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A
PLAIN TALK
ON
TAXATION

By

JAMES R. BROWN
President, Manhattan Single Tax Club

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(Fourth edition of 10,000)

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FOREWORD

IT may seem strange, but it is true, that the weightiest question before every community is: "How shall the public revenue be secured?"

Most people consider it a matter of minor importance *how* you get the money for governmental activities so long as you get it. This is a mistake for which every state in the world is to-day paying a heavy though generally unsuspected price. A community can take its own money to pay its own bills and *thereby* promote individual and collective prosperity; or it can take away from the earnings and savings of individual citizens and *thereby* hinder all prosperity except that of speculating in land titles. This sounds complicated; and many speakers on the subject make it so. In reality it is plain and simple and can be so stated.

I do not think I have read anything which makes clearer the fundamental facts or that illustrates them more practically than does the following by Mr. James R. Brown, at this writing, President of the Manhattan Single Tax Club, and always an apostle of righteousness in the underlying and most important function of all government.

This booklet is made up from one of Mr.

Brown's Plain Talks on Taxes which he has been giving in many cities and towns throughout the country. It does not pretend to be a polished essay and of course is not exhaustive. If you are holding vacant land for a rise, or maintaining an obsolete building on a valuable site, you may not like it; if you are the average citizen working every day to make both ends meet, you probably will. In any case, you can, I think, learn from it, if you don't know already, something about the difference made to *you* by the way your community raises its public money.

CHARLES T. ROOT.



A PLAIN TALK ON TAXATION

By
JAMES R. BROWN

President, Manhattan Single Tax Club

IT breaks my heart, when leaving a single tax meeting, to hear somebody coming out say: "Well! I listened to those speeches, but I don't know any more about the single tax now than when I went in"; and I am aware that people of ordinary good sense sometimes have that experience. Now, the single tax is not hard to understand, and I am sure I can prove that to you if you will listen to me for fifteen minutes.

When we buy anything it is our instinct and our right to appraise it beforehand and assure ourselves, as far as our judgment allows, that we are paying for just what we get, and getting just what we pay for. When we buy a barrel of flour, a suit of clothes, a building, a watch or a day's labor, we first satisfy ourselves, by shopping around or otherwise, that we are getting and giving value received. But in our ordinary life there is one glaring exception to this rule. We all have to buy social service, community service: that is, what our local and state authorities do for us. We have to buy this service the same as we have to buy any other necessity of life, but we are not allowed to appraise it, to say how much

of it we are getting, what it is worth to us, or how much we shall pay for it. Taxation is simply collecting pay for community service, and under present systems it is a hit-or-miss proceeding, falling like the rain indeed, upon the just and upon the unjust, but, unlike the rain, usually hitting the unjust very lightly, and the just very hard.

I wonder how many of us appreciate the scope of this great power, the taxing power of the state; how far-reaching in its influence and how evil in its results if wrongly used. It is the supreme power of the whole people. It is the one thing above all others that determines the nature of our individual life and existence, whether it shall be a mean and narrow one, or a full and a beautiful one. More than anything else in life it marks for us either the path of poverty or the path of prosperity. It is the power that turns day into night or night into day; it is the command that can lay waste the garden and make it look like a desert, or that can make the desert bloom and blossom like unto a garden. *It has the power to destroy; it has the power to create. It is the power that either shuts the door of opportunity upon labor and upon capital, or that opens the door of opportunity to labor and to capital.*

To-day, we have a strange situation. The struggle for the individual life is very, very keen. Notwithstanding our ability to produce those things with which we satisfy desire, the great mass of the people have a life and death struggle just to barely live; the working man to keep himself alive; the business man to keep his head above water; the capitalist to keep his capital intact. On the other hand, while the individual has this trouble our social or-

ganisms also have a terrible struggle to maintain their existence and to carry on their social activities. Everywhere you go, every city or town you come to has a tax problem. I just came from Providence this morning. They are struggling there with the problem of how to raise revenue, and the state is also struggling with the problem of how to get revenue enough for Rhode Island. Wherever you go, every town, every hamlet, every big city, is weary struggling with this tax problem. What is the answer? What is the way out? It is not the issuing of bonds; it is not the putting of new burdens upon the people in some other direction; it is not loading future generations with a pile of unpaid debts; *it is the taking for present use the present values socially created of which there is, always and everywhere, a plenty.*

