, with the result that the great mass of the people will still remain landless, the very result which the whole purpose of any land agitation is to prevent.

Then there is still the question of what is going to happen to the buildings upon the land which, through a single tax, would be thrown upon the market. The logical consequence of a whole-hogger single tax seems to me to be that land will be increased in value and until the readjustment had taken place you would find great competition in the rent wealthy people would be willing to pay to the State for desirable estates of almost any size. It is extraordinary the hunger great wealth always exhibits for controlling rolling miles of land, however little it is able to use, and as a rule such land is too far away from cottages to be of any practical use to the people.

But what are you going to do with the very valuable buildings and contents which, transferring the rent for agricultural land from the present owners to the State, would prevent their owners from keeping up. They can only be bought and maintained by the wealthy, and they certainly would not be bought unless they could rent from the State large tracts of land to go with the house. I am afraid the catchy cry, in fact the Bolshie cry of giving the people access to the land, if it carries weight, is either going to get you single taxers into trouble when you introduce your panacea, or it is the stepping stone to anarchy.

Yours sincerely,

FRED. THORESBY.

9, PARK LANE, LONDON, N.16.

DEAR MR. THORESBY,

Aug. 7th, 1918.

I am pleased to get your letter which I have read very carefully in the hope of discovering what exactly is your conception of the Single Tax proposal and the effect it would have when put into operation. I am the more desirous of doing so in view of the very free use you make of such expressions as "clap-trappy," "misleading," "catchy-cry," "Bolshie-cry," etc. Now, if these words have any meaning at all in this connection, it can only be that we Single Taxers are guilty of using "clap-trap," *i.e.*, "a trick to gain applause; flashy display; or empty words"; and of being "catchy and misleading," *i.e.*, "deceptive"—vide any dictionary; while "Bolshie," though not yet defined by the lexicographers, has a generally accepted meaning with the public.

Since you expressly certify that my colleague W—— and I are "just men," I cannot suppose that you consider either of us guilty of the very reprehensible conduct implied by these terms, and I am sure that you will agree that such an implication ought not to be made against anyone unless supported by irrefutable evidence. If you can justify your use of these terms I think you should do so without delay, as I know of many like myself who have no wish to be party, however inno-

cently, to any misleading of the public, and who would thank you for putting them right—if, as you think, they are in error.

I come now to the points you seek to make against Single Tax. You say: "*There is one point which you and W—— make a great point of, namely, giving the people access to the land, but I must say the more I think it over the more clap-trappy and misleading does it appear to be.*" It is our case that the pressure of the tax upon land value would compel holders to loosen their grip upon land which they were either unable or unwilling to use themselves, and in this way the tax would indeed make land more accessible to users than it is at present. This, you say, is "*clap-trappy and misleading*"; but surely this cannot be, since it is true? You go on to admit that we are right in this contention when you ask "*what is going to happen to the buildings upon the land which through a single tax would be thrown upon the market.*" You express the same view in your earlier letter wherein you assert that the "*transfer of the right to collect rent will cause a slump in land values and so temporarily throw huge tracts of land open to renting.*" If this means anything, it can only mean that land will be more accessible to the people! And yet Single Taxers are "*misleading,*" etc., when they assert this very truth which you so clearly perceive! Can truth ever be misleading?

You next say, "*no land at present rented, leased or mortgaged will be disturbed in the matter of use or access, but merely in the direction of the payment of say five per cent. upon the ground value.*" Assume, if you like, that this would be so at first—you must not lose sight of the fact that the new conditions set up by the Single Tax would exert a considerable influence in the direction of more equitable contracts for the land user when the existing ones expired,—there is still account to be taken of the immediate relief from rate and tax burdens which would follow from the collection for public purposes of the five per cent., or full annual rental value of all land. I do not follow you as to "*the surplus above five per cent.*" There could be no such thing. The five per cent. would be the full annual rent. It might well be, however, that there would be cases where the landowner was not in receipt of the whole five per cent. For instance, A leases to B a plot of land at a ground rent reserved, now amounting to say, four per cent. of the present capital value of the land. To ask him to pay five per cent. would be to inflict injustice upon him. Obviously, B is enjoying one per cent. of the publicly-created value, and it is he, and not A, who would have to pay. In this way the flat rate would be made up; all holders of land value being called upon to contribute in proportion to their holding.

"*Apparently,*" you say, "*the landowner will continue to receive the rent for all buildings upon the land.*" Certainly! The owners of buildings and other improvements on land will be entitled to receive the rents for the same. As Henry George said: "We would simply take for the community what belongs to the community; leave sacredly

to the individual all that belongs to the individual." This answers your further question *re* the "valuable buildings and their contents." As a student of Progress and Poverty, you are, of course, well aware that George's thesis is that the rental value of the land of any country will in normal times always be sufficient to meet the cost of necessary Government, and that the taxation of buildings or other results of human labour discourages industry, penalises effort, and is therefore injurious to the community, besides being unnecessary. We would therefore leave all buildings and contents free from tax or rate and thus assist their owners to keep them up.

"The logical consequence," you write, "of a whole-hogger single tax seems to me to be that land would be increased in value until the readjustment had taken place and you would find great competition in the rent wealthy people would be willing to pay to the State for desirable estates of almost any size. It is extraordinary the hunger great wealth always exhibits for controlling rolling miles of land, however little it is able to use, and as a rule such land is too far away from cottages to be of any practical use to the people." Take the question of cottages first. Surely, though it is impossible to take the land to the cottages, it is a very simple matter to take the cottages to the land. I see nothing to worry over in that! It is all a question of access to land—both for the sites and also for the things that go to make a cottage. But about that competition for the opportunity of paying the highest rent to the State! Do you really think this would be so? Apparently you did not hold this view when penning your earlier note. You there state that "they do not buy or want the land but only the income therefrom." Now you ask me to believe that wealthy people would be competing against one another—for what? The pleasure of paying to the State the highest rent for land which will bring them in no income? You must excuse me if I take leave to doubt it. All experience is the other way. See, for example, the speech of the Chairman of the Hudson's Bay Co., to his shareholders last week (*Financial News*, Wed. July 31st.) A tax of one per cent.—4s. in the £ on the annual value—of land in Canada is proving too much for that immensely wealthy concern to withstand, and land there is being made more accessible to the people in consequence.

