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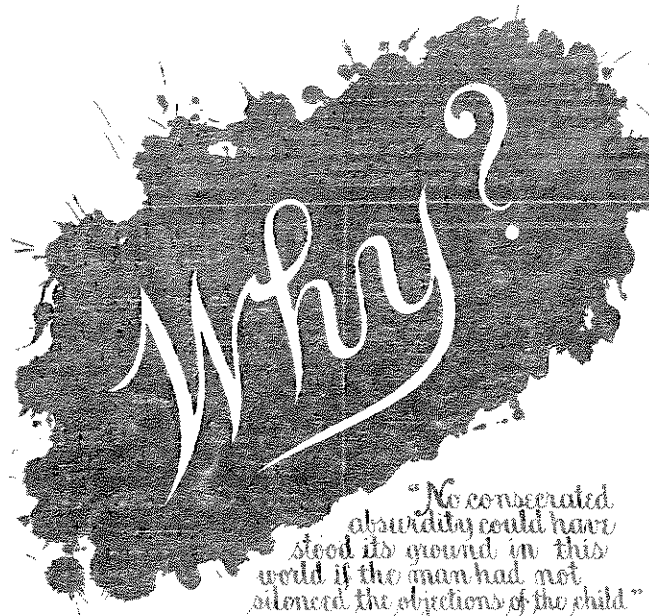
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CONTENTS:

The Inquisitive Boy,	-	-	-	-	1
Answers to Questions, Louis F. Post,	-	-	-	-	5
Illustrative Notes,	-	-	-	-	23
Single Tax Platform,	-	-	-	-	30

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The Inquisitive Boy.

I always read those conversations between a father and his inquisitive boy, which *Life* publishes, and every time I read one it reminds me of a conversation between a father and his son of which I have either read or dreamed. It went thus:

"What place is that, pa?"

"That is the brickyard, my son."

"Whose brickyard is it, pa?"

"It belongs to me, my son."

"Do all these piles of brick belong to you?"

"Yes, my son, every brick of them."

"My! How long did it take you to make them? Did you make them all alone by yourself?"

"No, my son, those men you see working there make them for me."

"Do the men belong to you, pa?"

"No, my son, those men are free men. No man can own another. If he could the other would be a slave."

"What is a slave, pa?"

"A slave, my son, is a man who has to work for another all his life for only his board and clothes."

"If a slave gets sick, who pays for the doctor, pa?"

"Well, his owner does; he can't afford to lose his property."

"Why do men work so hard, pa? Do they like it?"

"Well, no, I don't suppose they do, but they work or starve."

"Are these men rich, pa?"

"Not to any great extent, my son."

"Do they own any houses, pa?"

"I rather guess not, my son."

"Have they any horses or fine clothes, and do they go to the seaside when it's warm like we do, pa?"

"Well, hardly; it takes them all their time to work for their living."

"What is a living, pa?"

"Why, a living—well, for them a living is what they eat and wear."

"Isn't that board and clothes, pa?"

"I suppose it is."

"Well, are they any better off than slaves, pa?"

"Of course they are, you foolish boy. Why, they're free, they don't need to work for me if they don't like to; they can leave whenever they choose."

"And if they leave won't they have to work, pa?"

"Yes, of course they will; they will have to work for some one else."

"And will they get any more than a living from him?"

"No, I suppose not."

"Well, then, how are they any better off than slaves?"

"Why, they have votes; they are free men."

"If they get sick do you pay for the doctor, pa?"

"Catch me! What have I got to do with it? They must pay for their own doctor."

"Can you afford to lose one of the men who work for you, pa?"

"Of course I can; it don't make any difference to me. I can hire another whenever I like."

"Then you aren't so particular about them as if they were your slaves, are you, pa?"

"No, I suppose not."

"Then how is it better for them to be free?"

"Oh, don't ask such foolish questions, boy."

"What are bricks made of, pa?"

"Of clay, my son."

"Do the bricks belong to the men when they make them, pa?"

"No, my son, they belong to me."

"Why, when the men make them?"

"Because the clay is mine."

"Did you make it, pa?"

"No; God made it, my son."

"Did He make it for you, pa?"

"No; I bought it."

"Bought it from God?"

"No, from a man."

"Did the man buy it from God?"

"No, of course not; he bought it from another man, I suppose."

"Did the first man it was bought from buy it from God?"

"No, I suppose not."

"How did he get it then? How was it his more than anybody's else?"

"Oh, I don't know, I suppose he just claimed it."

"Then, if these men should claim it now would it be theirs?"

"Oh, bother! don't be asking such foolish questions."

"If you didn't own the brickyard and the clay how would you make your living?"

"Oh, I don't know, I suppose I should have to work."

"Would you make bricks, pa?"

"Maybe I would."

"How would you like to make bricks for only your board and clothes, and let the man who claimed the brickyard have everything else?"

"Nobody'd care how I liked it. Poor people must work for their living."

"If these men had brickyards of their own would they work for you, pa?"

"Not likely; they'd work for themselves, probably."

"Isn't it lucky that that man claimed this land first and that you bought it?"

"Why?"

"If he hadn't, maybe somebody else would have claimed it, and then maybe one of these men would own it now, and then you'd have to work for him for your board and clothes."

"Maybe. You ought to be thankful to Providence for His goodness to you in giving you a father who can support you without working."

"Should those men's little boys be thankful to Providence, too, pa?"

"Well, I suppose they should."

"What for, pa?"

"Oh, because their pas have steady work."

"Is steady work a good thing, pa?"

"Of course it is, my son."

"Then why don't you work, pa. Nobody could keep you from making brick, could they, pa?"

"No. I don't want to keep men out of a job. If I worked I would be keeping one of them out of a job."

"That's kind of you, pa. Do you think if you was to wheel that man's barrow once while he rested, he'd get mad about it?"

"Oh, pshaw! Gentlemen don't wheel barrows."

"What's gentlemen, pa?"

"Why, gentlemen,—men who do not have to work—the upper class."

"I thought there wasn't any upper classes in this country. I heard a man say all men were equal."

"The man who said it was a socialist, or an anarchist, or something, or maybe it was election time and he was trying to catch votes."

"Say, pa, my Sunday School teacher says we are all God's children. Is she a socialist or an anarchist, or is she trying to catch votes?"

"Oh no, that is the right thing to say in Sunday Schools and churches."

"Well, pa, honest now, are these men God's children just as much as we are?"

"Why, yes, my son, to be sure they are."

"Say, pa, do you remember when you bought the dozen allies for brother Jim and me, and I grabbed them all and made him give me his top before I'd let him play with them, and you called me a greedy little hog and gave me a licking?"

