

## Single Tax Candidates

### GOVERNOR

E. H. Foote ..... Cleveland

### LIEUTENANT GOVERNOR

W. O. Blase ..... Youngstown

### SECRETARY OF STATE

Jasper Shuman ..... Toledo

### STATE AUDITOR

J. H. Kauffman ..... Columbus

### STATE TREASURER

Adam Lehr ..... Cleveland

### ATTORNEY GENERAL

Geo. Edwards ..... Youngstown

### CHIEF JUSTICE OF SUPREME COURT

J. W. Gottlieb ..... Youngstown

### SUPREME COURT JUDGE

F. R. Field ..... Youngstown

E. L. Clark ..... Columbus

### U. S. SENATOR

H. B. Strong ..... Cleveland

### Officers of State Committee

Geo. Edwards, Chairman, 314 Dollar Bank Bldg., Youngstown.

Thos. J. Dolan, Secretary, 2073 W. 81st St., Cleveland.

R. C. Barnum, Treasurer, 322 Rockefeller Bldg., Cleveland.

Address all correspondence to the Secretary.

Read "Progress and Poverty," by Henry George.



(What is the "Single Tax"?)

# Platform — of the — Single Tax Party of Ohio

WE, THE SINGLE TAX PARTY OF OHIO, IN CONVENTION ASSEMBLED, ENDORSE THE NATIONAL SINGLE TAX PLATFORM ADOPTED  
JUNE 28, 1919.

WE DEMAND THE ABOLISHMENT OF ALL TAXES, BOTH DIRECT AND INDIRECT, EXCEPT ONE SINGLE TAX, WHICH SHALL TAKE FOR PUBLIC PURPOSES THE FULL RENTAL VALUE OF LAND, EXCLUSIVE OF ALL IMPROVEMENTS AND ALL OTHER PRODUCTS  
OF LABOR



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## ARGUMENT

We believe that taxes on any article of wealth produced by labor, either mental or physical, such as agricultural products, buildings, machinery, money or merchandise, tend to discourage industry, as a *tax* is equivalent to a *fine*.

We do not believe in taxing (fining) people for producing wealth. We believe rather in encouraging the production of wealth. Land, exclusive of improvements, is not like any other wealth for it is not the product of labor, and to tax the site value of land cannot discourage labor. The great site value of land in our thickly populated cities is the "unearned increment" created by all the people and justly belongs to all the people, instead of the landlord who had no more to do with its production than any other industrious citizen.

**We propose the taking for public purposes of this "unearned increment" and the abolishment of all other forms of taxation.**

The taking by the Government each year of the full rental value of the land will prevent the charging of exorbitant rents by landlords. It is the only simple and just method of solving the rent problem.

While we demand that the rent of land shall be devoted to public use, be-

cause the site value of land 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 produced the land and so no individual can rightly claim the ground rent.

We would call attention to the fact that the land is the *source* of all other forms of wealth. From it come all man's food and 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 centers of population in our cities, the rich coal and oil lands, the ore beds and the fertile places of the earth, and 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 existing. To sanction this right as does society today is the equivalent of sanctioning human slavery. **We demand a free earth for mankind.**

We believe that our system of land reform will solve the Labor problem. Labor does not ask charity, but it demands justice. The price of every article of food and clothing the Laborer buys today is weighted with taxes. These high prices and rents eat up the income of

Labor. We propose to abolish these taxes and take the land rents for public purposes, and thus free Labor from the burden of high prices.

Abolish income and excess taxes and the business man will cease to run a race with increasing prices. A great burden will be lifted from industry. Insure the business man that the product of his brain and industry will not be taken from him in excessive rents and taxes and he will not need to, and neither will it be possible, for him to profiteer on the consumer.

We believe that land reform must precede all other reforms. Schools, churches, lower street car, railroad and freight rates, better postal service, labor saving inventions, labor unions, and all improvements and reforms eventually but increase real estate values, and the landlord finally reaps all the benefit. We propose that the public, through the Government, shall reap these benefits instead of the landlords alone.

The larger the city the higher are the real estate values, and the higher the real estate values the higher are rents. Every child born into a city and every individual entering a city increases land values because landlords know that during the life of the individual they will be able to charge it rent for the privilege of living. In many cities the birth of a child increases land values \$1,000. 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 then real estate values would immediately increase accordingly. Under our present system every unborn child has a price on its head. Every child is today born into industrial slavery and must pay during its lifetime in the way of rents a price for the privilege of living.

We propose to lift this burden of rents and taxes from the backs of unborn generations. We propose to give to every man all that his own hand and brain produce, and when this is accomplished no man will get that which he does not produce. We demand a free earth and what we ask is not charity but justice.

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

R. C. BARNUM,  
Chairman of Platform Committee.

Unanimously adopted April 21, 1920,  
at Cleveland, Ohio.