Now, taxation is essentially payment for social services. Society does something for the individual members of society and society must be paid for the service. What should be the basis of payment? Our present method couldn't be worse. Go into an asylum and get from it a man over whose mind reason has lost sway, and set him down with a pen and paper and say to him, "Friend, write us a system of raising public revenue," and the worst that he could do couldn't possibly be worse than we have done. *Our tax books from beginning to end are but a collection of guesses. Our tax rolls are stained with grand and petty larceny from top to bottom. We take private property for public use and give public value for private enjoyment. The man who makes two blades of grass grow where one grew before, we punish him, and the man who prevents any grass at all from growing, we reward him. Could we do worse?*

In every phase of life, you know, comedy and tragedy go hand in hand; the tear follows the laugh and the laugh the tear and even our tax system is no exception, for it can give you many a hearty laugh as well as many a tear. A fellow gets drunk and paints the town red; we fine him; another fellow stays sober and paints his house white and we fine him. One fellow builds a chicken coop—we fine him every year the chicken coop is in existence, while the fellow who robs the chicken coop, we fine only once. The man who uses opportunity, we punish; the man who does not use it we liberally reward.

Let me say again that the *way* you raise your public revenue is the all-important thing, not the *amount* you raise. This is because a tax upon land values operates exactly opposite to a tax on labor values. A man got up in a meeting of mine and said: "Oh, what difference does it make? We have got so much money to raise, let us raise it any way we can get it, the quicker the better." Says I: "Do you think so?" He said: "Certainly." I said: "Suppose you had a hundred pounds to carry, would it make any difference how you carried it." He answered: "Not at all." "All right," I said, "we will tie it to your left leg instead of putting it on your right shoulder." Of course there was no answer. Then I said: "If a ship had a cask to take to Europe, where could it best carry it, down in the hold, close to the keelson, or throw it overboard at the end of a line and drag it across?" This is a rough illustration of the importance of how we raise our public revenue. *We can raise it and shut the door of opportunity to labor and to capital, increase the cost of living to every human being, and bind unjust burdens*

grievous to be borne upon the back of labor and capital—or we can raise it in such a way that by the very raising of it we relieve labor and capital and force open the door of natural opportunity to labor and to capital. Let me explain this further for here is the whole point and nub of the single tax.

A tax that falls upon anything produced by labor restricts the production of that thing and increases the cost of living; and (note this), *the failure to tax land values has exactly the same effect*; it restricts production; it raises the cost of living; it lowers wages; it increases the price of land. Untax entirely the land of this city to-night and land prices would be half again as high before morning. Labor and capital would have a burden so enormously increased that they would stagger and fall under the load. Outside of the absurdity, evil and dishonesty of it, how perfectly ridiculous it is to tax the things that we want. Suppose we don't want dogs, what shall we do with them? Oh, just tax them and they'll go. If the tax were high enough every ki-yi in town would disappear. But we forget that it has the same effect upon the things that we need, the things that enter into our life, implements, food, raiment and shelter. Tax them and you make them dearer and you make them scarcer.

But now see the exactly opposite effect of taxing land values. *While taxing labor products makes them scarcer and dearer, taxing land values makes land more plentiful and cheaper.* I don't mean that you can increase the surface of the earth by taxation, but land held out of use might as well be on Mars for any good it does us; so as taxing land values makes more land accessible as well as making

it all lower in cost, I am correct in saying that it makes land more plentiful and cheaper. Don't lose sight of this statement for a moment. It is the heart and soul of the Single Tax.