Coming to your next point: "It therefore seems that the land available in any township for access to the people will be insignificant and the great mass of the people will still remain landless." First as to the people remaining landless. Inasmuch as all the people will be sharing in the remission of rates and taxes due to the land value going into the coffers of the State instead of into those of private individuals, there will be no landless in the sense we now use the word—each will be a shareholder in the public domain, receiving his dividends in the shape of public services provided out of the land value fund, and participating in the increased general prosperity due to the fuller use of natural resources no longer withheld from use to gratify selfish pleasure. With regard to the land available in the townships, you may be interested to refer to

White Paper, No. 119 of 1913, wherein you will discover that in the case of 1,076 Urban Districts in England and Wales, having a total area of 3,884,139 acres, no less than 2,533,035 of these are described as Agricultural. But this is not the whole story: sixty other authorities failed to complete the return so that we are without the data in respect of these. London, for some occult reason, was not required to supply particulars, but we do know from a Return prepared in 1912 by the Building Acts Committee of the L.C.C., that there were no less than 14,700 acres within the County—exclusive of Streets, Roads, Parks, or Open-Spaces—which were found to be unused. This gives us a total of 2,547,735 acres which would quickly become "*available for access to the people*" under the gentle pressure of a tax upon their full value. Insignificant would hardly seem the right word here!

You would appear to rely on present owners being able to pay the tax "*out of say rents of buildings or dividends upon shares, etc.*" Suppose that this were the case, the rest of the community would be in enjoyment of the full publicly-created value, which is all they are entitled to. But do not lose sight of the effect on the rents of buildings which the increased supply will have; nor of that other very important fact, the squeezing out of dividends from shares of the land value element—a by no means insignificant element in some cases. You may fairly reply that the recipient of dividends from foreign investments would not be affected by the imposition of a Single Tax in this country; but this is to ignore the very rapid spread of the Single Tax idea of late years outside the limits of the United Kingdom. In this respect the recent history of Spain, of all countries in the world, to say nothing of the South American Republics, will repay your study.

One word more. You write of the "*panacea*." No Single Taxer falls into this error. The point was well met by George himself at a meeting in Boston. It was question time, and a man at the back of the Hall called out, "Do you consider Single Tax a panacea for all social disorders?" "No," said George, "but I believe that freedom is, and the Single Tax is the tap-root of freedom."

There is another aspect from which this question might be approached, the Ethical or Moral. That you are not insensible to this appears from a sentence in your first letter. "*For of course land belongs to God and to no one else.*" I wonder did these words as you penned them call up before your mind's eye the same picture as I beheld when I read them! It was a picture of a very beautiful world—this world,—designed as the common home of all generations of mankind, and replete with inexhaustible supplies from which every inhabitant might draw abundantly and freely in satisfaction of his every need. Locked within the earth itself as in a vast storehouse, these supplies remained until released by the Golden Key which every normal human being brought into the world with him at birth—his labour power. None was in want. Poverty—that brutalising and soul-destroying Hell—the only Hell of which most Englishmen are afraid, as Carlyle said; and the fear of

want—with all the ugly greed and selfishness engendered thereby—were unknown. Yet, it was God's world: there were no landlords there! It was a vision of the world as God (or Nature) intended it. How tragically different is the world you and I know! And why? Is it not that we tolerate, some even defend, in the home of the larger human family a fundamental injustice which neither you nor I would for one moment allow within our respective households?

Suppose that returning home after a temporary absence, you should find the eldest child (on the ground of having arrived first), or the strongest (on the ground that Might is Right) had taken possession of the provision you, as the father, had made for the use and enjoyment of all alike, and was compelling his brothers and sisters to pay him rent for permission to share their common heritage; since "like causes always produce like effects," would you not expect to find reproduced within the limits of that family circle all those inequalities, with the resultant poverty, greed, selfishness and vice, which abound in the larger group outside? Suppose, further, that in course of time the said child had disposed of his monopoly to one of his brothers for a cash consideration, and that this brother had in turn transferred his "*honestly acquired*" (remember, he paid for it!) "*de facto ownership*" to yet another member of the family, and that buying and selling had gone on on the assumption that everybody accepted the situation, what action would you take on the matter? Unless I seriously misjudge you, your sense of justice would impel you to insist upon immediate restoration of equality of opportunity to all by the destruction of monopoly and privilege; while your conscience would not be easy until full restitution at least had been made by all who shared in the plunder.\*

You would then see clearly enough that the "*colossal injustice*" lies in the system itself and not, as you now appear to think, in the destruction of that system by restoring to each member of the great Human Brotherhood his equal right to Life, Liberty, and the pursuit of Happiness which is only effective through equality of opportunity to use and enjoy the bounty of Nature—in other words: through access to land!

God has no use for landlords—neither has man!

I trust you will not be alarmed at the length of this epistle.; I wanted to deal with all your points and it just grew and grew! I shall be pleased to hear again from you as I think we could yet see eye to eye on this question since we both desire justice as the foundation of any new social structure. As you may not have seen the enclosed pamphlets by Dundas White, I send same together with one by Stewart Headlam, which, as a Fabian, you will be sure to enjoy. The F.S. would not publish it!

Yours very sincerely,

J. W. GRAHAM PEACE.

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\* Single Taxers do not ask for restitution. They will be content to stop present and future plunder by landlordism, and to "write off" the vast sum of public value which has been improperly diverted into the coffers of the landlords during past years.

I, PUMP COURT, TEMPLE, E.C.4.

23rd August, 1918.

MY DEAR MR. PEACE,

I value very highly your long letter and the trouble you have taken to write me so fully. Your letter and its arguments only prove, however, how every conclusion drawn from given circumstances is merely relative, and that black may be white and white actually black, the appearance depending upon the height of the mountain-top, hill-top, or mole-hill-top upon which we may happen to have reached when we make our survey of the Universe. Your arguments and reasoning certainly do not seem to justify or require me to alter my position or conclusion or to make it necessary for me to withdraw a single remark I may have made in my letters to you upon the doctrine of the Single Tax.

Taking the points raised by you, seriatim, I would reply as follows :

(1) GIVING " THE PEOPLE " ACCESS TO THE LAND.

There can be no dispute that disturbing the ownership of land will enable many people who do not own land to-day to become renters of land from the State, but this is quite a different result or meaning, whatever you may intend, to that which your audiences of poor land-ownerless men and women believe is meant by you when you declare the Single Tax will give " the people " access to the land. Am I correct in understanding that as long as the renters of land under the application of the Single Tax pay to the State five per cent. upon the rack or net value of the land rented, it would be impossible to disturb them so that, practically a new type of owner will be created.

