

A Tax on Land Values.

(Continued from Page 2.)

protection of government, tend to raise land values. They tend to strengthen the power of land owners—as a whole, as a class, as beneficiaries of a financial interest—they tend to augment the power of this financial interest to exact higher prices and rentals for the privilege of using socialized land. Just as in the street illustration, the land owner gets the same benefits that others get from society, but he gets an advantage besides: his peculiar property, essentially a monopoly of nature, increases in value.

Let us take another illustration—one upon a large scale. Compare the real estate values in Boston in 1901 with those of the same city in 1876, a quarter of a century earlier. I refer you to Boston, because there the value of the land is separated from the value of buildings. This makes a comparison possible, and I submit this comparison to you:

	Land.	Buildings.
1901	\$547,246,600	\$377,790,966
1876	320,133,375	206,024,525

Increase \$227,113,225 \$171,766,375

In round numbers, in terms of value, there is an increase in twenty-five years of \$227,000,000 for land, and only \$172,000,000 for buildings. That in itself is suggestive. But the thing of chief importance is that the increase in the building values implies more buildings, whereas the increase in the land values does not imply more land. The land is precisely what it was before. The only difference regarding it is that it now is in greater demand. Social advances and governmental protection have enhanced its exchangeability. And they have done so to a degree, in twenty-five years, which is measured in the market by \$227,000,000. This value does not measure the exchangeability of artificial things produced and traded, as does the value of houses; it measures the exchangeability of natural and social opportunities for production and trade.

What is thus true of Boston is true of every progressive community in the civilized world. As a community progresses, the affected area of land increases in value without increasing in quantity or quality, while the sum total of improvements increases in value only as it increases in quantity or quality. Is it not evident that here is a radical difference, of which systems of taxation should take notice?

It is precisely this difference that underlies the principle we have before us. When we say that all public revenues should be derived from a tax on land values, we mean that the taxes exacted of men should be levied in proportion to the value of their land because this is an advantage they derive from society, and not in proportion to what they earn by producing valuable objects, which is a benefit they create for themselves. To use Boston for a concrete illustration, the single tax—this tax exclusively upon land values—would be measured, not by the millions of private improvement values, for those values represent what are justly private earnings. It would be measured by the two hundred and twenty-seven millions of land values; for they represent what are justly public earnings—what are justly common earnings.

Consider what this change in taxation would do. It would exempt industry, enterprise and thrift from fiscal burdens, and thereby foster the production and secure the enjoyment of wealth. That consideration alone justifies the change. But there is more to consider.

Look about you and see the vacant land which is held out of use, or put only to poor use, and yet is measured for exchange in terms of high value. It is held out of use because its owners look to the future, and measure it at more in value than it is worth for present purposes. Let the mind grasp the facts, and this becomes the most impressive economic phenomenon of our time. You may observe it in every city and town, and all over the country. Nowhere can you escape it, not even in the desert.

Boston furnishes a typical instance. We must go to Boston again for an illustration, because her tax system supplies data. According to the returns of Boston for 1901, the vacant land in that city amounted to no less than 56 per cent of the whole taxed area of the city. And this means vacant land that is absolutely vacant. Land that is improved at all, however inadequately, is not put into the vacant column.

Not only does this phenomenon of valuable vacant land held out of use for higher prices manifest itself there and in other cities, and in the towns and villages of the country; it is to be found, also, in the mining regions, in

the timber regions, in the farming regions, and wherever else society has advanced or is advancing.

Think of the tremendous industrial forces that are held in check by that enormous monopolization of land—land which no one can touch for industrial purposes without first mortgaging his future. Men are thereby forced to go to poorer lands, and thus all the productive power of labor as a whole, of business as a whole, is checked. A smaller quantity of consumable objects is consequently produced with a given expenditure of effort—smaller than could and would be produced with the same effort if the natural and social opportunities were not forestalled. The influence of this condition in restricting the production of wealth is incalculable. Its influence in diverting wealth from those who earn it to those who merely appropriate it is enormous. Its influence in perpetuating poverty among the workers, and in stimulating crime in low places and high, is overshadowing.

