

Vote for
Robert C. Macauley
For President

Richard C. Barnum
For Vice-President

**And Your Local
and State Tickets**

They stand for
Economic Freedom

SINGLE TAX

*What it is and
why you should*

VOTE FOR IT



11697

For Further Literature
address
National Headquarters
32 E. Thirteenth Street
NEW YORK

Vote for The Single Tax

BECAUSE

It will squeeze the taxes and rents out of inflated prices.

It will lower rents.

It will abolish our present complex and burdensome tax system.

It will give to every man the full product of his labor.

It will make it easier for your children to get a farm or a home of their own.

It will return to the people who created them the great Land Values of the cities.

It will lift the great burden of rents and taxes from the backs of the farmer, the workingman and the business man and return to the PEOPLE their natural birthright and, by assuring to each all that he produces, will greatly stimulate business and production.

It will take from the Oil Trusts, the Coal Barons, the Iron Kings, the Railroad Magnates, and the Big Landlords their monopolies and will return to the PEOPLE the great values of the natural resources of the earth of which they have been robbed.

It is the first step toward the Universal Brotherhood of Man.

PLATFORM *of the* SINGLE TAX PARTY

We, the Single Tax Party, in National Convention assembled, recognizing that the earth was created for all the people for all time, and that all have an equal and inalienable right to live on it and to produce from it the things that they require for their welfare and happiness;

Recognizing that all wealth, whatever its form, is produced only by labor applied to land, or to the products of land, and that the denial of the equal access to land is a denial of the right to produce and thus a denial of the right to life, liberty and the pursuit of happiness, as proclaimed by the Declaration of Independence;

Recognizing further that under our tax laws and our system of land tenure a small number of the people own most of the land

of our country, and exact tribute in the form of ground rent from all the rest of the people in exchange for the mere permission to work and to produce, thus not only reaping where they have not sown but also holding idle the greater part of the earth's surface and restricting the amount of wealth we otherwise easily could and would produce;

Recognizing further that the value of the land, as expressed in its ground rentals or in its capitalized selling price, is a community value created by the presence of the people and, therefore, belongs to the people and not to the individual;

We, therefore, **DEMAND** that the full rental value of the land be collected by the Government instead of all taxes, and that all buildings, implements and improvements on land, all industry, thrift and enterprise, all wages, salaries, incomes, and every product of labor be entirely exempt from taxation.

And we pledge ourselves that, if entrusted with the power to do so, we will express in law and enforce to the utmost such measures as will make effective these demands, to the end that involuntary poverty and want may be abolished and economic and civic freedom for all be assured.

Argument

We hold that taxes on all products of labor, such as agricultural products, buildings, machinery, or merchandise of all kinds, tend to discourage industry, as a tax is equivalent to a fine.

We are opposed to taxing (fining) people for producing wealth. We believe rather in encouraging the production of wealth. Wealth is a product of labor. Land value is not wealth for it is not a product of labor, but is produced by the presence of the people.

All land values are created by the people and rightly belong to the people and not to the landlord; he has no more to do with its existence than any other citizen.

We propose to take for public purposes all land rent and to abolish every other form of taxation.

While we demand that the rent of land shall be devoted to public use, because it is created by the public, yet we stand unreservedly for the right to private property in any wealth made by man. What a man produces belongs to him as against the whole world, but no individual made the land and so no individual can rightly claim the ground rent.

We call attention to the fact that the land is the source of all wealth. From it come all

man's food, clothing and shelter. Hence the land is the very source of life itself, and to allow individuals to monopolize the favored portions of the earth's surface; the centres of population in our cities, the rich coal and oil lands, the ore beds and the fertile places of the earth, and to charge other individuals a ground rent for the privilege of existing or earning a livelihood, is the equivalent of putting the very right to life itself into the hands of the landlords. No individual or set of individuals has the right to charge other individuals for the privilege of living. To sanction this right, as society does to-day, is the equivalent of sanctioning human slavery. We demand a free earth for mankind.

The Single Tax will solve the Labor problem. Labor does not ask charity, but demands justice. The price of every article of food and clothing the laborer buys to-day is weighted with taxes, which are the cause of high prices and exorbitant rents. These high prices and rents eat up the income of Labor. We propose to abolish these taxes, and thus free Labor from the burden of high prices.

Abolish all taxes on industry and industry will be encouraged instead of penalized as it is under our present system.

