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MASSACHUSETTS SINGLE TAX LEAGUE

Meeting of Executive Committee, Saturday, Nov. 29, 7:30 P.M. in Lorimer Hall, Tremont Temple, Boston. Professor Johnson has prepared the following statement to be made by him in introducing Miss Haley, and to be distributed to the newspapers. He desires its approval by Executive Committee.

RATIONAL TAXATION

*Single Tax
Leagues
and
single taxers*

We favor the Single Tax because we believe it would make it easier to own and keep a home with some ground around it; easier to own and run a well kept and developing farm; easier to establish and operate a manufacturing, mercantile, transportation or other useful business; to diminish the over crowding of cities and to do away with slums; to make preventive medicine effective, to reduce rents, lower the cost of living, and because we believe it would tend to increase the comfort and security of life for all who usefully participate in the work of the world, whether by hand, brain or capital, - whether in cities or country. We favor it particularly at this time because we believe that without the Single Tax in operation, all other efforts in this direction are at ruinous and perhaps fatal disadvantage.

The Single Tax can be established by raising public revenues to a gradually increasing extent by collecting as taxes the community-made portion of the ^{value} of land with a corresponding abolition of taxes on personal property, buildings, machinery, live stock, rolling stock and all other products of individual industry, including improvements in the soil due to tilling, draining and clearing, and ultimately the abolition of tariff taxes. The present system in spite of its original fair intent operates to the sole and exclusive benefit of the few who hold valuably located land which they frequently neither use themselves nor permit others to use, and whose chief income is from the unnatural business of appropriating the value of location and rights of way which the Creator provided for all, and to which the com-

munty itself gives the money value. The proposed system is giving great satisfaction in this and other countries in proportion as it is fully put in force.

As initial steps in the fundamental solution of the tax problem, we would amend the constitution to permit classification of property for taxation and to permit cities and towns by local option vote as fast as they wish to do so to stop taxing personal property, and improvements on or in land, or to tax them at lower rates than sight or location values. The experience thus gained can be depended upon to point the way to subsequent steps.

*In a republic we are determined to satisfy the
people and not to allow the government to
tax themselves in any way so they are fit.*