All those effects of social injustice would sink into insignificance, or disappear entirely, if public revenue were derived exclusively from land values. The explanation is simple. If this reform were adopted, men would be taxed only in proportion to the land they monopolize. They would be taxed regardless of whether their land were used or not, provided only it were tradable for consumable objects and could therefore be measured in the market in terms of value. This tax would necessarily be so high relatively to land values that no one could afford to monopolize valuable land—no one could afford to hold out of use any land for which there was a demand. Consequently industry would utilize better lands than now; would utilize better lands upon easier terms than it now utilizes the poorer; and with equal or less effort would produce a larger aggregate of wealth and distribute larger shares among the workers.

For competition would be free, and freedom of competition would solve the industrial problem. It would enable all of us to bargain on equal terms. No one would have an advantage of life and death over any one else. Competition would solve the industrial problem, not in favor of the idler, whether poor or rich, but in favor of the worker, whether rich or poor. The plundering power of privilege would be gone.

I am aware of the prejudices against competition. But they have no foundation. Competition, free competition, is not warfare. It is emulation. Its victories are not to be likened to those of a bloody battlefield, nor to those of the fierce struggle for existence among wild animals, where the gains of the victor are at the expense of the vanquished. The victories of free competition in the industrial world are more like those of the school room, where even he who loses the prize nevertheless retains all that he has gained in his struggle for it. No one's gain is another's loss.

It is not free competition that has produced the monopolies of which we complain today. These are the natural fruit, not of unshackled competition, but of the systems of monopoly with which in varying ways and degrees competition has been shackled all down the centuries. We have not progressed through competition to monopoly. There has been no free competition in historical times. There is such a thing as historical evolution, of course, but evolution produces each thing after its own kind. Monopoly leads to the perfection of monopoly; free competition leads on to the perfection of freedom. We cannot safely depend, then, upon social evolution for the beneficent social conditions we dream of, unless we give to social evolution a beneficent direction. If we foster social disease, social disease will evolve; if we foster social health, social health will evolve. To foster monopoly is to strengthen monopoly, and to tolerate it is to foster it. It is like weeds in a garden.

Of all monopolies, only two are fundamental; one is enslavement of men, the other is monopoly of land. Abolish all others, but retain either of these, and you have a germ that will propagate injustice in spite of all your philosophies and in spite of all your laws.

Enslavement of men has about passed away. It did not evolve away. It was attacked and destroyed by men who placed moral righteousness above all utilitarian considerations.

Monopoly of land has not yet passed away. The struggle for its abolition is just in its earlier stages. But that struggle has begun, and it is a struggle that will not end until land monopoly has also passed away, like its twin sister in iniquity. This, too, is a struggle of right against might. And in this struggle we find the single tax serving the uses of the plo-

neer. Not the least of its recommendations is that it offers a simple and practicable method for the restoration to all of their natural inheritance in the land "which the Lord their God hath given them."

For this fiscal theory is a theory that would work in practice. As a matter of fact, every sound theory will work in practice. A theory that will not work in practice is not a sound theory. That has often been said. But even the soundest theory will not work in practice until you put it in practice.

This theory, however, while sound itself, and entirely practicable, so practicable that it would produce the most useful results, rests upon a deeper principle than utility alone. It rests upon the eternal principle of justice. While we are prepared to defend it upon utilitarian grounds, we believe that the moral righteousness of the proposition is in itself a sure guarantee of its highest usefulness. Any proposition which is morally right will prove to be practicable and beneficial if adopted; and upon that principle, fundamentally, we rest our claims for the single tax.

The Same Old Story

A TWENTIETH CENTURY CHILD'S INQUIRY and A TWENTIETH CENTURY FATHER'S REPLY.

(How Big Was Alexander, Pa, Up-to-date.)

Child—
Oh tell me what's this "Merger," pa, that's frightening folks out west? That governors try to kill it and courts have done their best. Is it a deep-sea monster so very long and round,

Father—
That when its head is in New York its tail's on Puget Sound?