Now that I have pointed out some of the public benefits of taxing land values, let us turn the subject round and look at the public injuries that result from *not* taxing land values. If you do not tax land values what happens? You are just giving a premium that encourages men to hold out of use large areas of valuable land. In New York, for instance, we are very foolish. We raise at least a hundred millions a year in this town by taxes upon labor values, every cent of which is added to the cost of living, with a profit tacked on as well. Now, that is wicked, because that is needlessly taking private property for public use, and there is no warrant in ethics for any such action. Worse yet, we give to a comparatively few individuals our economic rent or land value, a value socially created, to the estimated extent of about three hundred millions a year, as a reward for what? For doing something? No. For doing nothing, making land scarce and dear artificially, and thus shutting the door of opportunity upon labor and upon capital. Find me valuable land idle, and I will find you idle men and idle capital; they go hand in hand. Land value is the value of an opportunity to produce things and to do business. Now, when value of the opportunity so far exceeds the value of the things we produce, as is the case in New York City, what can you have for the individual life of the majority but stress and strain and poverty, and what can you have for the social life but debts and burdens and bankruptcy? Our land

valuation in New York, the assessed value of the land, the valuation left over after we have taken some taxes, is over five billion dollars, and the value of all the things upon that same land that have been produced in all these years only amounts to three billion. The price of the opportunity to produce has been raised by our boosting system, by our system of paying men to hold land idle. It has so far boosted land prices that they exceed by two billion dollars the value of the things produced by labor and by capital. That is a serious situation, but one which is by no means peculiar to New York.

It is a cardinal principle of the Single Tax that land values are public property because they are not made by labor or capital, but are the sole product of the presence and expenditure of the community. Our present system of taxation and land handling is a flat denial of this principle.

A man comes to me, for instance, and asks: "What do you want for that vacant lot?" I say to him: "Five thousand dollars." He says: "What, five thousand dollars? Great Heavens, that is an awful price. Why, five years ago you only paid five hundred for it." I say: "That's a fact, but let me tell you a few things. You know when I bought that lot, this street wasn't even graded; it was not sewered; it was not lighted; it was not policed. This was a miserable town to live in then. There were very few churches; there was no free delivery of mail, the poorest kind of stores; there wasn't a good theatre in the place; there was no fire department—Oh, pshaw! Why, it was the meanest kind of a hole that a white man could live in, and I paid all that lot was then worth, five hundred dollars; but, now, see what

has happened? Population has moved in. Not only are the streets graded and the town paved, sewerred, lighted and policed, but we have here a splendid fire department, a sanitary department, the best of common schools, a high school, a good free library, free delivery of mail, best of stores you can find anywhere—no human desire but what can be satisfied right here—Oh, this is some town; this town is worth living in now, and for that reason this little bare lot is worth five thousand dollars.”

Now, what am I selling this man? Land? Not at all. I could sell him a piece just as pretty and larger back in the bush for ten dollars. I am not selling him land; I am selling that man five thousand dollars' worth of good government, of social service; not service that I rendered, but that the community renders and pays for out of its taxes.

How do I get at the price of five thousand dollars for this land? There are a dozen ways of figuring it, but this will answer for illustration. I sell him

Paved and sewerred and lighted streets..	\$1000
Police and fire department.....	1000
Good and cheap transportation service..	1000
Nearness of schools, churches and stores	1000
Advantages of social life, amusements, etc., which accompany large popula- tion	1000

\$5000

And when I have given my customer a title deed to these things which I had no hand in creating, and have taken his five thousand dollars and salted it away in a five per cent mortgage, what then? Why, the unsophisticated victim will put up a house on that lot and

under the guise of taxation will pay over again every year for the social service and advantages for which I had already collected from him in full and for ever; for so long as I can find a safe five per cent investment, this man will pay me and my heirs after me, \$250 a year, and that is all the social services of that town are worth to him.

While I was speaking at a meeting in Buffalo a man got up to ask why he should be taxed on his lot to support the high school nearby. “I hain’t got a kid to send to it, and vacant lots don’t go to school,” he said. I encouraged him by replying: “All right, friend, go ahead.” “Well, he continued, “why should I be taxed for a fire department? You can’t burn up a piece of land, and that’s all I own. Why should I pay to support a police department? Burglars would have a hard time to get away with my lot.” “That’s true,” I admitted. “But wait a moment. Suppose you took a man to-morrow morning to look at that lot with the idea of selling it to him. Would you tell him what you have just been insisting on to me? That a lot can’t burn and so no fire department is needed? Not much. You would show him how handy to the school house for his children the place was. You would tell him that this was just the spot to put his house because the fire department was just around the corner and was so much on the job that if he lit a match they would be around in a jiffy and put it out; that you had the best police department in the state, fine street lights and pavements, etc., and that all these advantages made the lot well worth the rather elevated price you had to ask him.”