"Yes, my son, I remember."

"Well, do you think you did right?"

"Certainly, my son. A parent does right to correct his children and keep them from acquiring bad principles. I bought the marbles for you both. Jim had as much right to them as you."

"Well, pa, if these men are God's children just as much as you, then you and them are brothers, and if you make them give you nearly all the brick for allowing them to use the clay which God made, isn't that the same as me making Jim give me his top for a chance to play with the marbles?"

"Oh, bother! Don't ask such stupid questions!"

"Say, pa, do you think God thinks you are greedy little hog, and that He will punish you for grabbing that clay?"

"Oh, don't talk so much! Say, ma, put this child to bed, he makes me tired!"

APPENDIX.

BRIEF ANSWERS TO TYPICAL QUESTIONS.

Q. Do you regard the single tax as a panacea for all social disease?

A. When William Lloyd Garrison announced his conversion to the single tax in a letter to Henry George, he took pains to state that he did not believe it to be a panacea, and Mr. George replied: "Neither do I; but I believe that freedom is." Your question may be answered in the same way. Freedom is the panacea for social wrongs and the ills they breed, and the single tax principle is the tap-root of freedom.

Q. Would the single tax yield revenue sufficient for all kinds of government?

A. Thomas G. Shearman, Esq., of New York, estimates that sixty-five per cent. of the rent that the land in the United States now yields actually and potentially to its owners, would be sufficient. But whether it would or not is as yet an unimportant question. If all revenues ought to be raised from land values, then no revenues should be drawn from other sources while any land value remains in private possession. Until land values are exhausted the taxation of labor cannot be excused.

Q. In an interior or frontier town, where land has but little value, how would you raise enough money for schools, highways, and other public needs?

A. There is no town whose finances are reasonably managed in which the land values are insufficient for local needs. Schools, highways, and so forth, are not local but general, and should be maintained from the land values of the state at large.

Q. What disposition would you make of the revenues that exceeded the needs of government?

A. The people who ask this question ought to settle it with those who want to know whether the single tax would yield revenue enough. I do not believe that public revenues under the

single tax would exceed the just needs of economical government; in better highways, better sidewalks, better wharves, better schools, better public service of various kinds, we should find sufficient demand for all our revenues. But the question of deficiency or surplus is one to be met and disposed of when it arises. The present question is the wisdom and the justice of applying land values to common use, as far as they will go or as much of them as may be needed as the case may prove to be.

Q. If the full rental value were taken would it not produce too much revenue and encourage official extravagance? If only what was needed for an economical administration of government, would not land still have a speculative value?

A. In the first part of your question you are thinking of a vast centralized government as administering public revenues. With the revenues raised locally, each locality being assessed for its contribution to the state and the nation, there would be no such danger. The possibility of this danger would be still further reduced by the fact that private business would then offer greater pecuniary prizes than would public office, wherefore public office would be sought for purer purposes than as money-making opportunities. As to the second part of your question, the speculative value of land would be wiped out as soon as the tax on land values was high enough and that on improvement values low enough to make production more profitable than speculation. And this point would be reached long before the whole rental value was absorbed in taxation.

Q. If a land-owner builds, does not that increase the value of his land and consequently the amount of the tax he would have to pay? If so, would not he be taxed for his improvement?

A. No. Upon the value of the building he would never pay any tax. It is true that his improvement might attract others to the locality in such numbers as to make land there scarcer and consequently dearer. His own lot would in that case rise in value with the other land and be taxed more, just as the rest would be. But that would not take any of his labor in taxes; he would still have his building free of taxation. Thus: If on a lot worth \$1000 a building worth \$1000 were erected, making the whole worth \$2000, the tax would fall only upon the \$1000 which represents the value of the lot. If land then became so scarce that the lot rose in value to \$1500 the tax would be raised. But the owner's

improvement would be still exempt. When his property was worth \$2000 he was taxed on \$1000, the value of the lot, leaving \$1000, the value of the building, free; and now, though he is taxed on \$1500, the value of the lot, \$1000, the value of the building, is still free.

Q. If a man owns a city lot with a \$3000 building on it, what, under the single tax, would hinder another man, perhaps with hostile intent, from bidding a higher tax than the first man was able to pay, and thus ousting him from his building?

A. The question rests upon a misapprehension of method. The single tax is not a method of nationalizing land and renting it out to the highest bidder. It is a method of taxation. And it would not only hinder, it would prevent the unjust ousting of another from his building. The single tax falls upon land-owners in proportion to the unimproved value of their land, and this value is determined by the real estate market—by the demands of the whole community—and not by arbitrary bids. No one could oust a man from his building by bidding more for the land on which it stood than the occupier was paying; the single tax would not be increased in any case unless the land upon which it fell was in so much greater demand that the owner could let it for a higher rent.

Q. What would be the expense of collecting the single tax as compared with that of collecting present taxes?

A. Much less. It is easier to assess fairly, and easier to collect fully; the machinery of assessment and collection would be simpler and cheaper, and it would not enable first payers to collect the tax with profits upon it from ultimate payers.

Q. How would you estimate land values?

A. As we do it now. As real estate dealers estimate them. As appraisers in partition would estimate them. Read note 28.

Q. How would you value the land of a farm when all the land of the neighborhood was fully improved?

A. By ascertaining the value per square rod of the adjacent highway. The value of that, for the purpose of adding it to the farms along which it runs, would denote the land value of the farms. Read notes 4 and 28.

Q. How can mines be taxed without increasing the price of the out-put?

A. By taxing the royalty, or, what is essentially the same, by taxing their capitalized value as mining opportunities. This would

tend to lower rather than increase the price of the product. Read note 11.

Q. How would the single tax be assessed on a railroad which passed through a farm worth (without its improvements) \$30 an acre?

A. According to the value, not of the adjacent farms, but of the total right of way, much as the value of a navigable river might be determined if it were private property.

Q. How would you assess the land value tax of a man who, by making levees, had reclaimed land from the Mississippi? Say that the land when reclaimed was worth \$50 an acre, but that the levees cost a great deal less.

A. The fact that the levees cost less than the value of the land when reclaimed, shows that the opportunity for reclaiming such land has a value. That value, the value of the opportunity to reclaim, is the land value of the property, and would be the basis of the tax.

Q. How would you adjust mortgages to the single tax scheme?

A. Mortgages are modified deeds, and mortgagees are land-owners in degree. I would make no adjustment, but would warn mortgageors and mortgagees to adjust their interests as they see fit when they make their mortgages, just as I would warn buyers and sellers of land to guard their interests as between themselves by their contracts. Full notice has now been given that as soon as possible and as fast as possible we propose to induce the people to bring about a condition in which land values will be taken for public use and improvement values be left for private use. People who in the face of this notice neglect to protect themselves in their contracts have no one else to blame if when the change comes they suffer pecuniary loss in the re-adjustment.