As soon as the disturbance resulting from the confiscation of the right of the present owners of land to collect rents or to enjoy their land rent free has subsided, say at the end of twelve months after the application of the principle of the Single Tax (always provided there isn't a revolution in consequence) any access to the land by " the people " will be as restricted as at the present moment.

Doubtless the number of renters under the Single Tax will be much greater than the renters *and* owners to-day, but even if the number is increased five and even ten times, the total number of State Renters or New Owners will still be a small proportion of " the people " of the State, and the emphasised statement of the Single Taxers that its application will give " the people " access to the land will prove to be as illusory as the old cry of " three acres and a cow."

(2) THE ALLEGED RELIEFS TO BE ACCORDED.

(a) Deferring consideration of the question of the abstract justice of confiscation, per se, there is no doubt that the application of the Single Tax principle to the United Kingdom would cause an enormous and even incalculable amount of misery to millions of people who, with their families, would be affected, not through being dispossessed as land-owners, but as, say, shareholders of innumerable companies ; as policy holders of life, fire and other insurance companies ; as owners of a huge number of private business enterprises which would not pay their way,



as at present, if they had to pay out of profits hitherto earned, five per cent. on the value of the freehold land which is now used and which belongs to and forms part of the business enterprise and the capital invested in it; and lastly the dependants of the present land-owners.

(b) To what extent will five per cent. on the net ground value of land in the United Kingdom meet the expense of administration after the war and what proportion of the income tax and other taxes will be able to be remitted for many years to come?

In order to make the five per cent. bear some relation to the cost of administration, as it is supposed to have done in this country before the war, is it necessary now for a Single Taxer to advocate, also, the confiscation of the National Debt as well as the confiscation of the rent values of landowners?

(c) To what extent would "the people" be relieved of taxation by the introduction of the Single Tax? At the present time they practically contribute nothing, and what they do is mainly through tea, beer, spirits, and tobacco. Do you tell your audiences of poor people that the main reason why they should support the Single Tax argument is in order that they may have the burden of the tax on beer, spirits and tobacco removed from their shoulders.

### (3) APPLICATION TO IRELAND.

Do you propose to apply the Single Tax to Ireland, and so add one more injustice to those from which that country is suffering at the hands of the "Sassenach." If it is not to be applied to Ireland ruthlessly, even at the point of the sword and at the risk of causing a revolution, which it would, then it should not be applied to any other part of the United Kingdom and certainly not to those portions of England and Scotland where the land is held by a large number of small freeholders.

### (4) CONTRADICTION REASONS FOR BUYING LAND.

The apparent contradictions of some of my statements in the matter of reasons for buying land do not exist if it is borne in mind that land consists of urban and suburban sites, arable and pastoral, rolling parks, market and other gardens, mining and mountain areas, of fruitful and barren quality, foreshores and riverbanks, and last but not least, of easy or difficult access to those wishing and able to use it profitably or for pleasure and capable of paying the rent demanded.

### (5) LAND BELONGS TO GOD.

Agreed, but as everything we have comes from God, including our faculties, everything we have and not merely land in its raw, aboriginal and unused condition (almost impossible to find in the United Kingdom) belongs to, because it comes from, God.

### (6) NATURAL AND UNNATURAL.

Nothing at any time, even including landlordism, is unnatural & couldn't exist. Something, in the opinion of a majority, may be

undesirable and as a result removed, but until it has been removed it cannot be described as unnatural. As an illustration of my meaning, I would offer the belief of an ever increasing number of people that meat-eating is undesirable, but you can no more remove, without consideration, landownership from our social organisation, than you can suddenly cut off meat-eating from our bodily organisation, and neither is unnatural until we have readapted ourselves in all directions and not merely in one respect.

(7) THE JUSTICE OF CONFISCATION OR THE APPLICATION OF THE SINGLE TAX.

If the ownership of land to-day is immoral, so that the transfer of the rent for its use may *justly* be transferred, without recompense, from the present owners to the State, the ownership of land has been immoral from the beginning. It is therefore necessary to trace the theft of land from "the people" back to its source and the due punishment meted out to the actually guilty parties. Everybody, throughout the world, buys and sells land without "maia fides," and as an honourable and just business transaction, and this would appear to have been the case in all settled countries for hundreds and thousands of years. If therefore after a prehistoric or ancient theft of land from "the people," every new owner has acquired his title by a "bona fide" and lawful transaction, how can you treat the present owners as guilty receivers of stolen goods?

This conclusion has nothing to do with the desirability of the State exercising absolute control over the use and disposal of land, with which I heartily agree, but solely with the justice or injustice of confiscation, per se. If your contention is right, then, of course, one of the first things you would do would be to return to God the millions of acres stolen from Him, per the Roman Catholic Church in the time of the so-called Reformation, for, according to you, even if the theft occurred thousands of years ago the present owner of the stolen property must be dispossessed as if he were the thief.

Yours sincerely,

FRED. THORESBY.

9, PARK LANE, LONDON, N.16.

DEAR MR. THORESBY,

Sept. 14th, 1918.

I am glad to get yours of the 23rd August. In view of the corrections in your own hand which it bears, I presume I am to regard it as your considered opinion on the question at issue between us, and it is as such that I now proceed to deal with it.

Before taking the several points in the order in which you set them, I wish to express my strong dissent from the view you advance on the question of black and white. You assert quite positively "*that black may be white and white actually black, the appearance depending upon the height of the mountain-top, hill-top, or mole-hill-top upon which we may happen to have reached when we make our survey of the universe.*" Surely this is a physical impossibility? Black is still black, and white white—

and there can be no half-tones—no matter from what altitude viewed, but if they should seem otherwise would not this indicate defective vision in the beholder? In a question of Ethics, such as we are here discussing, for black (wrong) to appear white (right), can only be due, it seems to me, to what George has called "moral colour-blindness," for, as Spencer said, "Ethical truth is as exact and as peremptory as physical truth; and that in this matter of land-tenure, the verdict of morality must be distinctly *yea* or *no*." Either men *have* a right to make the soil private property, or they *have not*. There is no medium."

I observe that, while making no attempt to justify the wholesale charges of "misleading, etc.," to which I took exception in my last, you do not withdraw your remarks. Well, so be it! After all, they were not argument, were they? And you yourself have shown how completely unfounded such a charge is by admitting in your every letter that what we Single Taxers assert, viz., "that the Single Tax would make land more accessible to the people" is true in substance and in fact. I am well content to leave it at that!