Now this is only a fair instance of what is happening a thousand times a day in the cities.

and towns all over the country. Do you need any other or further proof that the value of land is the true, exact and automatic measure of the value of social service? And if you see that, can you name any other equally just source of revenue to maintain this social service than the land value which the social service creates? 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; once to the individual land owner and once to the taxgatherer. This is a matter that everyone is vitally concerned in, although too few voters realize it; like one man who told me "he wasn't interested in the land question; he worked on a ferryboat and lived on the fifth floor!"

One of our main troubles has been that we haven't caught on to the fact that taxes are simply payment for social services. Another, that we have had no idea that it is possible to measure exactly the value of social service or to obtain from each individual his just and proper share of the cost of it. Still another trouble, and this a very serious one, is that our tax-laying authorities have almost wholly failed to realize the vital importance of the "incidence of taxation"—that is, on what part of the body politic taxation falls. The general notion has been, "We need so much revenue; what difference does it make how we get it?" and with that go-as-you-please idea in mind, as we find we need revenue, we simply grab it wherever we think we can get it easiest. Under this system, from those who show evidence of doing business and helping to build up a community, we take what we want irrespective of the social service rendered them.

The leading idea among taxation "experts" seems to be to collect from people according to their ability to pay without reference to the amount of social service they buy. How would we like to conduct our every day transactions on that principle? You pay for your groceries according to the value of the goods delivered and not according to your ability to pay. Just suppose that a man went into a store with an \$800 sealskin overcoat on and stepped up to the counter and asked the girl for a spool of cotton, and the girl put it down on the counter, and he asked: "How much?" and she looked him over and said: "Ten dollars, please!" The man would say: "Great heavens, I never paid more than five cents for it?" The girl answers: "Well, we have changed our way of doing business; we charge now according to the ability of the people to pay, not according to the value of what they get." Now, that is exactly what we do in our tax system. You build a \$5000 house back in the swamp, and the assessor comes along and charges you just as much on that building as though it were in the heart of the town on a lot that receives the maximum of social service.

So much for explanation. Now, let us get down to brass tacks and see how this is going to practically affect you, me and the other fellow. Let me give you a little conversation between myself and a man at a meeting in a church at which I recently spoke. He asked this very question:—"How is this going to affect me?" I answered his question with another. "Do you own around here?" "I own a house and lot," he said. "How big is the lot?" I asked. "Twenty by one hundred feet, and it cost me \$700." "What is your house itself worth?" He said: "\$3,500." "You paid then about

\$4,200 all together, and you pay," I hesitated, "about \$80 a year taxes?" "That's about right," he answered. "What is next door to you?" "A vacant lot." "What is that worth?" I asked. \$700." "Then it's not worth any more or less than yours," I said. "No," he replied, "it's the same street." "What is on the other side of your house?" "Another vacant lot," he said. "What do those fellows pay?" "\$12 each," he replied. "Let's see, then; you pay \$80 and they pay \$12 apiece, so the town gets \$104 out of the three of you?" "That's right," he said. "Well," I continued, "you did a respectable thing in putting a house up, and they are just holding theirs vacant." "That's the size of it." "Now, then," I concluded, "if all three of you paid 5 per cent tax on the valuation of your land, you would each pay \$35, and from all three there would be collected \$105, or \$1 more than under the present arrangement." The man thought a minute and then he asked: "Is that single tax?" "Yes," I replied. "Well, then," said he, "I am a single taxer."

