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The Next Step Toward Real Democracy

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By

EMIL O. JORGENSEN

(Y-2c, U. S. Navy, 1918-1927)

Secretary of the Chicago Singletax Club

Published by

THE CHICAGO SINGLETAX CLUB

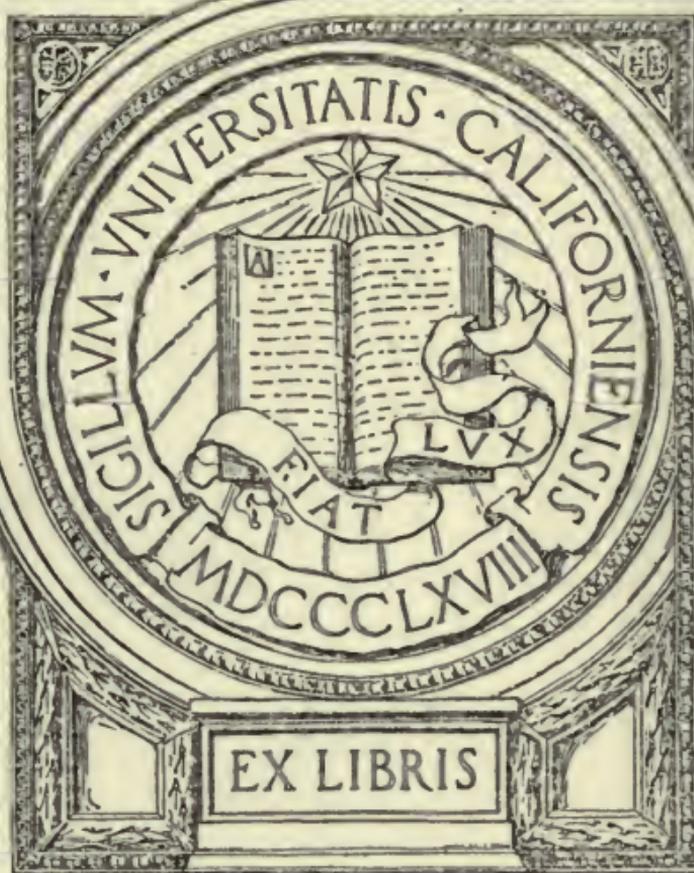
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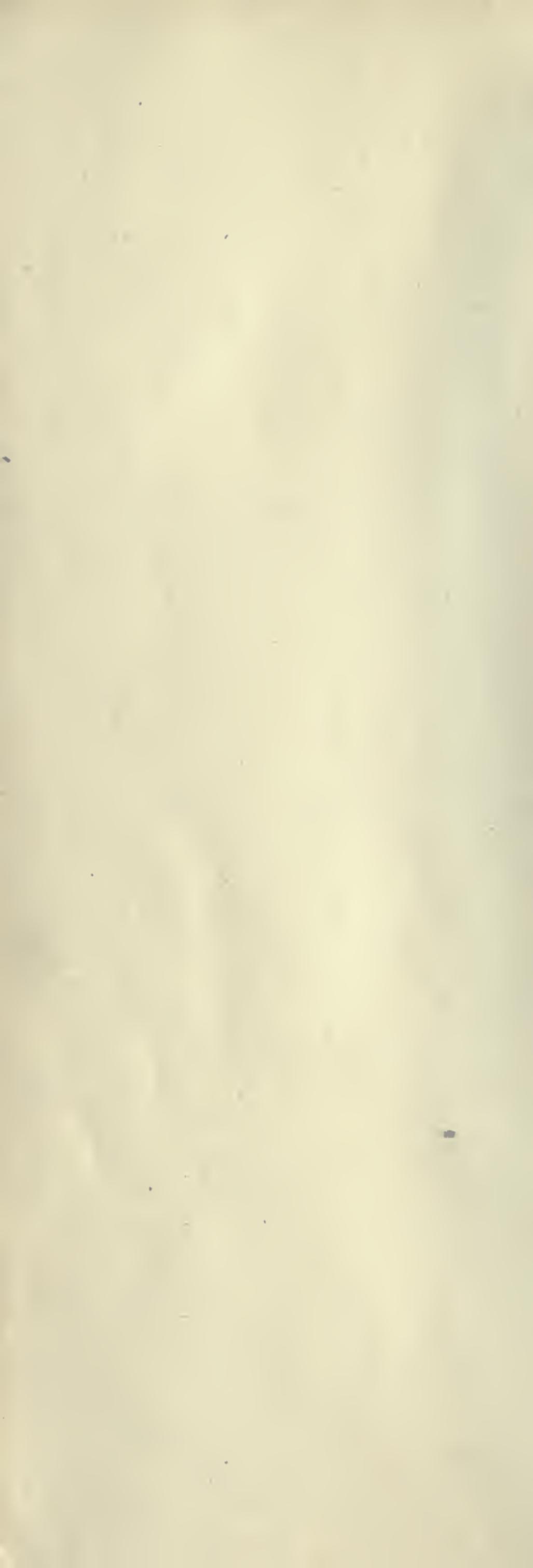
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The Next Step Toward Real Democracy

One Hundred Reasons Why America
Should Abolish, as Speedily as Possible,
All Taxation upon the Fruits of Industry,
and Raise the Public Revenue by a
Single Tax on Land Values Only

By

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ANN ARBOR

To
that great,
patriotic and powerful
body of men—the ex-Soldiers, -Sail-
ors and -Marines of America—in
whose hands, more than in
any one else's, the
destiny of our
nation lies,
this
book
is
respectfully
dedicated.

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“We held these truths to be self-evident: That all men are created equal; that they are endowed by their Creator with certain inalienable rights; that among these are life, liberty, and the pursuit of happiness. That to secure these rights, governments are instituted among men, deriving their just powers from the consent of the governed; that whenever any form of government becomes destructive of these ends, it is the right of the people to alter or abolish it.”—
Declaration of Independence.

ACKNOWLEDGMENTS

I desire to take this opportunity to express my sincere gratitude to the many friends who have contributed in any way toward making this little book what it is. Particularly do I wish to record my deep obligation to my brothers, Oscar and Edwin, for their unselfish support and sacrifice, without which this work could doubtless not have been completed; to my brother John for kindly favors rendered in moments of difficulty; to Mr. Henry L. T. Tideman, Mr. Hugh Reid, Mr. Otto Cullman, and Mr. Luther S. Dickey of Chicago, for substantial assistance in preparing the manuscript; and to Mr. John Z. White, the well-known Single Tax lecturer, for examination of the proof sheets and for much valuable criticism and advice.

Finally, I can not refrain at this time from acknowledging my great indebtedness to Mr. Louis F. Post, now Assistant Secretary of Labor, Washington, D. C., who, because of his kindly encouragement and personal guidance many years ago, did so much to lead me into the paths of economic truth.

THE AUTHOR

Chicago, July, 1920.

“Every program, every measure in every program, must be tested by this question, and this question only: ‘IS IT JUST, IS IT FOR THE BENEFIT OF THE AVERAGE MAN, WITHOUT INFLUENCE OR PRIVILEGE; DOES IT EMBODY IN REAL FACT THE HIGHEST CONCEPTION OF SOCIAL JUSTICE AND OF RIGHT DEALING, WITHOUT RESPECT TO PERSON OR CLASS OR PARTICULAR INTEREST?’”

—President Wilson.

“Try our remedy [the Single Tax] by any test. The test of justice, the test of expediency. Try it by any dictum of political economy, by any maxim of good morals, by any maxim of good government. It will stand every test.”

—Henry George.

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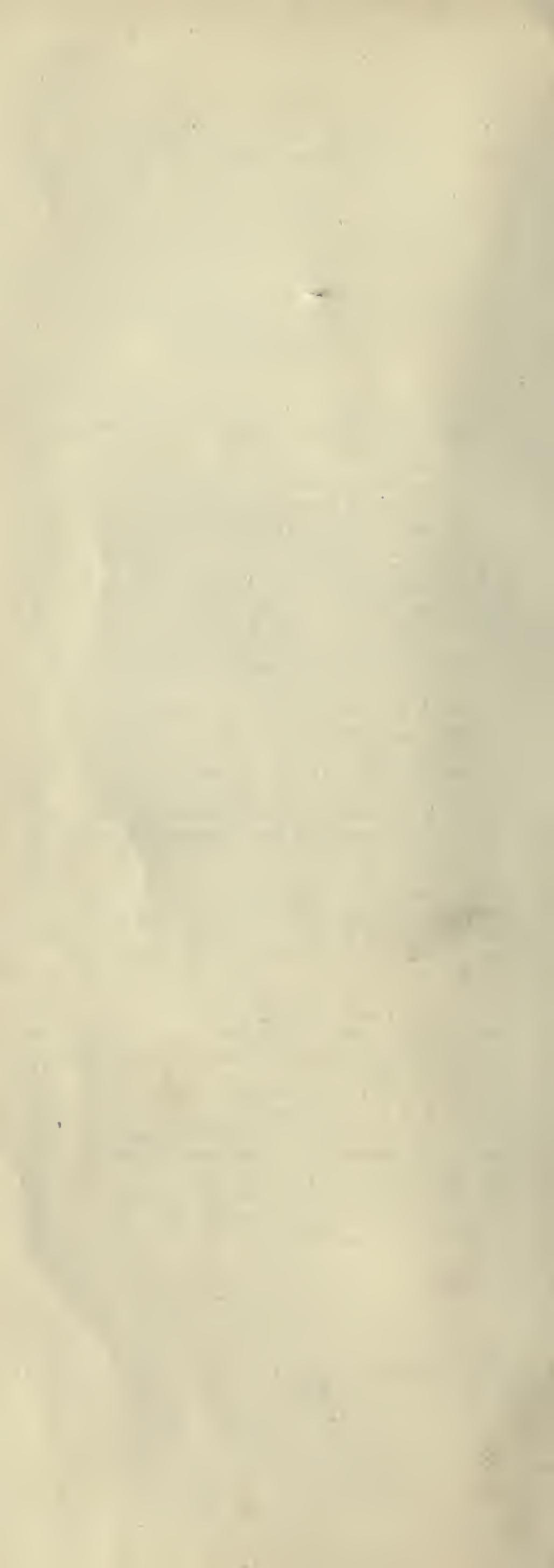
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THE SINGLE TAX

What It Is—and Why It Should be Adopted

“Single Tax” is the name given to the reform proposed in 1879 by Henry George in his great work “Progress and Poverty.” It is not, as some suppose, a tax upon bachelors. Neither is it a tax upon incomes, or inheritances, or upon the things that bachelors—and other men—produce, such as houses, crops, machinery, factories, mills, locomotives, etc. Things like

THE SINGLE TAX

By Henry George

“We propose to abolish all taxes save one single tax levied on the value of land, irrespective of the value of the improvements in or on it.

“What we propose is not a tax on real estate, for real estate includes improvements. Nor is it a tax on land, for we would not tax all land, but only land having a value irrespective of its improvements, and would tax that in proportion to that value.

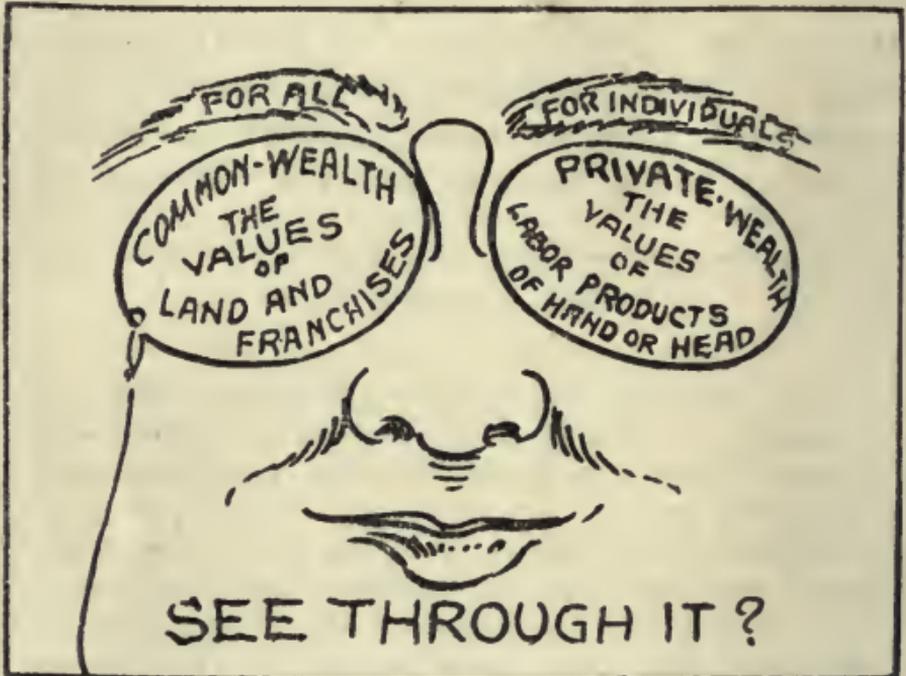
“Our plan involves the imposition of no new tax, since we already tax land values in taxing real estate. To carry it out we have only to abolish all taxes save the tax on real estate, and to abolish all of that which now falls on buildings and improvements, leaving only that part of it which now falls on the value of the bare land, increasing that so as to take as nearly as may be the whole of economic rent, or what is sometimes styled the ‘unearned increment of land values.’”

these, will, under the Single Tax system, be exempt from all taxation. The Single Tax is simply one tax—and one only—levied upon land, not according to its area, but according to its actual “market” or “selling” value. And by “land,” of course, is meant the earth itself—in other words, all natural opportunities, such as mineral, timber, and agricultural ground, waterpower rights, urban lots, railroad rights-of-way, and public franchises, regardless of any improvements.

Why should we make this change in our present revenue system? To answer this question adequately and intelligently is the aim and purpose of this book. Following are one hundred reasons why we should, not only for our own good, but for the good of the whole world, abolish, as speedily as possible, all taxation upon the products of human industry and raise the public funds by a single tax on land values only.

1—It is Just.

The justice of abolishing all taxation upon the fruits of human enterprise and appropriating for the benefit of government the economic rent of ground lies simply in this—



—Cartoon by J. W. Bengough.

that it will take for society only what belongs to society and leave to individuals only what belongs to individuals.

“The rental value of natural bounties . . . is clearly by the law of justice a public fund, not merely because the value is a growth that comes to the natural bounties which God gave to the community in the beginning, but also, and much more, because it is a value produced by the community itself, so that this rental value belongs to the community by that best of titles, namely producing, making, or creating.”—The Rev. Edward McGlynn in His Doctrinal Statement to the Authorities of the Church of Rome, Dec., 1892.

× “There are certain things in the world which are not the product of man’s industry and to which, therefore, the individual man has no natural right . . . Air, light, the ocean, the navigable rivers, come under this category. So do the land and its contents. . . . A third source of value . . . is the public franchise. . . . This right is a creation of the state; the value inherent in this right belongs naturally to the state.”—Dr. Lyman Abbott, “The Industrial Problem,” pp. 139, 140.

“The Single Tax simply means to take, in the way of taxes, for the benefit of the whole community, that annual rental value given to land because of its situation, by the community itself. Where is the injustice in this?”—William Lloyd Garrison, Jr., Saratoga, N. Y., 1890.

“I believe that the principle at the heart of the Single Tax agitation—that the fiscal revenues should be derived from the social es-

tates (the regalia principle in ultimate essence), from the sources to which the justification for private property do not attach—is right and vastly important. The rents of mines, forests, water falls, franchises, town lots, and also, if practicable, of agricultural lands, should be retained as fiscal properties.”—Prof. H. J. Davenport, in “The American Economic Review,” March, 1917.

X “A tax laid on tools or any other creation of human labor violates a right of property because it takes from the man who has created it, part of the thing which he has made. A tax on land values, however, takes from the individuals nothing that of right belongs to them.”—Professors Scott Nearing and Frank D. Watson, “Economics,” p. 464.

X “The private appropriation of land values, or the private appropriation of the natural PUBLIC revenues . . . is a direct violation of the fundamental principle on which the institution of private property rests, a direct violation of the great ethical or social commandment, ‘Thou shalt not steal.’”—Lewis H. Berens, “Toward the Light,” p. 143.

2—It is Sound.

By soundness is meant unshiftability. The Single Tax cannot be shifted. It stays where it is put. Taxes imposed upon imports, upon manufactures, upon money, upon buildings, or machinery, or stocks of goods, are always passed on in higher prices to the “ultimate consumer.” But not so the land value tax. There is no way in which the landowner can pass this tax on, no way in which he can raise the rent. For unlike taxes upon the products of industry which make such products scarcer and dearer, taxes upon land values make the market supply of land more abundant and consequently cheaper. The price of land, therefore, will go down under the Single Tax, not up.

“A tax on commodities is always transferred to the consumer. A tax on rent can not be transferred.—Prof. Thorold Rogers, “Political Economy,” 2nd Edition, p. 285.

“A tax laid upon rent is borne solely by the owner of the land.”—Bascom, “Treatise,” p. 159.

“A land tax levied in proportion to the rent of land, and varying with every variation of rents . . . will fall wholly on the landlords.”—Walker, “Political Economy,” p. 413.

“A tax on rents falls wholly on the landlord. There are no means by which he can shift the burden upon any one else.”—John Stuart Mill, “Principles of Political Economy,” Book V, Chap. III, Sec. 2.

“A tax on rent would affect rent only; it would fall wholly on landlords, and could not

be shifted. The landlord could not raise his rent.—Ricardo, "Principles of Political Economy and Taxation," Chap. X, Sec. 62.

"Though the landlord is in all cases the real contributor, the tax is commonly advanced by the tenant, to whom the landlord is obliged to allow it in payment of the rent."—Adam Smith, "Wealth of Nations," Book V, Chap. II, Part II, Art. 1.

"A tax upon ground rent can not be shifted upon the tenant by increasing the rent."—C. B. Fillebrown, "A B C of Taxation," p. 31.

"Not only the entire school of Ricardo and Mill, but also nine-tenths or more of other economic writers make it a fundamental doctrine of their science that such a tax never can be transferred to tenants."—Thomas G. Shearman, "Natural Taxation," p. 129.

"If land is taxed according to its pure rent, virtually all writers since Ricardo agree that the tax will fall wholly on the landowner, and that it can not be shifted to any other class, whether tenant-farmer or consumer."—E. R. A. Seligman, "Incidence of Taxation," p. 222.

3—It is Simple.

One of the first essentials of any great reform is that it be simple and easy of execution. This essential the Single Tax has. The governmental machinery through which it can be applied already exists. No additional administrative departments or duties are necessary. All that we have to do is to discontinue such taxation as is now levied upon the products of industry, and increase the tax upon the value of natural opportunities, irrespective of improvements, and the task is done.

"There are some methods of getting access to the earth which are easier than others. The easiest, perhaps, that has been contrived, is by means of taxation of land values and land values alone. One trouble with it which makes it almost impossible to achieve, is that it is so simple and so easy. You can not get people to do anything that is simple; they want it complex so they can be fooled."—Clarence Darrow, in "Everyman," December, 1916.

"The method of solving the land problem has been elaborated by Henry George to such a degree of perfection that UNDER THE EXISTING STATE ORGANIZATION AND COMPULSORY TAXATION it is impossible to invent any other better, more just, practical, and peaceful solution."—Count Leo N. Tolstoy, in "A Great Iniquity."

"The Single Tax will wait, I fancy, for years, since it is so fundamental, and mankind never attacks fundamental problems

until it has exhausted all the superficial ones."—Brand Whitlock, Ambassador to Belgium, "Forty Years of It," p. 169.

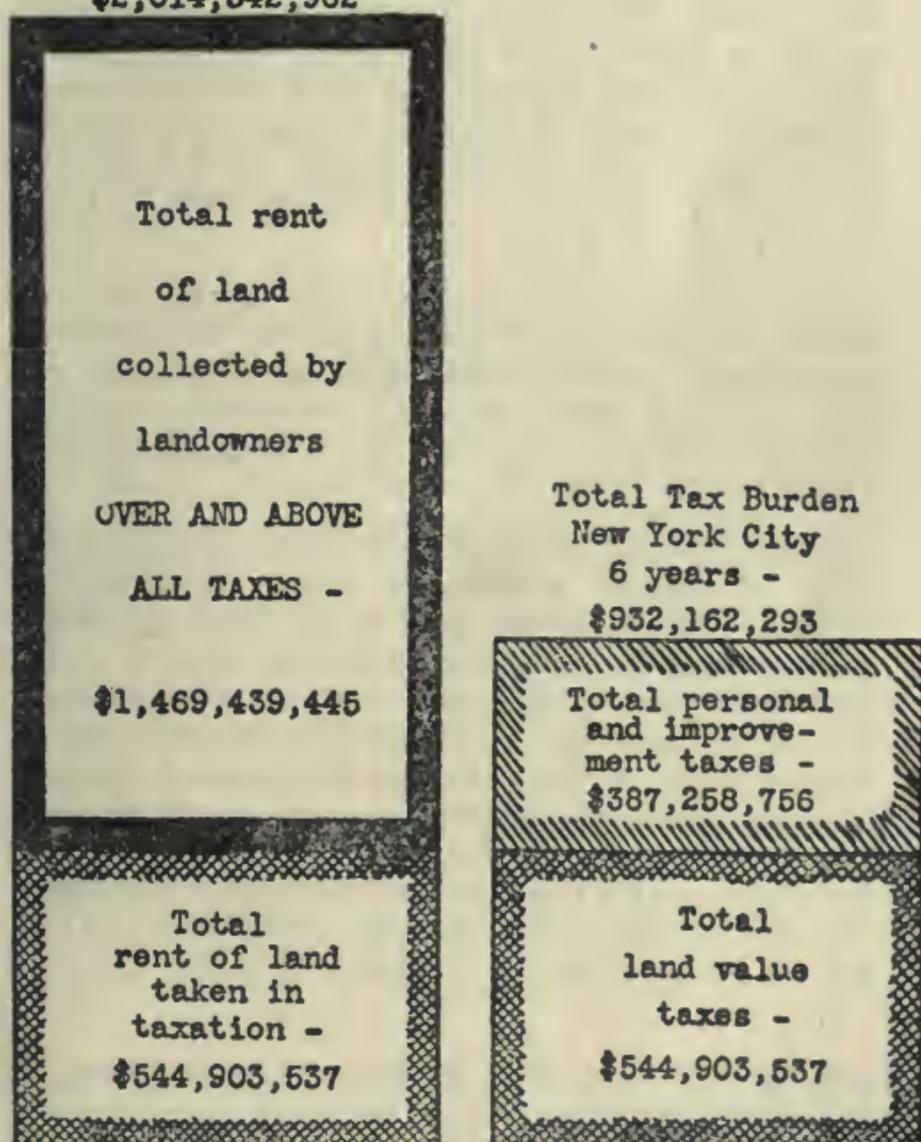
"The Single Tax method of securing equal rights to land avoids the objections which adhere to all other methods. There would be no avoidable hardship, no sudden and profound change in social relations, no interference by state officials with the allotment and use of land, and no power to fix rents arbitrarily or enforce rackrents. The exaction of the rent charge would compel holders to make the most profitable use of all land and at the same time there would arise the most absolute security of property."—Max Hirsch, "Democracy Versus Socialism," p. 382.

4—It is Adequate to the Needs of Government.

It is sometimes questioned whether the Single Tax will provide sufficient revenue to run government. It is a strange questioning. There

COMPARISON OF GROUND RENT AND TAXES IN NEW YORK CITY (1911-1917)

Gross Ground Rent
New York City
6 years -
\$2,014,342,982



—Annual Report of Commissioner of Taxes and Assessments of the City of New York, 1917.

is no reason under the sun why the capital and labor which now support both the government and the monopolists cannot support the govern-

ment alone! As a matter of fact, the economic rent of the earth far exceeds, even in these post-bellum days, the legitimate expenses of all government—federal, state, county, and municipal.

"The adequacy of land values to meet all public expenses is sometimes questioned, but not by those who give due weight to the enormous land values in cities, towns, and villages. Be that as it may, however, the industry which now supports both the government and the landowners could obviously support the government alone, and with no INCREASE of load over the present, to say the least!"—Prof. L. J. Johnson, in "Harper's Weekly," July, 1913.

^{loc}**"The gross ground rent of the land of the city of Boston is, by careful estimate, not less than \$50,000,000. Of this amount there is already taken in taxation, \$10,000,000, leaving to the landowners of today a net ground rent of \$40,000,000."—C. B. Fillebrown, in a paper read before the National Tax Association in Columbus, Ohio, in 1907.**

"It is idle to waste breath arguing that a tax on land values only would not meet our public expense and hence we do not want the Single Tax. We are paying what should be the Single Tax now, all the time, in every price or lease value of a piece of land. We are paying the Single Tax now to landlords. What we want is to pay it into our public treasuries and get the good of it."—Lona Ingham Robinson, in "The Black Art of Our Land Tenure," p. 14.

"That the value of the land alone would suffice to provide all needed public revenues—municipal, county, state and national—there can be no doubt."—Hon. Warren Worth Bailey, in the House of Representatives, January 24, 1917.

"The Committee estimates that the aggregate unearned profits of land speculators, owners of natural resources and natural monopolies is approximately six and a half billion dollars this year, while the producers of the country have to pay nearly two and a half billion dollars in taxes, because landowners are permitted to retain most of the ground rent."—Chairman Frederic C. Leubuscher at the Conference on the High Cost of Living, Washington, D. C., July 30, 1917. See "The Public," of August 3, 1917.

5—It is the Only Tax Reform that Guarantees the Right of Private Property.

There is a persistent tendency on the part of many good people to associate the Single Tax doctrine with "land nationalization," and not infrequently with Socialism, Anarchism, and Communism. This is a great mistake. There is no "public ownership" or "nationaliza-

tion of land" involved; no meddling with existing titles to ground contemplated. The private use, possession, and ownership of the earth, and the perpetual right of the individual to "sell, bequeath, and devise" it, are indispensable conditions to the survival and progress of society, and these conditions the Single Tax will not disturb in any manner. In truth, they will be much more firmly established after this reform has been inaugurated than they are now.

"I do not propose . . . to confiscate private property in land . . . What I propose . . . is, TO APPROPRIATE RENT BY TAXATION."—Henry George, "Progress and Poverty," Book VIII, Chap. II.

"A tax on ground rent is only a tax on the private power of taxation, and must not be confused with the theories of land confiscation, socialism, or land-nationalization."—Schuyler Arnold, in "The Single Tax Review," Nov.-Dec., 1914.

"The value of land has nothing to do with the validity of its title. If a man holds title to a parcel of land of no value, he is nevertheless a landowner."—John Z. White, in "The Single Tax Review."

"The land [under the Single Tax] would not be owned in common, but land values would be enjoyed in common."—Eliza Stowe Twitchell, in "The Single Tax Review," Nov.-Dec., 1916.

"Call it what you please—state ownership, state landlordism, ownership in common, communism, nihilism, anarchism, or anything else; but the fact, nevertheless, remains that, under the just and righteous land system which we are trying to explain, the land will continue to be bought and sold under the same form of paper deeds, precisely as it is bought and sold today."—Henry F. Ring, in "The Case Plainly Stated," p. 15.

"What does the Single Tax contemplate? Taking from a man that which is his own? On the contrary, it insists on absolute respect for such possession, which, under our customs and laws is so ruthlessly disregarded. It proposes to disturb no title and to bring no confusion by its beneficent arrangement."—William Lloyd Garrison, Saratoga, N. Y., 1890.

"The Single Tax is not land nationalization. The ownership of the land by the state is not contemplated."—Frederic C. Howe, "Privilege and Democracy in America," p. 269.

"The Single Tax would leave the title to the land with the present owners and merely socialize the unearned rental values."—Prof. Walter Rauschenbusch, "Christianizing the Social Order," p. 423.

"The taxation of land values is really no interference with security—it only means that that which does gain by the rates [taxes] should contribute to the rates."—A. J. Balfour, in the Free Trade Hall, Manchester, England, November 17, 1909.

"I do not think that anyone would suggest that the alterations [in taxation] from improved value to site value is Socialism, or any extravagant or novel proposition."—Lord Cecil Robert, England, in the House of Commons debate, November, 1909.

"Single Tax is not Socialism. It is not Bolshevism. It is not anarchy. It is not confiscation. . . . Private ownership of land will not be abolished, and titles will not be disturbed."—Harry H. Willock, in "Commerce and Finance," July 23, 1919.

"The proposal to tax land values to the exclusion of labor values should not be confused with either Socialism or Communism. It is individualism, pure and simple. It secures to the individual all that he produces as an individual and also his share of the social value that he helps to produce as a member of the community. It involves no new ideas of property, no change in land titles, no increase of officials, and no complication of accounts."—"The Public," December 7, 1918.

"The Single Tax reform would work injustice to nobody. The old homestead, with its sacred memory of the joys of childhood, would still descend from father to son. The well-tilled farm would still pass from father to children. There would be no destruction of title deeds."—Benjamin F. Lindsas, in "The Single Tax Review," May-June, 1917.

"The Single Tax is not land nationalization. No right of occupancy or improvement or sale or devise is taken from the owner; nothing except the right to collect natural taxes from other people, and to be himself exempt."—C. B. Fillebrown, "A B C of Taxation," p. 89.

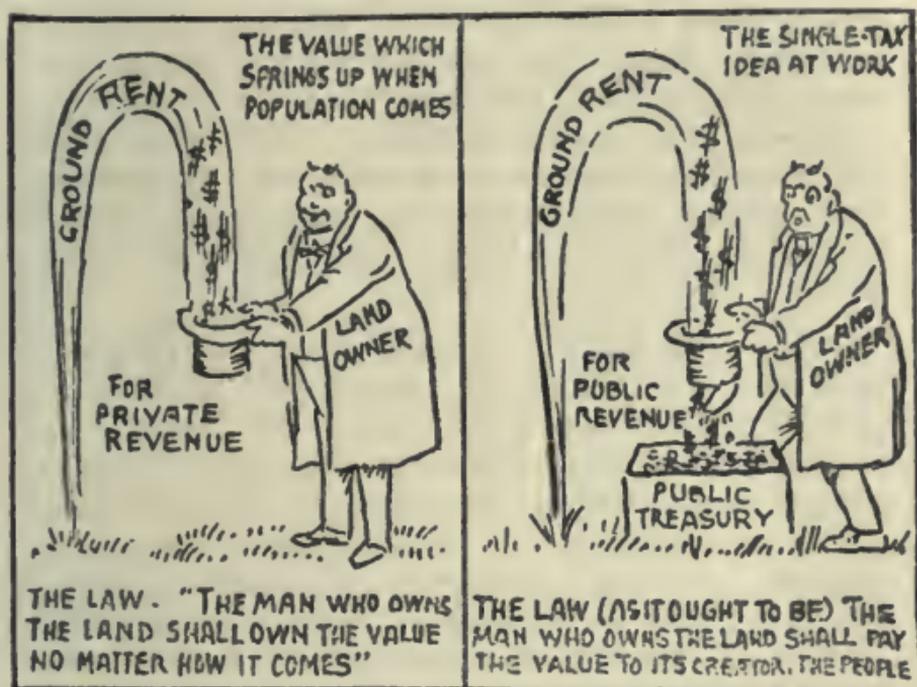
"The adoption of natural [single] taxation would secure to the owner of every product of human industry and skill an absolute and indefeasible title to such property; so that it could not be taken from him, even for taxes, without full compensation for its market value; a title, therefore, far superior to any which can now be held by any human being."—Thomas G. Shearman, "Natural Taxation," p. 222.

6—It is the Only Tax Reform that is in Full Accord with the Moral Law.

"It would seem as if Providence had destined the land to serve as a large economical reservoir, to catch, to collect and preserve the overflowing streams of wealth that are constantly escaping from the great public industrial works that are always going on in communities that are progressive and pros-

perous."—Bishop Thomas Nulty, in his letter to the clergy and laity of the diocese of Meath, 1881.

"Our present social system stands condemned by all humane men and women. We must make an end of it, and in its place adopt either Socialism or the Single Tax. There is no other alternative. Let us choose that which accords best with the natural law of human liberty—the Single Tax."—Arthur H. Weller, in "The Westminster Review," November, 1908.



—Cartoon by J. W. Bengough.

"The Single Tax is absolutely in harmony with natural justice as between man and man; it accords with those eternal and self-evident principles of freedom that are the foundation of our American society; it is ideal; it is forceful; it is practical."—John Z. White, in "The Arena," April, 1906.

"What is the Single Tax? It is a self-consistent, truly scientific and Christian theory of the solution of some of the most vexing problems of the civilization of today. That the truth contained in this theory would, if applied, transform the political, industrial, social and religious conditions of today, other things being equal, is the growing conviction of thousands of intelligent men throughout the world. For one, I believe this with all my heart. Not only so, but on the other side, I am convinced that society can not be permanently improved morally or religiously without the truth contained in the theory of the Single Tax."—S. S. Craig, in "The Arena," January, 1899.

"There is very little reason to believe that the practical injustice to individuals that would grow out of the adoption of the Single Tax theory in any way which would be possible in America, would be so great as the injury which has come to individuals through the use of steam and electricity, through the influence of labor and of capital, and through the consequent necessary changes in industrial conditions and in values depending on those conditions."—Dr. Lyman Abbott, in "The Rights of Man," p 142.

"The Single Tax guards the liberty of the individual and the rights of society. It recognizes the truth in individualism and the truth in co-operation. . . . It stands for freedom as against restriction. It believes in the Declaration of Independence and in natural rights and makes them effective, while it sweeps away special privileges and vested rights."—George Sidney Robbins, in "The Arena," April, 1895.

"The great merit of the Single Tax is its adaptibility. Indeed, it would be difficult to conceive of a religious or social propaganda which does not need to include its essential doctrine. Especially should all Christian Associations, taking their name from the great religious and social reformer of Judea, feel interested in the ethical side of the Single Tax, which embodies the essence of Christianity."—William Lloyd Garrison, in "The Arena." January 18, 1899.

"There is in the Single Tax, or natural taxation, nothing of technical socialism, which means the assumption by society of functions that are primarily individual . . . There is in natural taxation no communism, if by communism is meant the compulsory pooling of the products of human labor. . . . There is in natural taxation no taint of the anarchism of disorder. It is the recognition of the ideal anarchism of law, so perfect, self-adjusting, self-operating, that no external force is needed to carry it into execution."—C. B. Fillebrown, in "The Arena," January, 1899.