Q. How will the single tax affect leases already made? Will the loss of declining values fall upon the owner or the lessee?

A. That will depend upon the covenants in the lease. It behooves tenants to see to it that their leases contain provisions in this respect. If they fail to protect themselves they cannot complain in case they suffer when the single tax comes into operation. They will have had ample warning, and their misfortune will be due to their own negligence.

Q. Should the whole rental value of land be taken for common use, or only enough for government purposes?

A. Only enough for government purposes. When the people see that this method of taxation improves business, increases wages, cheapens land, and generally promotes prosperity, they will not hesitate to increase their taxes so long as public improvements are needed and land values are unexhausted. As is said in "Progress and Poverty" (book viii, ch. ii): "When the common right to land is so far appreciated that all taxes are abolished save those which fall upon rent, there is no danger of much more than is necessary to induce them to collect the public revenues being left to individual landholders."

Q. How would the tax be collected from those who neglected or refused to pay?

A. As individuals may now collect rent from tenants who refuse to pay: by suing for the tax, or evicting the occupant, or both if necessary. I think, however, that the public would deal more justly with occupants than landlords do with ground renters. I think it would compensate for any loss in respect of improvements.

Q. How would you reach the bondholder, or the man with money alone?

A. Why should we wish to reach him if his bonds or his money represent labor products to which he has honestly acquired a just title? This question is a legitimate offspring of the plundering theory that men should be taxed according to their ability to pay, the merits of which are considered on pages 7-9. It is a question which may also have been suggested by the fact that "bondholders" and "men of money" are so often men who have special privileges which coin money for them. There is a feeling that it would be unfair to allow such special privileges to escape taxation. It would be. But inquiry will show that the most important of these privileges rest in the ownership of land, and that the "bondholders" and "men of money" whom the questioner probably has in mind, are in fact great landlords; that is to say, that their fortunes are really based upon land. When land values were taxed, the great source of unearned incomes—land monopoly—would be practically abolished, and bondholders and men of money would be only those who earn what they have. Such property no man of honest instincts should wish to expropriate.

Q. In your lecture you tell of a meteorite which a poor man found, but which the law gave to the owner of the land on which it fell. (See note 100.) Wouldn't the owner, or possessor, or

whatever you choose to call him, of that land get the meteorite just the same if the single tax were in force?

A. Yes, if only one meteorite fell upon his land. But if meteorites got into the habit of falling there the land would grow in value, and then the single tax would operate to take the value of those meteorites for common use, less the labor expended upon them, the value of which would go to the laborer. I told of the one meteorite to illustrate a principle. But as a practical question we need deal only with land upon which, speaking in metaphor, meteorites have a habit of falling. The occasional diamond, the nugget of gold, or other valuable thing found here or there as one of the accidents of a day, are of no practical moment: it is the diamond fields, the gold mines, the fertile farming spots, the centers of trade, and similar valuable opportunities for labor, that are of moment as factors in social problems.

Q. Would not the single tax increase the rent of houses?

A. No. It takes taxes off buildings and materials, thus making it cheaper to build houses. How can house rent go up as the cost of building houses goes down? Read pp. 5 to 8 and the related notes.

Q. Do not the benefits of good government increase the value of houses as well as of land?

A. No. Houses are never worth any more than it costs to reproduce them. Good government tends to diminish the cost of house building; how, then, can good government increase the value of houses? You are confused by the fact that houses, being attached to land, seem to increase in value, when it is the land and not the house that really increases. It is the same mistake that a somewhat noted economic teacher, who advocates protection as his specialty, made when he tried to show that there is an "unearned increment" to houses as well as to lands. He did so by instancing a lot of vacant land which had risen in value from \$5000 to \$10,000, and comparing it with a house on a neighboring lot which, as he said, had also increased in value from \$5000 to \$10,000. At the moment when he wrote, the house to which he referred could have been reproduced for \$5000; and had he been capable of thinking out a proposition he must have discovered that it was the lot on which the house stood, and not the house itself, which had increased in value.

Q. What difference would it make to tenants whether they paid land rent to the community or to private owners?

A. When they pay it to the community they are paying it in part to themselves, and what others pay they share in: for they are part of the community. They are also exempt from taxes. And since there would be no inducement to speculate in land if rent went to the community, land would be more plentiful and rents would consequently be lower.

Q. Would not the merchant shift his land value tax by adding it to the price of his goods?

A. No. Read note 11.

Q. Would not the tax on land values increase the value of land?

A. No. Read note 11.

Q. What good would the single tax do to the poor? and how?

A. By constantly keeping the demand for labor above the supply it would enable them to abolish their poverty.

Q. Hasn't every man who needs it a right to be employed by the government?

A. No. But he has a right to have government secure him in the enjoyment of his equal right to the opportunities for employment that nature and social growth supply. When government secures him in that respect, if he cannot get work it is because (1) he does not offer the kind of service that people want; or (2) he is incapable. His remedy, if he does not offer the kind of service that people want, is either to make people see that they are mistaken, or go to work at something else; if he is incapable, his remedy is to improve himself. In no case has he a right to government interference in his behalf, either through schemes to make work, or by bounties or tariffs.

Q. Would working people, whose savings are in savings banks or insurance companies which own land or have mortgages upon land, lose by the shrinkage in land values?

A. Not if the companies were managed intelligently. Well managed companies would shift their investments as they observed the persistent decline of land values. They would do it even as soon as conditions appeared which would naturally cause land values to shrink. But working people could well afford to give all their savings for the permanent employment and high wages that the single tax would bring about. It is not working people but idle people who would lose anything by the single tax.

Q. If taxes have to be paid by labor, what difference does it make to laborers whether they are levied in proportion to land values, or otherwise?

A. When taxes are levied upon earners in proportion to earnings, they take what the earners would otherwise keep; but when they are levied upon land-owners in proportion to land values, they take what the earners must in any event lose.

Q. Under the single tax could employers cut wages to the starvation point?

A. No. Under the single tax employers would be constantly bidding for workmen, instead of workmen constantly bidding for employers as is the case now. It is the "oversupply" of labor that makes starvation wages possible, and the single tax would abolish that; not by reducing the supply of labor, the Malthusian device, but by allowing the effective demand for labor to freely increase.

Q. What effect would the single tax have on immigration? Would it cause an influx of foreigners from different nations?

A. If adopted in one country of great natural opportunities, and not in others, its tendency would not only be to cause an influx of foreigners, but also to make their coming highly desirable. Our own experience in the United States, when we had an abundance of free land and were begging the populations of the world to come to us, offers a faint suggestion of what might be expected.