#### (1) GIVING THE PEOPLE ACCESS TO THE LAND.

Single Taxers claim that the pressure of the tax on land value would force land into the market, *i.e.*, make it more accessible to the people. All experience confirms this claim. You also see this truth clearly enough at times, for you wrote in your first letter: "*the transfer of the right to collect rent will cause a slump in land values and so temporarily throw huge tracts of land open to renting.*" In your next you asked: "*what is going to happen to the buildings upon the land which through a single tax would be thrown upon the market,*" and now, after full consideration you say: "*Doubtless the number of renters under the single tax will be much greater than the renters and owners to-day,*" and you hint at the possibility of the number being "*increased five and even ten times.*" Yet, having shown that you expect to find land "*ten times*" more accessible than now, you proceed ere the ink could have dried, to declare that "*the emphasised statement of the Single Taxers that its application will give 'the people' access to the land will prove to be as illusory as the old cry of 'three acres and a cow.'*" A ten-fold increase "*illusory!*" Even with the increase you say "*the total number of the State Renters or New Owners will still be a small proportion of 'the people of the State.'*" I submit, however, that this is not the point. The number of persons directly engaged in our primary industries, *i.e.*, on the land, will always be a "proportion" of the whole population. Single Tax is no back-to-the-land scheme under which you and I, for instance, would, perforce, be digging potatoes, tending pigs, or performing any other of the many and varied tasks which fall to be performed by the agriculturalist; but the means of securing for each citizen access to land as an alternative to wage-service, so that he may follow his own inclinations in the matter of employing himself or serving another. Under it, the law of supply and demand, freely operating (as is not now possible) will determine the proportion—and, may I add, the wages

and conditions,—in all industries; and not excepting the learned and other professions. That the old cry you mention should have proved illusory was solely due to the fact that its author failed to see how the first essential—the three acres—was to be obtained. The same blindness afflicts many of our public men to-day, as, from the particular eminence to which they have attained, they make their survey of the Universe. There is nothing illusory about the Single Tax. It will do what is claimed for it, and, so sure are you of this, that you now tell me “*there can be no dispute that disturbing the ownership of land*”—as you quite mistakenly put it—“*will enable many people who do not own land to-day to become renters of land from the State,*” yet you persist in disputing it! Oh, say you, “*but this is quite a different result or meaning, whatever you may intend, to that which your audiences of poor landownerless men and women believe is meant by you when you declare the Single Tax will give ‘the people’ access to the land.*” I really should be interested to discover how you, who have never been present at any of my meetings, can possibly write thus. You certainly cannot know! That there will be “poor” and “landless” present in a crowd of over a thousand persons such as we are getting at Clapham on Sundays, is to be expected; but it is quite absurd to suppose, as you would seem to do, that no others are there. One thing, however, is entirely beyond dispute, and that is that such as are “poor” and “landless,” are “poor” because “landless!” Then, too, it would not be wise to conclude that because of their supposed condition they are necessarily ignorant and easily misled. With President Wilson I can say, “If I may speak of my own experience, I have found audiences made up of the ‘common people’ quicker to take a point, quicker to understand an argument, quicker to discern a tendency and to comprehend a principle, than many a college class. . . . ‘common’ citizens are in contact with the actual life of day by day; you do not have to explain to them what touches them to the quick.” But, of course, this is all beside the point. The question is, Aye or No, will the Single Tax make land more accessible to the people? And the Ayes—yourself among their number—have it.

There is another obsession of yours which appears on the correspondence, viz., the Revolution which is to follow the Single Tax. Whom do you think will revolt? The “landless” who will then have had their natural right to use the Earth restored; or the ex-landlords who, not unnaturally, will wish to recover their lost monopoly? Looking at the probabilities, the latter, if any, are the more likely; but we need be in no doubt as to the issue for, as Shelley tells us: “Ye are many—they are few!” But, seriously, there will be a Revolution, and a bright “Red” one at that, if the men and women who have lost and suffered in saving ‘the country are to be “bled white” (as Lloyd George would once have said), by a crushing burden of taxation, imposed upon their industry and necessity, to pay for a war which has already added many millions to the value of the land they have de-

fended, and so has raised against its defenders the toll of rent which landlords will be able to exact from them in the future. In that Revolution the crowd of superior persons—super-men and women, as they like to deem themselves—who would arrogate to their self-selected class the “duty” of putting—and keeping—the “poor” and “landless” in their proper places by means of innumerable schemes for regulating, case-papering, reconstructing, and inspecting to death the said “poor” and “landless”; and who are always ready to “do” everything for them except the one thing needful—*i.e.*, to get off their backs, will, I fear, come in for some very severe treatment—but this is a digression! Reverting, for a moment, to your estimated increase in the number of land renters of “*even ten times*,” since there is no land in this country that is not held by some landlord, such increase could only occur through the sub-division of the larger holdings—making the land more accessible, in fact—and, as the majority of the new renters would be seeking to use the land rented, the greatly increased wealth-production ensuing would (a) by increasing the number of jobs solve the unemployed problem; (b) by reducing the competition for employment, cause wages to rise to their natural level; and, (c) by the greater output of all commodities, cause prices to fall and so further raise wages to the extent of the increased purchasing power of the sovereign. And all this effectively, because naturally; and without any of that legislative (or other) interference so dear to the hearts of the aforementioned superior persons who seem quite incapable of learning wisdom from the history of the complete failure of all past efforts of like kind.

You ask if you are “*correct in understanding that as long as the renters of land under the application of the Single Tax pay to the State five per cent. upon the rack or net value of the land rented it would be impossible to disturb them so that practically a new type of owner will be created.*” So long as a renter of land paid its full annual rental value to the State it would be impossible for any person to interfere with his exclusive enjoyment of the site. He would be free to improve it to the full, and would be absolute owner of all his improvements. He would not be rated or taxed upon these as now, and could devise, sell, or otherwise dispose of his interest in them, subject always to the right of the State to collect from his heirs or successors in title, the full annual rental value of the land on which the improvements stand. The land he could not sell. A “*new type of owner will be created*” sure enough. The Improvement owning State Renter. But all would be subject to the right of the State to exercise its power of “*eminent domain*” whenever any land was required for public purposes, full compensation for disturbance being payable, and, also, for any improvements injuriously affected, but no payment would be made for the land taken. With land and improvements clearly separated, and the former no longer subject to buying and selling, the present costly and cumbrous legal machinery of conveyancing could be swept entirely away, and the sale of any improvement—a house, for example,—would then be

as simple and speedy a matter as the sale of a new hat or a loaf of bread now is ; so that the fear you express "*that any access to the land by 'the people' will be as restricted as at the present moment*" is seen to be quite groundless, and, anyway, you dispose of it yourself in your very next sentence where you indicate that you expect a ten-fold increase in accessibility to land under the Single Tax.