All Civic betterments and Social advantages such as Schools, Churches, Libraries, Hospitals, Improved Transportation, Good Roads, Sewers, Police and Fire Protection, Health Departments, Postal Service, Recreation and Playgrounds, Public Parks and Baths, etc., etc., tend to increase land values and so under

our present system redound chiefly to the benefit of the landlord.

Under the Single Tax the Public instead of the landlord will reap the benefits of these improvements.

The greater the population of any community the greater the Land Values, and the greater the Land Values the higher are the rents. Every child born into a community and every individual entering it increases land values in such community.

It is estimated that in many cities the birth of each child adds \$1000 to the value of the land. If an enumeration of expectant mothers were taken in any city and it were learned that twice as many children were to be born during the next year Land Values would immediately increase accordingly. Under our present system every unborn child has a price on its head. Every child to-day is born into industrial slavery and must pay rent to some landlord for the mere privilege of living.

We propose to lift this burden of rents and taxes from the backs of the living and unborn generations. We propose to give to every man all that his hand and brain produce, and when this is accomplished no man will get what he does not produce. We want a free Earth. We do not ask charity; we demand Justice.

To accomplish these aims and purposes we pledge ourselves to abolish all taxes, both direct and indirect, except the Single Tax which shall take for public purposes the full rental value of land exclusive of improvements and of all other products of labor.

The Farmer and the Single Tax

The owners of big landed estates worth millions, the big oil and coal land owners and the iron ore monopolists hide behind the farmer and say that because the farmers own large AMOUNTS of land the Single Tax is a scheme to put all the taxes on the farmer. They say also that it is a trick of the city people to make the farmers pay all the taxes. We would ask just how long these big landed interests have been so much worried about the poor farmer. Don't let them pull the wool over your eyes. The big land owners in the business districts of the cities whose land is worth a million dollars or more per acre also pretend to be worried about what the Single Tax will do to the farmer. The fact is, they know the Single Tax will make them pay their fair share and thus relieve the farmer. Let's get at the real truth.

The Single Tax would NOT be a tax on the amount of land but on the value of land. This tax would fall according to value. The farmer has a large AMOUNT of land, but the VALUES of Land are in the thickly populated

cities and in the oil, coal and iron fields. Thus we can see where the shoe pinches. The big interests want a tax system that will tax you in proportion to the AMOUNT of land you own and also on your farm buildings, live stock, household goods and improvements, for the farmer can hide nothing. What he has can easily be seen by the assessor. The Single Tax will take all taxes off farm buildings, live stock, farm machinery, household goods, and all improvements and it will NOT tax land according to the AMOUNT but according to its VALUE.

These words "LAND VALUE" are the little words that make the big interests howl. If you could move your farm into the centre of a big city it would be worth a million dollars or more an acre. That is because of the location which makes the value and not because of anything the owner has done to the land. The public creates these big LAND VALUES. The Single Tax would take these big values for public purposes. There would then be sufficient money for public purposes and it would not be necessary to burden the farmer with heavy taxes. A single acre in the heart of a big city is as VALUABLE as all the farm land in several townships. It should pay taxes accordingly. Keep those words "LAND VALUE" in mind. Vote to tax land according to its value and not according to its area.

The honest farmer will pay his fair share without complaint, but he does not propose

to carry the whole burden. Every farmer should get squarely behind the Single Tax and vote to make the owners of the VALUABLE land in the big cities and the VALUABLE oil, coal and iron lands pay their share. The farmer asks only a Square Deal.

To-day the farmer by his toil produces raw products for the world. He sells them in the market and by the time they get back to him as finished products they have had forty varieties of taxes added to their price. He must pay greatly increased prices for farm machinery, food, clothing and household goods. The Single Tax by getting rid of all these taxes will supply the farmer's needs at lower prices.

The Single Tax demands that the national, state and county taxes be squeezed out of the high prices of the things the farmer must buy. The burden will thus be lifted from the backs of the producing farmers.

If you believe in reducing the difference between what the farmers get and what they pay you should vote for the Single Tax.

If you believe that the farmer who improves his farm and puts up additional buildings benefits the community and should not have additional taxes levied upon him for making these improvements, then you should vote for the Single Tax.

If you believe in making the big oil trusts, the coal barons, the iron monopolists, and the city landlords pay their fair share of taxes, then you should vote for the Single Tax.