Q. Will not the capitalist be able under the single tax to undersell the laborer—to sell goods for less than cost, at least temporarily—and thereby force him to accept the capitalist's terms?

A. With capitalists continually hunting for men to help them fill their orders, and bidding against each other to get men, as would be the case under the single tax, such a contingency would be in the highest degree improbable. It is practically impossible. Nothing short of a trust, an absolutely perfect trust, of all the owners of capital the world over could produce it. And even then, plenty of very useful land of all kinds being free and labor products being exempt from taxation, all people who were outside of the trust would resort co-operatively to the land, and the trust would be obliged to take them in as the alternative of falling to pieces under their competition.

Q. Is not ownership of land necessary to induce its improvement? Does not history show that private ownership is a step in advance of common ownership?

A. No. Private use was doubtless a step in advance of common use. And because private use seems to us to have been brought about under the institution of private ownership, private ownership appears to the superficial to have been the real advance. But a little observation and reflection will remove that impression. Private ownership of land is not necessary to its private use. And so far from inducing improvement, private ownership retards it. When a man owns land he may accumulate wealth by doing nothing with the land, simply allowing the community to increase its value while he pays a merely nominal tax, upon the plea that he gets no income from the property. But when the possessor has to pay the value of his land every year, as he would have to under the single tax, and as ground renters do now, he must improve his holding in order to profit by it. Private possession of land, without profit except from use, promotes improvement; private ownership, with profit regardless of use, retards improvement. Every city in the world, in its vacant lots, offers proof of the statement. It is the lots that are owned, and not those that are held upon ground-lease, that remain vacant.

Q. Would not the full single tax destroy the basis of all credit—land values?

A. The full single tax—one hundred per cent. of annual ground rent—would wipe out land values, which are but the capitalization of rent. But land values are not the basis of credit. Merchants do not prefer mortgages on land as security for commercial debts, unless they hope to get the ownership of the land through foreclosure. The true basis of every man's credit, from the consumer at the cross-roads store to the great retail merchant at the factory or the jobbing house, is honesty, opportunity, and ability. He who will pay his debts if he can, and has an opportunity to earn enough to pay them with, and is able to make good use of the opportunity, needs no land values to offer as a basis for commercial credit. He has the ideal basis of all credit. And this basis of credit every man could have if the single tax were in operation.

Q. Would the single tax benefit the debtor class? If so, how?

A. It would. By abolishing the monopoly of opportunities to work, and thus enabling debtors to earn enough, while decently supporting themselves, to honestly pay their debts. The debtor class deserves sympathy, not because it is in debt, but because it

is forced by existing institutions to go into debt in order to work, and is then so hampered and barred by the same institutions as to make orderly repayment impossible and bankruptcy inevitable.

Q. What would be the effect of the single tax if you still left railroad, telegraph, money, and other monopolies in private hands?

A. The real strength of all monopolies is in land monopoly. Observe, for example, the land holdings of the inside ring of such railroads as the Southern Pacific, to which the interests of the road are corruptly made subordinate. Abolish land monopoly, and the power of all the others will go, as Sampson's strength went with the cutting of his hair.

Q. How is it possible to determine what part of a man's product is due to land, and what part is due to labor?

A. All products are due wholly to the union of land and labor. Labor is the active force, land is the passive material; and without both there can be no product at all. But the part of a man's product that he individually earns, as distinguished from the part that he obtains by virtue of advantageous location, is determined by the law of rent—by what his location is worth.

Q. What is the value of a man's labor?

A. What he can get for it under competition in a free market. There is no other test.

Q. Is there no danger that under the single tax scheming men of great intellect would be able to take advantage of their less intelligent brethren, and by the competitive system corral everything as they do now?

A. If they did, it would not be by the competitive system, but because the competitive system was still imperfectly developed. Competition is freedom, and such a thing as you suggest could not be done where freedom prevailed. I believe that the single tax would perfect competition. If it did, and at any rate to the extent that it did, every one would get what he earned.

Q. Why does not labor-saving machinery benefit laborers?

A. Suppose labor-saving machinery to be ideally perfect—so perfect that no more labor is needed. Could that benefit laborers, so far as land was owned? Would it not rather make land-owners completely independent of laborers? Of course it would. A full labor-saving machinery that falls short of being ideally perfect has the same tendency. The reason that it does not benefit

laborers is because by enhancing the value of land it restricts opportunities for employment.

Q. Under the single tax theory what right have you to tax the value of "made land," like the Back Bay of Boston? Is not such land produced by labor?

A. The surface soil is produced by labor. But the foundation—the bottom of a bay, a swamp, a river, or a hole, is not. "Made land" does not differ economically from a house. Its materials are produced from one place to another and adjusted to meet the demand. But nature in the case of the "made land," as in that of the house, supplies the materials and the foundation. The value of the Back Bay of Boston is chiefly the value of a location—a communal value. The single tax would not take the value of "made land"; it would take the value of the space where the "made land" is.

Q. Why does land tend to concentrate in the hands of the few?

A. Because material progress tends to increase its value, and under existing conditions valuable things tend to concentrate in the hands of the few.

Q. Does not the growth of a community increase the value of other things as well as of land? For example, does it not add to the value of the services of professional men, or of any other business that is dependent upon the presence and growth of the community, as truly as it does to the value of land?

A. Granted that the growth of a community primarily tends to increase profits, the increased profits tend in turn to attract men there to share them. This intensifies competition and tends to lower profits. At the same time it increases demand for land and tends to enhance the value of that. It therefore cannot be said that the growth of a community finally increases the value of other things as well as of land. In fact it does not. Appropriate houses in cities are no dearer than appropriate houses in the country, differences in cost of production being allowed for. And although some professional men get very high wages in thickly populated cities, the average comfort of professional men in cities is no higher than in the country, if as high. Moreover, even if labor values as well as land values were increased by communal growth, it must never be forgotten that labor values must always be worked for by the individual, whereas land values are never worked for by the individual. A lawyer may command enormous fees, but he

gets no fee at all unless he works for it; but when land commands enormous rent the owner gets it without doing the slightest work.

Q. Is there any land question in places where land is cheap? In Texas, for example, you can get land as cheap as two dollars an acre. Is there a land question there?

A. There is no place where land is cheap in the sense implied by the question. Land commands a low price in many places, but it is poor land; it is not cheap land. It is true that in Texas there is land that can be had for two dollars an acre, but it would yield less profit to each unit of labor and capital expended upon it than land in New York City which costs hundreds of thousands of dollars an acre. The valuable New York land is the cheaper of the two. The land question is *the* question in every place where land costs more than it is worth for immediate use.