(2) THE "ALLEGED" RELIEFS TO BE ACCORDED.

(a) When you wrote so confidently of the "*enormous and even incalculable amount of misery to millions of people who, with their families would be affected by the application of the Single Tax Principle*" I wonder if you gave a thought to the "*enormous and even incalculable amount of misery to millions of the people who, with their families*" are now—even as I write, and you, later, will read—being affected by the injustice of the present system? What, for instance, of the millions of human beings who, because landlordism has inscribed over the portal of this life those terrible words which Dante in his *Vision* saw written above the entrance to Hell—"All hope abandon ye who enter here"—now come into this world as trespassers for whom there is no place, albeit it is *their native land*? Do you realise that the widow, with desolate heart and tear-dimmed eyes, has now with her fatherless children to face the darkened future on what is at best but a miserable pittance, out of which some landlord, whose land is all the safer for their "great sacrifice," will take his weekly toll of rent? Does it ever occur to you that because of landlordism taking for its own the publicly-created rental value of land, their pittance is still further reduced by the taxes on their tea, sugar, coffee, cocoa, currants, etc., as well as by the rates on the house in which they dwell? Have you any conception of the way in which landlordism, by withholding land from productive use, limits the output of all the things they need, and so increases prices, thus reducing the purchasing power of the aforesaid pittance? It is Spencer who reminds us that "we do well to recollect that there are others besides the landed classes to be considered. In our tender regard for the vested interests of the few, let us not forget that the rights of the many are in abeyance; and must remain so as long as the earth is monopolised by individuals. Let us remember, too, that the injustice thus inflicted on the mass of mankind, is an injustice of the gravest nature. The fact that it is not so regarded proves nothing."

In your concern for the several classes you mention you entirely overlook two important facts. While it is quite true that the Single Tax would divert to the State all the element of publicly-created land value which they now enjoy, and to the extent of their present interest in landlordism they would be the losers thereby, it is equally true that they stand to gain (a) by reason of the abolition of all rates and taxes, and (b) through the expansion of all business on the removal of the blight of land monopoly from which it now suffers, and (c) last, but not least, by the establishment of our social relations upon the basis of justice—a change from which, while there may be cases of hardship during the

period of transition calling for special and even generous consideration, nothing but lasting good to the whole body politic can come. Your fears for the "*private business enterprises which would not pay their way, as at present, if they had to pay out of profits hitherto earned, five per cent. on the value of the freehold land which is now used and which belongs to and forms part of the business enterprise and the capital invested in it*" are utterly groundless. If the business which now has to pay rent for land, plus rates and taxes, is able to pay its way, surely its position will be immensely improved when the item of rent goes no longer as a tax paid to a private individual for no return, but to the relief of the rate and tax burden? What does the landlord do to help a business pay its way, anyhow? Do you share the view of the late Lord Salisbury, who stated in the Lords that "the landlord furnishes the land"? As for "*the dependants of the present landowners*": what would ye? That these should live at the expense of the widow and her children? For the aged and infirm among them, as for any other of the citizens similarly incapable of working for a living, there would be public provision; to the physically fit I would apply the Pauline rule: "If any will not work, neither let him eat." Drastic, if you will; but strictly just, and in accord with the law of nature. By-the-way, did you intend to write of "*land*" as forming part of the "*capital*" of these businesses, or was it a slip of the pen? You are familiar with the formula, of course; Labour applied to Land produces Wealth; of this wealth some part is consumed immediately, the remainder being reserved to assist in further production; that portion of Wealth so reserved is Capital. Land is no more Capital than is the milk in our morning coffee the cow that gave it. Want of clarity in definitions is responsible for nearly all confused thinking and the false conclusions which result.

(b) In reply to your question "*To what extent will five per cent. on the net ground value of the land in the United Kingdom meet the expenses of administration, etc.*" Obviously, this will depend on the value of the land. The Inland Revenue Commissioners, in their Report for the year ended 31st March, 1916, p. 57 (figures omitted from Report for 1917<sup>h</sup>) give the aggregate total to 31st March, 1916, of provisional valuations of land in Great Britain under the Finance (1909-10) Act, 1910, as £5,267,784,055. This is admittedly incomplete, and less than the full value of all the land. Furthermore, the datum line for all valuations under the Act is 30th April, 1909. Since that date there has been an immense all-round increase in land values, due largely to the Corn Production Act of last year, as Sir Howard Frank stated at a recent sale. Personally, I would put the value at £10,000,000,000. Five per cent. on this would be £500,000,000. If we are to continue our expenditure on the pre-war scale, plus the War charges for interest, pensions, etc., even this vast revenue will not suffice; but in all calculations account must be taken of the effect upon the cost of administration which will be produced by the new conditions. With the

opportunity of earning an honest living open to all, poverty will soon be a thing of the past, while crime will tend to decrease, and the present very heavy and wasteful charges on account of these two items will no longer require to be met. Then, too, the repeal of all the duties on foods, etc., and the taxes upon industry and necessity, will release for useful labour a vast horde of costly, non-productive Civil Servants, now perched like some Old-man-of-the-sea upon the back of the producing section of the community, and thus allow of a further saving of many millions annually. There is also the question of the cost of National Defence. If the peace when it comes, be a real and lasting one, then very great reductions in this item may quite reasonably be looked for. Unless this is the case, I fear it will be a very poor outlook for the future of mankind. With these pointers before you you should have no difficulty in framing a Budget which will show a substantial credit balance when all the reasonable expenses of administration have been fully met. The real point, however, is not whether the publicly-created land value will be sufficient to meet our national expenses or no, but whether it is just to take for the use of the people a value which is entirely due to their presence, their necessity and their expenditure. To this question Single Taxers reply in the affirmative, and urge that the whole of this value should be taken before the State imposes any other tax or taxes.