7—It is Practicable.

The practicability of the Single Tax may be read in history. Nowhere, of course, has the full measure been applied, but in many parts of the earth a substantial step in that direction has been made. It has, for example, secured a firm foothold in New Zealand, in Australia (Sidney, a city of 700,000 population, now draws practically all its revenue from land values exclusively), in Kiao-Chau, China, in numerous cities in Germany, and especially in the great agricultural provinces of western Canada. And wherever the principle has been most extensively applied, there it has given the greatest satisfaction. [For further discussion of this topic see final chapter.]

"When any man of good intelligence, good conscience, a civic mind, and the courage of them all, begins investigating the Single Tax, he is on the road to becoming a convert.

"His investigations will sooner or later bring him to these conclusions: (1) That the Single Tax is just; (2) that the Single Tax is the most efficient, unescapable and easily collected tax that can be devised; (3) that the public income from the Single Tax will be

sufficient to defray the expense of vast government improvements of great utility, which can not be attempted under the present system of taxation; and (4) that the Single Tax will bring about a great equalization of industrial opportunity."—R. Bedichek, in "The Public," June 28, 1912.

PART II

8—It Will Give Us a Tax System that Does Not Discourage Production and Encourage Idleness, but which Discourages Idleness and Encourages Production.

One of the worst defects in our present system of taxation is that it hinders improvement. It lessens the incentive to accumulate, to build, and to beautify. The more a man does to advance the material interests not only of himself, but of the whole community, the more he is fined for doing so. Thus he who puts up a two-story house is taxed more than he who puts up only a one-story house; he who transforms an old, decayed, unsanitary, and unsafe factory building into a modern, safe, and healthful one, is taxed more than he who lets the old one stand; he who plants an orchard, a garden, or a field, is taxed more than he who lets his land lie waste, a breeding place for mosquitoes, pestiferous weeds and insects, or a dumping ground for junk and garbage.

The Single Tax will reverse the order. It

THE STRANGE FISCAL BEHAVIOR OF UNCLE SAM



Affably Benign to Sterile Monopoly

will not reward the slothful and punish the thrifty, but will reward the thrifty and punish the slothful. No matter how enterprising or industrious an individual is, no matter how much he produces, or repairs, or beautifies, he

will not be taxed more on that account; while, on the other hand, no matter how indolent or unprogressive a man may show himself, no matter how little he does to improve the land



Sternly Severe to Fruitful Industry
—Courtesy of "The Single Tax Review."

he lives or works on, he will not, for this reason, be rewarded by lower taxation, but will have to pay as much as if he made the finest and most desirable of improvements.

FIGURES THAT SPEAK FOR THEMSELVES.

A Comparison of Building Operations in Seattle, Wash. (pop. 1912, 265,000), and Vancouver, B. C. (pop. 1912, 101,000.)

SEATTLE.

1901	\$4,569,788	(Impts. taxed)
1902	6,325,108	" "
1903	6,495,781	" "
1904	7,808,120	" "
1905	6,704,784	" "
1906	11,920,488	" "
1907	13,572,770	" "
1908	13,377,329	" "
1909	19,084,853	" "
1910	17,163,080	" "
1911	7,491,156	" "
1912	8,415,325	" "

VANCOUVER.

1901	\$ 731,716	(50% Impts. Taxed)
1902	883,607	" " "
1903	1,426,148	" " "
1904	1,968,501	" " "
1905	2,653,000	" " "
1906	4,308,410	25% " "
1907	5,632,744	" " "
1908	5,950,893	" " "
1909	7,258,565	" " "
1910	13,150,365	Impts. Exempted
1911	17,652,642	" "
1912	19,388,332	" "

9—It Will Give Us a Tax System that is Not Complex and Costly but Simple and Inexpensive.

A second defect in our present system of taxation is its bewildering complexity and enormous cost of collection. At all times of the year a great horde of officials must be maintained to peer and pry into the private affairs of the people, to assess goods of a myriad kinds and of unknown quantities and values, to uncover countless numbers of frauds and evasions, and to bring before the bar of justice those who either ignorantly or intentionally have rendered false returns. In 1919 it cost the taxpayers of the nation \$10,020,851 to collect the customs taxes; \$20,149,911 to collect the internal revenue taxes; and from \$25,000,000 to \$40,000,000 to collect the general property and other taxes.

See how much more economical the Single Tax is. There will be no customs duties under this system, and no internal revenue duties. From \$25,000,000 to \$35,000,000 will thus be saved to the people each year. But this is not all. Land cannot be hidden or carried off like other property; its value can readily be ascertained, and, once the assessment is made, nothing but a receiver is required for collection. Thus another \$15,000,000 or \$20,000,000, or a total of from \$40,000,000 to \$55,000,000 can easily be saved annually in the cost of the entire tax machinery.

"The Single Tax is a simple and certain method of collecting taxes fairly. The land can not be hidden, and its value is either well known by every citizen of the neighborhood, or can easily be learned. There is no inquisition into the private affairs of citizens and no temptation to false swearing or tax dodging."

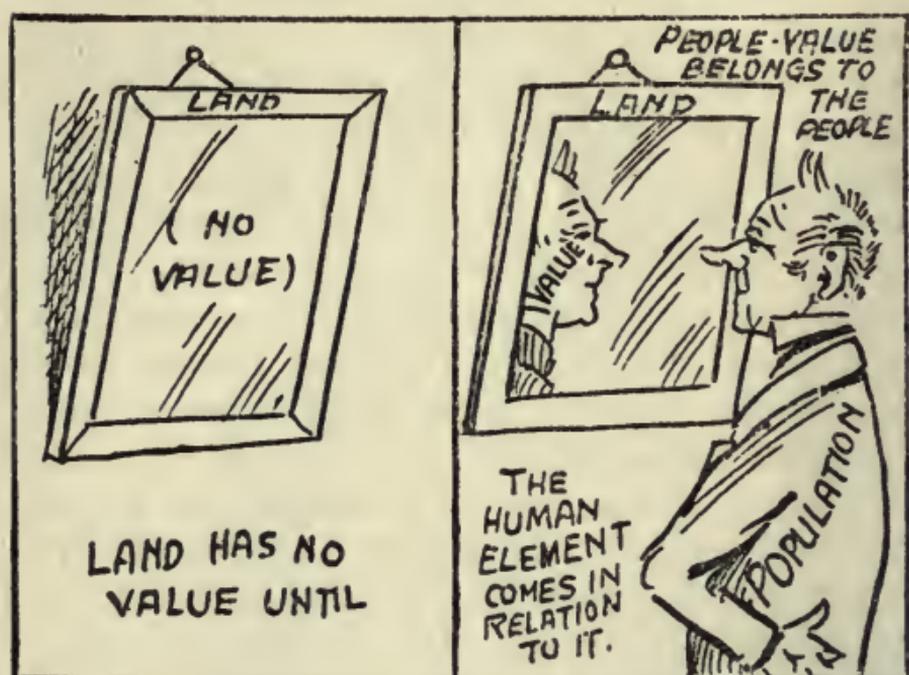
—W. S. U'Ren in "The Annals of the American Academy," March, 1915, p. 225.

"Another advantage of the Single Tax is its simplifying effect upon the mechanism of taxation. The present land tax would be retained, but the intricate system of internal revenue and tariff collection would be abolished, and a great saving in the collection of taxes thus affected."—Professors Burch and Nearing, "Elements of Economics," p. 339.

10—It Will Give Us a Tax System that is Not Injurious to the Public Morals, but that is Practically Free From All Temptation to Fraud and Perjury.

It is estimated that, under the existing tax regime, and as a result of indiscriminate lying, cheating, dodging, bribery, false-swearing,

and evasion of the grossest sort, almost four dollars' worth of personal property escapes in the United States for every one that is turned in to the assessor. This frightful dishonesty



—Cartoon by J. W. Bengough.

and corruption in the gathering of the public funds will not be possible under the Single Tax. For "land lies out of doors." It cannot be hidden nor accidentally overlooked. Its value cannot be greatly misapprehended nor misstated. Nor is its under-appraisal possible to any appreciable extent without the connivance of the whole community. Land values of a neighborhood are matters of common knowledge. Any intelligent resident can justly appraise them and every other intelligent citizen can fairly test the appraisal.

"Public collection of land values, through taxation . . . would give us a tax that none could dodge or shift—a tax that could be assessed and collected with a minimum of expense, without inquisitorial methods, and with at least a reasonable approach to fairness and accuracy."—Prof. L. J. Johnson, in "Harper's Weekly," July, 1913.

"With the Single Tax in force and assessment rolls published and distributed to every taxpayer, the people would have only one tax to watch; it being all-important, there would be every reason and opportunity for securing fair and full assessments."—Byron W. Holt, "Municipal Affairs," June, 1899.

"The taxation of land values will produce more revenue than we need, and we won't have to subject our citizens to the ordeal of the seventh degree, or put them in a position where they will have to lie, perjure themselves, and send their souls to hell."—J. J. Pastoriza, Tax Commissioner of Houston, Texas, in a Letter Addressed to Mr. E. W. Prescott, of Boston, Mass., April 26, 1914.

"The Single Tax would be an enormous improvement over the existing system, or over any other system which I think could

be devised. It would reduce taxation to a basis of absolute certainty and fairness, rendering evasion impossible."—Charles Francis Adams. Cited by Dr. Lyman Abbott in his "Rights of Man," p. 140.

11—It Will Give Us a Tax System that Does Not Fall Upon Individuals in Proportion to Their "Ability to Pay," but in Proportion to the "Benefits Received" from the Government.

The old principle still underlying the existing scheme of taxation is that each citizen should contribute to the support of government according to his "ability to pay." But this old principle is not merely unjust and immoral; it is THE MAIN CAUSE OF THE GROWING INEQUALITY IN THE DISTRIBUTION OF WEALTH!

The community has no more right to make men pay for community benefits according to their ability than merchants have to make them pay for goods according to their ability. Men pay for their groceries and their clothing according to what they get. They should pay for community benefits on precisely the same plan.

Only if it were found impossible to ascertain what benefits an individual received, would it be permissible to fall back on the clumsy and unfair principle of taxation according to ability. "But," as the Rev. S. G. Bland has well said, "to ascertain what benefits any man derives from living in a certain community is not impossible. It is not even difficult. He cannot live in such a community except on the land, and the price men are willing to pay for land represents precisely what in the general judgment are the advantages which that community provides for that location. Everything is taken into account in fixing that value—police and fire protection, schools, churches, roads, sidewalks, social and business opportunities. The price a man is willing to pay for any piece of land apart from improvements is his own acknowledgment, without any evasion or falsification, that he thinks it worth that much, at least, to be a landowning member of that community. The community, then, has the right, according to its needs, to tax that man precisely in proportion to the value of the real estate he owns. If his real estate is very valuable he is enjoying great benefits and should pay proportionately. If his holdings are of little value he should pay little. If he owns no land he should pay nothing.

"It is obvious no man can live in that community except as a landowner unless he obtains permission to live on somebody else's land. To obtain that permission he will have to pay that landowner at least all the latter thinks the privilege of using that land is worth. This includes all the benefits that the community confers. Consequently every tenant pays for community benefits in his rent. If a further tax is imposed on him he is being compelled to pay his taxes twice."

"By collecting the annual value of every site we call upon the user of each site for a tax or rate which is justly proportioned to the benefits which he derives from his position as user of that site."—W. Chapman Wright, in "The Westminster Review," March, 1902.

"A tax on the value of land would put taxation on the correct basis of obligation to pay for value received, instead of on the sole basis of ABILITY to pay. IT WOULD ALSO, HOWEVER, CONFORM TO ALL IN THE ABILITY-TO-PAY PRINCIPLE WHICH IS SOCIALLY OR ETHICALLY JUSTIFIABLE."—Prof. L. J. Johnson, in "Harper's Weekly," July, 1913.

"The Single Tax is a tax on privilege and would reverse the old order by which a man is called to pay to the state according to his ability, substituting therefore a better principle of payment, namely, that for benefits received."—John B. Middleton, in "The Westminster Review," June, 1907.

"Land value is the true measure of the benefits which the community places within the reach of its members."—Frederick Verinder, "Land, Industry, and Taxation," p. 64.

"The community has no right to exact contributions from its members in proportion to their ability to pay; but it has an undoubted right to claim that each should contribute toward the necessary public expenditure in proportion to the value of the advantages or opportunities, or the special benefits, it is conferring on him."—Lewis H. Berens, "Toward the Light," Chap. XV, p. 145.

"The Single Tax operates universally on all. No one can possibly escape. No one can shirk his duty. No one can shift the burden on another's shoulders, and the pressure will not be felt, being equal in all directions and perfectly adjusted to the advantages received."—Dr. J. H. Stallard, "The True Basis of Economics," p. 100.

12—It Will Give Us a Tax System that Does Not Molest "Earned" Incomes, but Which Taxes Only Those That Are "Unearned."

Another serious fault of our present mode of taxation—a legitimate offspring of the vicious "ability-to-pay" principle—is that it

makes no discrimination between incomes that are EARNED and incomes that are UNEARNED. It does not distinguish between those that are rightfully obtained through

THE NATURE OF INCOME		
The Factors of Production	The Factors of Distribution	Income
Land-----	Rent-----	Unearned
Labor-----	Wages-----	} Earned
Capital-----	Interest-----	

human industry and those that are obtained simply from the rent of natural opportunities. This fault the Single Tax will correct. It will not place EARNED incomes in the same category with the UNEARNED, but will leave the first unmolested, while it levies only on the second. Absolute justice, equality, and fairness in the distribution of governmental burdens, will thus be attained.

"The first and paramount consideration in taxation should be equality of burden, and only by taking the rental value of land in taxes can such equality be secured."—Tom L. Johnson, "My Story," p. 67.

"Take land values for public revenue and you distribute fairly the cost of government, besides letting the citizen off with one payment instead of the two he makes now; he now pays once to the individual landowner and once to the tax gatherer."—Bolton Hall, "Thrift," p. 200.

"The Single Tax on land values is a natural tax, and therefore the best tax."—John Bagot, in "The Westminster Review," October, 1909.

"An income tax has always been a favorite form of tax, because it has been regarded as well calculated to bear upon "each according to his ability." The taxation of ground rent would surely be the purest possible exemplification and application of the principle of the income tax, because it would fall upon all those incomes which are unearned, which are in their nature perpetual, and which are amply able to bear the whole burden of taxation."—C. B. Fillebrown, "A B C of Taxation," p. 25.

"The tax upon land values is the most just and equal of all taxes. It falls only upon those who receive from society a peculiar and valuable benefit, and upon them in proportion to the benefit they receive. It is the taking by the community, for the use of the community, of that value which is the creation of the community. It is the application of the common property to common uses."—Henry George, "Progress and Poverty," p. 418.

PART III

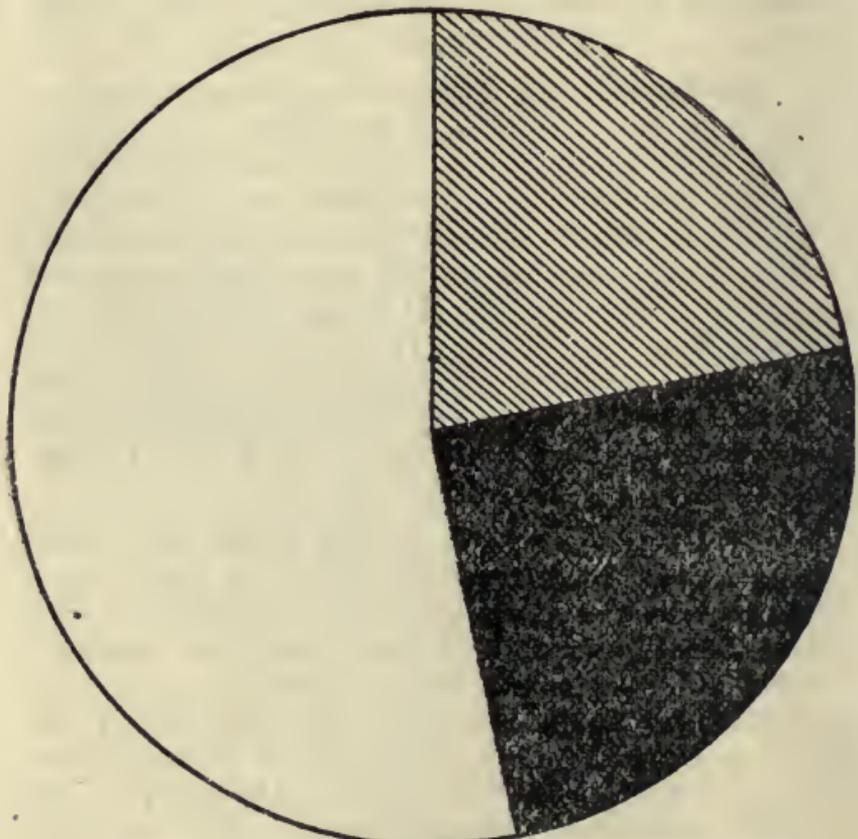
13—It Will Break the Monopoly of Agricultural Land.

Few persons realize the colossal extent to which the agricultural area of the United States is now monopolized by private individuals who are not using it, and the serious industrial consequences to which this may soon lead, unless the monopoly is broken. The Department of Agriculture on January 28, 1914, stated that of the 1,900,000,000 acres in the United States, 1,501,000,000 acres are usable for agricultural purposes. Since the Census Report of 1910 shows only 478,000,000 acres to be in farms and improved, and further since the government itself owns less than 430,000,000 acres of the above, this means that almost 600,000,000 acres of potential agricultural land is in the hands of private monopoly. In other words, for every acre of farm land in use, about one and one-third acres (owned by private individuals) are held out of use!

But this is not the most serious part of the evil. By far the greater portion of this enormous area is in the grasp of a mere handful of

LAND MONOPOLY IN THE UNITED STATES (Total Area, 1,903,289,600 Acres)

-  - Total government land, 427,200,000 acres - 22%
-  - Total improved farm land, 1910, 478,451,750 acres - 25%
-  - Total privately owned land not under cultivation, 997,643,250 acres - 52%



—Census Report of 1910.

people. Full information is nowhere to be obtained, but such data as is available portrays vividly the high degree of concentration of land ownership. Thus in Arkansas 265 holders own 3,318,000 acres, or almost one-half as much as all the improved acreage of the 214,678 farmers in the state. In Colorado 14 known holders own 3,355,000 acres, as against 4,302,101 improved acres owned by 46,170 farmers. In New Mexico, again, the Holland Land Company has 4,500,000 acres—more than three times the combined improved acreage of the 35,675 farmers in that commonwealth. Numerous other states, such as Texas, Florida, Mississippi, Oklahoma, Minnesota, North Dakota, and California, reveal even worse conditions. Finally 20,647,000 acres of land in the United States—an area as large as Ireland—is owned by only 29 foreign syndicates and landlords!

For this grave situation there is no adequate solution save the land value tax. It alone can produce the desired results. It alone can pry loose this huge empire of unused soil from the clutch of monopoly, and give it to those who will build homes upon it, and who will supply a fast starving world with the necessaries of life. [See Chapter 66].

14—It Will Break the Monopoly of Coal, Oil, and Mineral Land.

As with the agricultural lands, so with the coal, oil, and mineral resources of the nation—not merely is much the greater part held out of use, but it is concentrated in the hands of a very few people. Of the 16,153,000,000 tons of anthracite coal underlying the great fields of Pennsylvania, for example, more than 44 per cent is owned by the Reading Company alone. Sixty thousand acres of Connellsville coal, which Charles M. Schwab, in testifying before the Industrial Commission in 1901, said “you could not buy for \$60,000 an acre,” is owned by the United States Steel Corporation. 3,538,506,328,300 tons of bituminous coal are scattered throughout the country—enough to last the people of the United States at their present rate of consumption for more than five thousand years—but all owned or controlled by an insignificant number of men!

The distribution of our 6,000,000 acres of oil lands is no better. How much the Standard Oil Company itself is in possession of, there is no telling. That the amount is extensive, however, is quite evident from its colossal dividends. On April 15, 1911, just before the

dissolution by the Sherman anti-trust law, the market value of the stock of the companies included in the Standard Oil Company was \$906,233,984. On April 1, 1917—six years later—the market value of this same stock was \$2,154,482,627! In these six years, according to Messrs. Carl H. Pforzheimer & Company, in



—Cartoon by J. W. Bengough.

their book "Standard Oil Issues," the total amount of dividends distributed, "aggregate upward of a billion dollars." The words of Mr. Henry H. Klein, First Deputy Commissioner of Accounts, New York City ("Standard Oil or the People," p. 17), are illuminating:

"At least a score of Standard Oil families are worth more than \$25,000,000 each, acquired during the past thirty years, and some of them have from \$50,000,000 to \$250,000,000. John D. Rockefeller's private wealth is estimated at \$900,000,000, and it may exceed one thousand million dollars if fully determined."

Passing to the minerals we find in many cases even a higher degree of concentration. Of the 4,784,930,000 tons of available iron ore, for instance, the larger portion is controlled by the United States Steel Corporation. Its net profit in 1916 was \$271,531,730 and in 1917 was more than \$450,000,000.

The Anaconda Copper Mining Company of Montana showed a net profit in 1916 of \$58,892,980; the Phelps Dodge Corporation of Arizona, \$21,974,263; the Kennecott Copper Corporation, \$27,884,623. One of Ex-Senator W. A. Clark's mines—United Verde—for which he recently refused \$75,000,000, was lately reported to be paying him a monthly dividend of \$2,000,000. Finally, the Utah Copper Company is said to have in sight at its mines at Bingham 800,-

000,000,000 pounds of copper ore. And copper is today selling for 23½ cents a pound!

It is needless to go further. A like condition prevails in practically every other field, both mineral and stone—lead, zinc, gold, silver, salt, sulphur, borax, potash, granite, rock phosphate. Unless a remedy such as that proposed by Henry George is applied, which will strike at the root of the evil, we may see ere long a centralized control of natural resources, so strong and powerful that nothing can dislodge it, short of bloody revolution!

“If this principle, the principle of the Single Tax were fully applied, land monopoly would evidently be impossible. Vacant city lots could not be held long for higher prices, if the owner had to pay as heavy a tax as the owner of improved lots having an equal value. Farming land could not be kept out of use by the thriftless or the greedy, nor by land-grant railroads, if the unimproved were taxed as much as the improved, the locations being of equal value. The coal and the ore mines of the country could not be monopolized and closed against mining, if coal land were taxed well up to its market value whether worked or not. In every direction this tax would put fines upon land monopolists, thereby discouraging land monopoly and opening to general use all the natural opportunities which are now closed by owners who expect to reap a harvest of higher prices in the future.”—Louis F. Post, Assistant Secretary of Labor, “Ethics of Democracy,” p. 135.

15—It Will Break the Monopoly of Timber Land.

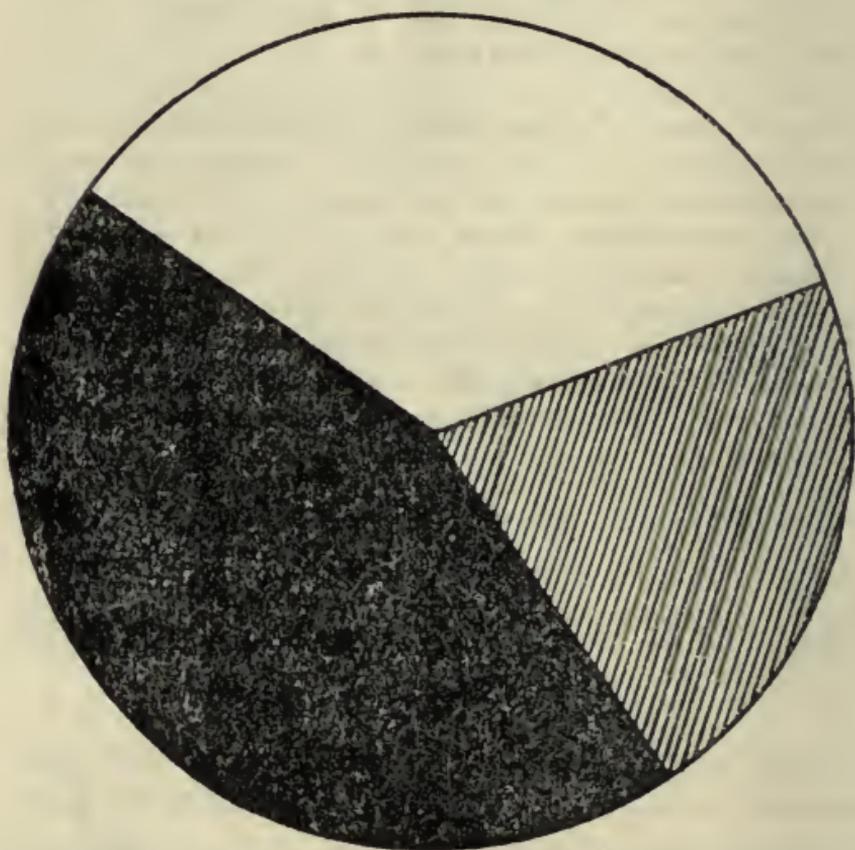
Just as the Single Tax will destroy the monopoly of coal, oil and mineral land, so also will it, when properly applied, destroy the monopoly of timber land. How greatly needed such destruction is, is evident not merely from the fact that the present commercial value of the privately owned standing timber in the country **NOT INCLUDING THE VALUE OF THE LAND**, was estimated by the government in 1913 as “at least \$6,000,000,000,” but because it, like the coal, oil, and mineral resources, is now owned by a mere handful of financiers. The following sentences, taken from the report on “The Lumber Industry” (Bureau of Corporations, Washington, 1913, Pt. I., pp. XVII-XXI), shows the present extent of the concentration of America’s privately owned standing timber:

“Five-elevenths of the country’s privately owned standing timber is in the Pacific Northwest (California, Oregon, Washington, Idaho,

and Montana), 1,013 billion feet. One-half of this is now owned by 37 holders. * * * In the Southern pine region there are 634 billion feet of privately owned timber. * * * Sixty-seven holders own 39 per cent. of the long leaf yellow pine, 29 per cent. of the cypress, 19 per cent. of the short leaf and loblolly pine, and 11 per cent. of the hardwoods.

WHO OWNS THE LUMBER SUPPLY?

-  - Standing timber owned by 1,802 big timber holders, 1,208,800,000,000 board feet - 43%
-  - Standing timber owned by remainder of population, 988,000,000,000 board feet - 35%
-  - Standing timber owned by state and national governments, 629,000,000,000 board feet - 22%



—Federal Report on "The Lumber Industry," Pt. I, p. 12. Government Printing Office, 1914.

In Minnesota, Wisconsin, and Michigan, there are 100 billion feet of privately owned timber. In Wisconsin 96 holders have three-fourths of all the timber. In Michigan 110 holders have 66 per cent. In Minnesota 6 holders have 54 per cent. of the very valuable white and Norway pine, 16 per cent. of the other conifers and 2 per cent. of the hardwoods. Taking all three states, 215 holders have 65 per cent. of all the timber. * * * Three vast holdings alone, those of the Southern Pacific Company, the Weyerhaeuser Timber Company, and the Northern Pacific Railway Company (including their subsidiary companies) together have 238

billion feet. These three holdings have enough standing timber to build an ordinary five or six room frame house for each of the 16,000,000 families in the United States in 1900. If sawed into lumber and placed in cars, their timber would load a train about 100,000 miles long."

"At a time when Congress is much perplexed for a source of revenue which will not penalize business, it could study, very profitably, the effect of the war on land values. The investigation would show how land values are the product of population, how they are public wealth now taken by private interests. The truth is so apparent, on investigation Congress might conclude to liberate industry and business from taxes and super-taxes and avail itself of the land values created by society as revenues with which to pay the administration and maintenance of society's government."—Circular of Division of Public Works, United States Department of Labor, February, 1919.

"Tax reform should seek to remove all burdens from capital and labor and impose them on monopolies."—Prof. John R. Commons, "The Distribution of Wealth," p. 258.

"We recommend: "The revision of the taxation system so as to exempt from taxation all improvements and tax unused land at its full rental value."—Final Report of the Commission on Industrial Relations, p. 132.

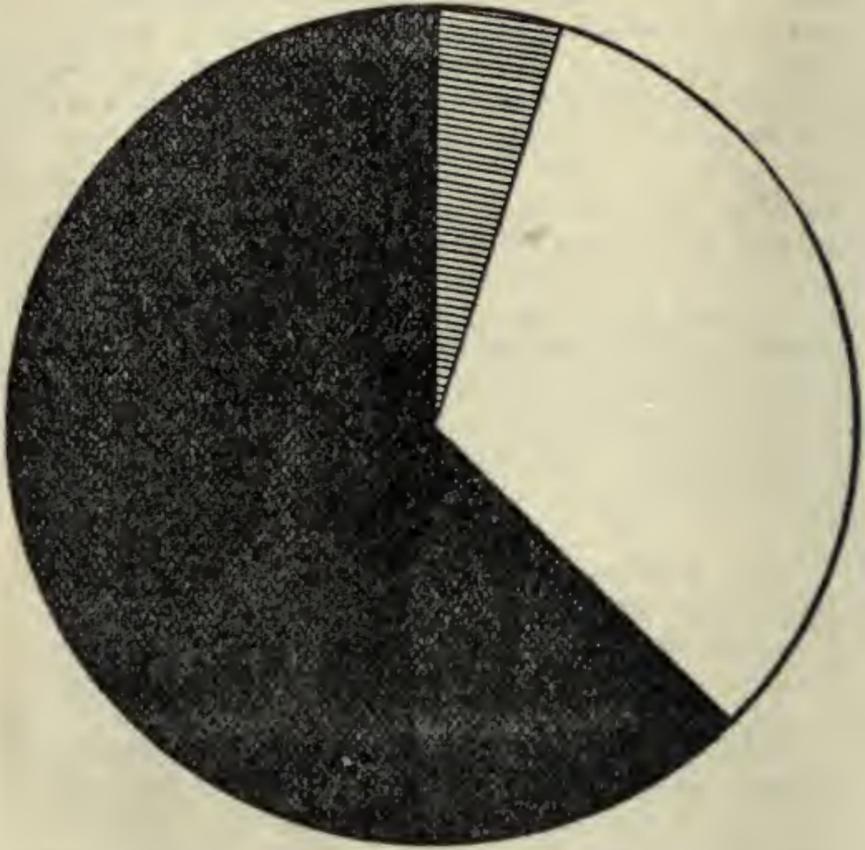
16—It Will Break the Monopoly of Waterpower Land.

"Eighteen corporations," says the great exponent of conservation, Mr. Gifford Pinchot, "control more than one-half of the total water power used in public service throughout the United States. Furthermore, 120 public service corporations own and are holding undeveloped and out of use an amount of water power equal to four-fifths of all there is developed and in use by all the public service corporations in the whole United States."

"By diverting ground rents and royalties from private pockets into the public treasury, the monopoly of natural opportunities would cease. No longer would it be profitable to own and hold idle valuable building lots, farming land, mineral deposits, water powers, water fronts, or any other of the gifts of nature to man."—L. F. C. Garvin, Ex-Governor of Rhode Island, in "The Single Tax Review," January-February, 1917.

WHO CONTROLS THE WATERPOWER?

-  - Waterpower controlled by 59 corporations, 3,521,423 h.p. - 65.9%
-  - Waterpower controlled by all other private individuals, 1,593,751 h.p. - 29.8%
-  - Waterpower controlled by municipal governments, 231,525 h.p. - 4.3%



—See "Electric Power Development in the United States," Pt. II, pp. 79-80. Dep't of Agriculture Report, 1916.

17—It Will Break the Monopoly of Urban Land.

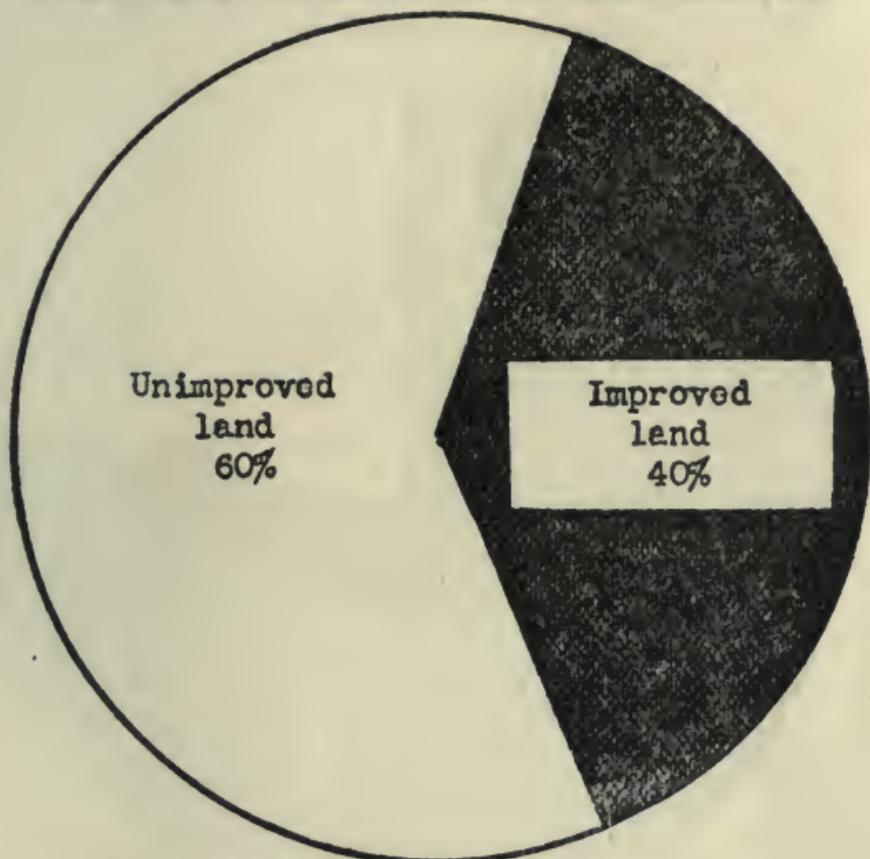
It is conservatively estimated that not less than \$20,000,000,000 worth of land in the villages, towns and cities of America is being held out of service by speculators for a still further enhancement in price. In other words, from one-third to four-fifths of every urban center in the nation, whether old or young, is vacant property. In the aged city of Boston, for example, the proportion is: Occupied, 45 per cent.; vacant, 43 per cent.; marsh, 12 per cent. This immense blockade to legitimate business can be stopped only in one satisfactory way—by taxing the unused land as much as the used land—due consideration being given, of course, to location.

