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SINGLE TAX FIRST.

By H. Martin Williams.

The discussion of economic and social questions among the farming classes has taken a very wide and comprehensive range, and single taxers have much to encourage them in the fact that no subject comes in for a greater share of discussion and criticism among the farmers than does the single tax. Especially is this true of the farmers who belong to the Farmers' Alliance in the western and northwestern states. They seem to be honestly and earnestly striving to find out what is really the matter, and then to set about applying the remedy.

Familiar as I am with the opinions, habits of thought and methods of reasoning that prevail among the farmers (who, after all, are the great force that must be won to the single tax before we can hope to enforce it,) I think the first necessary step is to convince them that reform in our system of taxation is of primary importance; that such necessary reform can only come through the single tax; and that while there are other needed reforms besides tax reform, the adoption of the single tax will make all other reforms easier of accomplishment.

The views of a large portion of the Farmers' Alliance are expressed by a friend of mine, who is a member of the legislature of Missouri, in an article to the Alliance organ of the state, in which he says: "We admit that there seems to be a fatal disease over the land, though I don't think single tax the panacea." Now, I have said to my friend, and I want to say to all my brothers of the Alliance, and all others who really believe there is something wrong, that if they will honestly set about finding out what the disease is, that he and they will conclude that the single tax must precede all other remedies; and that we do not claim that the single tax is a panacea for all the ills which afflict the body politic.

What we do claim, however, is that it is the one reform that will make all other reforms easier. That, without it, any or all of the reforms which are being advocated by industrial organizations would avail nothing to lighten the burdens under which the farmers and the laborers of this country are staggering. That all the

benefits which would accrue would be swallowed up by the comparatively few who own and control the natural sources of wealth.

The necessity for funds to defray the expenses of government is not questioned by the single taxers, but they object to the present methods of providing such funds.

It is an axiom in republican government that government is instituted for the sole purpose of securing to the individual his natural rights, guaranteeing him immunity from any deprivation of those rights by any other individual or combination of individuals, and placing every one on equal footing with every other one, with respect to the exercise of their natural rights.

We single taxers hold with Thomas Jefferson: "That all men are created equal; that they are endowed by their Creator with unalienable rights; that amongst these are life, liberty and the pursuit of happiness; that to secure these rights governments are instituted among men."

The rights of "life, liberty and the pursuit of happiness," include the right to all the means necessary to secure and enjoy those rights; and unless every individual, humble and great, rich and poor, is secure in these rights as well from their infringement by the Government as by the individual, the declaration of independence is a mockery and a lie, and our boasted free institutions are a fraud and a farce.

We single taxers contend that in permitting a few people to monopolize the land upon which and from which all men must live, government denies to all other people their natural rights of "life, liberty and the pursuit of happiness."

Let me state a few fundamental propositions on which rests the whole philosophy of the single tax.

All men have the right to live on this earth.

The wise, bountiful and beneficent Creator made the earth for the common use of all men, and not for the exclusive use of a portion of His creatures who might deny to their brothers the right to live on the earth except on such terms as they might propose.

All wealth, which includes the means of subsistence for man and the domestic animals, is the product of labor applied to land, and in order that conditions of equality may be maintained, all men must have an equal right, upon equal terms, to the use of land.

All men have a natural right to the ownership, possession and use of the product of their labor; therefore no individual nor aggregation of individuals called a government has any right to take from them an iota of the wealth they produce for any purpose whatever—not even for the support of society or government. Society has no more right to rob me of the results of my labor than has an individual.

Society has a right to the means necessary to defray all its expenses, and a fund sufficient for that purpose has been wisely provided in the very constitution of social adjustments. That fund, which has been produced by society, and which, therefore, belongs

to society, is economic rent, or the value of land exclusive of all improvements.

Now, the contention of the single tax advocates is simply this: That what the individual produces by labor of hand or head, belongs to him. What society produces belongs to society, and, that society, instead of taking from the individual that which belongs to him for public uses, should draw upon the common fund which has been produced by all the people, to meet all its expenses.

This, we contend, can only be done by concentrating all taxes on land values, and leaving free from all taxes the products of labor and skill.

Many objections to the prevailing method of taxation may be urged, but I will content myself with stating only a few of them:

It deprives the individual of what justly belongs to him; in one short, but expressive word, it is robbery.

It is unjust and unequal in its operations; it makes the rich richer, and the poor poorer.

It enables the wealth of the country to shift all the burdens of government on to the shoulders of the farmer and the laborer.

It puts a fine on industry, enterprise and thrift, and a premium on idleness, laziness and shiftlessness.

It taxes people on what they consume and not on what they have.

It discourages and retards improvements.

It limits and restricts the production of wealth.

It increases the cost of all the necessities and luxuries of life.

It is the parent of monopoly, and the fruitful source of the inequality which produces poverty with all its attendant evils.

My friend, in the article before referred to, says if a man "owns \$10,000,000, and it is necessary to levy five mills, he should pay \$50,000; if he only owns \$500, he should pay \$2.50." Has it ever occurred to my good brother that if a man is worth \$10,000,000 his wealth must largely consist of valuable lands, or other forms of property based on land values, and that, under the present system of collecting taxes, he is able to shift every dollar of his \$50,000 of taxes onto the producers of wealth, who, in addition to paying the taxes of the ten-millionaire, must also pay him for the privilege of working?

But by far the greater part of the taxes collected from the people are taxes on consumption, and the government takes in taxes from the mass of workers about all they make above a bare subsistence.

The effect of shifting all taxes to land values would be cheaper land and reduced rent. It would destroy land speculation, and lands now idle and vacant would be cultivated and improved; instead of the tillers of the soil bearing all the burdens of the government, as they do to day, the bulk of the taxes would be paid by the owners or lessors of valuable lands in the towns and cities, and the owners of mining and timber lands that now pay little or no taxes. We are not proposing to tax land in proportion to its area, but according to its value; and if those who raise the cry that

"the single tax will put all the taxes on the farmers," will stop and think a moment, they will see that the "tillers of the soil," about whom they profess so much solicitude, do not own the valuable land in this country, and therefore they could not be made to bear all the burdens, nor, indeed, any considerable share.

Under the single tax it would be impossible for this to be a "land of landlords and tenants;" but if the present methods are allowed to obtain for a few years longer, it is inevitably bound to become such.

Under the single tax, men could not grow rich by holding land out of use, for speculation; neither could they grow rich by charging other people rent for the use of land, thereby appropriating their earnings without rendering an equivalent.

Then all land would be put to its best use, and every individual would simply pay to the community the annual rental value for so much of the common property as he could profitably use, and in this way restore to the community those values which are created by the community.

The Farmers' Alliance has adopted as its shibboleth and battle-cry these words of Thomas Jefferson: "Equal rights for all; special privileges to none," and if it be the purpose of the farmers of the United States, who too long have been "hewers of wood and drawers of water" for monopolies of all kinds, to crystalize that glorious sentiment of pure democracy into the legislation of this country, there is no other way on earth nor among men by which it can be done, except by first adopting the single tax.

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