Q. Though some people have made money by owning land, isn't it true that others have lost? And don't the losses more than off-set the gains?

A. Possibly. But that has no bearing upon the question. What men lose through investments in land, the community does not gain; but what they gain the community does lose. Therefore, as between land speculators and the community, the losses cannot be charged against the gains.

Q. What is the difference between speculation in land and in other kinds of property?

A. If all the products of the world were cornered by speculators, but land were free, new products would soon appear and the ill effects of the speculation would quickly pass away. But if all the land were cornered by speculators, though everything else were free, the people would immediately be dependent upon the speculators for a chance to live. That illustrates the difference.

Q. How can it be possible that speculative land values cause business depressions when, as any business man will tell you, the whole item of land value—whether ground rent or interest on purchase money—is one of the smallest items in every business?

A. You overlook the fact that the item of speculative rent is the only item which the business man does not get back again. The cost of his goods, the expense of clerk hire, the rent of his building, the wear and tear of implements, are all received back, in the course of normal business, in the prices of his goods. Even

his ground rent, to the extent that it is normal (*i. e.*, what it would be if the supply of land were determined alone by land in use, and not affected by the land that is held out of use for higher values), comes back to him in the sense that his aggregate profits are that much greater than they would be where ground rent was less. But the extra ground rent which he is obliged to pay, in consequence of the abnormal scarcity of land, is a dead weight; it does not come back to him. Therefore, even if infinitesimal in amount, as compared with the other expenses of his business—and that is by no means admitted—it is the one expense which may break a thriving business down. Besides, it is not alone the ground rent paid by the business man for his location that bears down upon his business prosperity; the weight of abnormally high land values in general presses upon business in general, and by obstructing the flow of trade forces the weaker business units to the wall. It is not altogether safe to deduce general economic principles from the ledgers of particular business houses.

Q. Which is the more important, land or money?

A. This is like asking whether to a thirsty man water or a cup is the more important. Land is a necessity; money is but a convenience. The use of money is to facilitate trade. But we can live without trade. And even to trade, money is not indispensable. Trade can be carried on by means of primitive barter or by book-keeping, and in a very high degree it is so carried on. But we cannot so much as live, either in solitude or in society, without appropriate land. "Give me all the money in the world," said an objector once, "and you may have all the land." And this was the answer: "The first thing I should do would be to order you to give me your money or get off from my land."

Q. Would you let money escape taxation, and so favor money lenders?

A. It is a curious fact that this question is most popular among people who clamor for cheap money. How they expect to cheapen money by taxing its lenders on their loans is past finding out. To tax money lenders is to discourage money lending, and thereby to increase interest on loans. Yes, we should let money escape taxation. It escapes taxation now, which in itself is a politic reason for exempting it; but we should exempt it (by taxing nothing but land values) for the additional and better reason that a

man's money is his own and the community has no right to it, while a man's land value is the community's and the man has no right to it. This would not favor money lenders in any invidious sense. It would favor both lenders and borrowers; borrowers by enabling them to borrow on easier terms, and lenders by making their loans more secure.

Q. Would the single tax abolish interest?

A. I do not think so. Interest properly understood is a form of wages, and so far from abolishing it, the single tax, which would tend to increase all forms of wages, would tend to increase interest. But monopoly profits are often confounded with interest, and by force of association have given to interest a bad name; these would be minimized if not wholly abolished by the single tax. It is impossible to answer this question intelligibly to everyone who asks it, without requiring him to be specific: for it is seldom that two persons agree as to what they mean by interest. The Western farmer thinks of the high rate that he pays, partly for risk, partly from his ignorance of the *modus operandi* of banking, and partly because legitimate banking facilities are scarce in his community; the Wall Street operator thinks of the premiums that he pays for currency in times of stress to tide him over from day to day; others think of "interest" on government bonds, and others of dividends of companies with valuable land rights. None of these payments are really interest, and the single tax would tend to rid society of them. But that advantage which the workmen enjoy whose implements and materials are already gathered, over those who have yet to devote time to gathering implements and materials, an advantage which is expressed in money and as interest upon capital, will not, I should think, be abolished by anything that man can do. The value of such an advantage is part of the wages of the labor that creates it.

Q. Would not the single tax take away the home place, and so tend to crush out the home sentiment?

A. When the home place now becomes valuable, it is parted with.

Q. Yes; but when the home place is parted with now, the home owner is compensated by the high price he gets.

A. Then your question does not turn upon the home sentiment but upon the dollar sentiment. As a matter of sentiment, the con-

dition would be no worse in any case than now, and in many cases far better: as a matter of dollars, the question is one of justice and not of the home. Under the single tax any one who wanted a home could have it, and never be obliged to abandon one home for another, unless such changes took place in the neighborhood as to make the place inappropriate for a home. He could not then, as he does now, play dog in the manger, saying to the community, "I will not use this place for appropriate purposes, nor will I allow any one else to do so."

Q. Is not the right of ownership of a gold ring the same as the ownership of a gold mine? and if the latter is wrong is not the former also wrong?

A. If it be wrong for you to own the spring of water which you and your fellows use, is it therefore wrong for you to own the water that you lift from the spring to drink? If so how do you propose to slake your thirst? If you argue in reply that it is not wrong for you to own the spring, then how shall your fellows slake their thirst when you treat them, as you would have a right to, as trespassers upon your property? To own the source of labor products is to own the labor of others; to own what you produce from that source is to own only your own labor. Nature furnishes gold mines, but men fashion gold rings. The right of ownership is radically different.

Q. Is it true that men are equally entitled to land? Are they not entitled to it in proportion to their use of it?

A. Yes, they are entitled to it in proportion to their use of it; and it is this title that the single tax would secure. It would allow every one to possess as much land as he wished, upon the sole condition that if it has a value he shall account to the community for that value and for nothing else; all that he produces from the land above its value being absolutely his, free even from taxation. The single tax is the method best adapted to our circumstances, and to orderly conditions, for limiting possession of land to its use. By making it unprofitable to hold land except for use, or to hold more than can be used to advantage, it constitutes every man his own judge of the amount and the character of the land that he can use.

Q. Is it right that the owners of land should pay all the taxes for the support of public institutions, while the owners of commodities go untaxed?

A. Yes. Public institutions increase the value of land but not of commodities. Read notes 14 and 18.

Q. Our city raises \$20,000 for fire protection. Is it fair to tax land, which doesn't get that protection, and let houses go free though they do get it?

A. Is not the land worth more with your fire protection than it would be without it? Which would be better for the owners of land in your city, to pay the \$20,000, or to have no fire protection? Read notes 14 and 18.