"Taxing economic rent into the public treasury would destroy monopoly of natural opportunities in the urban centers just as it would destroy land monopoly elsewhere."—Henry George, Jr., "The Menace of Privilege," p. 393.

"The burden of municipal taxation should be so shifted as to put the weight of taxation upon the unearned rise in value of the land itself, rather than upon the improvements."—Col. Theodore Roosevelt, in "The Century," October, 1913.

"We should no longer hesitate to force unused lands into use by exempting all improvements from taxation and by placing a tax on non-productive, the same as on productive, land."—Matthew Woll, Assistant to Samuel Gompers as Chairman of the Committee on Labor of the Advisory Commission of the Council of National Defense, before the Boston Conference on Housing, December, 1918.

THREE-FIFTHS OF THE AVERAGE AMERICAN CITY CONSISTS OF VACANT GROUND



—Estimated by John Z. White, Chicago, Ill.

18—It Will Break the Monopoly of Railroad Rights of Way, Pipe Lines, Terminals, Waterfronts, Stockyards, and Public Franchises.

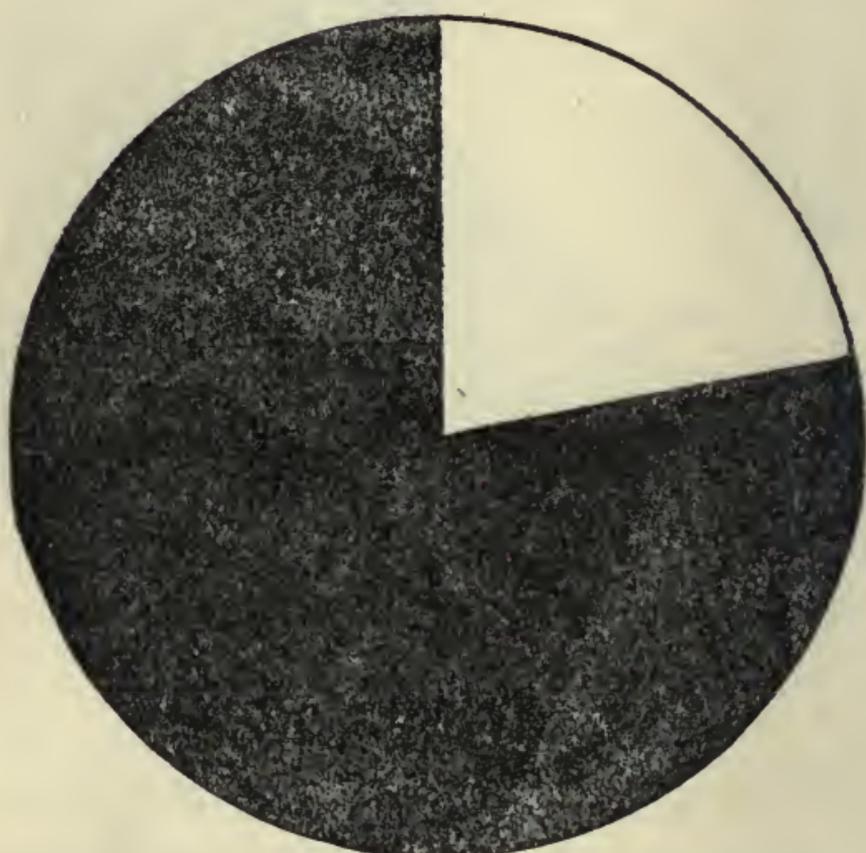
Railroad rights of way and public franchises are usually not thought of as land titles, but that is what they are. By an act of sovereign authority they confer rights of control for transportation or transmission purposes over narrow strips of land at terminals and between terminals. The value of these rights of way and public franchises are land values and will be so treated under the Single Tax. The application of this fiscal reform will, according to the calculations of Mr. Benjamin C. Marsh, squeeze from six to eight billion dollars' worth of "water" or land value out of the railroads alone, while in the case of street car systems, telegraph and telephone lines, electric light

and power, waterworks, steam heating companies, etc., from one-third to two-thirds of their present fictitious capitalization will be eliminated. A similar effect will be registered on corporations controlling stockyards, pipe lines, and water fronts.

WHO CONTROLS THE STOCKYARDS?

Out of a total of 83,058,785 head of stock received at all stockyards in the United States, 64,113,530, or 77.2%, are received at yards controlled by five big packing interests:

- Stockyards controlled by the "Big Five" packing companies - 77.2%
- Stockyards controlled by all other companies, 22.8%



—See report of "The Federal Trade Commission on the Meat Packing Industry," Pt. 1, p. 131.

"When we consider that the lands to be taxed are not only town building sites and coal fields, and the immensely valuable lands that lie in or near the large cities or border our harbors, and the millions of acres of virgin farm lands, but also railroad rights-of-way, vast mineral resources, etc., then we see that in land value taxation we have an easy, simple method of forcing the hand of monopoly to relax its hold upon natural resources."—Bolton Hall, in "The Annals of the American Academy," May, 1915.

PART IV

19—It Will Destroy the Injurious Power of the Trusts.

When it is proposed to remove all tax burdens from improvements and personal property—from stocks and bonds, machinery, sky-

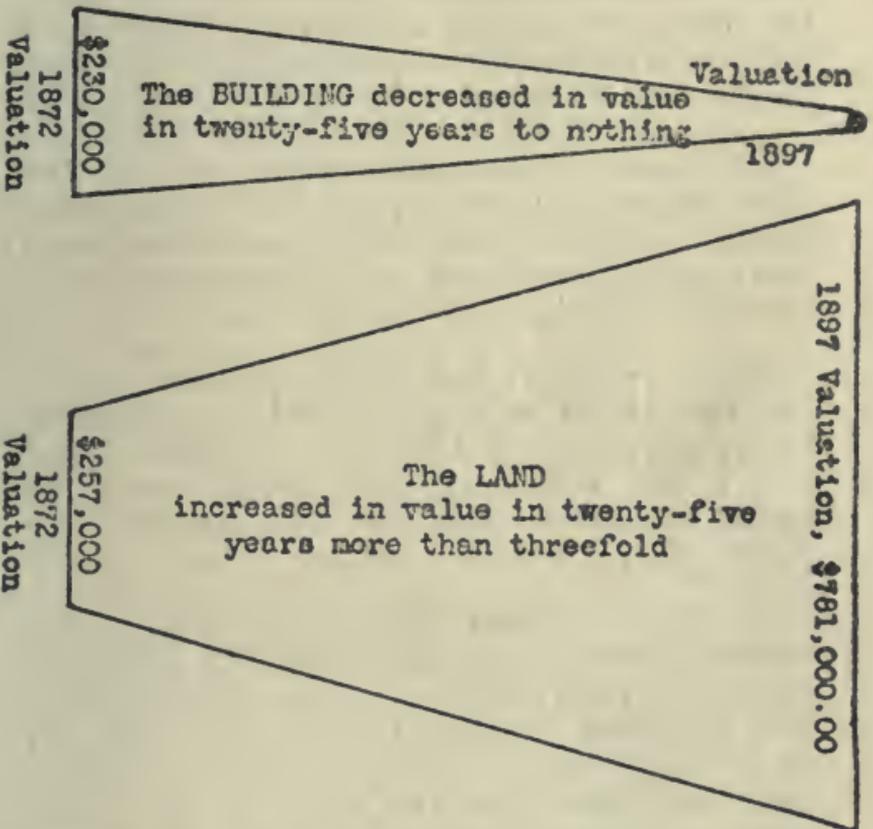
scraper office buildings, mills, plants, factories, and the like—many good folks take fright and fear that this will tend to strengthen the autocratic power of the trusts. On the contrary, it will completely dissipate it. For trusts do not derive their influence from commodities that are reproducible, but from commodities that are NOT reproducible. Their tribute-levying

DIFFERENCE BETWEEN LAND AND WEALTH

The older land gets and the more it is used, the MORE VALUABLE it becomes.

The older wealth gets and the more it is used, the LESS VALUABLE it becomes.

The following illustration, typical of all other forms of wealth, shows how the old Hotel Boylston, at the southeast corner of Boylston and Tremont streets, in Boston, steadily declined in value, while the land on which it stood, at the same time, steadily increased in value:



—From "The A B C of Taxation", by C. B. Fillebrown, p. 22.

power is not secured from the ownership of the things made by man—capital—but from the ownership of the things made by nature—monopoly—mill sites, water fronts, coal, oil, gas, timber, mineral resources, and the like, together with the products of the legislative bodies of states, such as patent and tariff privileges, rights of way and public franchises. These, and these alone, are the things that make trusts bad and dangerous. Concentrate the whole burden of taxation upon these monopolies and the trusts' strength will not grow, but vanish, just as Samson's strength vanished with the cutting of his hair.

"If the people really want to destroy these so-called "trusts," they must abandon the fiction of taxing the capital stock, the bonds, and the working plants of these great corporations, and apply the whole power of taxation to the monopolistic feature that is the basis of them all."—Oliver R. Trowbridge, "Bisocialism," p. 377.

"Tax the social value of land and there would be no further need for anti-trust legislation or of laws for the control of public utilities."—Albert J. Nock, in "The American Magazine," November, 1912.

"The Single Tax would be fatal to all the trusts and monopolies that depend either on land monopoly or some form of unjust taxation for support. When it is borne in mind that under it there will be neither protective tariff nor revenue tariff; that there will be no internal revenue duties; no local or state taxes, either direct or indirect on industry and its products, it should be easy to see that the trusts now fostered by one or more of these forms of special privilege will have lost their power to monopolize the industries they now control."—Daniel Kiefer, in "The Single Tax Review," January-February, 1915.

"Monopoly of landed property is even the basis of monopoly of capital and by the capitalists."—Karl Marx. See his Gotha-platform letter, reprinted in "The International Socialist Review," Chicago, May, 1908.

"If we were to tax Mr. Rockefeller up to the full value of the oil wells, iron mines, and rights-of-way that his company holds . . . the fangs of that trust would be drawn."—Bolton Hall, in "The Arena," October, 1901.

"Until the Single Tax makes all of our mineral resources equally available to all the community, thus destroying the special profits now accruing to those able to hold land out of use, the most oppressive trusts in existence will find their way clear to retain their power, despite anti-trust laws, interstate commerce laws, and all the publicity we may by law give their operations."—Jackson H. Ralston, in "The Arena," October, 1901.

"A tax taking for public use all the economic rent of the hard coal lands—lands unworked as well as lands worked—would destroy the Anthracite Coal Trust . . . Apply such a tax to the Steel Trust, to the Oil Trust, to the Lumber Trust, to the Salt Trust, to the Borax Trust, to the hundred and one great industrial combinations and they would go to pieces in the same fashion as the Coal Trust would."—Henry George, Jr., "The Menace of Privilege," pp. 389-391.

"There could be no oppressive organization of capital [under the Single Tax] because capital would have no privileges."—Tom L. Johnson, "My Story," p. 155.

20—It Will Free Competition in Industry.

The restraint of trade, the commercial handicaps, and the "jug-handled competition" from which all honest industry constantly suffers, and which are the fundamental causes of practically every business failure, are the inevitable results of monopoly and special privilege. As these monopolies and special privileges will be removed when land values exclusively are taxed, it goes without saying that capital and labor will be liberated from the bonds which now shackle them, and free competition—the "life of trade"—will be permanently restored to its own.

"It is only by the substitution of the Single Tax on land values for all other rates and taxes that trade and industry can really be set free."—John B. Middleton, in "The Westminster Review," June, 1907.

"The Single Tax, by destroying land monopoly, the basic and most dangerous form of special privilege, restores free competition to a condition of full vitality, giving to every worker the freedom characteristic of primitive and pioneer conditions of production, while increasing his powers to produce and his share of the common product by the enormous advantages gained through modern machinery, intensive large scale production, expert supervision and the most efficient division of labor and specialization in the direction of the expenditure of energy."—James F. Morton, Jr., in "The Single Tax Year Book," p. 233.

"Single Tax seems to me to be the basic reform of all; the shattering of the fetters of tradition; the destruction of every obstacle that stands between man and the earth upon which he must live; the release of the inert and unused forces of human labor; the death-knell of unnatural speculation, and, for the first time in the history of the world, the entering wedge of the irresistible power of actual freedom."—Benjamin F. Lindas, in "The Single Tax Review," May-June, 1917.

21—It Will Eliminate Multi-Millionaires and Sweep Away Overgrown Fortunes.

Socialists and other radicals, when asked to name the underlying cause of large fortunes, invariably answer—capital. Why is this? Evidently, it is due simply to a failure to recognize the essential difference between "capital" and "monopoly"—in other words, the failure to distinguish properly between what is really "capital" and what is mere "capitalization." Take the United States Steel Corporation, for example. This corporation has a capitalization

of some \$1,500,000,000. But this colossal capitalization is not based on the earning power of its pure capital—its great furnaces, rolling mills, ships, docks, etc.,—for these, all combined, are not worth more than \$300,000,000 or

UNEARNED VS. EARNED INCOMES

\$1,899,836,518

THIS SPACE
SHOWS
THE NET GROUND RENT
(INCLUDING \$90,
505,863 OF UN-
EARNED PROFITS
FROM FRANCHISES),
RECEIVED IN TWELVE YEARS
(1906-1917)
OVER AND ABOVE ALL TAXES
BY THE
LANDOWNERS
OF THE
BOROUGH OF MANHATTAN,
NEW YORK

- From The Annual Re-
port of Commissioners
of Taxes and Assess-
ments of the City of
New York, 1917

NOTE: THE AREA OF THE
BOROUGH OF MANHATTAN
IS TWENTY-TWO SQUARE
MILES -- 1/13 OF THE
AREA OF THE WHOLE CITY.
TWENTY-TWO SQUARE
MILES IS LESS THAN 2/3
OF A TOWNSHIP, OR
EQUAL IN SIZE TO EIGH-
TY-EIGHT 160 ACRE
FARMS.

\$1,885,846,491

THIS SPACE SHOWS THE TOTAL
VALUE OF MORE THAN 50 IMPORT-
ANT FARM CROPS PRODUCED ON
ALL AMERICAN FARMS (SEE CEN-
SUS REPORT) IN 1909:

Cereals	
Wheat.....	\$657,656,801
Barley.....	92,458,571
Buckwheat.....	9,330,690
Rye.....	20,421,812
Kafir corn.....	10,816,940
Emmer and spelt..	5,584,060
Rice.....	16,019,607
Minor Field Crops	
Broom corn.....	5,134,434
Hemp.....	412,699
Hops.....	7,844,745
All other.....	595,574
Vegetables	
Potatoes.....	166,423,910
Sweet potatoes...	35,429,176
Dry edible beans..	21,771,482
Other beans.....	241,060
Dry peas.....	10,963,739
Other vegetables..	216,267,068
Sugar Crops and Products	
Sugar beets.....	19,880,724
Sorghum cane.....	10,174,457
Sugar cane.....	26,415,952
Maple sugar.....	5,177,805
Orchard Fruits	
Apples.....	83,231,492
Peaches.....	28,781,078
Pears.....	7,910,600
Plums and prunes..	10,299,496
Cherries.....	7,231,160
Apricots.....	2,834,119
All others.....	529,403
Small Fruits	
Grapes.....	22,027,961
Strawberries.....	17,913,926
Blackberries.....	3,909,831
Raspberries.....	5,132,277
Cranberries.....	4,755,613
All other.....	1,262,834
Subtropical Fruits	
Oranges.....	17,566,464
Lemons.....	2,993,738
Grapefruit.....	2,060,610
Figs.....	803,810
Pineapples.....	734,090
Olives.....	404,574
All other.....	143,467
Nuts	
Peanuts.....	18,271,929
Walnuts.....	2,297,336
Almonds.....	711,970
Pecans.....	971,596
All other.....	466,772
Seeds	
Cotton seed.....	121,076,984
Flaxseed.....	28,970,554
Grass seed.....	15,137,683
Flower and vege- table seeds....	1,411,013
Miscellaneous....	768,625
Miscellaneous	
Tobacco.....	104,302,856
Flowers and plants	34,872,329
Grand Total, \$1,885,846,491	

\$400,000,000; it is based on the earning power of the monopolies it owns—on its immense coal, timber, and ore lands, its water fronts, railroad sites, together with its numerous tariff and patent privileges. Or take the Standard Oil Company as another illustration. The market value of the stocks of the various companies included in this great octopus, on April 1, 1917, was \$2,154,482,627. But only a small

part of this enormous sum really represented capital. The major portion represented merely the power to appropriate the fruits of other men's toll—in short, monopoly. The same holds true of every other industry, whether mining, lumbering, manufacturing, transportation, communication, or exchange. It is not the ownership of capital itself, that is responsible for over-grown fortunes, but monopoly, or land values. Throw the entire burden of taxation on these land values, and the great fortunes will be laid in the dust.

"If the size of fortunes is taken into account, it will be found that perhaps 95% of the total values represented by these millionaire fortunes is due to those investments classed as land values and natural monopolies, and to competitive industries aided by such monopolies."—Prof. John R. Commons, "The Distribution of Wealth," p. 253. ✓

"All the unwieldy fortunes, and all which have had an undesirable origin, owe their existence to some form of monopoly, which could not have existed under the natural system of taxation."—Thomas G. Shearman, "Natural Taxation," p. 211.

"Whoever examines such large fortunes—whether they are those of territorial magnates, as the Duke of Westminster and Bedford, the Earl of Durham, the Marquis of Bute, or the Astor family; or whether they are those of commercial and industrial magnates, as the Rothschilds, Rockefellers, Goulds, Vanderbilts, and others—can see at once that they mainly consist, not of real wealth, but of the value of monopoly rights."—Max Hirsch, "Democracy Versus Socialism," p. 398.

"When you investigate the source of the incomes [of capitalists], their 'capital' proves to be nearly all land."—Louis F. Post, Assistant Secretary of Labor, in "The Taxation of Land Values," Note 86. ✓

"The chief sources of the enormous individual wealth in this country are these three: Land, natural forces, state franchises. The multi-millionaires have accumulated their multi-millions, not chiefly as a product of their own industry; they have accumulated them by getting possession and control of the land and its contents, the natural forces of the world, and the franchises which the state has created."—Dr. Lyman Abbott, "The Industrial Problem," pp. 140, 141. ✓

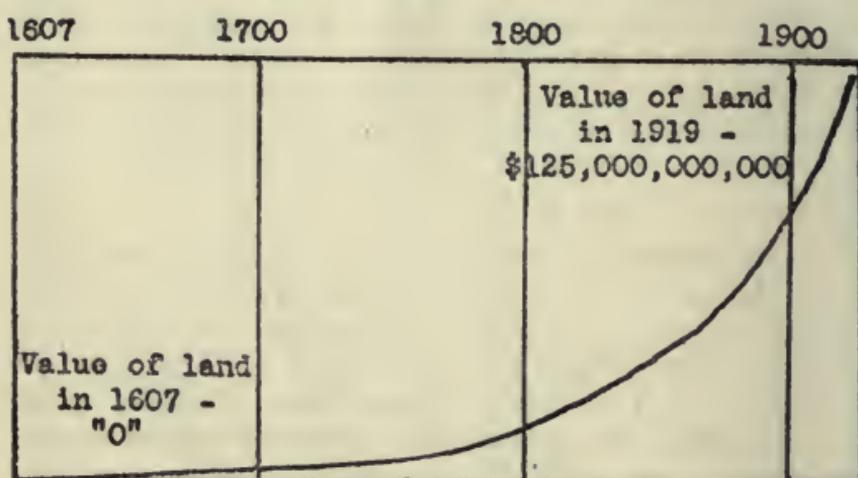
22—It Will Insure a Just Distribution of Wealth.

Not merely, however, will the Single Tax cut down the incomes of the predatory rich; it will give to all who produce, or who render a service to mankind, the full fruits of their

toil. This will be more clearly seen if we consider for a moment the factors of production and distribution as they are recognized in political economy. Three things, say economists, are required to produce wealth—land, labor, and capital. Land, of course, refers to nature, the whole material universe—oceans, lakes, agricultural soil, coal deposits, mineral beds, forests, urban ground, waterfalls, railroad sites, etc. Labor refers to human exertion, and capital again, simply to the “tools of production,” or to that part of wealth which is used to produce more wealth.

Three things, also, divide the wealth produced—rent, wages, and interest. Rent is that part of the wealth produced which goes to the landowner for the use of the land; wages, that

THE RISE OF LAND VALUES



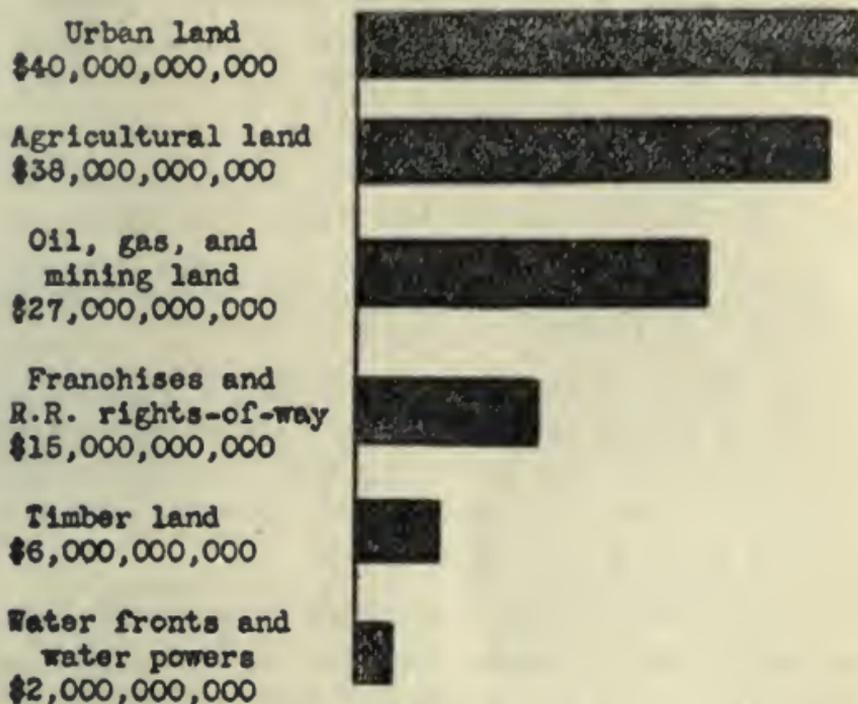
(Estimated from the latest official data.)

part of the wealth produced which goes to the laborer for services performed; and interest, that part of the wealth produced which goes to the capitalist for the service of capital.

Now the tendency of material progress (and by material progress we mean increase of population, improvements in the arts of production and exchange—discoveries, inventions, scientific knowledge, etc.), is always to increase the tribute of the landowners; never to increase the earnings of the capitalists and laborers. It is never to advance proportionately either wages or interest, but always to advance rent, to raise the value of land. Thus agricultural land—that owned by speculators as well as that owned by farmers—has, in 300 years, under the influence of material progress, risen from 0 to more than \$38,000,000,000; coal, oil, gas, and all mineral deposits from 0 to more than \$27,000,000,000; forests from 0 to more than \$6,000,000,000; railroad rights of way and public franchises from 0 to more than \$15,000,000,000; and town and city lots

from 0 to more than \$40,000,000,000—in short, all land has, within this period of time, risen from 0 to a grand total of approximately \$125,000,000,000! Upon this gigantic sum the land-

THE DISTRIBUTION OF LAND VALUES



owning classes are now collecting a rent variously estimated at from \$4,000,000,000 to \$6,000,000,000 a year, above all taxes!

This unsocial tendency the Single Tax will stop. No longer will the non-producers gain at the expense of the producers, but the producers will gain at the expense of the non-producers. By taking the economic rent away from the landowners and turning it, in lieu of taxation, into the treasury of the state, the capitalists and laborers will receive in the future all that they are rightly entitled to receive—the full advantages of material progress, the complete benefits of advancing civilization.

“Every improvement in the circumstances of the society tends either directly or indirectly to raise the real rent of land, to increase the real wealth of the landlord, his power of purchasing the labour or the produce of the labour of the people.”—Dr. Adam Smith, “Wealth of Nations,” Book I, Chap. XI.

“The ordinary progress of society which increases in wealth is at all times tending to augment the incomes of landlords; to give them a greater amount of the wealth of the community independently of any trouble or outlay incurred by themselves. They grow richer as it were, in their sleep, without working, risking, or economizing.”—John Stuart Mill, “Principles of Political Economy,” Book V, Chap. II, Sec. 5.

“The large additions to the wealth of the country [England] has gone neither to profits nor to wages, nor yet to the public at large,

but to swell a fund ever growing even while its proprietors sleep—the rent roll of the owners of the soil.”—J. E. Cairnes, “Some Principles of Political Economy Newly Expounded.”

“Every permanent improvement of the soil, every railway and road, every betterment in the general condition of society, every facility given to production, every stimulus supplied to consumption, raises rent.”—Prof. Thorold Rogers, “Six Centuries of Work and Wages.”

23—It Will Lower the Cost of Living.

How will the taxation of land values lower the cost of living? In several ways:

(1) Production will be enormously increased. Natural resources of all kinds being available on every side and capital easier to secure, the output of food, clothing, and shelter will be vastly greater than it is today.

(2) The consumer will be relieved of the payment of all taxes on the products of industry. Under our present system, as business men and economists well know, the “ultimate consumer” must always pay, in the price of the goods or services he buys, for all taxes levied upon working capital in any of its forms, whether in the shape of depots, rolling stock, elevators, ships, machinery, factories, office buildings, or warehouses, and whether owned by railroads, transmission companies, miners, lumbermen, manufacturers, wholesalers, or retailers.

(3) The private tribute collected by corporations from consumers as a result of the taxes levied upon business will be stopped. Take, for example, the excess-profits tax. This tax, in 1919, yielded the government over \$2,000,000,000 of revenue. But for the \$2,000,000,000 that the government got, from \$5,000,000,000 to \$10,000,000,000 more, according to various estimates, were taken from the consumers in higher prices of goods. Chairman William B. Colver of the Federal Trade Commission in an address delivered before the National Wholesale Dry Goods Association in New York (January, 1920) said:

“The excess-profit tax, in my opinion, is one of the cornerstones of the present unhealthy and intolerable price structure in this country. The excess-profits tax is passed on and multiplied until about four or five dollars is taken out of your pocket, my pocket, and the pocket of the man on the street for every dollar that finally gets to the public treasury.”

The same profiteering is true in the case of the indirect taxes—particularly the tariff duties. For every dollar that the tariff puts

into the national treasury, a great many more dollars are taken away from the public and placed into private hands. Mr. Lee Francis Lybarger in his illuminating work, "The Tariff," (Chap. XVII, p. 66) says:

"Taking the entire Payne-Aldrich Tariff it would be a safe estimate to say that for every dollar it gives the government it puts seven dollars into private hands. Every year our government—under our direction—in order to raise \$300,000,000 for itself, takes out of our pockets something like eight times that amount—or \$2,400,000,000."

All told, therefore, from two hundred to five hundred dollars a year would be a moderate estimate of the average amount that each family in the nation will gain in lower prices by the deflection of all taxes from the products of industry to the value of land.

"The abolition of indirect taxes and monopoly charges would add from \$100 to \$200 a year to the purchasing power of each family. The price of commodities would fall to this extent. But this is not all. The abolition of all taxes upon houses, buildings, and things which labor produces would still further reduce the cost of living. It would cheapen the cost of everything consumed. For taxes upon labor products are shifted on from the producer to the consumer until they are finally lodged with him who buys. With these taxes abolished prices would still further fall."—Frederic C. Howe, Ex-Commissioner of Immigration, in "Privilege and Democracy in America," p. 277.

"A tax on the monopoly value of land can not be shifted * * * Competition, therefore, beginning at the source of production must beneficially affect the laborer, raise his wage, lower the cost of commodities, and remove the irregularities in the distribution of wealth."—Francis Neilson, "The Old Freedom", p. 171.

24—It Will Reduce the Rent of Land.

Another way in which the taxation of land values exclusively will lower the cost of living is by reducing the rent of land. The present rent is too high. It is fictitious. It is the inevitable consequence of land speculation—the inevitable result of holding desirable land out of use. Since the application of the Single Tax will make unprofitable the monopolization of vacant land, and further since this vacant land now exceeds both in country and city, the amount which is in actual use, we may safely expect, under this reform, to see the rent of all ground considerably reduced.

TAKING IT ALL



—From The Chicago Daily News.

"The direct tendency of (land value) taxation is to break down land monopoly, and thus to reduce rents."—Lewis H. Berens, "Toward the Light," p. 146.

"A tax upon the value of bare land-forms, irrespective of improvements, . . . tends to decrease the rental values of all land-forms."—Oliver R. Trowbridge, "Bisocialism," p. 256.

"The taxation of land values will have the effect of reducing the rent paid for the use of land. There will be competition among the "owners" of sites rather than among the users of sites."—W. Chapman Wright, in "The Westminster Review," March, 1902.

25—It Will Stop the Traffic in Speculative Land Values and Tremendously Increase the Demand for the Products of Labor.

It is a common belief among the large majority of men that the presence of land in the market—that is to say, the habitual buying and selling of land values, whether mineral, timber, waterpower, agricultural, urban, or public franchise—is not detrimental to the interests of producers—is, in fact, a "good thing." A more terrible mistake has never been made.

For of all the factors injurious to the producers as such, that of the traffic in land values is the most destructive. The reason is simple. When men buy speculative land values they furnish employment to no one, for land is a creation of nature. It does not have to be produced. When men buy other things than land, such as food, clothing, shelter, luxuries or conveniences of any kind, they furnish employment, in varying degrees, to every laborer in the country. For unlike land, these things must be made by labor before they can exist.

Now, since "men cannot keep their cake and eat it too," it is clear that the higher the price of the land they buy, the less they will have to spend for the products of labor, while conversely, the lower the price of the land they purchase, the more they will have to spend for such products. It follows, therefore, that if the selling value of land is greatly reduced by the Single Tax method, if land be made cheap to men so there is no necessity for them to pay great sums for it, they will not merely enjoy many more of the comforts and luxuries of life, but the demand for consumption will be tremendously increased. How much larger a market for goods than already exists, will thus be created, can only be imagined. The total amount of land of all kinds now sold in the United States each year, averages, according to the best of estimates, fully \$3,000,000,000 a year. Reducing this by no more than one-half and the new market that will spring into existence from this source alone will be equal to thirteen times the value of all the goods sold to the countries of Asia in 1914; twelve times the value of all the goods sold to the countries of South America; or equal to the value of all the goods exported to all the countries of Europe in the same year.

TAX VIEWS OF THREE GREAT AMERICAN LABOR LEADERS

"The Single Tax is the only thing that has in it the final solution of our industrial problems. It is the only thing that will give the working man a chance, and to Labor, its own."—Frank P. Walsh, Former Joint Chairman with William H. Taft of the National War Labor Board, in an Address in Labor Temple, Kansas City, Mo., November 6, 1912.

"I believe in the Single Tax. I count it a great privilege to have been a friend of Henry George and to have been one of those who helped to make him understood in New York and elsewhere."—Samuel Gompers, President American Federation of Labor, in an Address at San Francisco, Cal., Dec. 1, 1913.

"With the Single Tax fully realized, there would be no more possibility of subjugating labor and monopolizing business with paper agreements, than of holding back the waters of Niagara with a paper dam."—Louis F. Post, Assistant Secretary of Labor, in "Ethics of Democracy," Part IV, p. 141.

26—It Will Settle for All Time the Perplexing Problem of Markets.

Not only, however, will the elimination of speculative land values—from public franchises and city lots to agricultural ground and timber rights,—prodigiously enlarge the demand for consumption, but the greatly reduced prices that will result from the Single Tax, will operate in the same way. Think what an increase in purchasing power, resulting from no taxes and lesser rent, and amounting at least to \$300 per family each year, means to the people. More and better food, more and finer clothing, more and bigger houses to live in, more comforts and luxuries, more trips to the mountains or the sea shore, more of everything that makes life worth living. Every rural district and metropolitan center will see consumers crowding the retail houses. The retail houses, exhausted of stock, will rush the wholesale merchants; the wholesale merchants, the manufacturers; the manufacturers, the miners, the lumbermen, the fishermen, and the farmers. Every wheel of industry will be called into play. Every producer—from railroad president to messenger boy—will be stimulated to activity. No longer therefore will the supply of goods exceed the demand, but the demand for goods will exceed the supply.

Nor is there the least danger that this condition will cease until all human wants have been satisfied. For so long as economic rent is taken for public purposes and the fruits of industry remain untaxed, the purchasing ability that will be given to consumers from the very first, will not diminish, but grow. Every increase in productive power will further reduce prices, while land and fictitious stock speculation at the same time will remain lifeless.

"The adoption of the principle of the taxation of land values offers, I believe, the only means of reviving trade, the only means of placing industry on a sound, honest and permanent footing."—Arthur Withy, in "The Westminster Review," June, 1895.

"The Single Tax would give all men an approximately equal chance to earn a living and it is the only remedy yet proposed that

is at all likely to do so."—T. Scanlon, in "The Westminster Review," December, 1905.

"Effective demand for goods would [under the Single Tax] always exceed the output."—Tom L. Johnson, "My Story," p. 155.

PART V

27—It Will Eliminate Involuntary Unemployment.

With the effective demand for the products and services of labor constantly outstripping the supply, and further, with natural opportunities open to whoever desires to use them, there can be no such thing as involuntary unemployment.

"For the first two hundred years of its settlement the United States had no tramp at the edge of starvation. Is it possible for us to reconstruct the economic conditions which existed during these first two hundred years? It seems to me that it is. . . . Fifty-five per cent of the arable lands are at present held out of use. . . . Any system of taxation whereby land values were taxed to such an extent that it would be unprofitable to keep them unused would bring about this desirable condition."—William C. Gorgas, Surgeon-General, U. S. A., [Ret.] in "The Constructive Quarterly," June, 1916.