(c) No, I do not "tell my audiences of poor (?) people that the main reason why they should support the Single Tax argument is in order that they may have the burden of the tax on beer, spirits and tobacco removed from their shoulders." Neither do I tell them that "at the present time they practically contribute nothing, and what they do is mainly through tea, beer, spirits and tobacco." To do this, in my opinion, would be to offer a deliberate insult to the intelligence of the very "poorest" person present; while a due sense of my responsibility as a public man will, I hope, always preclude me from misleading my hearers by making statements which I know to be contrary to the facts. (If you care to come to Clapham to try the experiment yourself, I will put you up there any Sunday). What I do tell them is, that all men have an equal right to Life, Liberty, and the pursuit of Happiness and, therefore, all men have equal rights to the use and enjoyment of the elements provided by Nature; further, I tell them that each man has an exclusive right to the use and enjoyment of what is produced by his own labour. I also point out that to give effect to these rights, they must utterly destroy landlordism and un-tax the Earnings, the Industry, and the Necessity of the individual citizen. The method which I recommend is the Single Tax on all land values, *i.e.*, taking for public purposes the full annual rental value of all land, in place of the present rates and taxes.

Another thing which I have to tell them is, as Henry George has it, "that there are only three classes in any community—workers, beggars and thieves. (I am careful to explain that I use the term "workers" in its widest sense to include all who in any way by hand or



brain, directly or indirectly assist production.) The classification, while not complimentary to the 'upper-classes' and 'better-classes,' as they are accustomed to esteem themselves, is economically true. There are only three ways by which any individual can get wealth—by work, by gift, or by theft. And, clearly, the reason why the workers get so little wealth is that the beggars and thieves get so much. When a man gets wealth that he does not produce, he necessarily gets it at the expense of those who produce it."

I show them that all wealth is obtained from land by human labour, *i.e.*, by the efforts of the real workers, and liken the aggregate of wealth produced in each year to a gigantic National Cake. I emphasise the fact that only a proportion of the people are producers and so helping to make the cake, while, on the other hand, every member of the community is a consumer and is seeking a share of it. I then describe the cutting of the cake. The first comer is the landlord who takes away a very large slice without, *qua* landlord, having done anything to help in making the cake or giving any value in return for the slice he takes away. Rent, his slice, is thus seen to be a dead loss to the producers of the cake. Next, the State, by taxation, takes another large slice. Unlike the landlord, the State does assist, but the more efficient the public services it provides in return for its slice, the larger does the slice of the landlord become! Both of these claimants take their large slice before the makers of the cake come in at all. It is seen clearly enough that whatever is taken by either is taken from the wealth created by the workers and so, necessarily leaves less for distribution to labour as wages. I direct their attention to the fact that all schemes for raising wages, whether Fabian (or other of the many Socialist brands), Labour, Liberal, Tory, etc., must fail to be effective because they leave the landlord still free to cut his slice. They can, therefore, only affect the distribution of that portion remaining after the landlord has helped himself. So long, I add, as they permit any who have not contributed to the making of the cake to claim a share thereof, the actual producers can never get their due. I assert that the Single Tax, by taking Rent (the first slice) for the State, would leave for distribution to the producers the second slice now taken by the State as taxation, thus greatly increasing the share remaining to labour. It would also, by forcing land into use, multiply the opportunities for wealth-production, and so enable the producers to make a still larger cake and to receive a proportionately larger slice. All wealth taken in taxation, no matter by whom it may be handed to the tax-collector, comes from the efforts of labour. So far, therefore, from the workers "*practically contributing nothing*," as you say, the fact is it is they who, in the last analysis, are seen to contribute all!

### (3) APPLICATION TO IRELAND.

"Do you propose to apply the Single Tax to Ireland," is your next question. Certainly! The right of man to use the Earth is fundamental and universal, and it is not to be bounded by any geographical

limits. From your reference to the "*small freeholder*" it is clear you do not yet understand Single Tax. Usually the small freeholder is in possession of a composite value, of which the proportions would be, approximately, one-third land, and two-thirds improvement value. Obviously, with land value as the sole basis of assessment, and improvement value untaxed, he need not fear the Single Tax. I mention this to allay your alarm on his behalf, but of course, the case for the community collecting the full annual rental value which it gives to the land, does not rest upon the advantage to be derived therefrom by any one section of the people, but upon the far higher ground of the good to the whole which will flow from conformity with the Natural Law of Justice.

#### (4) CONTRADICTORY REASONS FOR BUYING LAND,

When you tell me "*they do not buy or want the land but only the income therefrom*" and then assert that under the Single Tax there would be "*great competition in the rent wealthy people would be willing to pay to the State for desirable estates of almost any size,*" adding, "*it is extraordinary the great hunger wealth always exhibits for controlling rolling miles of land, however little it is able to use,*" I perceive, not an apparent, but a real and very sharp contradiction. In effect, you say, they do not buy the land but only the income to be got by possessing it, but under the Single Tax there will be a great competition to rent land which will yield them no income. Surely you must see the inconsistency of this! Land is bought now for the rent (actual or potential) it is capable of yielding to the holders. Single Tax will take all rent (both actual and potential, remember) from the holders, and you think that *because of this*, there will be great competition between the would-be holders of land for the privilege of paying rent. I don't! Your definition of land does not help. Rather, I fancy, it contributes to your confusion; it savours too much of a lease. There is a shorter, yet quite comprehensive, definition which you will no doubt recall to mind. It occurs in *Progress and Poverty*, and is as follows: "the whole material universe outside man himself." It is this that is intended whenever I use the term land.

#### (5) LAND BELONGS TO GOD.

"*Agreed,*" say you, "*but as everything we have comes from God, including our faculties, everything we have and not merely land in its raw, aboriginal and unused condition belongs to because it comes from God.*" True, but with a difference, surely? Land is not given to man in the same sense as are his faculties. In the very nature of things the former is for the common use of all men, while the latter are the exclusive possession of the individual. I do not understand you to argue that our faculties should be commonly owned; such an argument would justify chattel-slavery, since, in order to own the faculties, we should require to own the men to whom they have been given. Can you not see that this argument cuts right against you? It is, in fact, a very

strong point in my favour. Since the faculties freely bestowed on man by God (or Nature) are designed for use, and, since, also, they can only be exercised in and upon land, it follows that land cannot rightfully be held as private property, but must be freely accessible on equal terms to all men, otherwise the purpose behind the bestowal of our faculties is defeated through denial to some men of access to the one element on which the faculties can be exercised. Yes, Land belongs to God. "Men talk of selling land," says Carlyle, "but the notion of selling for certain bits of metal the land of the World-Creator, is a ridiculous impossibility! Who can or could sell it to us?"