Q. Rich man with large mansion; poor widow with small house on same sized lot adjoining. The two pay the same tax. Is that right?

A. There is no reason in justice why the community should not charge poor widows as much for monopolizing valuable land as it charges rich men. In either case it confers a special privilege and should be paid what the privilege is worth. The question is seldom asked in good faith. Poor widows who live on lots adjoining large mansions are not numerous, and when they exist they are simply land-grabbers. In our sympathy for these widows, let us not forget the vast armies of widows who not only do not live next to mansions, but have no place in the whole wide world upon which to rest.

Q. If land and labor are equally indispensable factors of production, why are they not equally entitled to the product?

A. The laborer justly owns his labor, but the land-owner cannot justly own his land. The question is not one of the relative rights of men and land, but of men and men.

Q. Should not the poor man be compensated for the loss of his land value?

A. No. The reasons are numerous. Among them are the following: The poor man's rights in the community and in common property are neither more nor less than the rich man's. The better conditions for the poor man which the single tax would bring about would more than off-set his loss in land values. The poor man has no land values worth speaking of.

Q. How would you compensate the man who has bought a lot in order to make a home upon it, but is not yet able to build?

A. By letting him, when he is ready to build, have a better lot for nothing. The single tax would do this by discouraging the cornering of land which now makes all good lots scarce. When

land was no longer appropriated except for use, and that would result from the operation of the single tax, there would be an abundance of building lots to be had for the taking, which would be far more desirable than the kind to which men who cannot afford to build homes now resort when they buy lots for a home.

Q. If the value of land be destroyed by the single tax, would not justice require that land-owners be compensated?

A. No. Land is given for the use of all, and rent is produced by the community as a whole. To legally vest land-ownership in less than the whole, excluding those to come as well as those that are here, is a moral crime against all who are excluded. Therefore no government can make a perpetual title to land which is or can become morally binding. Neither can one generation vest the communal earnings of future generations in particular persons by any morally valid title, as they certainly attempt to do when they make grants of land. There is both divine justice and economic wisdom in the command that "the land shall not be sold in perpetuity." In the forum of morals all titles to land are subject to absolute divestment as soon as the people decide upon the change.

Q. If a man buys land in good faith, under the laws under which we live, is he not entitled to compensation for his individual loss when titles are abolished?

A. There is no sounder principle of law than that which, distinguishing the contractual from the legislative powers of government, prescribes that government cannot tie up its legislative powers. Now, land tenures and taxation are so clearly matters of general public policy that no one would deny that they are legislative and not contractual in character. It follows that titles to land, and privileges of more or less exemption from taxation, are voidable at the pleasure of the people. And the possibility of such action on the part of the people is as truly a part of every grant of land as if it were written expressly in the body of the instrument. Moreover, notice was given when Henry George published "Progress and Poverty," and has been reiterated often since in louder and louder tones until the whole civilized world has become cognizant of it, that an effort is in progress to do what is in effect this very thing. That notice is a moral cloud upon every title, and he who buys now buys with notice. It will not do for him when the time comes, to say: "I relied upon the good faith of the govern-

ment whose laws told me I might buy." He has notice, and if he buys he buys at his peril. Men cannot be allowed to make bets that the effort to retain land values for common use will fail, and then when they lose their bets call upon the people to compensate them for the loss. Read the chapter on "Compensation" in Henry George's "Perplexed Philosopher."

Q. If the ownership of land is immoral is it not the duty of individuals who see its immorality to refrain from profiting by it?

A. No. The immorality is institutional, not individual. Every member of a community has a right to land and an interest in the rent of land. Under the single tax both rights would be conserved. But under existing social institutions the only way of securing either is to own land and profit by it. To refrain from doing so would have no reformatory effect. It is one of the eccentricities of narrow minds to believe or profess to believe that institutional wrongs and individual wrongs are upon the same plane and must be cured in the same way—by individual reformation. But individuals cannot change institutions by refraining from profiting by them, any more than they could dredge a creek by refraining from swimming in it. Institutional wrongs must be remedied by institutional reforms.

Illustrative Notes.

The questions and answers on the preceding pages are printed from the plates of the appendix of "The Single Tax," by Louis F. Post. Besides these questions and answers, a feature of the book is its illustrative notes which explain in detail the more concise reasoning of the text. The following notes are from this book and are referred to in the questions and answers. Pages referred to could not be reproduced in full and are therefore omitted entirely. Any one desiring a copy of "The Single Tax" will please note advertisement on second page of the cover of this pamphlet.

NOTE 4. The difference between site value and improvement value is much more definite than it is often supposed to be. Even in what would seem at first to be the most confusing cases, it is easily distinguished. If in any example we imagine the complete destruction of all the improvements, we may discover in the remaining value of the property—in the price it would after such destruction fetch in the real estate market—the value of the site as distinguished from the value of the improvements. This residuum of value would be the basis of computation for levying the single tax.

The distinction is frequently made in business life. Whenever in the course of ordinary business affairs it becomes necessary to estimate the value of a building lot, or to fix royalties for mining privileges, no difficulty is experienced, and substantial justice is done. And though the exigencies of business seldom require the site value of an improved farm to be distinguished from the value of its improvements, yet it could doubtless be done as easily and justly as with city or mining property. Unimproved land attached to any farm in question, or unimproved land in the neighborhood, if similar in fertility and location, would fur-

nish a sufficiently accurate measure. If neither existed, the value of the contiguous highway would always be available.

It should not be forgotten that land for which the demand is so weak that its site value cannot be easily distinguished from the value of its improvements, is certain to be land of but little value, and almost certain to have no value at all.

NOTE 11. This is usually a stumbling block to those who, without much experience in economic thought, consider the single tax for the first time. As soon as they grasp the idea that taxes upon commodities shift to consumers they jump to the conclusion that similarly taxes upon land values would shift to the users. But this is a mistake, and the explanation is simple. Taxes upon what men produce make production more difficult and so tend toward scarcity in the supply, which stimulates prices; but taxes upon land, provided the taxes be levied in proportion to value, tend towards plenty in the supply (meaning market supply of course), because they make it more difficult to hold valuable land idle, and so depress prices.