"The taxation of land values would tremendously increase the demand for labor. This increase in the demand would have the same effect upon wages as a decrease in the supply. All of the land in the country would seek tenants and workers. Mines would have to be operated to meet the burdens of taxation. So would city sites. So would farms. Almost immediately men would be masters of the situation. The wage-earner would find his nominal wages greatly increased, and the price of all the necessities of life correspondingly diminished."—Frederic C. Howe, Ex-Commissioner of Immigration. "Privilege and Democracy in America," p. 281.

28—It Will Raise the True Wages of Labor.

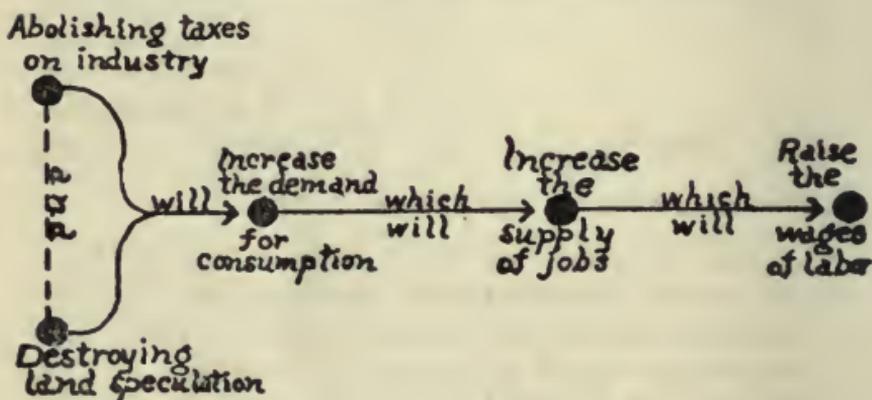
The price of labor, like the price of everything else—wheat, corn, iron, etc.—is determined by the law of supply and demand. When labor is scarce, wages are high; when labor is plentiful, wages are low. Since the Single Tax will bring about a permanent condition of more jobs than men, instead of as now, less jobs than men, wages will not merely rise above their present low level, but they will stay there. How high wages will go, competition, of course, only can determine. The limit will not be reached, however, until the full value of the goods produced, or services rendered, has been approached.

"Under the Single Tax jobs would be hunting for men, instead of men hunting for jobs. The inevitable effect of that would be the disbandment of the army of unemployed, independence of workmen."—Louis F. Post, Assistant Secretary of Labor, "Ethics of Democracy," p. 139.

"The Single Tax . . . will at once place employers and employees on terms of equality and enable the workers to demand good wages and to refuse bad wages, and thus establish perfectly equality of opportunity and absolute justice for all."—Arthur H. Weller, in "The Westminster Review," November, 1908.

"A tax on land values will open up land freely to agricultural production in all its branches, assuring greatly widened opportunities of employment, higher wages, and reduced cost of living."—R. L. Outhwaite, Member Parliament, England, in "Land Values," (London), December, 1916.

THE TRUE ROAD TO HIGHER WAGES



29—It Will Dispense With the Need of Labor Organizations; Abolish Strikes, Lockouts, Boycotts, Riots, and Massacres in Industry.

There is nothing mysterious about labor unions, or strikes, or boycotts, or industrial wars. Their origin is perfectly clear. They are the inevitable result of economic injustice—of wages insufficient to maintain a decent standard of life, of excessive hours of toil, of needless occupational risks, and of the ruthless exploitation of labor by monopoly and special privilege. Under the Single Tax, however, these conditions will pass away. Not merely will the cost of living be lower and employment far more abundant, but wages will be higher, will be equal to the full value of the work performed. There will thus be no occasion for men to strike for higher pay or shorter hours of toil, or to exercise violence in any way in securing economic justice. For if men are dissatisfied with the terms and conditions of one employer they can easily and quickly go to another. Or, if working for others does not ap-

peal to them, then, natural opportunities being equally free to all, they can conveniently employ themselves. The oppressive power of "capitalism," therefore, will be gone. Labor will be master of the situation. And with labor ruling supreme in the realm of industry, strikes, lockouts, boycotts, riots, and industrial warfare, will pass into history.

"With the release of all industry from taxation . . . such an era of general prosperity and active enterprise would ensue that there would be plenty of employment for all and strikes and lockouts would cease."—Charles E. Benton, in "The American Journal of Politics," April, 1893.

"There could be no coercive labor unions [under the Single Tax] because every worker would be his own all-sufficient union."—Tom L. Johnson, "My Story," p. 155.

"If economic rent were appropriated by taxation, there would be no occasion for trade unions, and working men would no longer be required in self-defense to submit to the tyranny of labor organizations. . . . Walking delegates, strikes and boycotts, would be unheard of."—Henry F. Ring, "The Problem of the Unemployed," p. 237.

"American laborers would then think no more of organizing against 'capital,' as Privilege is mistakenly called, than they would think of organizing against a race of men whose only records are a few scattered ruins and picture writings engraved on fragments of stone. Strikes and lockouts, sweeping enjoining orders and the glisten of bayonets in industrial affairs would belong to a past and forgotten age."—Henry George, Jr., "The Menace of Privilege," p. 412.

"The so-called conflict between capital and labor is at bottom a conflict between capital and labor on the one hand and the owners of opportunities on the other."—Prof. John R. Commons, "The Distribution of Wealth," p. 249.

"Nothing else [than the Single Tax] is needed to accomplish the emancipation of the workers and all schemes for organizing persons and things in which the soul of the Socialist delights are, insofar as they restrict individual liberty, unnecessary and mischievous."—Arthur H. Wheeler, in "The Westminster Review," November, 1908.

"Tax the social value of land and . . . there would be no need for labor legislation, for if the land is kept in competition for labor in a free market, as under natural taxation it would inevitably be, wages, hours, and conditions of labor would regulate themselves automatically."—Albert J. Nock, in "The American Magazine," November, 1912.

30—It Will Check the Growth of Syndicalism, Bolshevism, Communism, Anarchism, and Similar Revolutionary Movements.

Like strikes and violent conflicts in industry, so are all revolutionary movements, such as syndicalism, anarchism, and bolshevism, the logical fruits of economic injustice, and must necessarily disappear when such injustice has been removed.

"The Single Tax will do away with the violent movements where passion and bitterness are threatening the social order, such, for instance, as the I. W. W. revolt and the like."—Robert D. Towne, in "The Aero," November, 1917.

"I am afraid that people will regard what I say as stupid, but I must say it: The leaders of the revolutionary movement, as well as the government officials, are not doing the only thing that would pacify the people at once. And the only thing that would pacify the people now is the introduction of the system of Henry George."—Count Leo N. Tolstoy, Russia. Quoted by Herman Bernstein in the "New York Times," July 20, 1908.

"The truth in the Single Tax doctrine is worth following. It is worth living for, and if need be, dying for. It is a truth that will make men free. It will make them independent. It will make them lords of their own destinies, masters of their own fortunes."—Warren Worth Bailey, Ex-Congressman from Pennsylvania, in an Address Before the 42nd Annual Conference on Charities and Corrections, Baltimore, Md., May 15, 1915.

31—It Will Clear the Channels of the Monetary System.

Strange though it may appear, the removal of all taxation from banks, banking equipment, money, and all instruments of credit, will do more to settle the currency question in the United States than any other act which is a legislative possibility. For money is to commerce and industry what blood is to the human body. If its freest circulation is retarded or restricted, industry will suffer just as the human body will suffer when the flow of blood is shut off.

Now, the effect of the taxation of banks and money is like the effect of the taxation of every other product of labor—it tends to make banks and money scarce and consequently dear. This principle holds good in towns and cities as well as anywhere else, but if we would see the working of it in all its baldness, we must go to the agricultural districts. Here the transactions being comparatively small in

size and few in number, the legitimate banking business is not a get-rich-quick scheme at any time, and when heavily taxed by the farmers, as it invariably is, it is distinctly unprofitable. The result is that an incorporated bank in the rural communities, capable of lending money profitably to the farmers at from 3 to 8 per cent. is rarely found. The further result is that farmers wanting credit or loans, are compelled to appeal to local storekeepers or money lenders, who, because of their inefficiency, their lack of facilities, and the great risk and expense involved in assuming the function of bankers, must charge their patrons anywhere from 10 to 60 per cent! In the southwestern states, for example where legitimate bankers have never been able to penetrate the rural districts, simply because of the crushing taxes imposed upon them by the farmers themselves, the Federal Commission on Industrial Relations, in its investigation of agricultural conditions in 1915 (See Final Report, p. 129), found: ✓

"The average interest rate on all farm loans is 10 per cent., while small tenants in Texas pay 15 per cent or more. In Oklahoma the conditions are even worse, in spite of the enactment of laws against usury. Furthermore, over 80 per cent. of the tenants are regularly in debt to the stores from which they secure their supplies, and pay exorbitantly for this credit. The average rate of interest on store credit is conservatively put at 20 per cent. and in many cases as high as 60 per cent."

Until people abandon the shortsighted policy of taxing banks, deposits, notes, mortgages, and other instruments of credit and exchange, "cheap" and plentiful money is a financial impossibility.

"The adoption of natural [Single] taxation would solve the American currency problem, by opening banks of deposit in every nook and corner, free of taxation; thus giving to every farmer precisely the same facilities for exchange as are enjoyed by the wealthiest merchant or manufacturer, and making a large supply of either coin or notes superfluous."—Thomas G. Shearman, "Natural Taxation," p. 222.

32—It Will Prevent Panics and Industrial Depressions.

"A financial panic," says Henry F. Ring ("Problem of the Unemployed," p. 97), occurs as follows: ✓

"When, after a period of dull times, one of comparative prosperity arises, and many people begin to 'save money,' much of the wealth

which thus accumulates is naturally invested in land. It goes into city and town lots, and farming lands, and into stocks and securities based in large part on the ownership of land, including the ownership of mineral deposits, and the rights-of-way and immensely valuable terminals of railroads, and privileges enjoyed by public utility companies. Stocks based on land begin once more to slowly increase in price, as more and more wealth accumulates to be invested in something from which ultimate gain or a permanent revenue can be derived. Soon prices begin to advance more rapidly. This renders such investments attractive from a speculative and gambling point of view, and prices advance with greater and greater rapidity. This stimulates further investment and prices advance still more rapidly, and go still higher and higher. After awhile a speculative craze takes hold of many people, and the prices often reach the point at which it is impossible for employers to reap any reward in connection with new enterprises upon vacant lands, after payment of prevailing rates of interest on the amount required in purchasing them. It is invariably the case, just before the "boom" bursts and the panic begins, that the natural opportunities for employment, such as the vacant farming lands referred to as held at one hundred and fifty dollars per acre, the unused factory sites, mineral deposits and water fronts, the idle business and residence lots, all become so dear, and so much wealth is demanded for the mere privilege of using them, that capital sees no profit in giving employment to labor in connection with them. Meantime, the laboring population is naturally increasing. Surplus labor resulting from such increase can only obtain work in connection with these unused lands, which are held at prohibitive prices. And rents also advance in sympathy with the increase in land values. The householder and business man are required to pay more and more to the landlord, and the longer the "boom" lasts, the higher and higher is the amount of tribute which the land owner demands. Finally, when the burden upon wealth-producing enterprises can be borne no longer, when prices charged for wealth-producing opportunities have been so inflated that future valuations can be no longer discounted even in the mind of the most credulous and optimistic of speculators, the crash comes. It usually comes suddenly, but it may come gradually.

Its coming under existing conditions is as inevitable after a period of prosperity as the coming of winter after summer."

The moral is plain. Destroy the gambling value of natural opportunities so that "booms" in real estate and fictitious stocks and bonds cannot take place, and recurring panics and industrial depressions, will soon be among the things that were.

"There is but one cure for recurring business depression. There is no other. That is the Single Tax—the abolition of all taxes on the employment and produce of labor and the taking of economic or ground rent for the use of the community by taxes levied on the value of land, irrespective of improvement."—Henry George, "Our Land and Land Policy," p. 331.

33—It Will Remedy the Tariff Problem.

Under the Single Tax there will be no tariff problem to monopolize the attention of legislators and annoy the people because there will be no tariff. The customs houses will be gone. Trade will be free.

"With the inauguration of this system of [Single] taxation . . . the fallacies of Protection would cease to charm men's ears and disturb their understanding, and true Free Trade, which means freedom to produce as well as freedom to exchange, would necessarily be established as the only equitable policy."—Lewis H. Berens, "Toward the Light," p. 208.

34—It Will Remedy the Immigration Problem.

During the first two hundred years of American colonization there was no such thing as an immigration problem simply because land was cheap, work plentiful, and wages always high. The Single Tax will permanently restore these conditions and in doing so will necessarily dispose of the immigration problem.

"The problem of immigration is not a problem of people; it is a problem of land. . . . The Single Tax will solve the land problem. And it alone will solve the immigration problem."—Frederic C. Howe, Ex-Commissioner of Immigration, in "The Single Tax Year Book," pp. 257, 258.

35—It Will Stimulate Enormously the Production of Wealth.

The destruction of land monopoly, the opening up of natural opportunities to capital and labor, together with the abolition of all taxation upon the fruits of human effort, which

now bears down, like a brake on a wheel, upon every joint of the industrial mechanism, will alone give a tremendous impetus to the production of wealth. But this is not all. More important still in enlarging the annual volume of wealth will be the indirect results of the new economic adjustment—the elimination of strikes, lockouts, and industrial violence; the virtual disappearance of robberies, incendiarism, and other crimes against property now committed by the disinherited and oppressed masses; the addition of hundreds of thousands of industrial parasites to the national working force; the prevention of wholesale sickness and disease; the lengthening of the span of human life; and especially the much greater intelligence, inventiveness, and efficiency of all the working people. These, all combined, will add a wealth-producing power to labor such as the world has never known.

“By removing taxes from commodities, from all of the products of labor and capital, a mighty impulse would be given to the production of wealth.”—L. F. C. Garvin, Ex-Governor of Rhode Island, in *“The Single Tax Review,”* January-February, 1917.

“To abolish the taxation which, acting and reacting, now hampers every wheel of exchange and presses upon every form of industry, would be like removing an immense weight from a powerful spring. Imbued with fresh energy, production would start into new life, and trade would receive a stimulus which would be felt to the remotest arteries.”—Henry George, *“Progress and Poverty,”* Book IX, Chap. I.

“Everywhere [under the Single Tax] improvements and production will be encouraged.”—Josiah C. Wedgwood, Member Parliament, England, in *“The Westminster Review,”* February, 1908.

“The Single Tax would stimulate every branch of industry except the industry of holding vacant land out of use; this would be killed.”—Judson Grenell, *“The Single Tax,”* p. 3.

“The adoption of natural [Single] taxation would remove all shackles from commerce, trade, manufactures, agriculture, and industry of every kind, giving them a stimulus such as they have never known.”—Thomas G. Shearman, *“Natural Taxation,”* p. 223.

“Taxes on the full monopoly value of land must stimulate production, for land not used, and land under-used, will be forced by the tax into use.”—Francis Neilson, *“The Old Freedom,”* p. 171.

“How can production be increased? That is easy. Free the two sources of production. What are those two sources? Land and labor.

Get the land into use. Unfence the held-out earth. Release all the natural resources to development. And remove all taxes upon all the forms of industry necessary to production * * * There is no other way of increasing production in the volume that will be necessary for the future, and only in this way can the worker be assured of getting the full value of his labor."—William Marion Reedy, in "Reedy's Mirror," Aug. 7, 1919.

"The removal of taxes from productive business and the imposition of taxes upon the privilege of holding land will cause the best use of the best land, because such procedure will bring the greatest reward. It will pay. It will be sound business. And sound business policy is the only policy that will develop the greatest national strength."—Extract from "Unscrambled Industry," a pamphlet issued by the Committee of Manufacturers and Merchants on Federal Taxation," 1346 Altgeld St., Chicago, Ill.

PART VI

36—It Will Abolish Involuntary Poverty.

Poverty—that is to say INVOLUNTARY and UNDESERVED poverty—cannot exist when each man is given, not merely every opportu-

THE LORD GIVETH AND THE LANDLORD TAKETH AWAY



—Courtesy of "The United Committee for the Taxation of Land Values," London.

nity to secure steady employment at whatever occupation he is best fitted for, but also is awarded the full product of his toil.

THE RESULT



—Courtesy of the Newark Evening News.

"The purpose of the Single Tax is much more than a mere fiscal reform in the method of raising public revenues. When fully applied it will abolish land speculation and involuntary poverty."—W. S. U'Ren in "The Annals of The American Academy," March, 1915.

"Poverty can be abolished by destroying its cause—land monopoly—and the Single Tax is the easiest method by which this result can be accomplished."—Daniel Kiefer, in "The Single Tax Review," January-February, 1915.

"That the appropriation of the rental value of land to public uses in the form of a tax would . . . abolish involuntary poverty, is clear."—The Rev. Edward McGlynn, in His Doctrinal Statement Presented to the Authorities of The Church of Rome, 1892.

"Banishing as it [the Single Tax] would, not only poverty, but the fear of poverty, it must have such further and far-reaching results upon the higher and better development of the race, that from our present limited outlook appear too idealistic to be possible."—Andrew Scott, in "The Westminster Review," October, 1906.

"If we would solve the poverty problem we must untax labour and capital and tax land values—we must untax trade and industry and tax instead monopoly and privileges."—Edward McHugh, in "The Westminster Review," May, 1907.

"To exterminate involuntary poverty, workers of every station and of whatever occupation must secure the values which they create and produce. . . . The only effective

method of doing this is to tax ground rents into the public treasury and thus relieve the workers of the burdensome taxes now levied upon them."—F. C. Leubuscher, "Proceedings of The National Conference of Charities and Correction," p. 536 (1915).

"The Single Tax cause is the cause of Christ and of His disinherited brethren. . . . It is the only remedy for involuntary poverty."—John Bagot, in "The Westminster Review," October, 1909.

37—It Will Solve the Child Labor Problem.

"Involuntary poverty underlies child labor just as it underlies all our national ills."—"Children in Bondage" (p. 274), by Edwin Markham, Judge Ben B. Lindsey, and George Creel.

"The phenomenon of child labor is the inevitable accompaniment of low wages, and low wages result from a condition of land monopoly which the Single Tax will destroy."—Joseph Dana Miller, in "The Single Tax Year Book," p. 246.

38—It Will Stop the Exploitation of Female Labor.

"The entrance of women as wage earners into modern factory, mercantile, and other mechanical establishments and offices," says the United States Public Health Bulletin, No. 76 (p. 28), "is a factor * * * largely, if not entirely due to economic pressure. According to the census of 1910, of the 8,000,000 women ordinarily termed 'women in industry,' nearly 37 per cent., or about 3,000,000 are engaged in various occupations in stores, mills, and factories. Practically every investigation of the reasons for the entrance of women into industry has shown that their presence in industrial occupations is almost wholly in response to the necessity for earning a living."

"Such questions as women competing with men for employment, shorter hours of labor, equal pay for equal work, are but phases of the great land question. . . . Settle this question and labor everywhere will receive its full reward."—Eliza Stowe Twitchell, in "The Arena," October, 1894.

"There will disappear [under the Single Tax] child labor, and the labor of married women in factories, while such employment for unmarried women would either be more and more shunned or would be carried on under greatly improved conditions. Fathers and husbands, in receipt of ample wages, would as little think of sending their wives and children into factories as do the members of the middle class now; and parents would not allow their grown-up daughters to work there except for short hours and in the absence of adequate household labor."—Max Hirsch, "Democracy Versus Socialism," p. 401.

39—It Will Dispose of the Illiteracy Question.

There are 5,516,163 illiterates over ten years of age in the United States—a number practically as large as the entire population of the six New England states. Furthermore, of the 19,693,007 children from five to eighteen years of age, actually enrolled in the public schools of the nation, a large majority never even get out of the lower grades. What is the reason? There is but one answer—**POVERTY**. Says the Federal Commission on Industrial Relations (Final Report, p. 12):

“Statistics show that only one-third of the children in our public schools complete the grammar school course, and less than 10 per cent. finish high school. Those who leave are almost entirely the children of the workers, who, as soon as they reach working age, are thrown, immature, ill-trained, and with no practical knowledge, into the complexities of industrial life. In each of four industrial towns studied by the Bureau of Labor Statistics, more than 75 per cent. of the children quit school before reaching the seventh grade.”

“Two hundred thousand dollars dedicated to the establishment of the Single Tax would do more for the human race than \$200,000,000 directed to the education of individual members of the community in whatever way the sum were expended.”—Hon. L. F. Garvin, Ex-Governor of Rhode Island, in “The Arena,” July, 1906.

40—It Will Diminish Crime and Wipe Out Commercialized Vice.

That numerous types of crime, such as burglary, larceny, forgery, arson, murder, suicide, etc., owe their origin primarily to want and the fear of want, and will diminish or disappear when these ills are eradicated, has long been recognized. But the same may be said of various kinds of vice—particularly prostitution. The Senate Vice Committee of the Illinois Legislature, for instance, reports:

“First—That poverty is the principal cause, direct and indirect, of prostitution.

“Second—That thousands of girls are driven into prostitution because of the sheer inability to keep body and soul together on the low wages received by them.

“Third—That thousands of girls are forced into industrial employment by the low wages received by their fathers; that they are separated from proper home influences at an excessively early age; that they are inadequately

schooled and are insufficiently protected; and that many of them become recruits for the system of prostitution."

"The abolition of all taxation . . . would cut more of the tap-roots of poverty, vice, and social unrest than any other progressive step which is a legislative possibility."—Charles T. Root, in "The American City," July, 1913.

"When the full rental value of land is taken by taxation . . . the hideous traffic in women, based in almost every white slave case upon the pressure of poverty, will cease."—Alfred Bishop Mason, in "The Forum," August, 1914.

--"The Single Tax will surely put the women to a more independent economic status and so far remedy the white slave evil and reduce all that measure of prostitution which is due to low wages, social depression and smothered instincts among the workers of the land."—Robert D. Towne, in "The Aereo," November, 1917.

"If by taking economic rent for public purposes we release idle land and at the same time encourage industry by the removal of taxes . . . the vice and crime which springs from the slums as naturally as disease will be checked at their source."—F. W. Garrison, in "The Atlantic Monthly," December, 1913.

"We believe land value taxation would usher in industrial conditions in which want and the fear of want, poverty and its attendant evils of vice, disease, and crime, would rapidly disappear."—"The Taxation of Land Values," p. 17. A Pamphlet Distributed by the Joseph Fels Fund Commission and signed by—

Lincoln Steffens,
Jackson H. Ralston,
Frederic C. Howe,
George A. Briggs,
C. H. Ingersoll,
Daniel Kiefer,
A. B. DuPont.

41—It Will Promote Sobriety.

"The drink habit may be the cause of many miseries, but it is, in turn, the effect of other and prior miseries. The temperance advocates may preach their hearts out over the evils of drink, but until the evils that cause people to drink are abolished, drink and its evils will remain."—Jack London, "The People of the Abyss," p. 305.

I see in the proposal of Henry George to appropriate the rent of ground by taxation, "an effort to establish a principle which, when established, will do more to lift humanity from the slough of poverty, crime and misery than all else; and in this I recognize as one of the greatest forces working for temperance and morality."—Miss Frances E. Wil-

lard. in a Letter to The Chicago Question Club, September, 1894. Cited by Oliver R. Trowbridge in "Bisocialism." Chap. 45.

"When the full rental value of land is taken by taxation . . . drunkenness, which is caused by poverty more often than it causes poverty, will cease to defile our civilization."—Alfred Bishop Mason, in "The Forum," August, 1914.

"Do we desire purity and truth instead of corruption and perjury to prevail? Then repeal all taxes on industry, and let the monopolists of land, the source of our living and the rightful inheritance of all, pay taxes in proportion to the value of what they monopolize, then poverty, prostitution, intemperance, will soon be among the things that were."—Edwin Burgess, Forerunner of Henry George, in The Racine Advocate, 1859.

42—It Will Decrease the Desertion of Wives and Infants.

"If wage workers," says Judge Henry Neil, originator of the Mothers' Pension System. "had income sufficient to provide a decent house and other necessities, there would be few desertions. But low wages force the family into little rat-trap habitations.

"It is unnatural for men to leave their own offspring, and when a large number of men are committing this unnatural act, we must conclude that there is some strong compulsion. I have found this compulsion, and as long as low wages continue we will have desertions and all the courts and jails in the world will not reform the situation."

"This putting land out of the reach of speculators by taking their profits for public expenses and throwing it into use by untaxing all products of toil, goes to the root of all present maladies and restores the true relation of man to the earth."—Lona I. Robinson, in "The Arena," October, 1894.

43—It Will Check the Increase of Insanity.

"Every one who ponders on the primary causes of disease, of vice, of alcoholism, of feeble-mindedness, every one, who, in other words, brings his scientific imagination as well as his scientific knowledge to bear upon this problem, is finally forced into the conviction that underneath all obvious and immediate causes there lies one great, general and determining social cause—Poverty. . . . Until recently, poverty was looked upon as a divine dispensation—a natural phenomenon, as unavoidable as the tides or the procession of the equinoxes. . . . But the world is now slowly turning more and more to the conviction that the persistence of poverty amid abounding wealth is due neither to the insufficiency of nature, nor to the incompetence of man, but that it is due to some subtle and hitherto little recognized force operating within our social system. . . . What this subtle force is and how it operates to distribute unjustly the great mass of wealth produced, we believe, has been clearly indicated in the writings of Henry George."

Victor C. Vaughan, M.D., Ph.D., LL.D.

Jacques Loeb, M.D., Ph.D.

Aristides Agramonte, M.D.

William T. Councilman, M.D., LL.D.

John Rogers, M.D.

Frederick Peterson, M.D., Ph.D.

Albert P. Brubaker, M.D.

S. Solis Cohen, M.D.
 S. Adolphus Knopf, M. D.
 Henry Smith Williams, M.D., L.L.D.
 Walter Mendelson, M.D.
 Frederic C. Howe, Ph.D.
 Thomas Mott Osborne.
 George Foster Peabody, LL.D.
 Louis F. Post.
 John J. Murphy.
 Charles A. Downer, Ph.D.
 George H. Parker, S.B.
 Charles W. Killam, A.I.A.
 Comfort A. Adams, S.B., E.E.
 H. E. Clifford, S.B.
 Arthur T. Safford.
 Lionel S. Marks, M.M.E.

—From "Two Papers on Public Sanitation and the Single Tax," Published by the Single Tax Information Bureau, 90 West Street, New York City.

44—It Will Stop Overwork.

"The present working day, from a physiological standpoint, is too long, and keeps the majority of men and women in a continual state of over-fatigue. It starts a vicious circle, leading to the craving of means for deadening fatigue, thus inducing drunkenness and other excesses."—Prof. Irving Fisher, "National Vitality; Its Wastes and Conservation."

"When we learn that the land belongs to all of us, then we will be free men—no need for labor unions then, no need to legislate to keep men and women from working themselves to death; no need to legislate against the white slave traffic."—Clarence Darrow. Cited by F. C. Leubusher in "Proceedings of the National Conference of Charities and Correction" (1915), p. 537.

45—It Will Improve Sanitation.

WILLIAM C. GORGAS ON SANITATION

(A letter quoted by Dr. Seward W. Williams of Chicago, in the "Journal of the American Pharmaceutical Association," March, 1916.)

WAR DEPARTMENT

Office of the Surgeon-General
 Washington, July 3, 1915.

Mr. Seward W. Williams,
 5415 Hyde Park Boulevard,
 Chicago, Illinois.

Dear Mr. Williams:

Yours of June the twenty-eighth is acknowledged.

I was very thoroughly impressed in my sanitary work with the evil effects upon the general health of the community which our present system of taxation causes. In both Cuba and Panama, American occupation was at once followed by a large increase of wages. This was at once followed by very much better living conditions among the poorer classes, and, therefore, very much improved sanitary conditions. In considering these instances, I was impressed by the fact that low wages were due to there not being enough jobs to go around and that, therefore, the wage-earners were forced to bid against each other for these jobs. I can see that a tax on land values would tend to everywhere bring the large body of unused lands into use. This would furnish abundant jobs to the jobless and would prevent them from bidding against each other for employment, and, therefore, have a great tendency to raise wages.

I feel confident that the most important sanitary measure that any community could adopt would be a tax on land values.

Yours very truly,
 (Signed) W. C. GORGAS,
 Surgeon-General U. S. Army.

"In the matters of health, hygiene, and sanitation, we can not make much further progress until we tax land values and untax industry and commerce."—Byron W. Holt, in "The Popular Science Monthly," April, 1915.

"An ounce of [Single] taxation will do more to clean up a slum than a score of sanitary policemen."—Frederic C. Howe, Ex-Commissioner of Immigration, in "The World's Work," December, 1910.

"We believe with Surgeon-General Gorgas that 'the best sanitary measure is a Single Tax on land values;' that the shifting of taxes from industry and enterprise to site values would, almost at one stroke, eliminate the disease-infested tenement houses, thus ridding every community of its worst plague spots."—David Gibson, Publisher "The Ground Hog," Cleveland, Ohio.

"I am a Single Taxer . . . The Single Tax would be the means of bringing about the sanitary conditions I so much desire . . . For sanitation is most needed by the class of people who would be most benefited by the Single Tax."—William C. Gorgas, Surgeon-General, U. S. A. (Ret.), in an Address at Cincinnati, O., September 28, 1914.

46—It Will Reduce to a Minimum Sickness and Disease.

"We have continually 3,000,000 people on the sick list and at least one-half of this sickness is preventable."—Dr. Harry F. Ward, in "The Social Creed of the Churches."

"Under the Single Tax . . . we could hope to induce the public to spend enough of its own to provide as we have never done yet for really adequate hospitals and dispensaries; for the suppression of dust and other public nuisances; for better water and sewerage systems; for better housing inspection; for better milk and provision inspection, and many other things we have to do so inadequately, because we simply cannot now find the money with which to prevent disease and to preserve health and save life." Prof. L. J. Johnson, in "The American Journal of Public Health," June, 1914.

"Tax vacant land equally with adjoining land put to wise use, and remove taxes from the improvements made by the farmer, builder, manufacturer, miner, etc., and you will revolutionize not only industry, but health. Rents will fall, the profits of the farmer, the manufacturer and the merchant, the wages of the workman, will alike increase."—Dr. Solomon Solis Cohen, Philadelphia, Pa. Quoted by Dr. Seward W. Williams in the "Journal of the American Pharmaceutical Association," March, 1916.

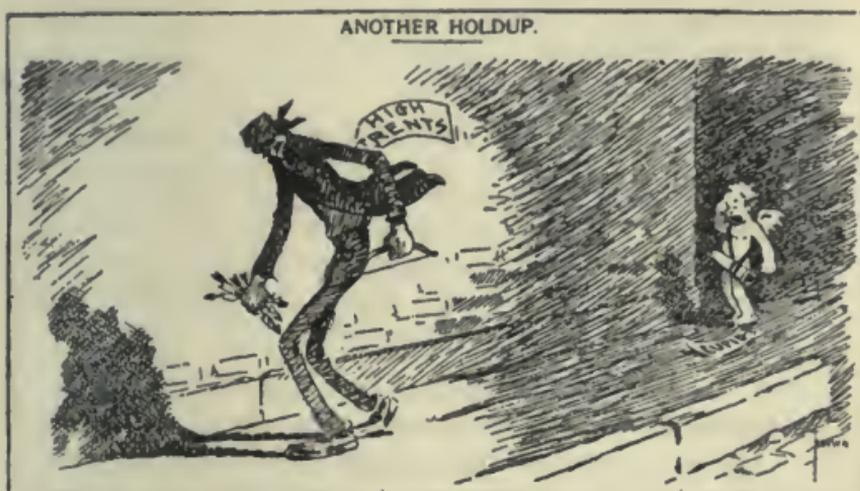
47—It Will Encourage Marriage and Check the Divorce Evil.

Up to the time of the War of 1812 practically every marriageable man in America had a wife, and every marriageable woman had a husband. Today there are more than 11,000,000 mar-

riageable men in America without wives, and more than 10,000,000 marriageable women without husbands.

In 1870 the number of divorces in this country amounted to 28 per thousand of population; in 1900, to 73 per thousand. Today the number is higher yet, and is fast rising.

To many students of sociology these tendencies toward racial degeneration seem very perplexing. But there is nothing really perplexing



—From The Chicago Daily News.

about them. They are the logical fruits of increasing economic pressure and of nothing else. The great historian, Henry Thomas Buckle, pointed this out more than fifty years ago. In his "History of Civilization in England" (Vol. I., Chap. I), he says:

"It is now known that marriages bear a fixed and definite relation to the price of corn; and in England the experience of a century has proved that, instead of having any connection with personal feelings, they are simply regulated by the average earnings of the great mass of the people; so that this immense social and religious institution is not only swayed, but is completely controlled by the price of food and by the rate of wages."

When public revenue burdens upon industrial activities have been discontinued and monopoly exterminated, so that a man can maintain a wife and family in a manner compatible with the existing standard of life, then the rate of marriage and divorce will return to normal. But not before.

"The Single Tax is for man as man, bestowing upon every one the highest gift—opportunity to live honest, cleanly, self-independent, lives, neither entangled on the one side in a mesh of oppression which the heart abhors, nor on the other crowded by necessity to do what the mind disallows."—Julia A. Kellogg, in "The Arena," October, 1894.

"The Single Tax is not a national philosophy of life, but an international and world-wide philosophy of life. Single Taxers are battling for universal and equal freedom—freedom to live, to mutually help in a common humanity: to produce, to aspire, and to gain the highest and best of human aspirations."
—E. Stillman Doubleday in "The Single Tax Review," November-December, 1918.

"The Single Tax will restore to every child born upon this planet, not only its God-given birth right in the land, but also will give to it a rightful share in that rich inheritance from the past, of wealth, of knowledge, science, art, virtue, and religion."—Eliza Stowe Twitchell, "Economic Principles," p. 35.

48—It Will Lower the Death Rate.

"The real reason why there are 300,000 unnecessary deaths every year among our babies is that the fathers cannot make enough money to keep them alive."—"Journal of American Medicine," October, 1915.

"A study of the causes of death shows that, in general but 4 per cent die from old age, 4 per cent more die from violence, and 92 per cent die from disease. Of this last great group, nearly one-half are due to diseases of environment; that is, to diseases which . . . are wholly preventable."—Dr. Thos. Darlington, in "Health and Efficiency."