Is there anything unfair about that? These other men are getting exactly the same service from the community—the proof of that is the price of the land they have possession of. That they do not use it is entirely wide of the mark. If you went to a hotel and got the best room, on a corner, where you could rubber up both streets, and worth \$5 a day, and then took the key and stayed away a week, and at the end of the week the hotel man presented you with a bill for \$35, would you hand the bill back and say, "I didn't use the room"? If you were to try on that plea he might say some things to you that are unprintable, but he would say to you in effect: "You kept some-

body else from using it, you had the opportunity to use it, I supplied you with the utility, and this hotel doesn't care whether you use it or not—now come across and pay your bill." If you were going to the theatre and bought two seats, and did not use one of the tickets and went the next day to the box-office and said that you didn't use the ticket, would you get your money back? You would not! We don't think of doing such things in our business, we do business on the single tax plan. Take an office building, for instance. You go in and want to rent an office. Would they charge you in accordance with the business you are in? Not unless they are running an extraordinary risk in renting to you, unless you were running a gold brick game or something of the kind, and they thought they could put something over on you. If you were running a legitimate business, they would say to you offices here are worth a dollar a square foot, and a dollar a square foot is what you would have to pay for it, whether you did a business of a million dollars a day or sat at your desk and wrote letters to your friends. That is the single tax—pay for what you get, according to the right value of the thing you are getting. How do you pay for groceries, or hats or clothes? According to the value of the thing you get. But we have been in the dark in the past and struggling around like a blind mule in a bog, because we did not know how to charge for social service. That is the only trouble—we didn't know how. To-day we know that the measure of the value of social service is land value, and land value only.

All improvements in a town add to land values and to the value of nothing else. If you

took a badly paved street in your town, and paved it beautifully, and swept it twice a day and sprinkled it with rose-water, what would go up in value? The furniture in the homes on that street? Not one cent. The personal property in the stores on that street? Not one cent. The buildings on that street? Not one cent. The salaries of the men who lived on that street, Not a cent. What, then, would go up in value? The land only—the vacant as well as the used. Can't you see that these other things are private property, services rendered by you to yourself, and are in no way related to the value of social service? What I do with that lot need not be related in the slightest to the value of that lot, to the opportunity that I have possession of.

So, we ought to charge people in taxes for what they get, not for what they possess, and not for any service that they render to themselves. There is just one, and only one, sane, honest, businesslike and efficient way of raising public revenue, and that is to take the value that the presence and the social activities of the people create, to meet the expense incurred by such social activities. In other words, every man, woman and child that comes into a town adds to the value of the land in that town, and every person that comes to it adds to the expense of the whole. Now, then, what is more sensible, more honest, more rational, than to take the value that they create to pay the expense that they incur?

Now, this present stupid system of taxation we have leads to very bad results. It closes the door of opportunity, as I have said, to both labor and capital; and not only that, it creates a ruinous bill of expense to the community itself. It spreads a town over a vast area, thus

increasing the expense of the community and bringing down the efficiency of social service to the lowest possible point. A small town spread over a great area—what can it do for its citizens? Mighty little, under the present system. The proper way would be to start with the land that is in use, beginning with a center, and working outward in a systematic, business-like way, thus getting the maximum of efficiency in social service for its citizens, whereas the system now in use gives the minimum.

This vacant lot industry is a very bad industry. There is nothing good about a vacant lot, except that it may be an opportunity to some man to get something for nothing. It would be amusing, if it were not something worse, to see in this highly developed civilization of ours, how everybody's mind is on fire with an unholy desire to get something for nothing? Drop a nickel in the slot and pull out a dollar! Why, it has even got the preachers into it—and the less you drop in and the more you hook out, the smarter you are! It is putting business on the plane of horse-racing—something for nothing. But let us keep this in mind, that when one man gets something for nothing, somebody else is getting nothing for something. That is the tragedy. When I gather where I did not sow, the poor fool that did the sowing will go home at even-tide with empty hands. You never knew a vacant lot to go into a store and buy anything, did you?—buy any groceries, or any furniture or any clothing? You never knew a vacant lot to do anything except, perhaps, to act as a resting place for dead cats and empty cans and weeds and thistles, and slush in the winter time.