Sometimes this point is raised as a question of shifting the tax in higher rent to the tenant, and at others as a question of shifting it to the consumers of goods in higher prices. The principle is the same. Merchants cannot charge higher prices for goods than their competitors do, merely because they pay higher ground rents. A country storekeeper whose business lot is worth but a few dollars charges as much for sugar, probably more, than a city grocer whose lot is worth thousands. Quality for quality and quantity for quantity, goods sell for about the same price everywhere. Difference in prices are altogether in favor of places where land has a high value. This is due to the fact that the cost of getting goods to places of low land value, distant villages for example, is greater than to centers, which are places of high land value. Sometimes it is true that prices for some things are higher where land values are high. Tiffany's goods, for instance, may be more expensive than goods of the same quality at a store on a less expensive site. But that is not due to higher land value; it is because the dealer has a reputation for technical knowledge and honesty (or has become a fad among rich people), for which his customers are

willing to pay whether his store is on a high priced lot or a low priced one.

Though land value has no effect upon the price of goods, it is easier to sell goods in some locations than in others. Therefore, though the price and the profit of each sale be the same, or even less, in good locations than in poorer ones, aggregate receipts and aggregate profits are much greater at the good location. And it is out of this aggregate, and not out of each profit, that rent is paid. For example: A cigar store on a thoroughfare supplies a certain quality of cigar for fifteen cents. On a side street the same quality of cigar can be bought no cheaper. Indeed, the cigars there are likely to be poorer, and therefore really dearer. Yet ground rent on the thoroughfare is very high compared with ground rent on the side street. How, then, can the first dealer, he who pays the high ground rent, afford to sell as good or better cigars for fifteen cents than his competitor of the low priced location? Simply because he is able to make so many more sales with a given outlay of labor and capital in a given time that his aggregate profit is greater. This is due to the advantage of his location. And for that advantage he pays a premium in higher ground rent. But that premium is not charged to smokers; the competing dealer of the side street protects them. It represents the greater ease, the lower cost, of doing a given volume of business upon the site for which it is paid, and if the state should take any of it, even the whole of it, in taxation, the loss would be finally borne by the owner of the advantage which attaches to that site—by the landlord. Any attempt to shift it to tenant or buyer would be promptly checked by the competition of neighboring but cheaper land.

NOTE 14. Land values are lower in all countries of poor government than in any country of better government, other things being equal. They are lower in cities of poor government, other things being equal, than in cities of better government. Land values are lower, for example, in Juarez, on the Mexican side of the Rio Grande, where government is bad, than in El Paso, the neighboring city on the American side, where government is better. They are lower in the same city under bad government than under improved government. When Seth Low, after a reform campaign,

was elected mayor of Brooklyn, N. Y., rents advanced before he took the oath of office, upon the bare expectation that he would eradicate municipal abuses. Let the city authorities anywhere pave a street, put water through it and sewer it, or do any of these things, and lots in the neighborhood rise in value. Everywhere that the "good roads" agitation of wheelmen has borne fruit in better highways, the value of adjacent land has increased. Instances of this effect as results of public improvements might be collected in abundance. Every man must be able to recall some within his experience.

And it is perfectly reasonable that it should be so. Land and not other property, must rise in value with desirable improvements in government, because, while any tendency on the part of other kinds of property to rise in value is checked by greater production, land cannot be reproduced.

Imagine an utterly lawless place, where life and property are constantly threatened by desperadoes. He must be either a very bold man or a very avaricious one who will build a store in such a community and stock it with goods; but suppose such a man should appear. His store costs him more than the same building would cost in a civilized community; mechanics are not plentiful in such a place, and materials are hard to get. The building is finally erected, however, and stocked. And now what about this merchant's prices for goods? Competition is weak, because there are few men who will take the chances he has taken, and he charges all that his customers will pay. A hundred per cent., five hundred per cent., perhaps one or two thousand per cent. profit rewards him for his pains and risk. His goods are dear, enormously dear—dear enough to satisfy the most contemptuous enemy of cheapness; and if any one should wish to buy his store that would be dear too, for the difficulties in the way of building continue. *But land is cheap!* This is the type of community in which may be found that land, so often mentioned and so seldom seen, which "the owners actually can't give away, you know!"

But suppose that government improves. An efficient administration of justice rids the place of desperadoes, and life and property are safe. What about prices then? It would no longer require a bold or desperately avaricious man to engage in selling goods in that community, and

competition would set in. High profits would soon come down. Goods would be cheap—as cheap as anywhere in the world, the cost of transportation considered. Builders and building materials could be had without difficulty, and stores would be cheap, too. *But land would be dear!* Improvement in government increases the value of that, and of that alone.

NOTE 18. Take for illustration two towns, one of excellent government and the other of inefficient government, but in all other respects alike. Suppose you are hunting for a place of residence and find a suitable site in the town of good government. For simplicity of illustration let us suppose that the land there is not sold outright but is let upon ground rent. You meet the owner of the lot you have selected and ask him his terms. He replies:

"Two hundred and fifty dollars a year."

"Two hundred and fifty dollars a year!" you exclaim.

"Why, I can get just as good a site in that other town for a hundred dollars a year."

"Certainly you can," he will say. "But if you build a house there and it catches fire it will burn down; they have no fire department. If you go out after dark you will be 'held up' and robbed; they have no police force. If you ride out in the spring, your carriage will stick in the mud up to the hubs, and if you walk you may break your legs and be lucky if you don't break your neck; they have no street pavements and their sidewalks are dangerously out of repair. When the moon doesn't shine the streets are in darkness, for they have no street lights. The water you need for your house you must get from a well; there is no water supply there. Now in our town it is different. We have a splendid fire department, and the best police force in the world. Our streets are macadamized and lighted with electricity; our sidewalks are always in first class repair; we have a water system that equals that of New York; and in every way the public benefits in this town are unsurpassed. It is the best governed town in all this region. Isn't it worth a hundred and fifty dollars a year more for a building site here than over in that poorly governed town?"

You recognize the advantage and agree to the terms.

But when your house is built and the assessor visits you

officially, what would be the conversation if your sense of the fitness of things were not warped by familiarity with false systems of taxation? Would it not be something like what follows?

"How much do you regard this house as worth?" asks the assessor.

"What is that to you?" you inquire.

"I am the town assessor and I am about to appraise your property for taxation."

"Am I to be taxed by this town? What for?"

"What for?" echoes the assessor in surprise. What for? Is not your house protected from fire by our magnificent fire department? Are not you protected from robbery by the best police force in the world? Do not you have the use of macadamized pavements, and good sidewalks, and electric street lights, and a first class water supply? Don't you suppose these things cost something? And don't you think you ought to pay your share?"

"Yes;" you answer with more or less calmness: "I do have the benefit of these things and I do think that I ought to pay my share toward supporting them. But I have already paid my share for this year. I have paid it to the owner of this lot. He charges me two hundred and fifty dollars a year—one hundred and fifty dollars more than I should pay or he could get but for those very benefits. *He* has collected my share of this year's expense of maintaining town improvements; you go and collect from him. If you do not, but insist upon collecting from me, I shall be paying twice for these things, once to him and once to you; and he won't be paying at all, but will be making money out of them, although he derives the same benefits from them in all other respects that I do."