"We have 1,500,000 deaths in the United States per annum. Of these 1,500,000 deaths, 42 per cent, or 630,000 are annually preventable or postponable."—Prof. Irving Fisher, "National Vitality: Its Wastes and Conservation."

"There are no social ills that cannot be traced to our wicked and unjust tax system."
—James R. Brown, "Proceedings of the Seventy-Fifth Annual Meeting of the New York State Agricultural Society."

PART VII

49—It Will Solve the Tenement Housing Problem.

"Reclaim for the community its natural income, making it expensive either to keep needed land vacant or to withhold it from those ready and willing to improve it to the full extent of its possibilities. Does it require severe intellectual effort to see the result? Better and better homes, apartments, tenements, offices and stores, more employment for labor in all enterprises now held back by the shadow of the tax gatherer, an end of all tax-lying, tax-evasion, and tax-injustice, and withal a public revenue adequate to all real public needs."—Charles T. Root, in "The American City," July, 1913.

"The taxation of land values will cut into the monopoly of land which is now recognized as a fundamental obstacle to all housing schemes."—John Paul, in "Land Values," (London), December, 1917.

"The Single Tax would forever solve the tenement house problem. . . . I believe there is positively no other remedy for this evil and blot upon civilization."—S. S. Craig, in "The Arena," January, 1899.

"Remove the restrictions—the taxes on houses and other labor products—and there will be no difficulty as regards the housing of the working classes."—W. Chapman Wright, in "The Westminster Review," March, 1912.

"The exemption from taxation of all buildings and other improvements on land would at once multiply buildings and other improvements. . . . The filthy tenements that disgrace our cities would disappear as if by magic."—James P. Kohler, "Hard Times: The Cause and Cure," pp. 80, 81.

"Appeals to philanthropy would be unnecessary (in Single Tax conditions) to secure the construction of commodious and sanitary tenement houses in the slums of great cities. All improvements on land being exempt from taxation, and landowners being no longer fined by an increase of taxation for improving land, and sites for such tenements being obtainable on easy terms, self-interest alone would quickly bring about the employment of labor in tearing down unsanitary rookeries, and in the construction of comfortable dwellings in place of them."—Henry F. Ring, "The Problem of the Unemployed," p. 231.

"Take the question of over-crowding. The land question in the towns bears upon that. It is all very well to produce 'Housing of Working Class' bills. They will never be effective until you tackle the taxation of land values."—Lloyd George, Prime Minister of England, in an Address at Newcastle, March 4, 1903.

"The first thing to do for good homes as well as for permanent good times would seem to be to increase the available supply of land through increased taxes on all sites worth owning, at the same time abolishing taxes on improvements. The premium upon land speculation thus removed, and wages thus permitted to rise and prices to drop to their normal levels, the worker should find the getting and keeping of a comfortable home with adequate ground around it a reasonably easy problem."—Prof. Lewis J. Johnson, in the "Springfield Daily Republican" of March 30, 1916.

"Exemption of housing would go a much longer way than any other proposition of municipal housing to improve the living condition of the poorer citizens."—J. J. Murphy, Commissioner, Tenement House Department of New York City, in the "Annals of the American Academy of Political and Social Science," March, 1915. P. 192.

50—It Will Encourage Municipal Improvement.

"The Single Tax," says Byron W. Holt ("Municipal Affairs," June, 1899), "would result in improving the appearance of the city in many ways. By untaxing buildings not only would new buildings be encouraged, but, the yearly fine being removed, the old and cheap buildings which now disfigure the city, would be replaced by good-looking structures. As no one could afford to pay a tax on idle land which left no room for speculative profits, nearly all very valuable land not used for parks, would contain valuable buildings; and the value of the buildings would be somewhat in proportion to the value of the land under them. The city would therefore lose much of its present ragged appearance. No extra fine being placed on fine appearing buildings, their external architecture would be improved. Under the Single Tax, cities would also be better laid out and provided with parks.

"If a city now wishes to improve its appearance and to lay out its streets with some evidence of design for the accommodation and convenience of the public, it can do so only after paying exorbitant prices for the land condemned. Under the Single Tax the land would have little value and the change could be easily and cheaply made."

"The Single Tax is essential for the complete solution of the housing problem, the provision of gardens and open spaces, and all the other things which town planners have set their hearts on."—Joseph Fels, in "The American City," November, 1913.

"The untaxing of improvements would give free course to building in all its branches, and to the making of many other improvements that are checked by the present system."—J. D. White, Member Parliament, England, in "The Single Tax Year Book," p. 345.

"The taxation of land values only . . . would bring about a revolution in city building that would surpass all the regulatory measures and all of the health and sanitary inspection that can be devised. . . . It would enable parks, boulevards and docks to be acquired and developed; it would permit the location of public buildings and the opening up of open spaces and playgrounds."—Frederic C. Howe, Ex-Commissioner of Immigration, in "The World's Work," December, 1910.

51—It Will Reduce the Cost of Tax Departments.

The total cost of collecting the present taxes in villages, towns, and cities of the country is conservatively estimated at from \$25,000,000 to

\$40,000,000. Since the Single Tax will dispense with a vast army of tax assessors, tax "ferrets," clerks, accountants, and so forth, the cost of collection will naturally be a great deal lower than it now is.

"The substitution of a Single Tax upon land values for all other taxes would represent an immense saving in our municipal tax departments."—Lawson Purdy, Former President of the Department of Taxes and Assessments, New York City.

"The Single Tax is the most economical of all possible taxes."—Edward P. E. Troy, Taxation Expert, San Francisco, Cal.

"In cheapness of collection no tax approaches the land value tax."—J. J. Pastoriza, Late Tax Commissioner of Houston, Texas.

52—It Will Reduce the Cost of Fire Departments.

The fire losses in the United States in 1916, outside of forests, aggregated \$200,000,000; in 1917, \$230,000,000; and in 1918, \$290,000,000. This terrible waste of property springs largely, if not chiefly, from our vicious policy of penalizing improvement, of taxing fire-proof buildings more heavily than we tax those which are not fire-proof. Let a builder use marble instead of wood, let him tear down an old, decayed, and dangerous tenement and replace it by a new and safe one, and lo! he is instantly rewarded by heavier taxation. The result of this shortsighted policy is obviously to discourage the putting up of sound and safe structures, and to encourage the retention of unsound and unsafe ones. Out of the eleven or twelve million buildings in the country in 1909, less than ten thousand, according to Samuel Hopkins Adams (see Everybody's Magazine, June, 1909), were even nominally fire-proof!

Abandon this unwise custom of penalizing improvement and the larger part of the danger from fire must disappear. Fire-proof buildings being taxed no more than "fire-traps," builders will be tempted to construct the first rather than the second. Thus not merely will the people save a vast amount of property now annually destroyed by fire itself, but they will save millions of dollars a year in the cost of maintaining their fire equipment.

"Ninety per cent of the cost of such functions as fire department and sanitary department should be charged to antiquated buildings which are fire traps and pest holes, for modern buildings need very little fire service and no sanitary service."—Bolton Hall, "Thrift," p. 210.

53—It Will Reduce the Cost of Police Departments.

The total number of prisoners sentenced to penal institutions in the United States in 1910, most of which came from the cities, was 479,787. To apprehend these offenders and to guard society against the violations of others, cost the residents of the cities alone, in police protection, approximately \$140,000,000. Probably less than one-half of this stupendous sum will be needed for this purpose when the land value tax program has been put in force. For the criminals that now prey upon society, are, in the large majority of cases, simply the victims of social injustice. They are the fruits of the community's own sin in allowing publicly created funds—the rents of natural opportunities—to be privately appropriated. When, therefore, the community shall have washed itself of this sin, when justice and civic righteousness shall have been established, and ample opportunity shall have been given to all men to earn a comfortable living, the law breaking classes will eventually dwindle away. And with them, of course, will pass the need of large armies of paid police.

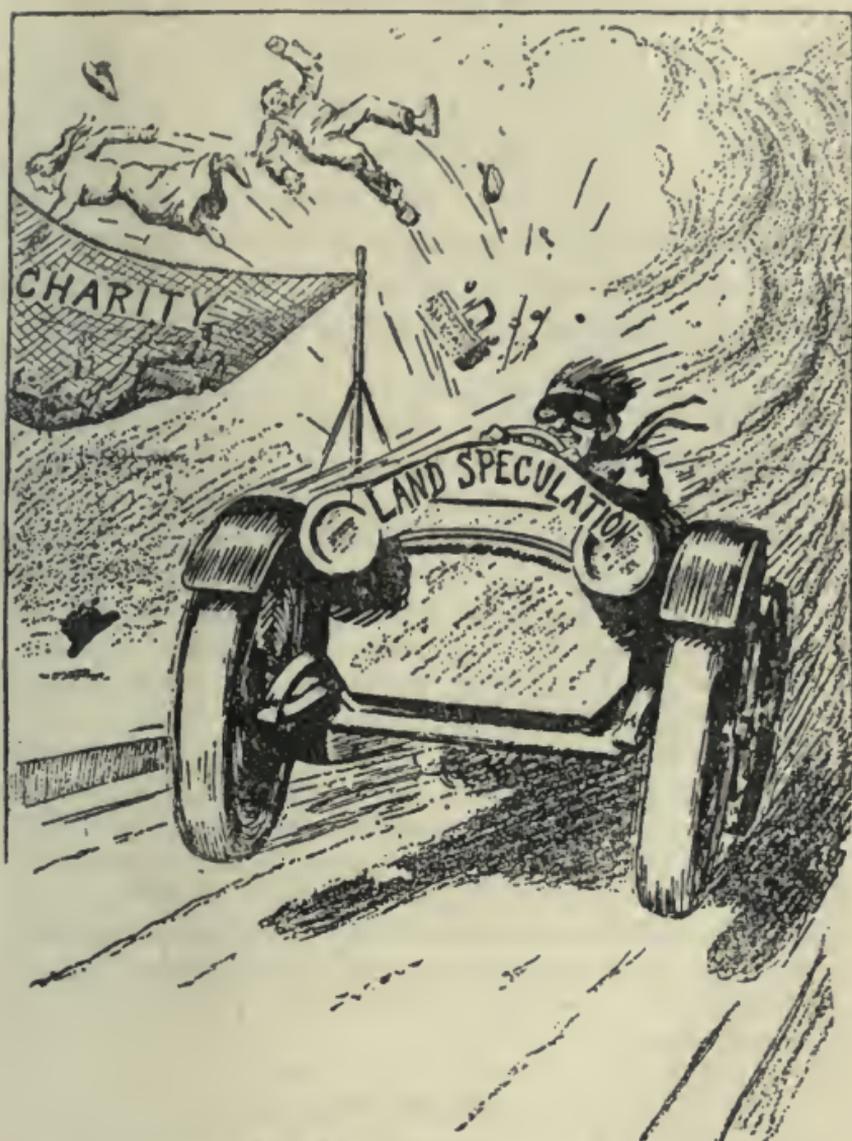
“Everyone able and willing to work will (in Single Tax conditions) always be capable of making a comfortable living, so that worry, envy, class hatred, theft, robbery, etc., (the results of poverty and the fear thereof) will not exist, and the expenses for the maintenance of police, asylums, etc., will be reduced to a minimum.”—M. W. Norwalk, in the “Yiddische Folk,” November 12, 1915. Translated by the author and reprinted in “The Single Tax Review,” July-August, 1916.

54—It Will Reduce the Cost of Public Health Departments.

The matter of sanitation and conservation of the public health will very likely receive much better attention under the fiscal system herein advocated than under the present one, inasmuch as human life will be considered of more value than mere dollars and cents. Nevertheless, the \$60,000,000 or so that municipalities now spend each year for this purpose will doubtless be much in excess of that needed to provide the best of service, for the vast improvement in personal health and hygiene that the Single Tax will bring about will leave but little for the public itself to look after.

“We should save millions weekly [by the land value tax] in cost of local government, in rents, interest, and usury, besides diminishing pauperism, prostitution, disease and crime.”—Edwin Burgess, Forerunner of Henry George, in the “*Racine Advocate*,” 1859.

55—It Will Reduce the Cost of Public Charity
Departments.



—Courtesy of Alfred N. Chandler, Newark, N. J.

"Some of the greatest burdens upon cities are the care of paupers, criminals and the unemployed. Whatever will lessen these classes will relieve the cost of government in cities. In every way the effect of the Single Tax would be to lighten this burden."
—Byron W. Holt, in "Municipal Affairs," June, 1899.

56—It Will Diminish the Expense of Public
Parks, Playgrounds, Zoological Gardens,
Schools, Libraries, Bridges, Courthouses,
Postoffices, etc.

The outlays for municipal improvements of all kinds in cities of more than 2,500 population, amounted, in 1912, to \$383,649,000. Not less than \$150,000,000 of this huge sum was for land alone. Nine-tenths of this will be saved under the full Single Tax. For when all of the economic rent has been taxed out of the land; that is, all but enough to induce the landowner to retain the title, the land will be free, or practically so.

"High taxation of land values would reduce the annual municipal expenditures for the acquisition of land for municipal purposes."—Benjamin C. Marsh, "The Taxation of Land Values in American Cities."

57—It Will Diminish the Expense of Laying Pavements, Sidewalks, Conduits, Sewers, Water and Gas Mains, Car Lines, Etc.

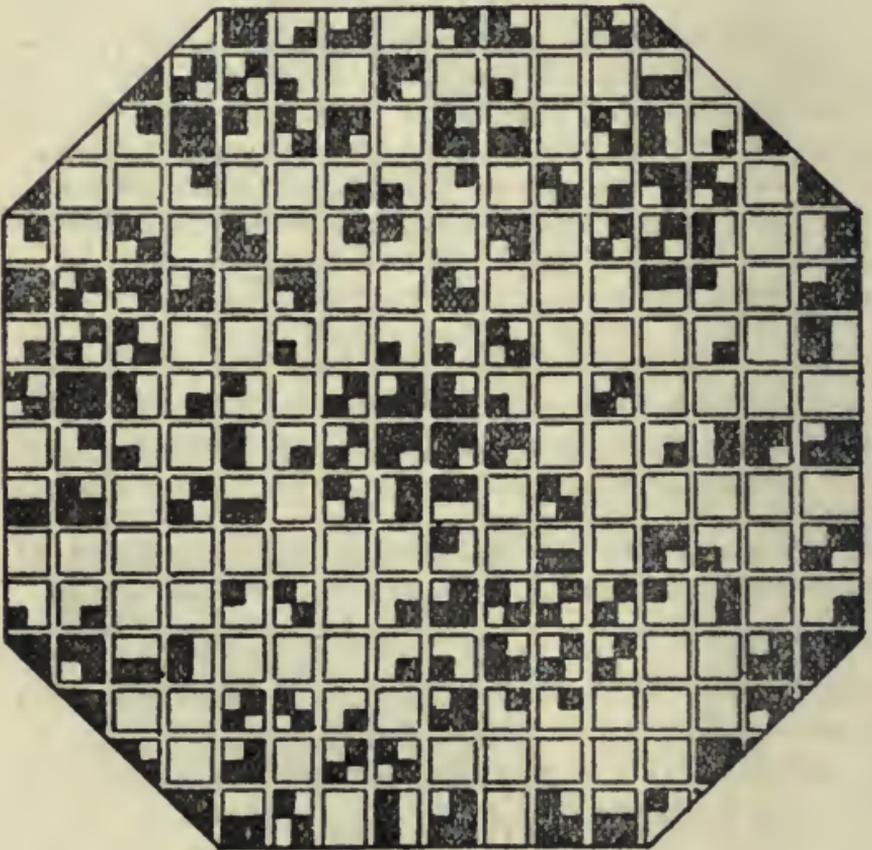
The way in which the Single Tax will diminish the expense of laying pavements and constructing other municipal improvements is simply by untaxing the materials used, by breaking land speculation and by allowing vacant lots between the suburbs and the business districts of cities to be put to service. In other

THE ENORMOUS WASTE OF CITIES

Because of the vast amount of land held vacant between improved portions of American towns and cities, literally billions of dollars are wasted each year by the taxpayers, not merely in building and keeping in condition all public improvements, such as street car lines, sewers, telephone and electric lighting systems, water mains, pavements, sidewalks, etc., but in the wear of shoe leather, the tear of automobile tires, the consumption of gasoline for motor cars, and coal for the manufacture of electrical power, to say nothing of the immense amount of precious time consumed by men, horses, and transportation equipment in constantly passing and repassing these same vacant spaces.

Note the illustration below, typical of the average American city:

-  - Improved land
-  - Unimproved land



words, by destroying speculation it will enable all who wish to live or settle in town to locate their residence, shop, or factory upon ground that is "closer in." What an immense saving this will mean in the way of constructing and maintaining all public or semi-public improve-

ments under, upon, or above the streets of cities, can be appreciated only when it is remembered that from one-third to four-fifths of every urban center in America is vacant. Even in the old and congested cities of Manhattan and Brooklyn, "seven hundred miles of costly streets run past vacant lots!"

"By encouraging the vacant lot industry, this system [of "taxing everything"] enormously increases the cost of opening and grading streets, of sewers and water mains, of sidewalks and pavements, of curbs and boulevards, of gas, electric and street car service; all of which must be carried across these waste spaces at enormous expense."—C. J. Buell, in "The Ground Hog," August 26, 1916.

"About all our cities, and especially about New York, we find great tracts of vacant land intervening between well-built areas. These intervening tracts are often fully developed with streets and all conveniences greatly increasing the cost of city administration for lighting, policing, fire protection, and in other ways."—Edward Polak, Register of Deeds, Bronx County, New York, in the "Annals of American Academy of Political and Social Science," March, 1915, p. 186.

58—It Will Lower the Cost of Freight and Passenger Transportation.

Naturally, with miles of unimproved lots eliminated, with a vast empire of vacant territory thrown open to use that is now held for the "unearned increment" that it will yield in the future, with cities and towns made more compact, despite the spreading out of their congested portions, the time required for carrying men and goods from one point to another will be largely reduced, and the expense of transportation consequently correspondingly lowered.

"Due to the fact that land is not developed naturally, but artificially, billions of dollars are wasted every year in unnecessary transportation charges. In Cleveland there are acres of land on which as many as 500 people are crowded. Adjacent to these congested acres there are parcels of 15 and 20 acres of land without a soul on them. On several street car lines, the cars run through a mile or two of vacant land before they emerge into a populated district. Take a train from Cleveland to Columbus and you will run through miles of uncultivated, untilled land.

**"As communities we do things which as individuals we would be arrested for doing."—
"The Ground Hog," August 10, 1917.**

"Our systems of transportation cost vastly more for original construction and for operation than they should, because they must

traverse sparsely settled territory to reach settled areas.”—Edward Polak, Register of Deeds, Bronx County, New York, in the “Annals of American Academy of Political and Social Science,” March, 1915, p. 186.

59—It Will Lower the Expense of Building Homes.

A hundred years ago practically every family in the nation owned its own home. Today, out of the 14,131,945 residences in our towns and cities, only 3,408,854 are owned “free.” The remainder are either mortgaged or rented.

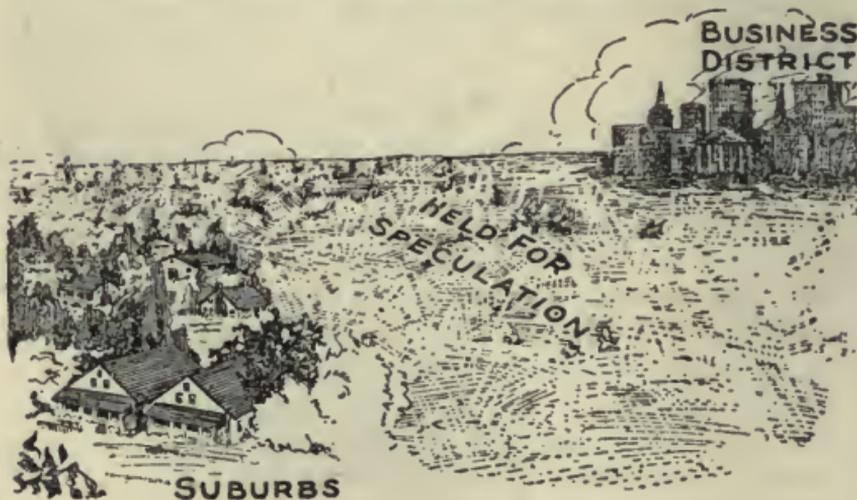
The chief cause of this appalling increase in urban tenancy is directly traceable to the rising value of land. Whereas, in the days of Thomas Jefferson, he who wanted a desirable site for a home could obtain it for a nominal

THIS CONDITION WILL EXIST—



—Courtesy of “The Great Adventure,” Los Angeles, Calif.

—SO LONG AS THIS CONDITION LASTS



sum, now he must hand over anywhere from several hundred to several thousand dollars—the result, in many cases, of years of persevering toil and sacrifice.

The taxation of land values, however, will quickly turn the tables. It will greatly re-

duce the selling value of the land and thus enable the prospective home builder to secure his lot for a mere trifle. More than this, it will break the monopoly of all other natural resources, and thus make it possible for him to buy his needed materials much cheaper than at present. In this way, the initial cost of building homes for the mass of men, will be reduced at least one-fourth and in numerous instances as much as one-half.

"By means of the taxation of land values, the crushing burden of taxes and duties today imposed upon industry and the earnings of industry could at once be removed. Once again the masses of mankind would have room to live; once again they could freely breathe God's air, bask in God's sunshine, share in God's blessings and bounties, maintaining themselves and those dependent upon them by the untaxed fruits of their own free industry."—Gustav Buscher, of Zurich, Switzerland, in "The Single Tax Review," July-August, 1914.

60—It Will Lower the Expense of Erecting Factories, Mills, Plants, and Office Buildings.

Just as the Single Tax will help those who wish to build homes, so also will it help those who wish to start a business of any kind. The thousands, hundreds of thousands, or millions of dollars that are now demanded by specula-

A 100% AMERICAN BILLBOARD (Fay Lewis, Rockford, Illinois, Prop.)



tors for a location close to trade centers or convenient to shipping facilities, will dwindle to an infinitesimal amount. The land will be cheap, and the cost of building materials much lower in price.

"The manufacturer looking for a site for a new factory would no longer be forced to pass by an unimproved block in the heart of the manufacturing district of the city,

convenient to railroad and wharf, to schools and comfortable sanitary dwellings for employees, and locate his enterprise in a distant suburb, remote from such advantages."—Henry F. Ring, "The Problem of the Unemployed," p. 230.

61—It Will Lower the Expense of Constructing Churches, Hospitals, and Similar Institutions.

As with residences and places of business, so with churches, Y. M. C. A.s, fraternity houses, and the like. With the land values destroyed and the injurious power of the trusts broken, the cost of erecting such institutions will be greatly cut down and the expense of maintaining them reduced to a minimum.

"It has long seemed to me that the land tax system advocated by Henry George would create almost ideal conditions for the ordinary church."—Prof. Walter Rauschenbusch, "Christianity and the Social Crisis," p. 289.

62—It Will Disintegrate the Slums.

Slums, or congested portions of cities, are sometimes said to be due to a lack of ground space. Nothing could be farther from the truth. From one-third to four-fifths of every urban center in America, as we have seen, is unused territory. In New York City, to be exact, there are 193,544 vacant parcels of land—about one-half of the area of that metropolis. Yet New York City has one of the worst slum districts in the world. In Chicago, with its fearful pressure of population in certain quarters, there are held out of use within the actual limits of the city, 463,243 lots, or more than 100 square miles of territory. Again, just outside the limits, but within the confines of Cook County, in which the city is situated, there are held unimproved an additional 195,681 acres, or 305 square miles. Certainly slums and overcrowding can not be attributed to the lack of land. What is responsible for these conditions is simply our poverty-breeding economic system. Change this system—kill speculation, stop penalizing by way of taxation those who make improvements, lower the cost of living, make employment plentiful so that all who wish may obtain it, and raise the wages of labor, and slums and overcrowded districts will easily take care of themselves.

"With the gradual adoption of the Single Tax system . . . slums as well as the present style of workmen's houses would dis-

appear and give way to decent houses and cottages with ample room for all the amenities and conveniences of life."—Max Hirsch, "Democracy Versus Socialism," p. 401.

"Increasing the economic independence of all workers in the only way it can be done, by opening to industry the natural opportunities which nature provides at our doors, should gradually drain the slums of their congestion, though it may take some time wholly to wean slum dwellers from the glitter and horrors of the life to which so many seem perversely devoted. As the dire necessity to endure slum conditions gradually disappears, we may fairly hope and believe that the slums, the breeding place of squalor, disease, alcoholism and vice, the baffling menace to health and stability of society, will also disappear."—Prof. L. J. Johnson, in "The American Journal of Public Health," June, 1914.

63—It Will Facilitate the "Back to The Land" Movement.

"The Single Tax . . . by forcing into use millions of acres of land now unproductive . . . will find openings for all those who desire to get back on the land."—Arthur H. Weller, in "The Westminster Review," November, 1908.

A FEW ACRES AND LIBERTY



—Courtesy of Alfred N. Chandler, Newark, N. J.

"Not only would the exodus of the country population to the cities be stopped but a great return flow from the towns and cities would take place. Town and country life would lose much of their distinctive character. Towns people living in garden-homes and country-people living far more closely than at present would gain physically, mentally, and morally, by this change."—Max Hirsch, "Democracy Versus Socialism," p. 402.

"If we tax land heavily enough people will move from the city onto the land cheapened by the taxes which we impose upon it."—Frederic C. Howe, Ex-Commissioner of Immigration, in "The Single Tax Year Book," p. 258.

64—It Will Increase the Taxes in the Richer Districts of Cities.

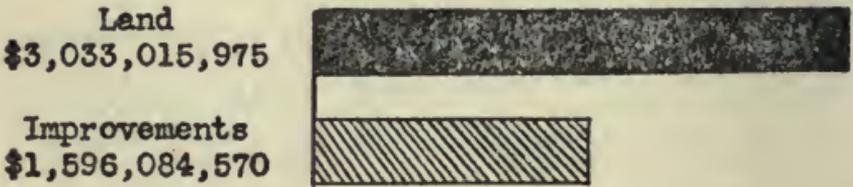
When public revenues are collected solely from ground rents, the wealthier classes in cities will naturally have to contribute much more to the government than they now do. This holds good not only of their residence property but of their "down-town" property. In both cases the value of the land (with occasional exceptions, of course,) outstrips the

WHERE CITY LAND VALUES ARE

NEW YORK CITY

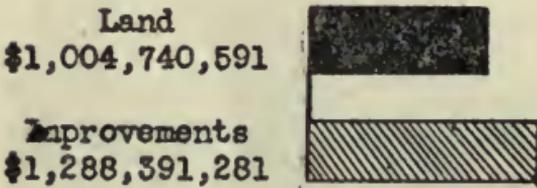
BOROUGH OF MANHATTAN

(Vacant land - \$151,425,530 - excluded)



ALL OTHER BOROUGHES

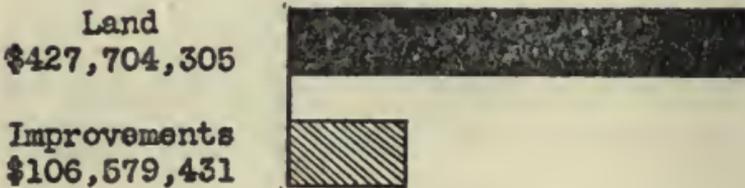
(Vacant land - \$454,232,680 - excluded)



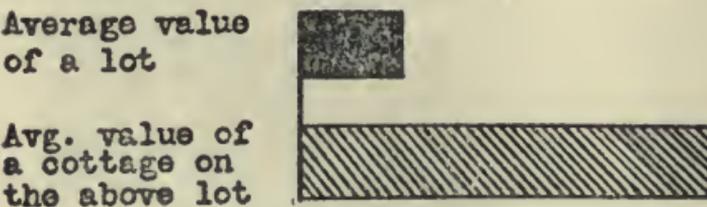
- Annual Report of Commissioners of Taxes and Assessments, 1915.

CHICAGO

CENTRAL BUSINESS SECTION



OUTLYING RESIDENCE SECTION



- Estimated by Mr. E.J.Batten, Chicago, Ill., 1915

value of the improvements upon it. Especially is this true of the business districts. In Chicago, for example, the naked ground contained within the half section "bounded by the river

on the west and north, and the lake and 12th street on the east and south" is assessed at \$427,704,305, while the improvements—the ten, fifteen, and twenty story buildings included—are assessed at only \$106,579,431, or less than one-fourth as much as the land.

The same principle holds true of every other city.

HOW THE SINGLE TAX (LIMITED TO NEEDS OF GOVERNMENT), WOULD HAVE AFFECTED THE 11 LARGEST TAXPAYERS (EXCEPTING CORPORATIONS), IN BOSTON, MASSACHUSETTS, IN 1913:

Name	Present Tax	Single Tax
George R. White.....	\$ 79,687.60	\$133,856.80
Eugene N. Foss.....	41,997.24	44,976.33
Isabel Anderson.....	38,720.64	60,768.09
Abraham Shuman	30,904.96	51,810.15
Fannie E. Morrison.....	29,771.48	49,621.25
Eben D. Jordan.....	28,450.52	26,830.72
Lotta M. Crabtree.....	25,782.80	44,282.56
Frederick Ayer.....	24,645.88	44,627.59
George A. Gardner.....	23,895.96	13,645.33
George N. Black.....	21,343.48	37,830.87
Martha C. Codman.....	18,746.28	37,367.12
Total	\$363,846.84	\$545,614.86

See Article by Charles H. Porter, in "The Public," December 11, 1914.

65—It Will Decrease the Taxes in the Poorer Districts of Cities.

Precisely as the richer classes in cities will have to carry a heavier burden under the Single Tax, so will the poorer classes have to carry less. For unlike the value of the land in the "business" and "fine residence" districts, which exceeds, in by far the majority of cases, the value of the improvements upon it, the value of the land in the "poorer quarters," is as a general thing, much less than the value of the improvements.

"Had New York City secured the total tax levy on land and buildings last year [1915] by taxing land values only, the Astors would have paid \$507,625 more taxes than they did, the Goelets, \$171,702 more, the Gerrys, \$125,162 more, the Sloans, \$55,231 more, E. H. Van Ingen, \$69,082 more, the Vanderbilts, \$100,924 more. The tax rate on their land holdings would have been increased by about 1 per cent on the assessed value, i. e., from about 2 per cent to 3 per cent, and so would have taken only one-fifth of their net ground rent that year, above taxes, calculating this rent at 5 per cent. Untaxing buildings would save most small home owners \$40 to \$50 a year, and would make nearly every owner of a big mansion pay more taxes. Many of them own vacant land in addition to their residences. Carnegie would have paid \$19,625 more."—The Joseph Fels Fund Bulletin of April, 1916, quoting Benjamin C. Marsh before the Senate and Assembly Committees of the New York Legislature.

"Taxes on small homes [under the Single Tax] would be reduced from one-third to three-fifths, according to the relative value of the site and building."—F. C. Leubuscher, "Proceedings of the National Conference of Charities and Correction," 1915, p. 535.

THE SINGLE TAX IN THE CITY

Comparison of present taxes and Single Tax (limited to needs of government) in Washington, D. C., in 1912:

COMPARISON OF PRESENT TAXES & SINGLE TAX

	LAND	BUILDINGS	PRESENT TAX	SINGLE TAX
SMALL HOME AREA—				
PRESENT TAX			\$1,503,000	
UNDERSINGLE TAX				\$1,150,000
MIDDLE CLASS AREA—				
PRESENT TAX			751,000	
UNDERSINGLE TAX				540,000
FINE RESIDENCE AREA—				
PRESENT TAX			993,000	
UNDERSINGLE TAX				1,400,000
BUSINESS AREA—				
PRESENT TAX			1,187,000	
UNDERSINGLE TAX				2,310,000
SUBURBAN AREA—				
PRESENT TAX			521,000	
UNDERSINGLE TAX				1,800,000
PERSONAL LICENSES, ETC.			2,245,000	
WATER TAX			790,000	790,000
LIQUOR LICENSE			450,000	450,000
PUBLIC UTILITY			430,000	430,000
GRAND TOTAL			\$8,870,000	\$8,870,000

NOTE:—SINGLE TAX BASED ON LAND \$504,000,000 VALUE

W.I.S.

RATE 1.43% FULL VALUE.

—W. I. Swanton in "The Single Tax Review," July-August, 1914.

PART VIII

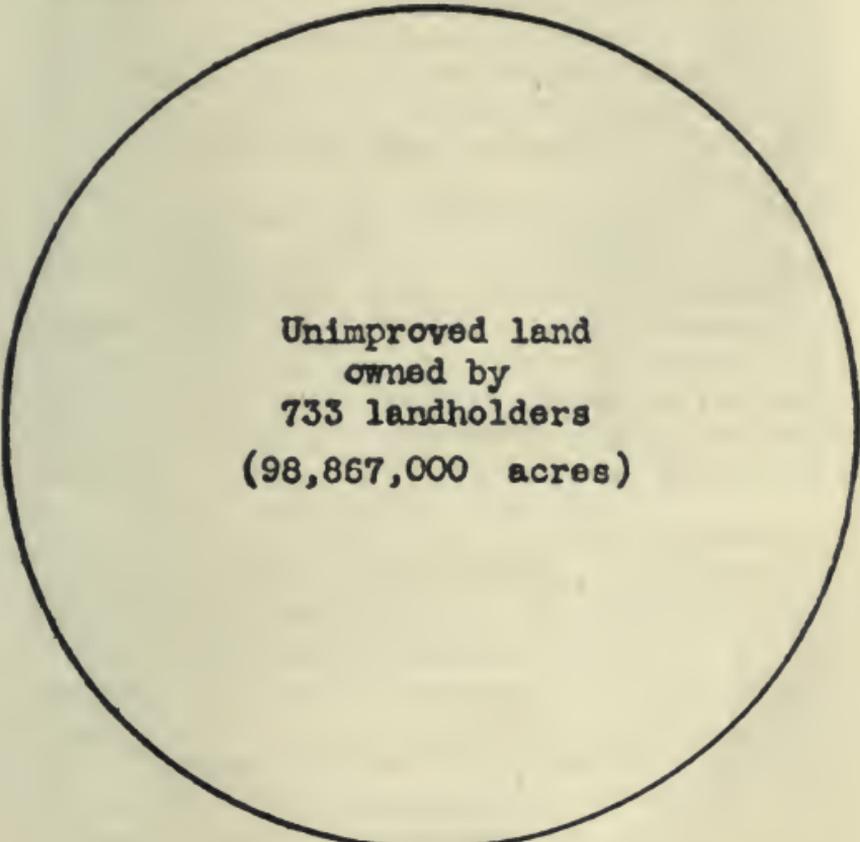
66—It Will Break Up Big Landed Estates and Speculative Holdings in the Farming Communities.