#### (6) NATURAL AND UNNATURAL.

"Nothing at any time, even including landlordism is unnatural or it couldn't exist," you say. Surely you are mistaken? Continued existence will not suffice as the test of whether a thing is or is not in accordance with nature, *i.e.*, natural or unnatural. A seed sown in a dark cellar will produce a plant; but it will be stunted and weakly and unnatural—yet it will continue to exist. So with man: the differences in physique and stamina between the man from the country and his brother of the town, and, also, between those of the latter whose lot is cast in the "better-class" districts, when compared with their fellows from the poorer parts, are the measure of the departure from nature in their respective environment, yet these unnatural conditions exist. "Something in the opinion of a majority may become undesirable and as a result removed, but until it has been removed it cannot be described as unnatural" you continue. Let us test this. Take the plant aforementioned. Notwithstanding that it would present all the symptoms of unnatural growth, yet, according to you, until a majority (you do not indicate whether it would require to be more than a bare majority), considered it undesirable and it had been removed it cannot be described as unnatural. Or, again, Mr. Balfour's Government of 1905 having, in the opinion of a very large majority become undesirable, was, as a result removed, therefore, on your reasoning, that Government should now be described as unnatural! It may be so, but I confess I am quite unable to follow you. The illustration of your meaning which you offer serves to further emphasise the confusion of your thought. Do you really consider meat-eating and landlordism on a par? It would seem so, for you say, "but you can no more remove, without consideration, landownership from our social organisation, than you can suddenly cut off meat eating from our bodily organisation,"—here you introduce another test, by-the-way, for you go on to say, "and neither is unnatural until we have readapted ourselves in all directions and not merely in one respect." To return to our meat-eating: the fact that you may prefer a meat diet to a vegetarian does not in the least affect my equal right of choice, and gives you no power over me. As a landlord, however, you possess virtual power of life and death over me who am landless, and can not only determine *what* I shall eat, but *whether* I shall eat at all. For me to propose to cut off meat-eating

would be an interference with the right of every man "to do all that he wills provided he infringes not the equal freedom of any other," as Spencer has it. On the other hand, when I propose, by Single Tax, to cut off landlordism, which, notwithstanding that it exists, is not only not in accordance with nature, but is in direct contravention thereof, and, therefore, unnatural; I but seek to restore "the natural, inalienable and equal right of all men to the use of the land."

(7) THE JUSTICE OF CONFISCATION OR THE APPLICATION OF THE SINGLE TAX.

It is my case that the private ownership of land is immoral, incurably so, in fact, therefore it must be abolished; I do not agree that "*it is necessary to trace the theft of land from 'the people' back to its source and due punishment meted out to the actually guilty parties.*" If there was anything in the doctrine of Hell-fire to which we both listened in our younger days, we may well believe that "*the actually guilty parties,*" as you call them, are now experiencing a temperature very many degrees higher than we could ever hope to provide for them. Your declaration that "*Everybody, throughout the world, buys and sells land without 'mala fides' and as an honourable and just business transaction*" is not literally accurate, but even if it were, it would prove nothing, for I hold with George: "That the land was not created for one generation to dispose of, but as a dwelling-place for all generations; that the men of the present are not bound by any grants of land the men of the past may have made, and cannot grant away the rights of the men of the future." Neither can I agree that "*this would appear to have been the case in all settled countries for hundreds and thousands of years,*" for, to again quote George: "the treatment of land as individual property is comparatively recent, and by at least nine hundred and ninety-nine out of every thousand of those who have lived on this world has never been dreamed of. It is only within the last two centuries that it has, by the abolition of feudal tenures and the suppression of tribal customs, fully obtained among our own people." "*If therefore,*" you say, "*after a prehistoric or ancient theft of land from 'the people,' every newcomer has acquired his title by a 'bona fide' and lawful transaction, how can you treat the present owners as guilty receivers of stolen goods?*" Here is Spencer's answer. "But time, say some, is a great legaliser. Immemorial possession must be taken to constitute a legitimate claim. That which has been held from age to age as private property, and has been bought and sold as such, must now be considered as irrevocably belonging to individuals. To which proposition a willing assent shall be given when its propounders can assign it a definite meaning. To do this, however, they must find satisfactory answers to such questions as, How long does it take for what was originally a *wrong* to grow into a *right*? At what rate per annum do invalid claims become valid? If a title gets perfect in a thousand years how much more than perfect will it be in two thousand years?—and so forth?"

The "*ancient theft of land from the people*" is not, as you appear to think, a crime committed once for all back in the dim past, but is what is known to the law as a "continuing offence." Again I would venture to invite your consideration of George's words: "Moral right and wrong, you must agree with me, are not matters of precedent. The repetition of a wrong may dull the moral sense, but will not make it right. A robbery is no less a robbery the thousand millionth time it is committed than it was the first time. This they forget who, declaring the slave trade piracy, still legalise the enslavement of those already enslaved. This they forget who, admitting the equality of natural rights to the soil, declare that it would be unjust now to assert them. For as the keeping of a man in slavery is as much a violation of natural right as the seizure of his remote ancestor, so is the robbery involved in the present denial of natural rights to the soil as much a robbery as was the first act of fraud or force which violated those rights. Those who say it would be unjust for the people to resume their natural rights in the land without compensating present holders confound right and wrong as flagrantly as did they who held it a crime in the slave to run away without first paying his owner his market value. They have never formed a clear idea of what property in land means. It means not merely a continuous exclusion of some people from the element which it is plainly the intent of Nature that all should enjoy, but it involves a continuous confiscation of labour and the results of labour."

You write of "*title acquired by a lawful and just transaction*" and of "*the right of present owners to collect rent*," but, of course, you are familiar with the maxim of English law which declares that "No one can give a better title than he has." All this talk on the part of the defenders of landlordism of "confiscation," "lawful transactions," "rights," "titles," etc., is just so much camouflage by which it is sought to conceal from "the people" the fact that "property in land rests only on human enactment, which may at any time be changed without violation of the moral law." Wherever any of these human enactments do not run with the moral law, it is incumbent upon us all, if only in the interest of respect for law itself, to insist that they be brought into line or repealed; for, as President Wilson said, "If your laws do not fit your facts, the facts are not injured, the law is damaged." When once the true nature and effect of the Single Tax is clearly understood there will be no more talk of "confiscation." It will then be seen that landlordism is the real confiscator, and that, as has been said above, "it involves a continuous confiscation of labour and the results of labour." The Single Tax will stop this confiscation by collecting the full annual rental value of the land—a value which is made and maintained by the people, and which arises in no other way—and will then distribute this value in the form of public services in which every citizen will be able to freely participate. In other words, under the Single Tax, the people will pay rent to themselves and will spend the rent on themselves.