NOTE 28. If you wish to test the merits in point of certainty of the single tax as compared with other taxes, go to a real estate agent in your community and, showing him a building lot upon the map, ask him its value. If he inquires about the improvements, instruct him to ignore them. He will be able at once to tell you what the lot is worth. And if you go to twenty other agents their estimates will not materially vary from his. Yet none of the agents will have

left his office. Each will have inferred the value from the size and location of the lot.

But suppose when you show the map to the first agent you ask him the value of the land *and* its improvements. He will tell you that he cannot give an estimate until he examines the improvements. And if it is the highly improved property of a rich man he will engage building experts to assist him. Should you ask him to include the value of the contents of the buildings, he would need a corps of selected experts, including artists and liverymen, dealers in furniture and bric-a-crac, librarians and jewelers. Should you propose that he also include the value of the occupant's income, he would throw up his hands in despair.

If without the aid of an army of experts the agent should make an estimate of these miscellaneous values, and twenty others should do the same, their several estimates would be as wide apart as ignorant guesses usually are. And the richer the owner of the property the lower as a proportion would the guesses probably be.

Now turn the real estate agent into an assessor, and is it not plain that he would appraise land values with much greater certainty and cheapness than he could appraise the values of all kinds of property? With a plot map before him he might fairly make every appraisal without leaving his desk at the town hall.

And there would be no material difference if the property in question were a farm instead of a building lot. A competent farmer or business man in a farming community can, without leaving his own door-yard, appraise the value of the land of any farm there; whereas it would be impossible for him to value the improvements, stock, produce, etc., without at least inspecting them.

NOTE 100. It is reported from Iowa that a few years ago a workman in that State saw a meteorite fall, and, securing possession of it after much digging, he was offered \$105 by a college for his "find." But the owner of the land on which the meteorite fell claimed the money, and the two went to law about it. After an appeal to the highest court of the State, it was finally decided that neither by right of discovery, nor by right of labor, could the workman have the money, because the title to the meteorite was in the man who owned the land upon which it fell.

Single Tax Platform.

Adopted at the Chicago Convention. August 30, 1893.

We assert as our fundamental principle the self-evident truth enunciated in the Declaration of Independence, that all men are created equal and are endowed by their Creator with certain inalienable rights.

We hold that all men are equally entitled to the use and enjoyment of what God has created and of what is gained by the general growth and improvement of the community of which they are a part. Therefore no one should be permitted to hold natural opportunities without a fair return to all for any special privilege thus accorded to him, and that value which the growth and improvement of the community attach to land should be taken for the use of the community.

We hold that each man is entitled to all his labor produces. Therefore no tax should be levied on the products of labor.

To carry out these principles we are in favor of raising all public revenues for national, state, county and municipal purposes by a single tax on land values, irrespective of improvements, and of the abolition of all forms of direct and indirect taxation.

Since in all our states we now levy some tax on the value of land, the single tax can be instituted by the simple and easy way of abolishing one after another, all other taxes now levied, and commensurately increasing the tax on land values, until we draw upon that one source for all expenses of government, the revenue being divided between local governments, state governments and the general government, as the revenue from direct taxes is now divided between local and state governments; or a direct assessment being made by the general government upon the states and paid by them from the revenues collected in this manner.

The single tax we propose is not a tax on land, and

therefore would not fall on the use of land and become a tax on labor.

It is a tax, not on land, but on the value of land. Thus it would not fall on all land, but only on valuable land, and on that not in proportion to the use made of it, but in proportion to its value—the premium which the user of land must pay to the owner, either in purchase money or rent, for permission to use valuable land. It would thus be a tax, not on the use and improvement of land, but on the ownership of land, taking what would otherwise go to the owner as owner, and not as user.

In assessments under the single tax all values created by individual use or improvement would be excluded, and the only value taken into consideration would be the value attaching to bare land by reason of neighborhood, etc., to be determined by periodical assessments. Thus the farmer would have no more taxes to pay than the speculator who held a similar piece of land idle, and the man who, on a city lot, erected a valuable building would be taxed no more than a man who held a similar lot vacant.

The single tax, in short, would call upon men to contribute to the public revenues, not in proportion to what they produce or accumulate, but in proportion to the value of the natural opportunities they hold. It would compel them to pay just as much for holding land idle as for putting it to its fullest use.

The single tax therefore would—

1. Take the weight of taxation off the agricultural districts where land has little or no value irrespective of improvements, and put it on towns and cities, where bare land rises to a value of millions of dollars per acre.

2. Dispense with a multiplicity of taxes and a horde of tax gatherers, simplify government and greatly reduce its cost.

3. Do away with the fraud, corruption and gross inequality inseparable from our present methods of taxation, which allow the rich to escape while they grind the poor. Land cannot be hid or carried off, and its value can be ascertained with greater ease and certainty than any other property.

4. It would, on the other hand, by taking for public use that value that attaches to land by reason of the growth

and improvement of the community, make the holding of land unprofitable to the mere owner, and profitable only to the user. It would thus make it impossible for speculators and monopolists to hold natural opportunities unused or only half used, and would throw open to labor the illimitable field of employment which the earth offers to man. It would thus solve the labor problem, do away with involuntary poverty, raise wages in all occupations to the full earnings of labor, make over-production impossible until all human wants are satisfied, render labor-saving inventions a blessing to all, and cause such an enormous production and such an equitable distribution of wealth as would give to all comfort, leisure and participation in the advantages of an advancing civilization.

In securing to each individual his equal right to the use of the earth, it is also a proper function of society to maintain and control all public ways for the transportation of persons and property, and the transmission of intelligence; and also to maintain and control all public ways in cities for furnishing water, gas and all other things that necessarily require the use of such common ways.

CHICAGO SINGLE TAX CLUB

Meets Every Friday Evening in

HANDEL HALL,

40 E. Randolph Street, (Second Floor.)

The meetings are conducted as follows :

Lecturers are given forty to fifty minutes to set forth their views, after which the subject is thrown open for general discussion, in which strangers are privileged to participate, the speaker closing with a ten minute reply to his critics. Meetings begin at eight and close at ten o'clock, unless it is voted to extend the time. The attendance averages about five hundred.

YOU ARE CORDIALLY INVITED to attend and bring your friends. Nothing can fully interest men unless it also interests women; therefore WE ESPECIALLY INVITE LADIES to come to our meetings.

Come and Participate.
Literature Free. Seats Free.
Everybody Welcome.

Office of Club, 508 Schiller Building