All vacant bodies of agricultural land held out of use merely for the "unearned increment"—and there are approximately 600,000,000 acres of such land in the whole country—will, of course, either be put to service or thrown open to settlement when the land value tax is generally applied.

But more than this. The last Census Report shows a total of 167,082,047 acres in "farms of 1,000 acres and over." In the majority of instances these "bonanza farms"—especially those ranging from 10,000 to 1,000,000 acres—are operated by salaried superintendents employed by absentee corporations and landlords; and hence these farms are, quite naturally, not

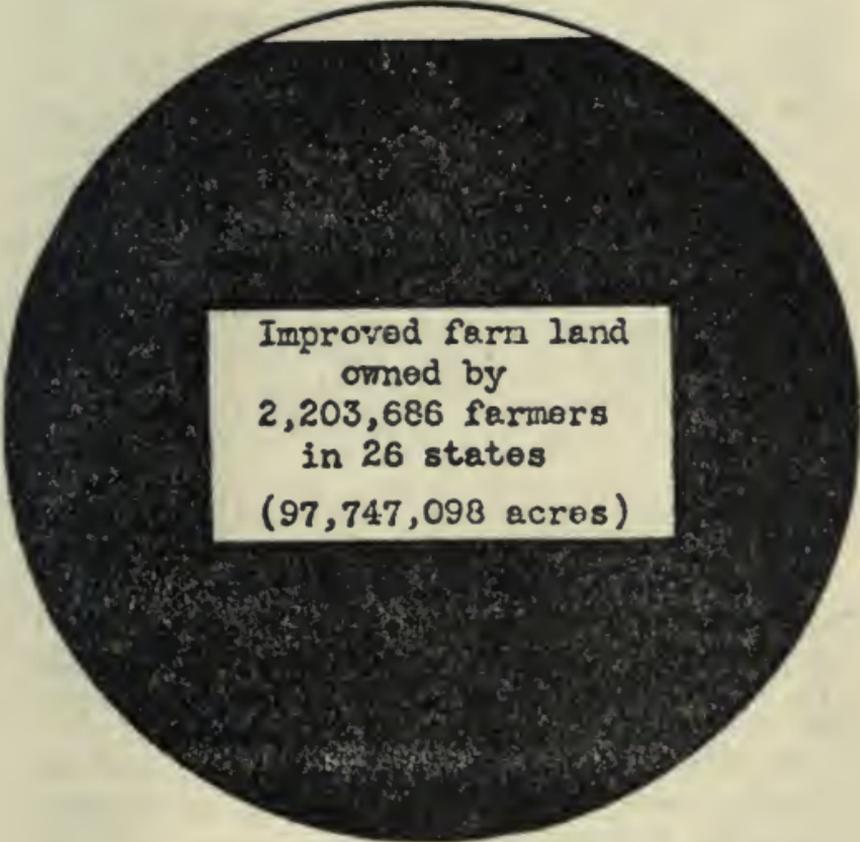
productively handled, not utilized to their fullest capacity. Since no owner of farm land, however, will care, under the new arrangement, to invite excessive taxation by retaining more ground than he can profitably manage

WHO OWNS OUR AGRICULTURAL LAND?



Unimproved land
owned by
733 landholders
(98,867,000 acres)

—From the Federal report on "The Lumber Industry," Pt. III, p. 181. Government Printing Office, 1914.



Improved farm land
owned by
2,203,686 farmers
in 26 states
(97,747,098 acres)

—From the Census Report of 1910.

the inevitable result will be that a still larger quantity of available agricultural territory will be opened up to the multitudes who now wish to build homes upon it, and who are willing to put the soil to its best and fullest use.

SOME EXAMPLES OF LAND MONOPOLY.

(Compiled from the Report on "The Lumber Industry," by the Bureau of Corporations, Washington, D. C., 1914. See Part II, Chap. 6; Part III, Chap. 2)

LOUISIANA.

Owner.	No. of Acres.
Tensas Delta Land Co.....	391,000
William Buchanan Companies.....	330,000
Long-Bell Lumber Co.....	318,000
Frost-Johnson Lumber Co.....	277,000
Missouri Lumber & Land Exchange interests	276,000
Great Southern Lumber Co. and affiliated companies	233,000
Calcasieu Pine Co. and Southern Lumber Co.	134,000
Jay Gould Estate.....	124,000
Lutcher & Moore interests.....	121,000
Central Coal & Coke Co.....	95,000
260 other holders own.....	3,016,000
Total acreage (270 holders)....	5,315,000
Average number of acres per holder	19,700
Total improved acreage in Louisiana (1910 Census).....	5,276,016
Total number of farms.....	120,546
Average number of acres per farm	48

MICHIGAN.

(Upper Peninsula Only.)

Cleveland Cliffs Iron Co.....	1,515,000
Keweenaw Association (Ltd.).....	373,000
The Michigan Iron & Land Co. (Ltd.)	324,000
I. Stephenson interests.....	302,000
Chicago & Northwestern Ry.....	186,000
United States Steel Corporation....	171,000
130 other holders own.....	3,624,000
Total acreage (136 holders)....	6,495,000
Average number of acres per holder	47,760
Total improved acreage in Michigan (entire state)	12,832,078
Total number of farms.....	206,960
Average number of acres per farm..	62

FLORIDA.

Southern States Land & Timber Co..	1,402,000
Empire Land & National Timber Co	941,000
Florida Coast Line Canal & Transportation interests	610,000
John Paul & East Coast Lumber Co.	600,000
R. J. Bolles	474,000
R. J. & B. F. Camp Lumber Co. and Crystal Lumber Co.	375,000
Model Land Co.	355,000
Cummer Lumber Co.	318,000
Dowling Lumber Co.	305,000
Hillman Sutherland Co.	273,000
Putnam Lumber Co.	238,000
Aripeka Sawmill Co.	232,000
Myaka Land Co.	193,000
Florida Land & Timber Co.....	189,000
Stearns & Culver Lumber Co.....	189,000
St. Joseph Land & Development Co..	184,000

Southern Timber & Naval Stores Co., Florida Land Co. and affiliated companies	182,000
J. P. Williams and J. P. Williams Land Co.	177,000
B. Beacham	177,000
Wilson Cypress Company	164,000
Hodges, O'Hara & Russell interests	,155,000
B. Parker et al.	146,000
McLeod Timber & Duluth Timber Companies ..	133,000
28 other holders own	2,688,000
36 other holders own	2,175,000
47 other holders own	1,726,000
66 other holders own	1,479,000
89 other holders own	1,139,000
<hr/>	
Total acreage (290 holders)	18,949,000
Average number of acres per holder	65,341
Total improved acreage in Florida, (1910 Census)	1,805,408
Total number of farms	59,016
Average number of acres per farm ..	36

PACIFIC STATES.

Northern Pacific Railway Co	9,950,000
Southern Pacific Railway Co	13,880,000
Atchison, Topeka & Santa Fe Rail- way Co.	9,653,000
<hr/>	
Total acreage (3 holders)	33,483,000
Total improved acreage in the nine states of Idaho, Wyoming, New Mexico, Montana, Utah, Nevada, Washington, Oregon and Cali- fornia	33,300,736
Total number of farms	318,140
Average number of acres per farm ..	104

67—It Will Solve the Farm Tenancy and Farm Mortgage Problems.

When the keen French observer, Alexander DeTocqueville, visited the United States more than 65 years ago, he wrote ("Democracy in America," Vol. II, p. 196):

"In America there are, properly speaking, no farming tenants; every man owns the ground he tills. * * * Land is cheap, and any one may easily become a landowner."

What is the status of the agricultural population today? Of the 6,361,502 farmers in America, only 2,588,596, or 41%, according to the Census Bureau, own their farms "free of all incumbrance;" 1,312,034, or 21%, have their homes "mortgaged;" while the remaining 2,354,676, or more than 37% are renters—strangers in the land of their birth!

From what does this startling decline of the rural population primarily arise? It arises

CONDITION OF THE TENANT FARMER IN AMERICA.

"No nation-wide investigation of the condition of tenant farmers has ever been made, but in Texas, where the investigations of this Commission were thorough and conclusive, it was found not only that the economic condition of the tenant was extremely bad, but that he was far from being free, while his future was regarded as hopeless. Badly housed, ill-nourished, uneducated and hopeless, these tenants continue year after year to eke out a bare living, moving frequently from one farm to another in the hope that something will turn up. Without a large family the tenant can not hope to succeed or break even, so in each tenant family numerous children are being reared to a future which under present conditions will be no better than that of their parents, if as good. The wife of a typical tenant farmer, the mother of eleven children, stated in her testimony before the Commission that in addition to the rearing of children, making their clothes and doing the work of the house, she always helped with the crops, working up to within three or four months before children were born, and that during all the years of her married life she had had no ready-made dresses and only three hats."—Final Report of the Commission on Industrial Relations," pp. 14, 15.

"We possess 445 acres of land almost paid for, the gambling value of which is about \$20,000. Would shout for joy if we could change to Single Tax conditions. Every farmer who has not the cash to pay for land (and few have) sells himself and family as slaves for life to a landlord, when they buy land needed to farm on, because all they can earn more than needed to live on must go in one form or another to pay it. Negro slavery was bad, but this in many ways is worse."—Henry Cramer and Family, Houston, Va. Quoted in "The Joseph Fels Fund Bulletin," July, 1915.

68—It Will Enlarge the Farmer's Market and Give Him a Better Price for His Produce.

The farmer's market lies practically altogether in urban centers. There he sells the bulk of all he produces—from fruits and vegetables, to grain, cotton, wool, poultry, live stock, and dairy products. On the purchasing power of the city population, therefore, he is dependent, in a large measure, for his own welfare. If his customers are able to demand much, he is obviously at a greater advantage than if they are able to demand but little. Now the tendency of our present economic system, as we have seen, is to impoverish the producing classes of the cities—especially the wage-earners. Hundreds of thousands are,

even in normal times, periodically out of employment, while the under-bidding of these keeps the wages of the rest constantly below their natural level. Moreover, the constant toll of privilege in the shape of exorbitant rents and interest on land values cuts down the general purchasing power further yet. The farmer's market consequently is restricted. He is able to supply more than his chief customers can demand.

What will be the effect of the land value tax program? It will reverse the order. The great improvement in the material condition of all the people—the annihilation of privilege and monopoly, and the abundance of steady employment, coupled with the rise in wages that this program will bring about, will create on the part of the wage-and-salary-earning classes, a demand for the farmer's goods brisker than he can supply.

"The city is the farmer's market. Anything the farmer can do by legislative influence to prosper the city will prosper him by prospering his market. By permitting people in the city to adopt Single Tax, less money will go to the few in the form of interest on high land values, and the many will have more money to buy more from the farmer."—David Gibson, in "The Ground Hog," April 10, 1917.

"To market is to trade, and a man with SOMETHING to trade can make no exchange with a man who has NOTHING to trade. . . . To remedy this is the object and purpose of the Single Tax movement."—S. B. Rikken, in "The Arena," August, 1894.

"The Single Tax will lower rents in our great cities and thereby improve the market for the farmers' products."—James R. Brown, "Proceedings of Seventy-Fifth Annual Meeting of New York State Agricultural Society."

69—It Will Increase the Agricultural Production.

Farmers who farm their own land have but little less to gain from the adoption of Single Tax than those who do not. Consider, for example, the matter of preventable losses now annually sustained by the "free-owning" farmers because of the spread of destructive weeds, the ravages of insect pests, and the inroads of all transmittable diseases of plants and animals. These losses, which, in the case of insect pests alone (see Yearbook, U. S. Dep't of Agriculture, 1909), amount annually to more than \$970,000,000, and in the case of animal diseases (Yearbook, 1915), to an average of \$212,000,000, are chargeable in the great ma-

jority of cases simply to the ignorance and inefficiency of their poverty-stricken neighbors—especially their tenant neighbors.

Not that such farmers are naturally inferior to any other. They are not. But under the unjust economic system now prevailing, such farmers lack opportunity. They have little or no time to read and study, and to reflect upon the problems of their occupation, or are generally too exhausted and too discouraged for such exercise when they do have the time. They know nothing of the deeper sciences and next to nothing of the simpler. They have small chance to attend Farmers' Institutes, examine agricultural displays, or go to listen to the addresses of experts, for lo! this would take a few hours from the plow and maybe a dollar or two from the pocket! Every hour of their time must be judiciously utilized and every penny of their earnings saved to pay the landlord his rent and the money-lender his exorbitant interest at the appointed hour.

Why wonder, therefore, that on the whole, they are ignorant and wasteful? Why wonder that the seeds they grow, and which the independent farmers frequently buy, are invariably of inferior grade and of low germinating quality; that they seldom know how best to combat the spread of troublesome weeds and noxious grasses; that their fields are the hatching grounds of pestiferous, yet controllable insects, many of which, like the chinch bug and the Hessian fly, annually ravage wide territories, doing incalculable damage; and that in their orchards and granaries and pastures and live stock pens, the transmittable diseases of plants and animals go uninterruptedly on?

But take the rent of land for community purposes and the causes that make for such ignorance and wastefulness will vanish. For all tenants will then not merely have absolutely no taxes to pay but their annual rent burden will be much less by reason of the fact that with the raising of the "economic margin" rent will fall, while with the breaking up of large estates and the release of extensive areas of vacant land by speculators, they will soon be able to obtain good ground at a nominal price. Further, with the cheapening of money and the increase in banking facilities resulting from the same principle (see topic 31) they will soon be able to secure loans at far more advantageous rates of interest than at present.

Think what this means to the tenants. It means opportunity, encouragement, fresh hope. It means the end of their moving about and the acquisition of homes of their own. It means independence, the escape from perpetual debt, freedom from tyranny and oppression, the assertion of their manhood and dignity. It means better tools for their work, with less exhausting toil and more time for the absorption of knowledge, for reading, studying, and investigation. It means a chance to visit

OUT OF THE MOUTHS OF GOVERNORS

"The farmer should not be penalized because he improves the acres he holds."—Governor F. M. Byrne, South Dakota, 1916.

"Governor Byrne's contention [that the farmer should not be penalized by taxation because he improves his land], is essentially sound."—Governor Arthur Capper, Kansas, 1916.

"I favor local option in taxing land values at higher rates than those imposed on the products of industry."—Governor D. I. Walsh, Massachusetts, 1915.

"There should be such proper exemptions as will encourage improvements upon farms and lands."—Governor J. H. Morehead, Nebraska, 1916.

"I favor untaxing labor and the products of labor."—Governor William Sulzer, New York, 1914.

"An exemption from taxation of all improvements on land farmed by owners would have a wholesome tendency to reduce land speculation."—Governor Henry Allen, Kansas, 1919.

"I would like to see the Single Tax plan worked into our tax system."—Governor W. N. Ferris, Michigan, 1916.

Farmers' Institutes and agricultural exhibits, a chance to watch the demonstrations of County Agents and College Extension Bureaus, a chance to question scientists and experts. It means an opportunity to learn how to conserve the moisture and the fertility of the soil, how to rotate their crops, what crops to grow and what not to grow, how to select seeds and treat them for smut, how to eradicate pestiferous weeds, control destructive insects, and check the many communicable diseases of plants and animals—in short, how to produce the raw materials for food and clothing with the minimum of time and effort, not only to themselves, but to the whole community in which they live. The gain to the independent

farmers from these improved agricultural methods on the part of their down-trodden neighbors will amount to hundreds of millions of dollars a year.

"The building of a sound economic foundation for a wholesome rural civilization is being prevented by the increase in tenantry. . . . The most hopeful solution appears to be the control of tenantry through exercise of the taxing power."—Prof. Paul L. Vogt, Department of Rural Economics, Ohio University, in an Address Before a Joint Meeting of the American Economic Association and American Sociological Society at Columbus, Ohio, December, 1916.

"To exterminate land monopoly is to remove the cause of the incipient degeneracy that has laid hold upon the republic; to arrest the process of social decay and put an end to conditions that are growing more distressing to all and which have practically made serfs of a majority of American cultivators of the soil.

"There is but one method remaining by which land monopoly can be reached that has thus far never been applied on any extended scale, or to its full extent. It is to require that land monopolists, the real owners of the country, pay the expenses of running it."—Western Starr, Farmer and Publicist, in "The Single Tax Review," May-June, 1916.

"The use of land must be encouraged if we are to feed, not only the nations of the world, but if we are to keep hunger and starvation from our very doors. The taxation of land values is the remedy. It strikes at the root of the evil."—Eugene Frey, Lecturer, Illinois State Grange, in "The Ground Hog," September 10, 1917.

70—It Will Improve the Conditions for Rural Co-operation.

As in the case of production itself, so in the case of marketing and distribution—here, again, the debt-ridden tenant farmers, because of their inefficiency, hold down the incomes of those who farm their own land. The tenant farmers rarely cooperate with their fellows. The great majority are nomadic—shifting about each year from one place to another, "mining" the soil of its fertility, making few acquaintances, and taking little or no interest in the community at large. Because of their limited knowledge and hopeless condition they rarely sort or grade their products; they follow few standards; and they seldom know how, when, and where best to dispose of their goods. The consequence is that the independent farmers who more fully recognize the value of effective

teamwork in buying and selling, are compelled to suffer along with the tenants. Not only are they unable to supply a superior product and realize the full value of that product, but they are frequently obliged to sell, in a glutted market, goods whose price is considerably below what is reasonable and fair.

But give the tenants a fair chance in life, open up the opportunities that nature and civilization affords, and such wastefulness will soon end. The advantage of intelligent teamwork in marketing will shortly dawn upon them. They will learn how best to prepare their products for the market, what grades and sizes are the most desirable, what standards to go by, where and when to sell and where and when not to sell—in a word, how to work and cooperate effectively with their fellowmen and to increase, not only their own earning power, but the earning power of all their neighbors.

"I say to you farmers that this Single Tax, of which I am proud to be an advocate, would be to the over-burdened farmers and workingmen the greatest boon, the greatest blessing, the greatest God-send that any country ever knew."—Tom L. Johnson, Mayor of Cleveland, Ohio, Before an Audience of Ohio Farmers, 1909.

71—It Will Reduce the Price of Practically Everything the Farmers Buy.

It has been estimated that the various trusts and monopolies in the United States—railroad, shipping, waterpower, packing, stockyard, communication, coal, oil, iron, timber, etc., charge the farmers in common with all other consumers, an average of 33% more than is necessary to furnish them with a reasonable rate of profit on their capital actually invested. Whether or not this estimate is literally correct is a matter of small moment. Certain it is that when the teeth of the above trusts and monopolies have been extracted by the Single Tax method, the price of practically everything the farmers purchase—"store food," wearing apparel, kitchen utensils, furniture, lumber, brick, tools, machinery, etc.,—will make a substantial drop.

"There is no possible way except through the adoption of the Single Tax to prevent the robbery of the farmer, which takes even from the most prosperous a large part of his just profits, and which steadily reduces increasing numbers to the condition of struggling, poverty-stricken tenants, or, what is essentially the same thing, mortgage-bur-

dened owners whose equity in their farms is steadily becoming a minus quantity."—George P. Hampton, Editor of "The Farmers' Open Forum," in "The Single Tax Year Book," p. 265.

"If by taxation . . . we make it impossible to hold idle land and other natural resources, then new farms, new mines, new industries will be developed everywhere, and free competition thus promoted will result in new jobs, higher wages, increased production, lower prices, lower rents, and better markets for farm and factory."—George L. Record, Republican Candidate for Senator of New Jersey, 1918. Quoted in "The Public" of April 20, 1918.

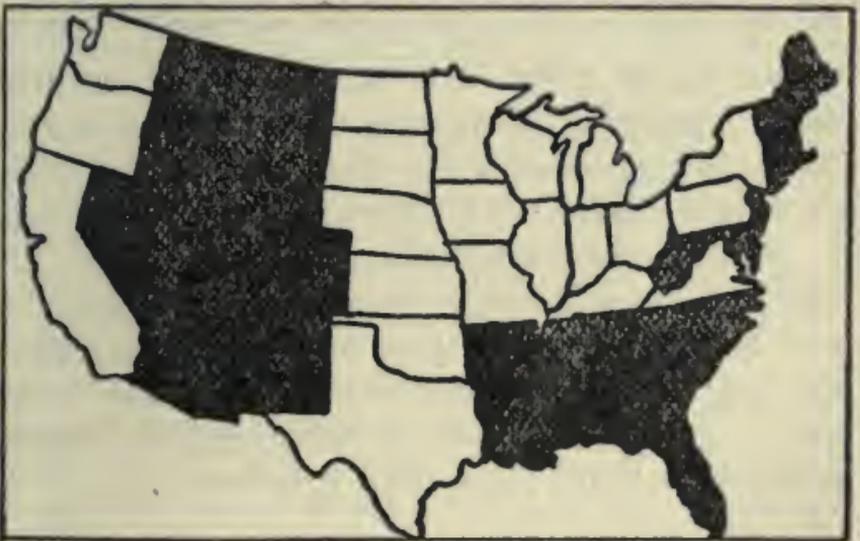
72—It Will Lower the Farmers' Federal Taxes.

The amount of federal taxes paid by the farmers in 1912 (not taking into consideration the monopoly profits of trusts due to these taxes), was equal to the amount paid by all other consumers—about \$35 per family. In 1917, the first year of the great war, this sum had risen to approximately \$80 per family, and in 1918 it was estimated to be in the vicinity of \$110. In 1919 it exceeded \$200 per family.

Practically all of this unseen, yet severely-felt burden, will be taken off the farmers under the Single Tax. For the Single Tax is not a

CITY LAND VALUES VS. FARM LAND VALUES

The value of the bare land in New York City in 1913 was greater by \$205,087,474 than the value in 1910 of all the improved and unimproved farm land in the twenty-seven (27) States shown in black: ✓



—See Annual Report of Commissioners of Taxes and Assessments of the City of New York, 1916.

—Census Report of 1910.

tax upon the products of labor—that is to say, upon consumption; it is a tax upon land in proportion to its value. And the bulk of the land values is not to be found in the agricul-

tural districts, but in lumbering and mining regions, along railroad lines, rivers and the seashore, and especially in towns and cities. Of the \$125,000,000,000 or more of land value in the United States, considerably less than one-third is in the rural communities. But this third, or approximately \$38,000,000,000 is not, however, all owned by farmers. Fully \$15,000,000,000 of it is owned by speculators—men who are letting their ground lie idle. But 37% of the farmers again are tenants, while another 21% are mortgaged. This means that fully \$8,000,000,000 more of land is owned by absentee landlords and money-lenders. As a matter of fact actual bona-fide farmers—farmers who really own the ground they till—have but a ridiculously small proportion of the total land values of the nation.

Let there be no mistake. Under the Single Tax all farmers will pay their full share of the federal expenses. But they will not as now pay any more than this. As compared with their present unjust burden the new and just one will be insignificant.

“After ten years of close study of the subject of taxation, as the responsible head of the Washington State Grange, I am positively convinced that this plan of taxation [the Single Tax] is not only the best for the farmers, but the only one that will take the burden of taxation off the producers and place it where it really belongs, namely, on the beneficiaries of special privilege.”—C. B. Kegley, Late Master of the Washington State Grange. Quoted in “The Ground Hog,” July 15, 1916.

73—It Will Lower the Farmers’ State Taxes.

The state taxes are not collected wholly from consumption as are the national taxes, but most of them are. This, of course, puts an unfair burden on all consumers, and relieves privilege from contributing its full quota. As farmers have greater interests as consumers and producers than they have as mere land-owners, they will, therefore, when the state taxes on the products of labor are abolished, gain much more than they will lose.

“The farmer who improves, irrigates, manures and intensively uses his land will find that the Single Tax is a scheme for taking off his burden of taxes and laying them on the shoulders of the land monopolist.”—Herbert Quick, Editor “Farm and Fireside” and member of the Federal Farm Loan Board.

“The [farmer’s] land is at present assessed at nearly twice its proper unimproved value, while town and city land is often valued at less than one-half of its actual value, thus

THE FARMER AND THE SINGLE TAX

How the Single Tax (limited to needs of government) would have affected farmers, farm land speculators, and the owners of both improved and unimproved lots, in the entire State of Oregon in 1909:

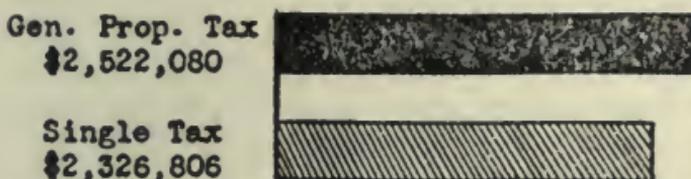
FARMERS



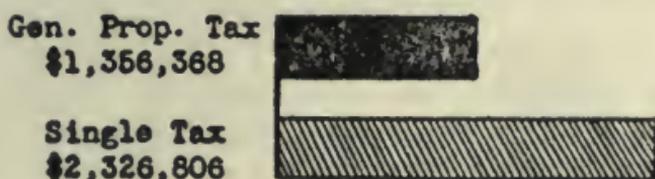
FARM LAND SPECULATORS



OWNERS OF IMPROVED LOTS



OWNERS OF UNIMPROVED LOTS



—From "People's Power and Public Taxation," by W. G. Eggleston, A. D. Cridge and W. S. U'Ren, of Oregon.

subjecting him to a more than fourfold disadvantage."—C. B. Fillebrown, "Principles of Natural Taxation," p. 231.

"Some of the farmers have an idea that the Single Tax or land tax will hit them hard and is for the benefit of the city man. This isn't so where the Single Tax has been partially tried out."—Alson Secor, Editor "Successful Farming," Des Moines, Iowa, February, 1912.

"Since the Single Tax would fall most heavily on the cities where land values are greatest the poorer agricultural districts could be relieved from the heavy burden of taxation."—Profs. Burch and Nearing, "Elements of Economics," p. 340.

"It can not be said that if Single Tax be adopted it will fall heavily upon the farmers of a state. It will not, in fact, fall as heavily upon the farmers of the state as it will on owners of land in cities and towns."—G. L. Carlson, in "Carlson's Rural Review," Norfolk, Neb., September, 1914.

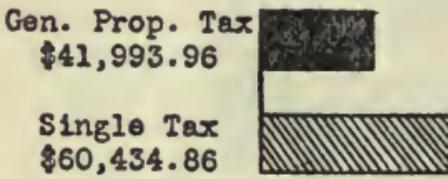
74—It Will Lower the Farmers' Local Taxes.

Farmers who farm their own farms will, as well as tenants, have a smaller local burden to carry under the Single Tax than they have at present. For two reasons: In the first place, there will be no taxes on their improvements or personal property—on their houses and household goods, on their barns, bins, fences, tools, machinery, orchards, crops, livestock, etc. In the second place, the owners of unimproved land will have to pay more than under the present system—will have to pay as much as the owners of improved land of equal value. What a relief this will be to actual farmers can be realized only when it is known to what a colossal extent the owners of unimproved lands now escape taxation.

THE LAND SPECULATOR AND THE SINGLE TAX

How the Single Tax (limited to needs of government) would have affected seven large land speculators and 5,407 farmers owning both improved and unimproved lands, in Clackamas County, Oregon, in 1910:

SEVEN LARGE LAND SPECULATORS



5,407 FARMERS
(Owning 95,594.51 acres of improved and 213,609.09 acres of unimproved land)



—From "Clackamas County Assessments and Taxes," by W. G. Eggleston, of Portland, Oregon, and W. S. U'Ren, of Oregon City, Oregon.

Take, for example, California. "Throughout the Sacramento Valley," says Edward P. E. Troy, Taxation Expert of San Francisco (Single Tax Year Book, p. 400), "the taxes of the farmer will average from \$5 to \$10 per acre; in the San Joaquin Valley from \$10 to \$15. Over the Tehachipi, among the orange groves of Riverside County, I found the small farmer's tax to average \$20 per acre, and many of them are paying \$30, \$40, and even \$50 per acre in taxes."

What do the owners of the unimproved land—the speculators—pay? The following table

(see Second Annual Report of the Commission of Immigration and Housing in California, p. 327), speaks for itself:

Owner.	County.	No. of Acres.	Tax per Acre, Cents.
Cent. Pac. Ry-----	Siskiyou	664,830	7
Cent. Pac. Ry-----	Yuba	22,061	6
Cent. Pac. Ry-----	Tehama	69,008	7½
Stovall-Wilcoxson Co.	Colusa	35,660	22
Agoure interests----	Ventura	16,000	8½
So. Pac. Land Co----	Tulare	13,732	4½
Kern Co. Land Co----	Kern	428,000	16
Miller & Lux-----	Kern	147,000	18
So. Pac. Ry-----	Kern	650,000	5

But it may be said, "Granted that the Single Tax, by removing all burdens from improvements and personal property, and compelling all holders of idle land to pay more, will, temporarily at least, reduce the actual farmer's taxes, will not this burden be raised when the full Single Tax is applied?"

The answer is in the negative. For just as the Single Tax approaches its limit, will the "margin of cultivation," be raised. In other words, just as the pressure of land taxation is felt, will land monopolists throw their vacant holdings on the market, and just as they throw these holdings on the market, will economic rent fall. How much lower the pure rent of ground will be under the full Single Tax than it is now, no one, to be sure, can say. It may be one-third, one-half, or it may be more. Everything seems to indicate, however, that it will eventually be reduced to the actual cost of government. In any event men who own improved lands in the rural districts will have lower local taxes to pay under the full Single Tax than they have at present.

"Had the Single Tax been in operation [in 1909] the farmers of Coos county (Oregon) would have paid but \$13,456, a saving of over \$51,000. In the whole state of Oregon the farmers would have saved nearly \$1,800,000 on their tax bills and speculators and public service corporations would have paid that much more."—Joseph Fels, in "Successful Farming," Des Moines, Iowa, February, 1912.

"A recent and trustworthy compilation from the official tax books of Clackamas County, Oregon, shows that the 5,407 farmers of that county, exclusive of tenant farmers and those who hold NO improved land—that is to say, the working owners of bona-fide farms—would pay 23.91 per cent less in taxes on their property if only land values were taxed, the total levy remaining as at present. . . . It is believed that such a system

of taxation with a proper distribution of state expenses among the municipalities, would halve the taxes of Massachusetts farmers."—Prof. L. J. Johnson, in "Harper's Weekly," July, 1913.

The following statement by the "Homestead Loan and Land League" of Missouri, shows how the partial Single Tax measure voted on in that state in 1918, would have affected the farming communities:

"As to where this tax will fall, a little reflection will show. According to government reports, it is clear that at least 115,000 of the farmers of Missouri have land value exclusive of improvements of less than \$3,000 each. They will pay less than at present, when all their improvements, machinery, stock, etc., are exempt. The 85,000 tenant farmers of the state will pay no tax at all. A total of more than 200,000 farmers will pay less tax than now and many none at all. Few farmers will have any increase in taxes whatever.

"There are millions of acres of land lying idle in this state, held out of use for speculation, and upon this taxes will fall heavily. This land will be opened up thereby for use. Only about 24,000,000 acres out of a total of 43,000,000 in Missouri are even partially improved, while less than one per cent of the land in the state is intensively cultivated. Fifteen million acres are absolutely idle.

"Seventy per cent of the land within the corporate limits of Kansas City is vacant. Land in the business section of the city, not used for homes, is worth a total of \$175,000,000. These vast idle and valuable tracts of land will be taxed. Two thousand acres in the heart of Kansas City is worth more than all of the farm land in Audrain, Andrew, Bates, Clariton, Green, Henry, Knox, Mississippi, Montgomery and Howard Counties; ten of the best agricultural counties in the state combined, and will, therefore, under this proposal, pay as much tax as all the farmers in the ten counties named.

"The same is true of St. Louis. There is land there worth \$4,000,000 per acre. The mineral land of eastern and southern Missouri is highly valuable and this tax will force those who hold it to use it, or permit others to do so on just terms."

75—It Will Reduce the Cost of County Government.

The cost of county government in the United States in 1912, amounted to \$385,181,000. At this time it amounts in round numbers to about \$400,000,000 annually. Much of this will be eliminated when the Single Tax goes into force. For the land, upon which to build public improvements—from canals to court houses—will be vastly lower in price than it is now.

There will be practically no poor houses to maintain because there will be no helplessly poor; fewer hospitals and jails and reformatories to support, because there will be less sickness and less crime. The immense cost of highway construction and maintenance will be lowered because there will be no roads to build past vacant stretches of unimproved land—the unimproved land will be opened up to whoever wants to use it. There will be fewer tax assessors and tax officials, fewer police and officers of the law, fewer lawyers and judges and jurymen to wrangle over civil suits, or to pass sentence upon the victims of social injustice. Where it now takes four hundred million dollars a year to cover the expenditures of county government in the United States, two hundred fifty or three hundred million dollars will easily suffice when we resort to natural taxation.

WHAT SOME PROGRESSIVE CANADIAN FARMERS THINK OF THE SINGLE TAX.

“Whereas, the adoption of the Single Tax and the removal of the tax on improvements would be of immense benefit to those engaged in agriculture; be it therefore,

“Resolved, That this Institute endeavor to bring before the proper authorities the need for such removal, with an urgent request that such steps may be taken as will bring about the change desired.”—Resolution unanimously adopted at the Annual Convention of the Farmers’ Institute of British Columbia, held at Victoria, January 23, 1913. See “The Public,” February 7, 1913.

“Resolved, That this convention of Manitoba Grain Growers strongly urge the Dominion Government to frame a fiscal system of national taxation that will bear justly on all classes affording special privileges to none. That is, by a direct taxation of all land values both rural and urban, including all the natural resources of the nation, forest, mineral, water power and fisheries, so far as these resources are owned or operated by private or corporate interests, with a surtax on that part of all of such resources as are held out of use by private interests for speculative purposes.”—Resolution Adopted at the Manitoba Grain Growers’ Convention at Brandon, January 13-15, 1915. Carried 499 to 1. See “The Public,” January 22, 1915.