Therefore, instead of encouraging the vacant lot industry, suppose we reverse things, and discourage the vacant lot industry. And what can we do that will discourage it? I am not finding fault with the man who speculates in land; he, like the rest of us, is the victim of the conditions of the system under which we live our social life. But under this system what happens? A man comes along with \$100,000 capital that he wants to use. What is the result? Why, up goes the price of land, taking a larger part of his capital to pay for the opportunity to do business, and added to this the ever-increasing tax burden he has to bear. So he reasons with himself: "If I buy land and improve it, I have my doubts as to breaking even; but if I get some land and let it lie idle, the people of the community will shortly make improvements, and in the course of a few years I will at least make five per cent annually on the value of the land—I am between the devil and the deep blue sea. I will join the ranks of the idlers, because it is safer and more profitable to be an idler, under our present system." You know we punish the workers and reward the idlers. It is hard to imagine it, when we consider how clever we are!

Now, if we take land value for social use, are we robbing anybody? You know you can only steal a watch from a man that owns a watch—a man can only be robbed who has a property right in a thing. You have got to do one of two things: you have got to take for public uses income which individuals have earned or income which the community itself has earned. Which will you do?

Will you take private property for social use, restrict trade and commerce, check industries,

and deny the poor man all opportunity to employ himself on the land if he is not satisfied with the wages offered him? Or will you take public income for public use, and by that very act open the reservoir of land to the use of labor and capital? For the purpose of illustration I want to cite a couple of cases from my recent experience.

In every town I go to, my first move is to charge down to the City Hall and get the facts of that town. A few nights ago I spoke in a place called R———, New Jersey, and before speaking I got the following facts from the town records: The population was given as 6,729 and the area of the town 8,960 acres. The expense budget for the year was \$242,919; that makes for the population about \$36 per capita per year, which is nine-tenths as much as that of New York City. Of course they have a high tax rate, and besides that high asking prices for land. Also by reason of the large extent of the town they cannot give it all adequate public service, and on these accounts, and because of the way they lay their taxes the place is not growing as it should. As I have stated before, the area of the place is 8,960 acres. In that area there are, allowing for streets, about one hundred and seven thousand five hundred lots 25×100 . Now, every lot is entitled to all the utilities that the town gives to anybody; but suppose you build on the outskirts a house costing five thousand dollars; they will tax you at least one hundred dollars a year on that house (and at the end of fifty years they would have the house and you wouldn't know it). Perhaps you will wake up some day and realize you are paying one hundred dollars a year in taxes on a house and are getting practically nothing

in the way of public service. Then you go to the mayor and make a complaint that you haven't been getting any police protection, or any use of the various utilities, and he sits back in his chair and listens to you patiently and then says that he will take the matter up and investigate and will see what can be done. Well, he can't do anything for you, and he knows it. All town officials are in the same fix. One mayor told me, in a very strong voice, that his was "a h—— of a job," and I believed him.

At present the town of R—— is raising its revenue by taxing all kinds of individual property that they can reach—property for the most part which gets no benefit from public service. I pointed out in my talk that the thing that gets the benefit ought to pay the bill. The more money you spend in public utilities the higher your land values. At present your taxes fall very largely on labor value, and are, therefore, a burden on family life. Now let us apply to this town a sane and business-like plan so simple that we ought to be able to teach it in the primary classes of our public schools. I said suppose you drop all other taxes and charge land values with an average of \$3 a lot. With your one hundred and seven thousand five hundred lots you would then raise for your town not \$242,000, but \$322,000, or \$80,000 more than you are getting now. That \$3 would be the average tax between your top-notch lot held at \$8,000 situated on the best corner and getting the cream of your social service, and your poorest and most distant lot worth \$40. In other words if they would levy a 5 per cent tax on the bare land in that town, the best lot would pay \$400 and the

poorest lot \$2, whether improved or unimproved.

In that town of R——, they could allow each of their thirteen hundred families ten lots of 25 x 100 ft. each, and then they would only occupy thirteen thousand lots, and would have vacant and idle ninety-four thousand lots.