"This conclusion" (that Single Taxers propose to "treat the present owners as guilty receivers of the stolen goods") you say "has nothing to do with the desirability of the State exercising absolute control over the use and disposal of land, with which I heartily agree." Here, it seems to me, you abandon your whole position. If you concede to the State, *i.e.*, the people, "absolute control over the use and disposal of land" you deny private ownership, and, in so doing, admit our contention that the land is rightfully the common property of the whole people. You cannot logically oppose the effort of the people to recover this common property by destroying landlordism, the system which denies it to them, and, in this respect, we are now, therefore, on common ground. On the method, of course, we may differ; but until you table your scheme I am unable to express any opinion as to its merits. This much I will promise you, that if you can suggest a means of restoring to the people their equal right to use the Earth which, by the test of Equity and Justice, is found to better the method I advocate, I will gladly pull my whole weight in its support. Until you do this, please write me down an uncompromising Single Taxer.

You conclude by telling me that one of the first things I would do, if my contention is right, "would be to return to God the millions of acres stolen from Him, per the Roman Catholic Church in the time of the so-called Reformation." To this I would reply that God has no use for any land except to place it equally and freely at the service of His children—all mankind—for all time. Private property in land directly contravenes God's purpose in this respect. By collecting for the whole people from all holders—the Roman Catholic Church included—the full annual rental value of the land held, the Single Tax would "return the land to God," since it would re-establish between man and land that relationship so evidently the intention of the Creator of both.

I have now dealt very fully and frankly with your case against the Single Tax and trust I have helped you thereby. While I shall be very pleased at all times to discuss this question, I cannot promise to continue this particular correspondence, as, if, after you have given full and careful consideration to the whole of the arguments, you should still be unconvinced, there would appear to be little use in my further depleting the already diminished paper supply.

In view, however, of the interest which this correspondence will possess for any who incline to your view as, also, for those who are in agreement with myself, I think it a pity to confine its circulation within the present narrow limits and propose, therefore, to publish it.

Yours very sincerely,

J. W. GRAHAM PEACE.

1, PUMF COURT, E.C.4.

Sept. 20th, 1918.

DEAR MR. PEACE,

Your further long letter received and in reply I cannot sanction the publication of the correspondence between us unless you agree to

publish a further letter in reply to your last letter. It shall not be more than one-fourth or one-third as long as yours and then the weight of words will be tremendously on your side. In any event the correspondence must be published in extenso without any deletions.

Yours sincerely,

FRED. THORESBY.

9, PARK LANE, N.16.

DEAR MR. THORESBY,

Sept. 24th, 1918.

I am in receipt of yours and duly observe. By all means send along your further reply, I shall be interested to get it. It had not occurred to me that you would suppose I contemplated publishing our correspondence otherwise than in extenso.

Yours very sincerely,

J. W. GRAHAM PEACE.

1, PUMP COURT, E.C.4.

20th Oct., 1918.

DEAR MR. PEACE.

Although I am writing you in reply to your very long letter of the 14th Sept., I do not pretend this to be a complete answer, but merely an endeavour to put into a more correct perspective a few of the points raised between us.

*Contrast of Black and White.*—First, then, as to the respective actualities of black and white. I will even go further and say there is neither black nor white, nor morality, nor immorality, but just Law or Love, *i.e.*, God, and ignorance of Law, Darkness, is not a positive fact but a negative condition, *i.e.*, the absence of light. It isn't so very long since disagreement as to the kind of passport required to get into Heaven condemned Catholics as well as Protestants to the stake; when thousands of women, because they were cleverer than their neighbours, were burnt or tortured as witches by the common consent of Church and State; when maniacs and the insane were treated even worse than savage animals; and when relieving the pains of childbirth by anaesthetics was regarded as sinning against God; in fact, there are, probably, a very large number of people who hold this view to-day. Ignorance of the law may inevitably involve unpleasant consequences, but there is a world of difference between a condition of Ignorance (the negative of Wisdom) and Sinfulness, (an accepted positive contrast to Goodness.)

*Giving the "people" access to the Land.*—I have never disputed, for it would be foolish to do so, that the introduction of the Single Tax, in the way you urge, would not cause very considerable disturbance in the present ownership of land. All I contend is that a large number of the present owners would be replaced by a large number of other well-to-do people (probably a considerable percentage of them War-Profiters), who, for various reasons, would be willing and able to pay the necessary rent to the State. But I again repeat that the introduction of the Single Tax would not give "the people" access to the land, and it is

clap-trap, in my opinion, to preach to crowds of comparatively poor landless people that it will.

*Improvement Values.*—I am truly curious to know upon what basis you calculate "net values" in contrast with "improvement values," or rather what proportion of the market value of land to-day would you assume to be "net value" for the purpose of land taxation. If, as you do, you take this to be one-third, because if one-third is correct for Ireland, such a percentage must be correct for the rest of the United Kingdom, you would have to assume that the market value of land in the United Kingdom is worth £30,000,000,000 in order that five per cent. should produce £500,000,000 upon one-third of such value. I fear your estimates are over sanguine or else when dealing with the United Kingdom in order to obtain £500,000,000 you find it necessary to tax improvement values, but when considering Ireland and in fact any specific part of the United Kingdom you know that you would only be allowed to collect, if at all, upon the net value, *i.e.*, after deduction of the improvement value.

*Various Headings.*—In conclusion I can only say that if all the pretty smooth sounding sentiments you utter are correct, no body of people, a nation for instance, is justified in looking upon the land they inhabit as belonging to them in any peculiar way. If your contentions are correct, it follows that if one nation finds that its territories only give one acre per person, and another nation is in the occupation of land with only one person to every five acres, then the former nation has a perfect right to partially dispossess the latter. Alas a new "casus belli" for the future!

We are both of us dreamers and we both desire to create divine discontent in order to bring to pass some of the ideals which we see, but the difference between us is that after the past four years I find it impossible to advocate something which can only add to the misery of the world.

The Germans have preached and practised so thoroughly the "righteousness of confiscation" that I would wish to try and settle the very vexed question of land ownership and all the other difficult social problems before us in the way in which the Master Jesus wishes us to do, which I venture to suggest may be along the lines of brotherhood, and not that of spoliation. I believe, however, we should be justified in passing a law to-day providing for the automatic transfer of the ownership of all land to the State, without compensation, upon the death of the grandchild of any owner, as no hardship would then result to anyone. I heartily agree to our correspondence being published, if it is done in extenso, but not otherwise.

Yours sincerely,

FRED. THORESBY.

Mr. Thoresby disarms criticism when he writes: "I do not pretend this to be a complete answer." His "further letter in reply" is therefore published without comment.