76—It Will Reduce the Cost of Farm Transportation.

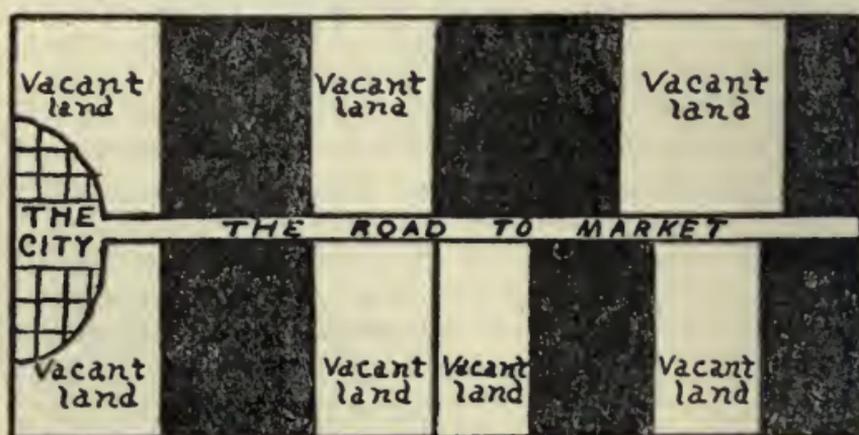
How will the Single Tax reduce the cost of farm transportation? Simply, as has previously been suggested, by compelling all own-

ers of vacant land lying close to markets either to use it or to let go, and thus permit those forced out into the wilderness by our present system to come back and put it to service.

“Had our early statesmen understood the laws of political economy, they would have taken for public purposes the annual value conferred upon the land by the community. This would have produced two direct effects. It would have prevented any man from holding more land than he could use to good purpose; and it would have prevented any idle land in a settled community. Hence, the next man seeking land would find it immediately connected with a market. Such a system of settlement would have kept men within reach of the fullest cooperation, would have saved a great part of the present cost of transportation, and would have made the lot of each newcomer, whether by immigrant ship or stork express, easier than those that came before.”—Stoughton Cooley, in “The Public,” September 15, 1916.

THE HIGH COST OF LAND SPECULATION

Could an estimate be made, not only of the annual cost of constructing and keeping in repair all public improvements, such as roads, highways, bridges, ditches, telephone lines, etc., past the half billion or more acres, that are held out of use between farm houses and cities, but of the value of the colossal amount of time, trouble, and power—man, horse, and mechanical—involved in constantly hauling merchandise and crops past this huge empire of vacant territory—could an estimate be made of all this extra cost, it would amount annually to billions of dollars.



77—It Will Solve the Rural School and Church Problems.

The terrible plight of the rural schools of the nation is little realized. Doctor H. B. Smith of Iowa is authority for the statement that “more illiteracy is to be found in rural America than in urban America, despite the fact that a large majority of illiterate immigrants settle in the cities;” moreover, that “a large majority of the rural children never go farther than the fifth grade.”

These statements, startling though they are, square with those uttered by Prof. E. T. Fairchild, Superintendent of Public Instruction of the State of Kansas, before the House and Senate Committees on Education, Washington, D. C., on January 16, 1912. Said Prof. Fairchild:

"Of the 12,000,000 rural school children less than 25% is completing the work of the grades. The teaching body is immature and lacks proper training. In many states fully one-half of the rural teachers have had no training beyond the eighth grade. Terms are too short. School buildings are poor, insanitary and ill-equipped. The school enrollment is constantly decreasing. The supervision is wholly inadequate. High school privileges are denied to the great majority of these boys and girls. The strong, virile rural school of a generation ago has gone and in its place is a primary school, weak in numbers and lacking in efficiency."

The decline of the rural church is equally marked. "Wallace's Farmer," of Des Moines, Iowa, in its edition of August 13, 1915, states:

"While we do not have definite statistics cov-third of the churches of the open country have died in the last fifteen or twenty years, that another third are dying, that here and there is one decidedly prosperous, and the rest not more than holding their own."

Surely it is superfluous to remark that these downward tendencies can not be allowed to continue; that unless the fundamental cause which induces them is removed, America will witness ere long, an intellectual and moral deterioration of her agricultural population that is equalled only by that of the peasantry classes of Europe.

As to the cause itself there can be no dispute. It lies primarily in our vicious public policy of levying tribute upon things which are distinctly the results of individual effort, and in permitting funds which are plainly social, to flow into private pockets—a policy which widens the gulf between the landed and the landless, which condemns millions to an existence of misery and poverty and grinding toil, and deprives them of every opportunity to live in a manner befitting civilized life. When this vicious policy is changed, then, but not till then, will the downward course of the rural school and church cease, and their upward course begin.

**WHAT SOME THOUGHTFUL FARMERS IN
THE UNITED STATES THINK OF
THE SINGLE TAX.**

"Resolved, That this body go on record as favoring the adoption of a system of taxation whereby personal property and all improvements would be exempt from taxation and the burden of taxation be borne by land values only."—Resolution Adopted by Washington State Grange, Centralia, 1916. See "The Public," May 19, 1916.

"Resolved, That the Farmers' Institute of Potter County, Texas, do recommend that all rental values of vacant lands and such others as are not put to their best use, be, as are the soldiers, conscripted into service of the government while in this unprecedented emergency. And that we recommend as to methods for the easiest, cheapest, and fairest, as has been demonstrated in many localities, the annual taxation of every parcel up to its full rental value, and the exemption from taxation of all improvements and personal property belonging to the user."—Resolution Adopted by the Farmers' Institute of Potter County, Texas, May 20, 1917.

"Resolved, That we favor the abolition of the general property tax and favor the taxation of the value of land irrespective of improvements.

"Resolved, That we favor the taxation of all land held out of use at its full selling or speculative value."—Resolution Adopted at the Annual Convention of the Maryland State Grange, Held at Easton on December 8, 1916. See "The Public," of December 29, 1916.

78—It Will Elevate the Agricultural Life.

Given conditions in the rural districts such as the Single Tax will bring about—conditions where the speculative holding of idle land is destroyed and the soil made cheap; where the power of landlordism and usury is broken, and the debt-ridden tenants liberated from a cruel bondage; where agricultural production and marketing may be carried on under the most favorable circumstances, with a maximum of efficiency and a minimum of wastage; where the farming classes receive more for what they sell and pay less for what they buy; where government—federal, state and local—has been placed on a most economical basis, taxation equalized, and all the expenses of administration cut down; where the community, because of the elimination of vacant spaces, become more compact, the roads improved, and the educational and religious institutions set upon a sound and permanent footing—given conditions such as these and it unavoidably

follows that the social life in the rural communities will be elevated to a higher and better plane.

"Were all the taxes on the land and the people's land free to the landless, then none would be driven into the wilderness to suffer the changes of climate and want of society, but those who desired could then settle nearer to their kindred and friends and enjoy the blessings of friendship, love, and home with much less cost and inconvenience."—Edwin Burgess, Forerunner of Henry George, in the "Racine Advocate," 1859.

"As a farmer for the better part of half a century I want to tell farmers that it is to their interest to have most of the cost of the war paid by a tax on land values."—C. B. Kegley, Late Master of the Washington State Grange, in the "Farmers' Open Forum."

79—It Will Halt the Movement to the Cities.

"The Single Tax would stop the unnatural flow of population from the rural districts to the cities, and make life in both healthier and happier."—S. S. Craig, in "The Arena," January, 1899.

"The depopulation of the country districts also would cease. For the land is used to best advantage when it is used in small areas by independent owners. The taxation of rent would force landowners to allow it so to be used and the country could then again afford ample opportunities for a healthy, profitable, and pleasurable life."—Max Hirsch, "Democracy Versus Socialism," p. 402.

"Rural and farm life, relieved of its abnormal and well-nigh crushing tax burdens, should [under the Single Tax] assume its natural attractiveness to human beings and the abnormal flow to the cities should diminish or cease."—Prof. L. J. Johnson, in "The American Journal of Public Health," June, 1914.

PART IX

80—It Will Remove the Opposition to Foreign Immigration—The First Cause of International Irritation.

There are four great causes of the enmity, fear, and distrust with which the nations of the Old World view the United States of America. All of these great causes the application of the Single Tax principle will remove.

The first cause is our policy of restricting immigration, our shutting out of large numbers of those who apply for admission with the object of bettering their economic and social circumstances. This policy, which is enforced chiefly for the purpose of keeping un-

employment down and wages in this country as high as possible, will naturally be abandoned when society has quit the taxation of industry. For the number of jobs will then constantly exceed the number of men. The supply of work will far outrun the supply of workers. Wages as a result will always border on the value of the full product. There will thus be no need or desire on the part of our own laborers to exclude the laborers of other countries in order to protect themselves from want and the fear of want. On the contrary, it will then clearly be seen, what is disbelieved now, that the more immigrants, the easier it becomes for all to make a living. Immigration, therefore, instead of being longer opposed, will be warmly welcomed.

“By taking economic rent for public purposes . . . we shall create a demand for labor which will solve the menacing problem demand for labor will make wages higher . . . and the fear of deadly competition being removed, the immigration problem will cease to be a problem at all, and workers from other lands will be welcome to aid in the production of wealth the natural limits of which have never been described.”—F. W. Garrison, in the “Atlantic Monthly,” December, 1913.

81—It Will Remove the Opposition to Foreign Imports—The Second Cause of International Irritation.

The second cause of the suppressed feeling against the United States on the part of foreign nations, is our maintenance of a protective tariff, our keeping out of the products that the workers of other nations wish to make and sell to us.

This obnoxious policy which also owes its existence to the desire to “protect the highly paid American laborer from the pauper laborer of Europe,” will, like the immigration policy, inevitably be abandoned when the Single Tax has been inaugurated. For not merely will it then be perceived, that, with opportunities for employment open on every side, and wages therefore, constantly at their highest level, the American workingman—as a producer—has nothing to lose by abandoning it, but that he has—as a consumer—a great deal to gain. While sacrificing nothing either in the way of chances for employment or in wages, he will profit immensely in that he will be able to buy numerous excellent commodities from Europe, Asia, and elsewhere, much cheaper than he can buy the same kind of commodities here.

Like the menacing restrictions on foreign immigration, therefore, the menacing restrictions on foreign imports, will be crossed off the books.

"The application of rent to the public service and the relief of every industry from taxation would create a new world both for the producer and the consumer. . . . The impulse given to commerce and manufactures would be irresistible. A home market would be created ten times greater than that of all China and the East."—Dr. J. H. Stallard, "The True Basis of Economics," p. 98.

82—It Will Remove the General Hunger for Foreign Territory—The Third Cause of International Irritation.

The third cause of the suspicion and fear with which the American Republic is looked upon by other nations, is the keen desire manifested by a large and growing part of our population for more territory. It is true that our leaders generally deny this. But the denial, so far as the masses are concerned, is not in good form. Our language shows it. Our newspapers show it. Our magazines and periodicals and books show it. Contrary to the assertion of statesmen vast and increasing numbers of citizens in the United States do want more land for colonization purposes.

From whence springs this unholy desire for more land and more territory? It springs fundamentally from the belief that the constantly tightening economic pressure in the country is due to "over-population," to a tendency of the "labor supply to outrun the work supply," and that the condition of the working masses at home can be improved only by extending our boundaries, by "adding Mexico," "annexing Central America," "taking over Canada," etc., and thus permitting our surplus population to emigrate into the new provinces.

The great fallacy of this notion, however, can be quickly shown. It is not "over-population," that is responsible for the poverty of the American workingman, but "under-employment." His wages are not low because there are "more men than jobs," but because there are "less jobs than men." To cure unemployment, raise wages, and abolish poverty, therefore, it is not necessary to secure "additional territory"; it is only necessary to remove the obstacles that prevent the legitimate use of the territory we already possess.

This the Single Tax will do. It will not merely open up for settlement a huge empire

of vacant land within our own borders, but by increasing permanently the purchasing power of all consumers, will create a condition in which the work-supply always remains in excess of the labor supply. Its adoption will thus dispel all desire on the part of our citizens for outside colonies. Our speeches and literature will be forever purged of all suggestions for territorial expansion. No nation, therefore, will longer have the slightest occasion to impugn the motives or distrust the actions of this greatest of all Republics.

"The Single Tax will dispel the keen national desire for territorial expansion, by forcing on the markets of every country adopting it, so much DOMESTIC land that the need to colonize FOREIGN land will vanish."—Ernest Batten, "The Single Tax," p. 14.

§§—It Will Remove the General Hunger for Foreign Markets—The Fourth Cause of International Irritation.

The fourth cause of the prejudice and hatred nursed in the hearts of our neighbors across the seas emanates from our efforts to secure foreign markets. Under our present absurd revenue methods we can supply faster than we can demand. Our "home market" is constantly restricted. We are perpetually suffering from "over-production," or, more accurately, from "under-consumption." Unless therefore, we are able to sell our surplus goods in the unexploited countries of Asia, Africa, Australia, Europe, North and South America, our industries are in danger of standing idle, and our laborers thrown out of employment.

Out of this dilemma the taxation of land values only can deliver us. It alone can rid us of the evil of under-consumption, can push the demand for goods ahead of the ability to supply. It alone can create a "home market" so great that our capital and labor will not need to "forcibly invade" the trading grounds of other peoples thereby incurring the jealousy, wrath, and enmity of foreign powers.

"If, in all countries, those who wished to use the resources of the earth paid the rent to the government, which exempted all the products of industry from taxation, there would be such a home market created that the nations would not have 'to fight for the markets of the world,' and custom houses would not stand upon their borders as monuments to the enmity of nations."—Dr. Mary D. Hussey, at the Conference of Universal Peace Union, Buck Hill Falls Inn, Penn., September 7, 1912.

84—It Will, When Applied Universally, Crush Militarism, and Disband Armies and Navies.

Militarism owes its existence the world over, simply to the fear and distrust, the hatred and enmity, that one nation has for another. Anything, therefore, that will overcome this fear and distrust, this hatred and enmity, must necessarily and inevitably destroy militarism.

Now, as has just been suggested, this mutual fear and distrust, this hatred and enmity between nations, springs in its final analysis, from two powerful sources:

(1) From the desire of each nation to prevent the laborers and products of every other nation from COMING INTO the country, and,

(2) From the hunger of each nation for new colonies and new markets that its own laborers and products may GO OUT.

We have already seen how the application of the Single Tax doctrine in the United States will remedy this matter so far as this country is concerned; how the greatly increased activity of capital and labor, and the abolition of poverty, will dissipate the eagerness of our citizens for additional territory and outside markets, and cause the removal of all restrictions upon immigrants and imports; and how this furthermore will demonstrate to all foreign powers, not only our perfect peaceableness, but our sincere friendship, and so transform their present attitude towards us from one of suspicion and hostility into one of love and trust.

But the same results that will follow the adoption of the Single Tax in the United States will follow its adoption everywhere else. In each country where its far-reaching principles are introduced, the vacant lands will be opened up to use, industry will be relieved of a burdensome load of taxation, capital and labor will be stimulated into fresh and wholesome activity, and poverty will disappear. And with poverty gone, with the commodity market constantly under-supplied, employment beckoning from every hand, and wages up to the full value of the service performed, no country will yearn for more territory or new markets to which its native population can emigrate and its industrial output flow, or feel compelled in self-defense to close its ports to laborers and the products of these laborers from other areas of the globe. No country, therefore, will longer possess the least excuse for challenging the motives of the men of other

countries or to watch their language and actions with feelings of the gravest apprehension and distrust.

The foundation upon which the institution of militarism rests, having thus everywhere been undermined, militarism must crumble like a house of cards.

"The abolition of tariffs and the recognition of the right to the land of the earth which all its inhabitants possess will at last lay the specter of war, and lead to the abandonment of an armed peace which is only less crushing and brutalizing than war itself."—F. W. Garrison, in "The Atlantic Monthly," December, 1913.

85—It Will, When Applied Universally, Abolish War.

There can be no wars when there are no standing armies and navies; no standing armies and navies when there is no insecurity or danger; no insecurity or danger when there is no interference with "life, liberty, and the pursuit of happiness;" no interference with "life, liberty, and the pursuit of happiness," when capital and labor are free and untrammelled, and natural opportunities are within the reach of all.

"Single Taxers, pointing to the cause or causes of war, are confident that free access to the use of the earth and the abolition of tariffs would result in making mankind free from the age-long slavery to governments of princes and kings and lords or privilege, that the bringing of men closer together in the association of ideas and the greater harmony of interests would reveal the identity of aims; would substitute a natural for an unnatural mode of revenue; would reveal how new territory may be conquered by peaceful means; would do away with those misunderstandings between workers of different nationalities that are the fruit of ignorance, exclusiveness and economic slavery, and dissipate those curious philosophies of racial hatreds and national presumptions which find a lodgment among men chiefly because the masses are poor and disinherited."—Joseph Dana Miller, in "The Single Tax Year Book," p. 260.

"With the inauguration of this system of [Single] taxation . . . the direct causes of all internecine and international troubles and disputes would be removed; wars and rumors of wars would trouble mankind no longer."—Lewis H. Berens, "Toward the Light," p. 209.

PART X

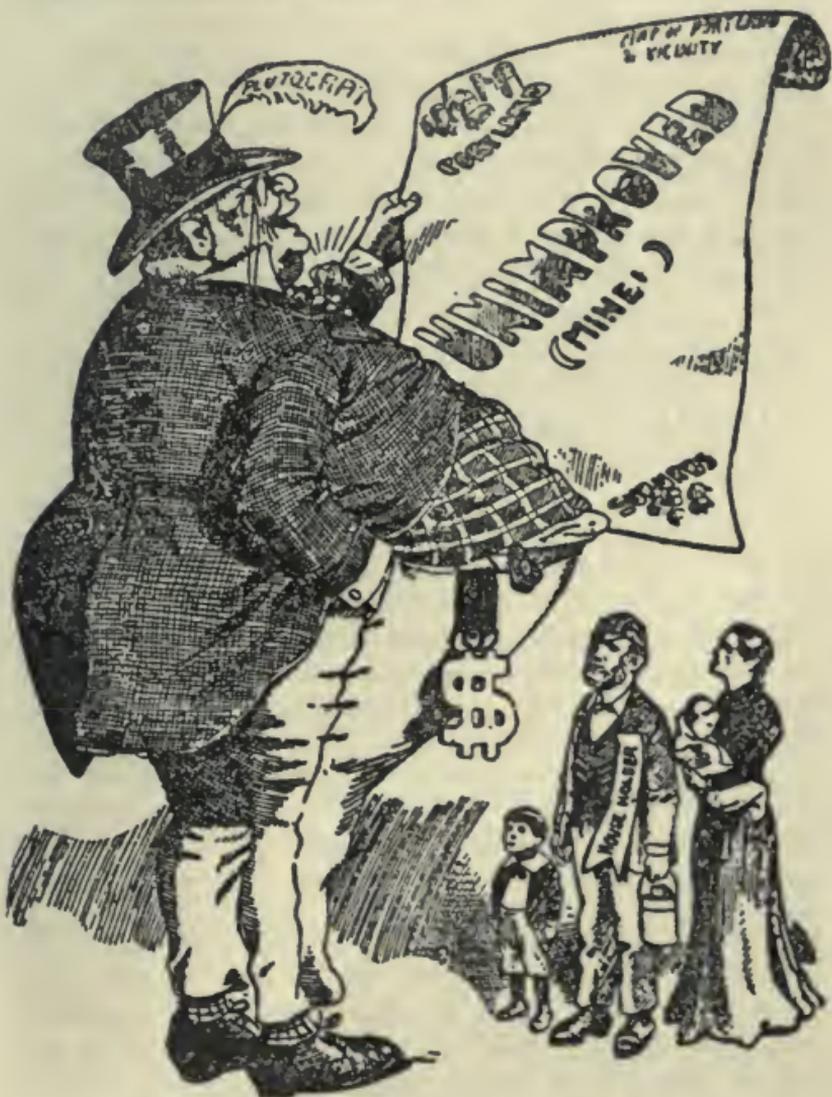
86—It Will Force Into Productive Industry Hundreds of Thousands of Useless Real Estate Speculators, Monopolists, Landlords, and Similar Parasites on Capital and Labor.

"The abolition of the unnatural and immoral law by which an increasing number of economically useless people are enabled to live in ease and idleness without contributing either services or commodities to the social organism . . . can only be affected by appropriating all economic rent to the service of those who create it, that is to say, the whole people. This the taxation on land values will accomplish."—John Ferguson, in "The Westminster Review," December, 1905.

"The opponents of the Single Tax consist of the easy-money fraternity, polite grafters, but grafters nevertheless—the men who want something for nothing; who hunger to gather where others have sown; men who wish to enjoy the fruits of labor without the annoyance of laboring."—James R. Brown, "Proceedings of Seventy-Fifth Annual Meeting of New York State Agricultural Society.

A NON-ESSENTIAL CITIZEN

The Plutocrat—"Just to Think That It's Through the Frugality, Industry and Love of Home of the Small Householder That I Get My Enormous Wealth."



—From "The Oregonian" of November 10, 1906.
(Reproduced.)

"The Single Tax takes all the sweetness out of idleness and speculation. That is the why, and the only why, that shrewd idlers and speculators, who are largely influential in legislation, stay awake twenty-four hours in the day ready to slug the slightest move in the direction of using community earnings alone for community expense."—Charles T. Root, President Root Newspaper Association, New York City.

"By taxing all the water out of land values —'water' being the value added by the owner's ability to monopolize a community need and to capitalize that monopoly—we should do away with unearned incomes, increase production, open opportunity and enthrone labor and service as the only qualifications entitling men and women either to competencies or to the respect of their fellows."—Mrs. Joseph Fels, in "The Public," April 20, 1918.

87—It Will Release for Productive Purposes Scores of Thousands of Tax Assessors, Tax Collectors, Detectives, Policemen, Jail Keepers, Social Workers, Charity Dispensers, and Laborers Engaged in Building and Keeping in Repair Prisons and Reformatories, Almshouses, Hospitals, and Asylums for the Sick and Insane.

"The administration of the criminal law, with all its paraphernalia of policemen, detectives, prisons and penitentiaries, would, like the administration of the civil law, cease [under the Single Tax] to make such a drain. We should get rid, not only of many judges, bailiffs, clerks and prison keepers, but of the great host of lawyers, who are now maintained at the expense of producers; and talent now wasted in legal subtleties would be turned to higher pursuits."—Henry George, "Progress and Poverty," Book IX, Chap. IV.

88—It Will Release for Productive Purposes Untold Numbers of Doctors, Lawyers, Judges and Jurymen.

"[With the public appropriation of rent] all such restrictive legislation as that against excessive hours of labor and against unhealthy and overcrowded workrooms, as well as laws directed to ensure the safety of the workers and to fix a minimum of wages will become objectless. For the workers being mostly free to work for a capitalist, or to employ themselves, stronger in competition than capitalists when capital can not be invested in monopolies, will not enter employments which do not offer favorable conditions in all these respects. Capitalists will either have to comply with the standards upon the vital force and attention of society, fixed by the workers, or pay higher wages to compensate for conditions below this standard."—Max Hirsch, "Democracy Versus Socialism," p. 401.

89—It Will Release for Productive Purposes, Hundreds of Thousands of Soldiers, Sailors, Ship Builders, Mechanics, and Laborers Employed in Military Establishments, and in the Upkeep and Manufacture of Munitions of War.

SOME BRIEF ENDORSEMENTS OF THE SINGLE TAX BY MEN OF INTERNATIONAL FAME.

"I believe in the idea of Single Tax."—Newton D. Baker, Secretary of War, United States.

"I am a great admirer of the doctrine of Henry George."—Dr. Sun Yat Sen, First President of the Chinese Republic.

"I consider the desideratum of a good administration to be the simplification of the tax regime—the Single Tax."—Dr. Roque Saenz Pena, Late President of the Argentine Republic.

"A land value tax could be made to yield a large revenue, could not be passed on to the shoulders of the workers, would promote access to land on more favourable terms than those hitherto obtainable, would stimulate production and open up additional opportunities for employment, thereby reducing prices and increasing wages at one and the same time, which, together with Free Trade, would prevent the unemployment that threatens at the close of the war."—J. Dundas White, Member Parliament, England.

"There is no sounder social or economic policy than the taxation of 'unearned increments.'"—Dr. Ludwig Wilhelm Schrameier, Actual Privy Counselor to the Admiralty, Germany.

"I am in perfect agreement with the philosophy of Henry George."—Professor Dr. Adolph Wagner, Actual Privy Counselor, Excellency and Member of the Prussian Upper House, Germany.

"I have the utmost faith in Henry George and his Single Tax."—Mr. V. Ullman, Former President of the Norwegian Parliament, Norway.

"There is but one fundamental reform—that proposed by Henry George."—Dr. S. N. Starcke, Member Parliament, Denmark.

"No better reform could be instituted than the taxation of land values."—Carl Lindhagen, Mayor of Stockholm and Member of Parliament, Sweden.

"It appears to me that the fundamental idea, the platform of a great national party, can today only be that of the radical reform of our stifling tax regime. This revision must be guided by the principles of the Single Tax of Henry George."—Dr. Octavio De Souza Carniero, Mayor of Nitheroy, Capital of the State of Rio De Janeiro, Brazil.

"There should be no taxation upon the products of human industry."—Sir George Grey, New Zealand.

"The system of raising public revenues from land values and exempting improvements is right and just."—Sir George Reid, New South Wales.

"The establishment of Single Tax in Russia seems to me the only just solution of the land problem."—Count Ilya Tolstoy, Russia.

"I hope to see societies formed calling upon the Legislature to revalue the land and put a taxation upon it in proportion to the wants of the state."—Richard Cobden, England, 1841.

"I maintain that taxation which seeks these ends [the destruction of landlordism and the upbuilding of enterprise], is taxation which is not only sound in economic principle, but which conforms to the eternal and immutable principles of social justice."—H. H. Asquith, Ex-Premier, England.

90—It Will Reduce All Governmental Expenses —Federal and State As Well As County and Municipal.

We have previously observed how the Single Tax will reduce the expenses of county and municipal governments. It remains only to see, how, in the administration of state and national governments, it will have the same effect. In the construction of all public improvements the land required will cost but little; there will be fewer hospitals, asylums, charitable institutions, reformatories, and penitentiaries to maintain, for destitution, sickness, and crime, will be at a minimum; there will be no naval and military establishments to support, because the need for them will be swept away; there will be fewer legislators and less legislation; fewer courts, fewer lawyers, fewer jurymen, fewer secret service agents, fewer officials of every variety, for the conditions that now make these necessary will be at an end. The sum that the taxpayers of the nation will thus save in the upkeep of their state and federal governments will amount to hundreds of millions of dollars a year.

A FEW TESTIMONIALS OF PROMINENT AMERICAN STATESMEN, REFORMERS, PUBLICISTS, CLERGYMEN AND MEN OF LETTERS.

"A policy of taxation which in the first place compels every franchise value, patent value, and land value, to pay in proportion to its value, as other values pay, is absolutely right."—Dr. Lyman Abbott.

"Poverty and social unrest will be with us until monopoly is taxed to death."—Ex-Congressman Warren Worth Bailey.

"I have long been a worker for the Single Tax cause."—Daniel C. Beard.

"Henry George has always been to me one of the supreme heroes of humanity."—Edwin Markham.

"Equity in human relations insists that we make monopoly values the exclusive basis of taxation."—Bishop Charles D. Williams.

"I am persuaded that the principle of Henry George is right."—Franklin K. Lane, Secretary of Interior.

"The taxation of industrial activities is indefensible."—Norman Hapgood.

"The whole rental fund should be appropriated to common or public uses."—The Late Rev. Edward McGlynn.

"I can not disagree with Henry George."—Justice Louis D. Brandeis.

"To remove all taxation from improvements and personal property and replace the burden on the value of land, would be to cleanse the social organism from top to bottom."—Grace Isabel Colbron.

"The taking of the entire rental value of land by taxation is in harmony with the highest principles of government."—Judge Jas. G. Maguire.

"When the burden of taxation has been deflected from industry to ground rents then we will be free men."—Judson King.

"Tax privilege up to its full value and privilege will give up the ghost."—James W. Bucklin.

"Without the Single Tax the rehabilitation of Europe is an economic impossibility."—Mrs. Joseph Fels.

"There is no questioning the wisdom of raising the public funds from land values only."—Congressman Robert Crosser.

"Monopoly, and monopoly alone, should furnish the public revenues."—W. G. Eggleston.

"Taxing monopoly values for government uses seems to me a most excellent policy."—Judge Ben B. Lindsey.

"There's freedom in the Single Tax. That's why I advocate it."—Amos R. E. Pinchot.

"The application of George's theory of taxation is sorely needed."—Thomas Mott Osborne.

"It is criminal to place burdens on capital and labor and allow privilege to escape."—J. H. Barry.

"If you want to know how to elevate the condition of the working classes, ask the disciples of Henry George."—Ella Wheeler Wilcox.

"Single Tax is right."—Ex-Senator R. F. Pettigrew.

"I believe that society should raise its revenue from monopoly, not the products of human labor."—John Moody.

"Unquestionably, the taxation of land values is highly to be desired."—George Foster Peabody.

"Tax the unearned rents of the earth. Let the products of labor alone."—William Marion Reedy.

"The good effects of the Single Tax would be hard to overestimate."—Lincoln Steffens.

"This proposition [the Single Tax] will free the land to labor, reduce rents, open unlimited opportunities for all, and reduce the cost of living."—Laurie J. Quinby.

"A permanent democracy is out of the question without the taxation of land values."—Herbert Quick.

"Where does Mr. Guggenheim get his money anyway? Out of the ground, doesn't he? Well, I hold that all that should go back to the state."—Henry Ford.

"It is needless for me to say how much I wish the Single Tax movement success."—James K. Hackett.

**"You may tinker with the tariff,
And make some simple gains;
You may put on tolls or take 'em off,
Inducing party pains;
You may monkey with the money,
But the lack of it remains;
For the Mother of Monopoly
Is laughing as she reigns."**
—Edmund Vance Cooke.

PART XI

91—It Will Conserve the Fertility of the Soil.

Soil conservation is more a matter of economic readjustment than of education. The worst "soil robbers" are invariably the homeless, wandering farmers—the rack-rented tenants of the nation—whose chief concern is to pay the annual tribute to their absentee landlords. These are mainly the ones who "mine" the soil instead of tilling it, and who ruthlessly sap the ground of its fertility without making provision for any return. When, therefore, this pernicious system is stopped, when each farmer is furnished abundant opportunity to secure his own permanent home, and a sincere interest in the community in which he lives is thus aroused, the most serious difficulties in the way of soil conservation will be gone.

SOME PROFESSIONAL REMARKS.

"The Single Taxer is fundamentally right in his declaration that public revenues should be derived so far as is possible from the so-

cial estates—from incomes not due to individual effort in the production of social service.”—Prof. H. J. Davenport, Missouri.

“The community has created the value that resides in land, and whoever usurps the ownership of it deals a blow at the community.”—Prof. J. B. Clark, New York.

“The interests of good government demand that public revenues be raised from monopoly values only.”—Prof. Scott Nearing, Ohio.

“The Single Tax is a fundamental requirement in the upbuilding of a state.”—Prof. Louis Wallis, Illinois.

“We must keep hammering away for the principles of Henry George.”—Prof. J. H. Dillard, West Virginia.

“A gradual increase in the proportion of municipal taxation that falls on land, as distinguished from improvements and different forms of personal property, is much to be desired.”—Prof. H. R. Seager, New York.

“The adoption of George’s Single Tax I consider the most urgent reform of this generation.”—Prof. R. B. Brinsmade, Mexico.

“One may certainly conclude with Prof. Seager, that a gradual increase in the municipal taxation that falls on land, as distinguished from improvements and different forms of personal property, is much to be desired.”—Prof. Charles A. Beard, New York.

“When you tax land values you strike at the root of our worst economic disorders.”—Dr. J. W. Slaughter, Pennsylvania.

“To turn the golden stream of economic rent partly or mostly into the state’s treasury where it would relieve the public of taxation in burdensome forms, seems to be extraordinary desirable.”—Prof. E. B. Andrews, Rhode Island.

“I consider the socialization of the ‘unearned increment’ of prime importance.”—Prof. John Dewey, New York.

“I have long been of the opinion that the untaxing of industry is a step in the right direction.”—Prof. John R. Commons, Wisconsin.

“The socialization of ground values would produce far-reaching consequences.”—Prof. Marion Mills Miller, New York.

“I have long been interested in Henry George and the Single Tax.”—Prof. Harold C. Goddard, Pennsylvania.

“We want the value that attaches to the earth and we’re going to get it.”—Prof. Earl Barnes, Pennsylvania.

“The taxation of economic rent appears to me as a sound and just policy.”—Dr. David Starr Jordan, California.

“The Single Tax movement is not simply the propagation of a new tax device, but the proclamation of a new social order.”—Prof. Walter Rauschenbusch, New York.

"The Single Tax sounds Utopian only because our conceptions are distorted by long contemplation of nothing but economic maladjustment. When its reasonableness is once seen, effective steps toward its realization can not long be delayed."—Prof. Lewis J. Johnson, Massachusetts.

"Since the ground rent of land is a social product, it is just to take at least enough of it in taxation to meet the expenses of government."—Prof. F. Spencer Baldwin, Massachusetts.

92—It Will Conserve the Forests and Minimize the Danger From Flood, Fire, and Soil Erosion.

The extremely disastrous effect of our present mode of taxation upon the woods and forests of the nation can hardly be overstated. Directly and indirectly it has been the cause of the needless destruction of untold millions of acres of timber. In the first place, by permitting speculation, or the withholding of tillable land from use, it has prevented hundreds of thousands of pioneer farmers from locating in the unwooded sections of the country and forced them into the wooded parts. Here, to prepare their ground for cultivation, they have been forced to cut down the trees and burn them up—enormous areas of excellent forests being thus cleared away and sent up in smoke. In the second place, by taxing the trees themselves, there has been a pronounced tendency everywhere to encourage the cutting down of the trees **ALREADY STANDING**, and to discourage the planting of **NEW ONES**.