Now, if I ran a hotel—which they say is the easiest business on earth to run, because all you have to do is to listen to the guests and they will tell you how to run it—if I ran a hotel that had two hundred rooms, furnished, lighted and heated, and I never had more than fifty guests, what would you say about me as a hotel man? You would justly say that I was a fool to furnish and give service to one hundred and fifty vacant rooms. Mr. R—— is one mighty poor hotel man, is he not? Out there, they don't like industry any more than we do in New York and so they fine industries; anybody that builds, or improves; anybody that does anything that is useful, they fine them in the aggregate, \$148,000 a year. That is the amount of the tax levied upon labor values.

These vacant lots are only idle because it pays to hold them idle. Men wouldn't leave capital in vacant land unless, in the run of years, the increase in selling value would amount to at least five per cent, which is the market rate for money, and so as an inducement to hold them idle, to stand in the way of progress, an inducement to do nothing, just simply nothing, they give out there every year about \$300,000 in public value for private enjoyment.

Now let us step over to K——, New York. A town of about twenty-six thousand, which has been there since the Revolution. It occu-

pies an acreage of 5,248 or 62,976 lots and has a budget of \$483,000. An average tax of \$8 a lot would give this city a revenue of \$503,000, or \$20,000 more than they get now by taxing land a little and industry a great deal. Under a 5 per cent tax on land price alone, the dearest lot in town would pay \$300, and the cheapest \$3, whether improved or unimproved, and certainly no home owner or owner of improved property would object to this form of taxation. I interviewed a man that owned the costliest lot in town; he holds it at \$6,000, and it has an old obsolete building on it. He now pays around \$300 in taxation. After we had talked a while he said: "If they would let me put up a building here and not tax me for it, I would be perfectly willing to pay \$500 a year on the land. I will put up the very best building in town, if they will just guarantee me freedom from tax on the building, but as long as they go on the present basis, I can do business in this shanty." They could give three lots to every family in that town, and only utilize 16,000 lots, and it would leave 46,000 vacant lots. The mayor sat at my right when I was talking to the Board of Trade in K—, and when I sprung this he gasped, and said: "He always knew that the darn old town was bigger than it ought to be." The mayor looked at me and said: "You do not mean to say that there is anybody in the town paying less than \$8 a lot, do you?" I said: "There is a bunch of property assessed as farm lands, and it is in the heart of this town, which is certainly not a farm site; it is assessed at a valuation of some \$200 an acre." The owner of that land was paying taxes about 50 cents a lot per annum, but if you wanted

to buy it, you would have to pay a king's ransom.

Everywhere you go it is the same thing. You get two things out of this wretched system, and unnecessarily expanded town and a horrible bill of costs because of the unnecessary extension of its area.

The city of L—, N. Y., has the same story—area 5,200 acres or 62,400 lots 25 x 100—budget \$300,000. An average tax of \$5 a lot would yield \$312,000, all other taxes abolished. Population about 20,000—4,000 families of five—allow each family three lots for all purposes and they would have 50,000 vacant lots—in town. They have a fine on industry of some \$150,000 and a premium on idleness of about \$300,000 per annum.

Seven hundred miles of the costly streets of Manhattan and Brooklyn run past vacant lots, and every man, woman or child that passes and repasses a vacant lot contributes to the support of the owner through the increase in value they cause just as surely as though they dropped their nickels or dimes into his lot at each passing.

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

We have only one philosophy, and it is so simple—pay for what you get as indicated on the accurate thermometer of the rent value of land—public value for public purposes, private property for private enjoyment. No honest man will object to that, if he can understand it. Of course if he can't he is to be pitied; if he can understand it and objects to it, he is open to the charge, in the court of

common sense, that the ground of his objection is that he hopes or desires to get some of that public property for his private use.

There is no use trying to get the politicians and their rich and powerful backers to accept this great simple truth voluntarily. Their eyes and ears are tight shut by the enormous profits derived from things as they are, and cries of anarchy! confiscation! and vested interests! meet every attempt to lessen their profits from a system which combines injustice with oppression, puts the brakes on industry and permits not even an approach to equality of opportunity. The only remedy is patient, simple pointing-out the facts to the voters. When enough of them have "caught on," the politicians, ever alert to the signs of the time, will jump away from their present backers without so much as a good-bye and align themselves with the people, protesting that they have been loyal single taxers ever since the world began.

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world, and help push this
good work along