

**The following Editorial and Letter give a concrete
example of the truth and justice of and
necessity for Land Value Taxation
or Single Tax**

Editorial Boston Globe. Thursday, July 25th,
1912.

CHANGES IN BOYLSTON STREET

How many persons using Boylston Street daily realize the changes and improvements that have taken place there in the past 25 years? Perhaps the greatest of these have been in that part of the street between Park square and Massachusetts avenue. The distance from point to point is about one mile, and the improvements have been many and interesting. It seems but a few years ago when the buildings were covered with English ivy and occupied for residential purposes, and it was a delightful approach to the city proper from the south and west.

The valuation of the land in 1887 varied from \$2.50 to \$35 a foot; today it is valued at from \$15 to \$65 a foot. When you consider that the number of people who use this street is increasing every day and that the early completion of the Subway and the Arlington street extension will have a good effect upon the values, it seems probable that in a few years the land will easily be worth from \$75 to \$100. The character of the stores and the class of customers have caused the street to be termed the 5th avenue of Boston.

It has been truly said that people make value, and as this street is the Mecca for shoppers

from Brookline, the Newtons and other prosperous towns, south and west, which embraces a large percentage of the "well to do," the effect these people must have on values is quite apparent.

The total assessed valuation of Boylston street, from Park square to Massachusetts avenue, for the year 1912 is \$36,452,500, of which \$27,749,100 is upon the land and \$8,703,400 upon the buildings. The total valuation for the year 1887 was \$10,659,800 of which \$6,707,500 was upon the land and \$3,952,300 upon the buildings. This shows a gain in 25 years of \$25,792,700, or over 240 percent. Of this gain \$21,041,600 was upon the land values and the balance, \$4,751,100, upon the buildings.

The many improvements along and near Boylston street are sure to have a good effect, and the extension of Arlington street and the development of Park square all combine to make the future of the street brighter than ever.—Boston Globe, 7-25-12.

August 2, 1912.

Editor, Boston Globe, Boston, Mass.

Dear Sir: The editorial entitled "Changes in Boylston Street" was very interesting, and certainly the figures given therein are a very strong argument in favor of land value taxation or Single Tax.

Your figures show that in the last 25 years the people of Boston, Brookline and the Newtons have increased the value of the land on a one mile section of Boylston Street from \$6,707,500 to \$27,749,100.

This is an increase of over 300 percent. This increase of land value amounting to more than \$21,000,000 and produced by the population of Boston and contiguous towns has gone to less than 100 people who own that land as shown by a glance at the maps in the city assessor's office. In other words, the people of Boston have presented to 100, let us say, of their fellow citizens or possibly absentee owners, over \$21,000,000.

The amount that the people are getting back through taxes on this princely gift is only about \$350,000 per annum, a very small income from a produced value of \$21,000,000, which should yield at interest just three times as much.

If the people of Boston have produced and given away to about 100 individuals, in 25 years, \$21,000,000 on a single mile of one street, how many hundreds of millions have they given away in the same time to a few thousand land owners of Boston? And is there any wonder that the mass of the people are getting rapidly poorer, and we have crowded slums, wretched housing and generally bad and rapidly getting worse social conditions, when such stupendous values produced by the activities of citizens

generally are allowed by law to be gathered in perpetuity into the hands of the few.

I am not criticising the present or past owners of land on Boylston Street nor elsewhere, but I see no reason why the citizens of Boston should continue this impoverishing generosity nor why any land owner has any right to expect that they should.

By your figures, during the same time the assessed value of the buildings on the aforesaid mile of Boylston Street has increased from \$3,592,300 to \$8,703,400. This increase of \$4,751,100 may be said to have been produced by the activities of certain individuals in putting up better buildings. Why should these individuals be fined or penalized by their thrift and industry by the City of Boston to the tune of some \$16.40 per \$1000 or a total of \$78,000 annually? Are they criminals or "undesirable citizens"? Truly our system of taxation would be ludicrous if the results were not so criminally serious.

Yours truly,

(Signed)

E. J. BURKE.