The Workingman and the Single Tax

The Single Tax will make it unprofitable to hold vacant lots out of use. The landlords will be compelled to use his vacant lots or allow someone else to do so. This will bring down rents for the workingman, and make it easier for the workingman to get a home of his own.

The abolition of all taxes on goods made by labor will do away with high prices. The taxes will thus be lifted from the backs of labor.

The Single Tax will take the monopolies away from the coal barons, the iron kings, the oil trusts and the landlords and will return to all the people the great natural resources of the earth. All that Labor produces either by hand or brain belongs to the producer. The coal, oil and iron in the earth were produced by no individual but were placed there by nature. No individual can rightly claim them. Under the Single Tax we will take the full rental value of these natural resources for all the people. The Single Tax will not take from any man the values which

he himself produces, but the value of land and its natural resources belong to all mankind.

It is the people, and not the landlord, who make an acre of bare land in the business section of a large city worth a million dollars or more. If all the people moved away and left the city the land would be worth no more than it would bring as farm land. As it is the people who create these great land values it is the people, and not the landlords, who should collect the ground rent.

The landlords take from the people millions every year, creating poverty and want and condemning countless thousands to misery and early death. The earth is bountiful with natural resources, but the landlord is the robber who takes from man his natural birthright. We propose to free the coming generations from the burden of taxes and the misery that follows the plundering of the earth's resources. We propose to make a free earth and a free people.

If you want lower rents—vote for the Single Tax.

If you want to make it more easy to own a home of your own—vote for the Single Tax.

If you believe the values which you create belong to you—vote for the Single Tax.

If you believe that the owners of the valuable lands in the city should return to the people the great value which the people themselves give to this land—vote for the Single Tax.

The Business Man and the Single Tax

Industry is to-day weighted down by countless taxes until the business man must spend much of his time making out ambiguous tax reports.

A tax on products made by labor of hand and brain is a fine on production. We fine a man for breaking laws or doing things detrimental to society. Why should we fine (tax) a man for producing wealth which is a benefit to society? A tax (fine) on incomes or on any article produced by labor tends to discourage industry and lessen production. Why tax (fine) men for producing wealth which in itself is a thing that should be encouraged?

The Single Tax will do away with every form of tax save the Single Tax on the value of land. It is simplicity itself. It will do away with our present cumbersome and complex tax system. Land values, exclusive of the value of improvements, are created, not by the landlord, but by the public. It is only fair that ground rent be taken by the Government for the public who create it and to whom it rightfully belongs.

While a tax on goods or on incomes tends to lessen production and thus increase prices, a tax on Land Values cannot lessen the amount of land or increase the price of land.

The total value of all wealth produced by labor, such as goods, merchandise, machinery, buildings, etc., are ASSETS, but the value of the land of a city is not an asset but a LIABILITY. The land value may be an asset for the landlord, but it is a liability for the community, for land values represent the amounts the people must pay the land owners in the way of rents for the privilege of living and producing wealth. Rents, which are represented by land values, are an overhead charge on business, and are therefore a liability rather than an asset.

Let the Government take the ground rent for public purposes, remove all other forms of taxes, eliminate this tremendous overhead that industry is carrying and business will be freed of a heavy burden and take on renewed activity.

The more the business man produces, the more the city grows and the more improvements are made, the higher go the values of land and up goes the rent. We should seek, as business men, to lower this charge on business.

If the vacant lots of the city were forced to pay to the public each year their full rental value, if a vacant lot were taxed the same amount as a similar lot with a building on it,

then the vacant lots would either be built on or would be thrown on the market, for no one could afford to hold them out of use. In either event your rent would be lowered and this, with the removal of all taxes from incomes and wealth produced by labor, would encourage industry and thrift and greatly stimulate business.

The Single Tax will help the farmer and the workingman, and if you believe that business is better when the workingman and the farmer are doing well, you should vote for the Single Tax.

If you believe that the landlord who holds land in the city out of use should be compelled to pay as much as the man who improves his property, or, in other words, if you believe that a man should not be fined (taxed) for erecting buildings and making improvements, then you should vote for the Single Tax.

If you believe in removing the temptation to tax dodging and perjury that our present tax system encourages, then you should vote for the Single Tax.

If you believe in encouraging industry and thrift rather than waste and extravagance, then you should vote for the Single Tax.

If you believe in the abolition of all taxes on incomes and wealth produced by labor of hand and brain and the taking for public purposes the land values created by the public, then you should vote for the Single Tax.