But this is not all. Not merely has the existing tax scheme, by thus denuding the hills and mountain sides of their timber, endangered the nation's future supply of lumber; it has resulted in a train of evils so far reaching in its consequences as to stagger the imagination. First, it has vastly increased the possibility of forest fires, by allowing the small underbrush to spring up; second, it has multiplied manifold the chances for floods, by permitting the rapid melting of snows; third, it has restricted the opportunities for irrigation, by letting the water run off before it is needed; fourth, it has enfeebled the waterpowers of the country by allowing the streams to become too high at some seasons and too low at others; and fifth, it has interfered with navigation by choking the rivers with the silt and fertility of thousands of farms—the silt and fertility washed down by the raging torrents.

That the Single Tax can correct all these

abuses of the past is too much to expect. That it will, however, prevent a continuation of them in the future, is quite certain. First, by breaking the monopoly of agricultural land, it will make it unnecessary for men who want land to take the grimy work of clearing; moreover, it will permit those who are already there to return, if they wish, and take up the more desirable land in the untimbered sections. Second, there will be no tax on the trees themselves, unless, perhaps, a stumpage tax be imposed on those of virgin growth. Every inducement to cut down trees before they are mature will thus be taken away, and every encouragement to plant new trees given.

And with the reforestation of the denuded slopes and plateaus of the country thus made possible, will not the fearful waste now going on, largely be avoided? Naturally, there will be less danger from forest fires, for in proportion as the trees grow up, the underbrush will disappear. There will be less injury from floods, for the winter snows, instead of melting at once, will melt gradually. There will be better opportunities for irrigation, for the bulk of mountain water will not come down until late in the summer. There will be more available waterpower for the flow of streams will be steadier. Finally, navigation will be improved, for there will be less erosion of the soil, less mud and silt washed into the rivers from the farms and gardens in the valleys above.

93—It Will Conserve the Nation's Coal, Oil and Mineral Resources.

The taxation of land values will conserve the natural resources of coal, oil and minerals by lessening the total need of such products. Think, for example, of the great waste of metal and fuel involved in maintaining a vast transportation system through an empire of vacant land. Think of the iron it takes to lay the rails, to build the bridges, to construct the locomotives, and to keep them constantly in repair. Think, too, of the large amount of coal and oil it requires to keep these locomotives running through this same vacant territory. Think of all these things and then say, if you will, that the taxation of land values, which will eliminate the speculator and make society more compact, will not largely stop the wastage of our natural resources.

94—It Will Eliminate the Danger of Ultimate Over-population of the Earth.

That "population tends to increase faster than the means of subsistence," and that "the globe is now overcrowded," are notions which, consciously or unconsciously, are entertained by millions of people. But these notions, exceedingly popular though they are, are not merely without foundation; they are preposterous. The truth is that the earth as yet has scarcely been scratched. If we may believe the testimony of statisticians and scientists the earth can, under intelligent management and within the limit of knowledge of men now living, easily feed, clothe, and shelter, from twenty-five to seventy-five times as many human beings as it now contains.

But it may be said, "Granted that the globe is not yet suffering from a redundancy of population; granted, further, that it has no need to fear a lack of 'elbow-room' for centuries and perhaps millenniums to come, will not the present rate of increase of population, however, ultimately bring this condition about?"

But there is no evidence that the present rate of increase of population will always be maintained. On the contrary, there are excellent grounds for believing that eventually it will decline, or at least be brought to a standstill. For it has now been definitely established, as Dr. Adam Smith ("Wealth of Nations") Book I, Chap. VIII), pointed out more than one hundred forty years ago, that "poverty is favorable to generation." "A poor man for children" is an ancient and popular aphorism.

Robert Hunter ("Poverty," p. 310), says:

"It is true, notwithstanding the higher death rate, that the poorer, if not the poorest classes are the great population-producing classes."

Prof. Irving Fisher ("National Vitality; Its Wastes and Conservation") says:

"Degenerates have large families. From a study of 150 degenerate families Doctor Tredgold found that the average number of children per family was 7.3, while the normal average for the country at large [England] is 4." On the other hand "Ronald M. Byrnes shows that the fecundity of Yale graduates has steadily diminished from 5.7 for the graduates of 1701-1791 to 2.0 for those of 1867-1886."

Achille Loria ("Contemporary Social Problems", p. 75), says:

"It is proved that when a workman is insufficiently paid he procreates madly—a fact

which has been demonstrated with the aid of convincing statistics by Passy, Villot, Cheysson, Levasseur, del Vecchio, Nitti, and others. As soon as an increase in industrial production leads to higher wages, and the condition of the laborer rises above the low level in which he was barely existing, the increase in population is checked."

And so Professor Richmond Mayo-Smith ("Statistics and Sociology," p. 380):

"Whenever we can distinguish classes by social condition . . . we almost always find a lower birth rate among the well-to-do and intelligent than among the poor and ignorant."

Plainly, therefore, any measure which will successfully elevate the masses from their present low and narrow state of living to a higher, wider, and better plane of life, must necessarily remove all danger of ultimate overpopulation of the earth. This the Single Tax will do.

"With the inauguration of this system of [Single] taxation, . . . over-production and over-population, those bugbears of superficial thinkers, of those swift logicians who are never weary of worrying their fellows with the inane products of their own muddled thinking, would cease to trouble men's thoughts and distort their ethical and social views."—Lewis H. Berens, "Toward the Light," p. 208.

95—It Will Purify Politics—National, State and Local.

"Political corruption, which usually starts from the headquarters of monopoly will [under the Single Tax] cease from lack of temptation."—F. W. Garrison in "The Atlantic Monthly," December, 1913.

"The abolition of these two legal systems of plunder—that of the landowners from the state and that of the state from the worker—would strip the skulking graft of the policeman or alderman and the smuggler plunder of the tariff baron or franchise-grabber, of their most potent ally."—Prof. L. J. Johnson, in "Harper's Weekly," July, 1913.

"The adoption of natural [Single] taxation would reform government, by lifting the masses out of the degrading conditions which make them an easy prey to corrupt influences, by removing all temptation to fraud in matters of taxation, and by destroying the chief inducements to the corruption of legislatures and councils."—Thomas G. Shearman, "Natural Taxation," p. 223.

96—It Will Liberate the Press, the School and the Church from the Thralldom of Special Privilege.

Not the least among the numerous benefits of the Single Tax will be the decisive overthrow of the poisonous influence now exercised by "vested interests" in the management of our educational and religious institutions—particularly as regards the diffusion of economic knowledge and the teaching of elemental truths.

This overthrow will be brought about in two ways: In the first place, lands, franchises, and privileges of every sort will be taxed in proportion to their value. Wealthy church and school officials, who now mold or control the policies of most of our institutions, will, therefore, be stripped of their most potent resources. In the second place, opportunities for employment at top notch wages and salaries will be opened up on all sides. Teachers, editors, and ministers of the Gospel, therefore, will be perfectly free to express their thoughts. They will no longer be compelled to refrain from boldly speaking the truth through fear of losing their jobs, or tempted to avoid the discussion of measures which affects the very lives and happiness of multitudes of people, simply because of the danger of offending the "hand that feeds them."

"[With the exclusive taxation of land values] the bondage of the press would cease, the university be freed from the hand of special interest, the pulpit cut away from deadening dependence."—Henry George, Jr., "The Menace of Privilege," p. 412.

97—It Will Give the Fullest and Freest Opportunity for Co-operation in Industry.

"I believe that the Single Tax is the method by which we can secure the proper co-operation of society, because I think the freedom of the land is the first step toward the removal of the obstacles that prevent the freer association of the people, and the first step necessary to free man from the burden of poverty that turns all his mental energies into a mere struggle for existence."—Benjamin F. Lindas, in "The Single Tax Review," May-June, 1917.

"[With the exclusive taxation of land values], and the increase of wages to employes as well as to employers, would come a general increase of intelligence, and voluntary co-operative associations would doubtless assume proportions undreamed of at present."—Henry F. Ring, "The Problem of the Unemployed," p. 242.

98—It Will Lessen the Consuming Greed for Wealth.

"The equalization in the distribution of wealth that would result from the simple plan of taxation that I propose, must lessen the intensity with which wealth is pursued. It seems to me that in a condition of society in which no one need fear poverty, no one would desire great wealth—at least, no one would take the trouble to strive and to strain for it as men do now. For, certainly, the spectacle of men who have only a few years to live, slaving away their time for the sake of dying rich, is in itself so unnatural and absurd, that in a state of society where the abolition of the fear of want had dissipated the envious admiration with which the masses of men now regard the possession of great riches, whoever would toil to acquire more than he cared to use would be looked upon as we would now look on a man who would thatch his head with half a dozen hats, or walk around in the hot sun with an overcoat on. When every one is sure of being able to get enough, no one will care to make a pack-horse of himself."—Henry George, "Progress and Poverty," Book IX, Chap. II.

99—It Will Remove Class Distinctions, Break Down Racial Prejudices, Banish Fears and Hatreds of Foreign Peoples, and Scatter Wide the Seeds of Friendship and Goodwill.

"The gradual increase [under the Single Tax] in the reward of all labor and the diminution of large fortunes would tend to remove class distinctions. When no one can live sumptuously without labor; when no one can ape the manners and customs of those who live sumptuously without rendering service, labor, which is still regarded as servile in spite of the abolition of chattel slavery, will be no longer so regarded. Society being thus leveled up and leveled down, the vices which arise from excessive riches and extreme poverty will alike disappear."—Max Hirsch, "Democracy Versus Socialism," p. 399.

"Under a land value tax system the greatly increased social and commercial intercourse that would result would quickly break down present prejudices and the community of interest of the nations would soon become so apparent that the danger of a rupture would be minimized, arbitration would take the place of war and colossal armaments which now grind the nations into the dust could be abolished."—Arthur Withy, in "The Westminster Review," June, 1895.

100—It Will Blaze the Pathway for the New Industrial Day.

"The Golden Days are just ahead, not behind, and the struggle will be carried on by those with whom the fight is a religion, to bring the day when all will dwell on equal terms, one with the other, in the spirit of

the brotherhood of mankind. And the way to bring that day is by the adoption of the philosophy of Henry George!"—Peter Witt, in the Campaign for the Mayoralty of Cleveland, Ohio, 1915.

"The Single Tax on land values is the one means by which humanity may rise from the mire of poverty, regain its God-given rights, and again walk upright and unashamed in the image of the Most High."—Canon Dorega, Secretary to the Archbishop of Granada, Spain.

"It [the Single Tax] would bring to an end the present awful struggle for existence and enable men to live together as brothers and as children of the same God and Father."—S. S. Craig, in "The Arena," January, 1899.

"We have got the real remedy for some of the worst ills of modern life. Our remedy will not only reach to the more obvious miseries of the social state, but it will go to the very roots of war; it will set up right relations at the base of society which will bring a new atmosphere of brotherliness into the world; it will organize the Golden Rule into the business of life and make the dream of the Savior of mankind come true."—Robert D. Towne, in "The Aero," October, 1917.

"It [the Single Tax] will make undeserved poverty impossible. It will do away with the demoralizing struggle for a living. It will make it possible for men to be honest, just, reasonable, and noble, if they desire to be so. It will prepare the soil for the coming of the epoch of justice, abundance, peace and happiness, which Christ told his disciples of."—Count Leo N. Tolstoy, in an Article Addressed to the Russian People.

"If the English laborers could only retain for their own use and benefit the vast sums which, under the existing system of land tenure, go on the one hand to the owners of the soil, and the sums that an economical system of taxation would save them on the other, their material comforts and enjoyments would be multiplied a hundred fold."—Bishop Thomas Nulty in His Letter to the Clergy and Laity of the Diocese of Meath, 1881.

"We do not think that the Single Tax will change human nature. That man can never do, but it will bring about conditions in which human nature can develop what is best, instead of as now, in so many cases, what is worst. It will permit such an enormous production as we can hardly conceive. It will secure an equitable distribution. It will solve the labor problem and dispel the darkening clouds which are now gathering over the horizon of our civilization. It will make undeserved poverty an unknown thing. It will check the soul-destroying greed of gain. It will enable men to be at least as honest, as true, as considerate, and as high-minded as they would like to be. It will remove temptation to lying, false swearing, bribery,

and law breaking. It will open to all, even the poorest, the comforts and refinements and opportunities of an advancing civilization. It will thus, so we reverently believe, clear the and justice, and consequently of abundance and peace and happiness, for which the Masway for the coming of that Kingdom of right ter told His disciples to work and pray."—Henry George, in "The Single Tax—What It Is and Why We Urge It."

PART XII

Progress of the Single Tax Movement

Notwithstanding the studied silence of pulpit and press, and the bitter prejudice created in the minds of unthinking people by monopolists and beneficiaries of special privilege, the Single Tax movement throughout the world, is rapidly gaining ground. No spot on the earth's surface has yet been blessed with a full application of the proposition, but, in many localities, considerable progress in that direction has already been made.

The cities of Pittsburgh and Scranton, Pennsylvania, for example, took steps in 1913 to reduce the taxes on improvements to one-half; the Irrigation Districts of California now draw practically all their revenue from the privilege of land ownership; while Houston, Texas, before being stopped by the Supreme Court on the grounds of "unconstitutionality," conducted, for a few years, an eminently successful experiment with a lighter taxation of industry and a heavier taxation of land values.

Because our written constitutions, however, make our social structure more rigid than is that of other countries, a much greater advance, outside of the United States, has been made in the Single Tax movement. In the South American States—in Brazil, in Uruguay, and particularly in Argentine Republic, notable strides in land value tax legislation, have recently been made. Even the province of Yucatan, Mexico, under the leadership of General Alvarado, has felt the impulse and acted upon it. Great Britain took a step forward when it adopted the Lloyd-George Budget of 1909; and in Germany, since the success of the Kiao-Chau, China, experiment, the disposition to place a heavier burden upon the "unearned increment" has been steadily growing in popularity.

More important still has been the progress in New Zealand, in the Australian states, and in the provinces of Western Canada. Here the Single Tax principle, during the past twenty-five years, has been put to the acid test, with the result that it is now, in greater or less degree, in practical operation in hundreds of large agricultural districts and municipalities.

UNITED STATES

(Pittsburgh, Pa.)

"In 1913 the graded tax law went into effect, lowering the taxes on buildings and increasing the burden on land. This year (1919) the rate on land is 39 per cent. more than it is on buildings, and in a few years there will be a difference of 50 per cent. So well satisfied are the people with this law that the general opinion is it will be amended some time in the future so that buildings will not be taxed at all. This increasing tax burden on land values has made it less profitable to hold land out of use. Speculators do not find our city such an attractive field for their operations. With them out of the market, a land boom did not materialize and prices have not been advanced."—W. W. McNair, Pittsburgh Attorney, in "The Star," San Francisco, August, 1919.

(Houston, Texas)

"After two years of application of the 'Houston Plan of (land value) Taxation' we have this result:

Rents have fallen 20 per cent. and will fall more in certain cases where they were unduly excessive.

A published statement that we would not tax money increased our bank deposits \$7,000,000 in two years. Our building permits increased the first six months 66 per cent., and for the first year 51 per cent."—J. J. Pastoriza, Late Tax Commissioner of Houston, Texas, in the "Annals of American Academy of Political and Social Science," March, 1915, p. 196.

"The taxing of land at its fair value has had the effect of causing owners of land to put it to its best use, instead of holding it indefinitely for speculation. The partial exemption from taxation of improvements upon land has caused a great building boom and the establishment of many factories."—Statement made in 1913 by Mr. A. G. Cade, Chief Clerk, Building Permit Department, Houston, Texas.

(California Irrigation Districts)

"The Single Tax is used by the Irrigation Districts of California for the maintenance and operation of the irrigation system, payment of interest and sinking funds of the bonded debt and other purposes . . . Altogether the irrigation districts . . . comprise a total of 1,000,000 acres. New districts are being proposed, or in process of organization, that will add 500,000 acres to the Single Tax system. These lands are all located in fertile valleys, and are among the richest sections of California."—E. P. E. Troy, Taxation Expert of San Francisco in the "Single Tax Year Book, pp. 52, 56.

"The Single Tax is the best system of taxation we could have for our farms. We know that it is making our district grow. All of our farmers favor it, because of the exemption of improvements. No one in the district would want to go back to the old system."—Public Statement Signed by the City Trustees of Oakdale, California, in 1914.

"The new system of taxation in collecting all of the tax from the value of the land has brought great prosperity to our district. Farmers are now encouraged to improve their property. Industry and thrift are not punished by an increase in taxes."—Public Statement Made by the Chamber of Commerce, Modesto, California, February, 1914.

BRAZIL

"The Single Tax has already been adopted in Nitheroy, the capital of the State of Rio de Janeiro . . . The city of Rio de Janeiro, capital of Brazil, under its new Mayor, Dr. Sodre Acevedo, and with the unanimous vote of the City Council, has undertaken a revaluation of the city land and the serious study of the reform of its revenue system on the lines of the Single Tax. The city and State of Sao Paulo, Brazil, are agitating simultaneously the reform of their tax system."—Robert Balmer, in the "Single Tax Year Book," p. 186.

PARAGUAY

"In Paraguay, an accumulative tax on large estates already exists."—Robert Balmer, in the "Single Tax Year Book," p. 187.

URUGUAY

"In Uruguay, as is generally known, a pure land value tax now forms a substantial part of the national revenue."—Robert Balmer, in the "Single Tax Year Book," p. 1887.

ARGENTINE REPUBLIC

"Local (Single Tax) leagues are springing up all over the country. Already strong and influential ones exist in the cities of La Plata and Cordoba, smaller ones in Rosario, Bahia Blanca, Santa Fe, Realico, San Juan and Junin . . . The city of Jujuy, capital of the Province of the same name, has this year (1917) voted the Single Tax regime. The Province of Cordoba draws over 50 per cent. of its revenue from a pure land tax in the rural districts, and now proposes to make application of the same system to its revenues derived from the urban districts."—Robert Balmer, in the "Single Tax Year Book," p. 187.

GREAT BRITAIN

"The now famous Lloyd-George Budget of 1909, which finally became a law in 1910, imposed four different taxes upon land, which marked a long step forward in the taxation of land values."—"Thirty Years of Henry George," by C. B. Fillebrown, p. 12.

KIAO-CHAU, CHINA

"The first of the recent German experiments in taxing the unearned increment, and the one which pointed the way for others, was made in the model German colony of Kiao-Chau, which was established in 1897 in China. . . . It naturally aroused great interest in Germany, and soon led to attempts to tax the unearned increment in various German cities."—"Thirty Years of Henry George," by C. B. Fillebrown, p. 10.

YUCATAN, MEXICO

"Formerly the owners of lands in the State of Yucatan did not pay any taxes, or if they paid any, it was an irrisory sum: the total collected throughout the state amounted to \$50,000—on urban and rural property. The whole properties were appraised at \$32,000,000. After carrying into effect a rough appraisement, the valuation amounted to \$231,000,000 and at present the State of Yucatan is receiving about \$3,000,000 revenue. This means that it has been possible to raise from the shoulders of the needy a large part of the burden under which they were staggering, which almost crushed them and which merely permitted them to starve."—M. C. Rolland, C. E., Organizer, Under the Administration of General Alvarado, of the Agrarian Commission and the Property Census of the State of Yucatan, Mexico, 1915.

NEW ZEALAND

"In 1896 local bodies were empowered to levy their rates (taxes) on the unimproved value of land, if they so desired. By 1915 not less than 132 districts had adopted this method of taxing land values, and a British Parliamentary Report of 1906 showed that the result had been satisfactory at every point."—"Thirty Years of Henry George," by C. B. Fillebrown, p. 7.

(Wellington)

"Population, 75,496. Five other districts within a radius of twenty miles, population, 18,240, are also under the same system of taxation.

Assessed value of land, £1,500,000.

Assessed value of improvements approximately £10,000,000, but there is no tax on improvements. Very high prices are being realized for property now, and have been for some time past.

Tax rate, 1.77%.

Taxes on improvements were abolished 1902.

There is no difficulty in raising sufficient revenue by a tax on land-value only. It is merely a question of lowering or raising the tax rate.

Land-value taxation and exempting improvements has apparently given general satisfaction. No serious efforts whatever have been made to revert to taxing improvements.

Adjoining properties, one a vacant lot, one occupied by an old building and one by a modern building are each valued and taxed exactly the same. The modern building will probably so improve the neighborhood that the value of its own lot and the adjoining lots will be much enhanced, and at a subsequent assessment all of them will be increased.

It certainly must be admitted that land-value taxation and exemption of improvements has encouraged increased building,

and with this has come, of course, a more modern class of building.

There is every indication that the system has undoubtedly come to stay."—Reply of the Town Clerk of Wellington to an inquiry made in December, 1919, by the Manufacturers and Merchants Taxation League, Newark, N. J. See its Foreign News Bulletin, No. 19.

(Christchurch)

"Population, 55,860.

Assessed value of land, £5,885,374.

Improvements are not taxed, but their value is £7,350,567.

The assessed value is supposed to be the full selling value.

Tax rate, 1.25%.

Taxes on improvements abolished about 1902.

There is no more difficulty in getting sufficient revenues by land-value taxation than by any other system.

A vote was taken in 1915 on a proposal to revert to taxing improvements, but the proposal was defeated.

One effect of the system is that taxes have been increased on vacant land and on land occupied by old buildings.

Land-value taxation and exempting improvements certainly encouraged the building of houses, owing to owners of considerable areas of idle land sub-dividing their land.

Answering 'In your opinion, has the system come to stay?' the answer is 'Apparently, it has.'—Reply of the Town Clerk of Christchurch to an inquiry made in December, 1919, by the Manufacturers and Merchants Taxation League, Newark, N. J. See its Foreign News Bulletin, No. 19.

AUSTRALIA

"Every state in Australia except Queensland now has in some form a state tax on land values. Queensland raises its local revenues wholly from taxes on land values; while Western Australia and Victoria have made a beginning in this direction."—"Thirty Years of Henry George," by C. B. Fillebrown, p. 9.

"It (the state and local tax on land values) has reduced the rates (taxes) of a very large proportion of the rate payers, although we are raising a larger revenue. It has stimulated the building trade, employment is more constant, and business generally is on a much sounder footing. It has induced a number of rate payers to build, or dispose of land which they were not able or willing to use themselves. . . . It specially benefits those rate payers whose use of land is most effective and creditable to the municipality, while it has put effective pressure upon a number of owners of idle or partly used land to change their tactics."—Statement Signed by 90 Mayors and Aldermen in New South Wales. See "Land Values," London, June, 1915, p. 19.

"All voters in Australia may vote on the proposal to adopt it (land-value taxation), but LAND OWNERS have the right to repeal it after two years' operation.

Notwithstanding this, land-value taxation has been adopted in many hundreds of municipalities, large and small, and as its benefits become more and more apparent the number adopting it is constantly and rapidly increasing."—From "Foreign News Bulletin, No. 19," issued by the Manufacturers and Merchants Taxation League, Newark, N. J., January, 1920.

(Brisbane)

"Population, 40,577.

Assessed value of land, £6,745,942.

Improvements are not taxed and no record is made of their value.

Tax rate, 2.50 per cent.

Taxes on improvements abolished 1891.

There is no difficulty in getting sufficient revenue from a tax on land-value only.

Land-value taxation and exempting improvements has given general satisfaction. There has been no movement in favor of reverting to taxing improvements.

Land-value taxation has a deterrent effect upon the holding of land solely for speculation purposes, and tends to encourage building.

In reply to 'So far as you can judge, has the system come to stay?' the answer is 'Decidedly.'"—Reply of the Town Clerk of Brisbane to an inquiry made in December, 1919, by the Manufacturers and Merchants Taxation League, Newark, N. J. See its Foreign News Bulletin, No. 19.

(Marrickville)

"Population, 45,000.

Assessed value of land, £1,747,024.

Improvements are not taxed, but their value is £3,639,701.

Tax rate, 2.00%

Taxes on improvements abolished 1908.

There is no difficulty in getting sufficient revenue by land-value taxation.

Land-value taxation and exempting improvements has given general satisfaction. No agitation has developed in favor of reverting to taxing improvements.

This method of taxing seems to be equitable. No matter how much improvement is done, it will not affect the taxes, whether it is new, old or very extensive buildings.

Vacant land has to bear its equal share of taxation with adjoining improved land.

Land-value taxation and exempting improvements has tended to encourage more and better housing.

Yes, the system has come to stay; it being recognized by all that it is the most equitable system of taxation."—Reply of the Town Clerk of Marrickville to an inquiry made in December, 1919, by the Manufacturers and Merchants Taxation League, Newark, N. J. See its Foreign News Bulletin, No. 19.

(Ashfield)

"Population, 37,000.

Assessed value of land, £1,594,652.

Improvements are not taxed, but their value is £5,373,793.

A new assessment now in progress will show a large increase in both.

The assessed value of land is the market value.

Tax rate, 1.87%.

Taxes on improvements abolished 1908.

There is no difficulty in getting sufficient revenue from a tax on land-value only.

Land-value taxation and exemption of improvements has apparently given general satisfaction. I can not remember any agitation in favor of reverting to taxing improvements in any municipality in New South Wales. (Every municipality in New South Wales, of which there are more than 300, exempt improvements from taxation, mostly dating from 1908.)

A vacant block of land pays the same taxes as is paid on a block of land of equal value which is improved, irrespective of the value of the improvements.

Undoubtedly land-value taxation and exempting improvements has tended to encourage erection of more houses.

So far as I can judge, the system has come to stay."—Reply of the Town Clerk of Ashfield to an inquiry made in December, 1919, by the Manufacturers and Merchants Taxation League, Newark, N. J. See its Foreign News Bulletin, No. 19.

(Warringah Shire)
(A Rural District)

"Population, 12,000.

Assessed value of land, £1,079,991.

Improvements are not taxed, and there is no record of their value.

Tax rate, .83%.

Taxes on improvements abolished 1908.

The above tax rate was fixed at that time and not since changed. This low rate does not give quite sufficient revenue.

Land-value taxation and exempting improvements appears to give general satisfaction. There has been no protest against it. It tends to encourage owners of vacant land to make use of their land, and discourages speculation.

For these reasons it tends to encourage more and better housing. There is no doubt whatever that the system has come to stay."—Reply of the Shire Clerk to an inquiry made in December, 1919, by the Manufacturers and Merchants Taxation League, Newark, N. J. See its Foreign News Bulletin, No. 19.

(Sydney)

"Population of city, 106,000 (of metropolitan area, 764,000).

Assessed value of land, city, £31,831,608.

Improvements are not taxed and there is no record of their value.

Tax rate, 1.77%. (This does not include the water and sewer rates.)

Taxes on improvements abolished 1916.

There is no difficulty in getting sufficient revenue from a tax on land-value only.

Land-value taxation and exemption of improvements has given general satisfaction. Some agitation developed in favor of reverting to taxing improvements but subsided, owing to lack of strong support. The system should tend to encourage more and better housing and lower rents, as the incidence of the tax has the effect of lowering the taxes on household lands.

In reply to the inquiry, 'So far as you can judge, has the system come to stay?' the answer is 'Yes.'—Reply of the Town Clerk of Sydney to an inquiry made in December, 1919, by the Manufacturers and Merchants Taxation League, Newark, N. J. See its Foreign News Bulletin, No. 19.

"There are three solid reasons why the land value system has come to stay in the city of Sidney:

- 1. It is admittedly just.**
- 2. It has reduced the rates [taxes] of a large majority of the rate-payers throughout the whole area.**
- 3. It is a great financial success."**

—A. G. Huie of Sidney, Australia, in "Land and Liberty," 11 Tothill Street, London, England, September, 1919.

WESTERN CANADA

"Of the nine Canadian provinces, three have taken important steps toward the Single Tax."—"Thirty Years of Henry George," by C. B. Fillebrown, p. 2.

"There is no tax on implements, vehicles, live stock or other personal property, or on buildings, on farms in Manitoba, Alberta or Saskatchewan, and it is authoritatively stated that 'no government in those Provinces would dare levy such a tax.'

In addition to the regular local tax on all land-value, the Province (State) of Alberta, Canada, since 1915 has collected a sur-tax of one per cent on the value of idle land outside of occupied farms. It brings about \$600,000 a year to the Provincial Treasury.

The Deputy Minister of Municipal Affairs of Alberta reports: 'We find that the tax encourages production and is bound to have a splendid effect in reducing the quantity of land held by speculators.'

The Province of Saskatchewan also has had a one per cent sur-tax on the value of idle land since 1917. It produced \$575,450 for the fiscal year 1918-19.

The Province of Manitoba began collecting a five mills sur-tax on the value of idle land in 1918, which produces about \$150,000 per annum.

The Province of British Columbia enacted a 5 per cent tax on idle land in 1919. The result is that idle land of the 'finest soil in

the world,' on lines of new railways which was previously held by speculators at \$25 per acre, is now being offered by them at \$5 per acre, and settlement on the land is rapidly taking place, largely by immigration of American farmers."—From Foreign News Bulletin No. 19, issued in January, 1920, by the Manufacturers and Merchants Taxation League, Newark, N. J.

"Taxes fall very lightly on the farmer in Western Canada. A small tax—Single Tax—is levied on the land, while buildings, improvements, animals, farm machinery and all personal property are exempt from taxation. Here are official figures showing the average taxes on farm lands in Manitoba, Saskatchewan and Alberta, as compared with the representative farming districts of Nebraska, Iowa, South Dakota and Wisconsin:

"In the three Western Canada provinces just named, the average assessed value of farm land per acre is \$11.59. Average taxes per acre, 26 cents. In the four representative farming states of Nebraska, Iowa, South Dakota and Wisconsin the average assessed value per acre is \$60.71, while the average taxes per acre is 65½ cents—more than double."—Earle W. Gage in "The Farmers' Open Forum," August, 1919.

"The most striking feature in a study of tax reform in western Canada, is the strong trend throughout the entire country in the direction of the Single Tax principle. That so far it is working satisfactorily wherever tried is generally admitted, even by opponents of the principle. In no district in which the principle has been applied is there any noticeable desire to return to the old system. From present indications it is safe to predict that within the next ten or twenty years the Single Tax principle will be adopted in every taxing district in western Canada."—Third Biennial Report of the Minnesota Tax Commission, 1913. Chap. XII, p. 174.

(Vancouver, B. C.)

"So far as I can find out, the electors of the city of Vancouver are, by a tremendous majority, in favor of our present system of exemption."—T. S. Baxter, Mayor of Vancouver, B. C., in a Letter to Mr. F. J. Dixon, M. P. P., Winnipeg, Manitoba, May 10, 1914.

(Victoria, B. C.)

"When this system (the land value tax system) was first introduced, it had many bitter opponents, but those who were its strongest opponents at one time, are now, many of them, staunch advocates of it. I should say that, generally speaking, it meets with approval, and in my own personal opinion, is of benefit to the community."—A. Stewart, Mayor of Victoria, B. C., in a Letter to Mr. F. J. Dixon, M. P. P., Winnipeg, Manitoba, May 11, 1914.

"In 1910 Victoria was an antiquated town, without a modern office building in the whole city, with improvements valued at \$11,602,130. Today, after nine years of tax exemption of improvements, it is well equipped with well constructed fireproof buildings, and improvements are valued at \$25,459,740. The owners of these buildings are witness to the fact that exempting improvements from taxation encourages them to improve their properties and facilitated the financing of the projects."
—From Foreign News Bulletin, No. 19, issued in January, 1920, by the Manufacturers and Merchants Taxation League, Newark, N. J.

(Edmonton, Alberta)

"As far as I am aware the Single Tax schedule which we have adopted is as popular as it is possible for any system of taxation to be. We have abolished the poll tax, income tax, floor space tax, and at present derive revenue for current expenses of the municipality from a direct tax on land values alone. . . . In my own personal opinion the system of land value taxation is of distinct benefit to the community."—W. J. McNamara, Mayor of Edmonton, Alberta, Canada, in a Letter to Mr. F. J. Dixon, M. P. P., Winnipeg, Manitoba, May 9, 1914.

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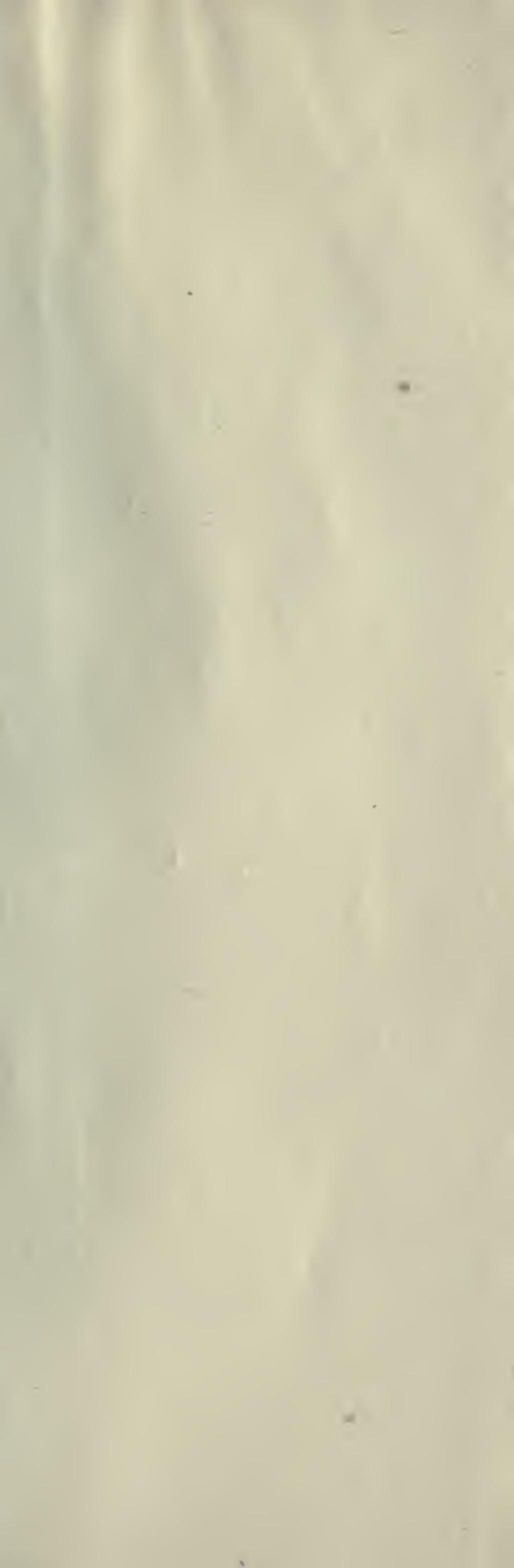
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