**Vote for the Single Tax Party.**  
**Vote for the Single Tax Amendment.**

## 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 onto the poor farmer. They say 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 in proportion to the AMOUNT of land. It would be in proportion to the SITE VALUE of land. All right, the farmer has a large AMOUNT of land, but the big SITE VALUES of land are in the thickly populated cities and in the oil, coal and iron fields. Now 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 of 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 SITE VALUE.

Those words "SITE VALUE" are the little words that make the big interests howl. If you could move your farm into the center of a big city it would be worth a million dollars an acre or more. That is because of the location or "SITE" and not because of anything the owner has done to the land. Because the public creates these big SITE VALUES the Single Tax would take these big values for public purposes, then there would be sufficient money for public purposes and it would not be necessary and neither would it be possible 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 and should pay taxes accordingly. Keep those words "SITE VALUE" in mind. Vote to tax land, not according to AMOUNT but according to its SITE VALUE.

The honest farmer will stand his fair share without complaint, but he does

not propose forever to carry the whole burden. Every farmer should get squarely behind the Single Tax and vote to make the owner of the VALUABLE land in the big cities and the VALUABLE oil, coal and iron lands pay their fair share. The farmer asks only a Square Deal.

Today the farmer by his toil produces raw products for the world. He sells them on the market and by the time they get back to him as finished products they have had forty varieties of taxes added to their prices so that the farmer hardly knows his own child. He must pay greatly exaggerated prices for farm machinery, food, clothing and household goods. The Single Tax will make it impossible to pass all these taxes in the form of increased prices on to the consuming farmer.

The Single Tax demands that the national, state and county taxes, income taxes, excess taxes, stamp taxes, and all other taxes be squeezed out of the high prices of the things the farmer must buy and that this great burden 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 does a good for 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 the wealth which they did not create, 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 in cities. The landlord will be compelled to build on his vacant lots or allow someone else to do so. This will bring down rents very materially for the workingman and it will also make it easier for the workingman to get a home of his own.

The abolishment of all taxes on goods made by labor will do away with inflated prices. The taxes will thus be lifted from the backs of the laborers who produce and put upon the non-producing landlords.

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; but the coal, oil and iron in the earth were produced by no individual and thus no individual can rightly claim them. They are Nature's gift to all the people and we propose through the Single Tax to take their full rental value each year for mankind. We will let the landlords hold title to the land but they must pay in the way of rent for the privilege of taking these natural resources from the people to whom they belong. The Single Tax will not take from any man the values which he himself produces, but the site value of land and its natural resources belong wholly to all mankind.

It is all the people together that make an acre of bare land in the business section of a large city worth a million dollars or more. It is not the landlord who created this Site Value. If all the people moved away and left the city the land would be worth no more than it would bring as farm land. So if it is the people who created these great land values it is the people and not the landlords who should collect the ground rents. The landlords may keep the buildings and improvements but the ground rents belong to the people.

The landlords are robbing the people of millions of dollars 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, putting a price on the head of every individual. 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 earn 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 values which the people themselves gave to this land—vote for the Single Tax.

## The Businessman and the Single Tax

Industry is today weighted down by every conceivable kind of tax until the business man must spend a good share of his time making out tax reports and scheming ways and means of raising money to pay 40 varieties of taxes.

A tax on products made by labor of hand and brain is the same as a fine. We fine a man for breaking laws or do-

ing things detrimental to society, but why should we fine (tax) a man for producing wealth which is a good for society? A tax (fine) on incomes or on an article produced by labor tends to discourage industry and lessen production. Why tax (fine) men for producing wealth which in itself is a good thing that should be encouraged rather than discouraged?

The Single Tax will do away with every form of tax save one Single Tax on the site value of land. It is simplicity itself. It will do away entirely 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 created it and to whom it by right belongs.

While a tax on goods or merchandise or on incomes tends to lessen production and thus increase prices, a tax on the SITE VALUE of land cannot do this, for all the taxes in the world can't lessen the amount of land.

The total value in a city of all wealth produced by labor, such as goods, merchandise, machinery, buildings, etc., are ASSETS, but the site 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 on business. They are a liability rather than an asset.

Let the Government take the ground rents 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 site values of land and up goes the rent. The landlord is the robber that takes all that is left. We should seek, as business men, to lower rather than increase this overhead on business.

If the vacant lots of the city were forced to pay the public each year their full rental value, if a vacant lot must pay the same amount as a lot with a building on it, then the vacant lots would either be built on or they would be thrown on the market, for no one could afford to hold them out of use. In either event your rents 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 working man 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 abolishment of all taxes on incomes and wealth produced by labor of hand and brain and the taking for public purposes of the site value of land which was created by the public, then you should vote for the Single Tax.

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**VOTE FOR BOTH THE SINGLE  
TAX PARTY AND THE SINGLE TAX  
AMENDMENT.**

## **The People and the Single Tax**

**You Should 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 products of his own 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 Site Values of the cities.

It will lift a 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, and the Big Landlords their monopolies and 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.