Child—
It's the same old story, child, with some new-fangled name. That's wrecked the lives of all mankind; its fruits are just the same. Just now it's narrow strips of land and rails from sea to sea—
It's monopoly pure and simple, as plain as plain can be.

Those who control these strips of land usurp a right divine
Which once was claimed by men now dead, the "Robbers of the Rhine." With these land strips a corporal's guard may prove more potent far To wreck the lives of those they reach than e'en the gods of war.

Child—
But, pa, do men who sing the praise of fathers brave and free.
Mid plenty starve and die—as in the picture here I see?

Father—
Do sons of sires of seventy-six, in all these rail-striped regions,
Fear more a corporal's guard than they did all King George's legions?

Child—
Your query pains me sore, my child, but you will live to see
That men today are nothing loth to prove their birthright free.
Our fathers served their tea quite well—with pain and patient toil
Their sons may likewise prove themselves by "dumping" Standard Oil.
The trouble, child, is blinded faith in laws by dead men made,
Encouraged by designing men who thrive by this same trade.
But now a bow of promise shines wide o'er the eastern lawn
A western tuneful lay to greet the lark's note in the dawn.

F. M. MARQUIS.

Milwaukee, Wis.

Organizations

Although more than one hundred disciples of Henry George have favored The Independent with well written arguments covering all important subdivisions of the single tax philosophy, none of them have noticed the editor's suggestion that an article on organizations and another on bibliography would be timely.

It may be that the single taxers do not care to tell their strength. Yet the sentiment expressed by Mr. Weeks would indicate the opposite. And the fact that so many single tax organizations offer free literature to all who apply for it, would also seem to confirm the opposite view. In any event, I have collected as much information as I could from the various newspapers and magazines, and offer the following. It is incomplete; but will give some idea of what is going on in the single tax world.

The Henry George association of Chicago; headquarters, 356 Dearborn st.; officers, Frederick H. Monroe, president; A. Adelman, vice president; U. A. H. Greene, treasurer; A. S. Rosing, financial secretary; L. S. Dickey, general secretary; Miss Olive Maguire, assistant secretary; F. W. Maguire, librarian; H. B. Loomis, chairman lecture bureau; George V. Wells, chairman press bureau; Dr. Anna M. Lund, chairman music com-

mittee; Miss Leonora Beck, chairman social committee; executive committee, Edward Osgood Brown, chairman; Hamlin Garland, Louis F. Post, John Z. White, Frank D. Butler, H. S. Hyman, J. E. Eagle, Dwight H. Perkins, James Westfall Thompson, Robert C. Spencer, jr., Wm. M. Salter, W. H. Burke, Trumbull White, M. F. Birmingham, T. J. Amberg, Hon. Michael E. Maher, Jay D. Miller, C. L. Moulton, Rev. Thos. E. Cox, Western Starr, L. G. Bostedo, Gen. Herman Lieb, Murray C. Mayer, Fay Lewis. This association furnishes lecturers free, gives a free lecture in Chicago every Thursday evening throughout the year on economic subjects. This evening (May 14) Albinus A. Worsley, of Wisconsin (who is well known to Nebraska populists) gives a review of Clarence S. Darrow's "Resist Not Evil."

Manhattan Single Tax club; on May 15 will occupy new permanent home at 226 East 62nd st., New York city.

Women's Single Tax club of New Haven, Conn.

Women's National Single Tax league, Mrs. John S. Crosby, president, 335 West 14th st., New York city; third annual conference to be held in New Haven, Conn., at invitation of the Women's Single Tax club of that city, June 25-27, 1903; delegates will be given a reception by Mrs. Ella Wheeler Wilcox at her summer residence, Short Beach.

Fairhope Single Tax Colony, Fairhope, Ala.; described elsewhere in this issue; send 2c stamp for copy of Fairhope Courier.

Washington Single Tax club, Washington, D. C.

Mobile Single Tax club, Mobile, Ala.

Single Tax league, Denver, Colo.

Connecticut Single Tax league; organized Jan. 8, 1903; C. W. Dougherty, president, Hartford; W. T. Brewer, vice president, Meriden; W. Trueman, secretary-treasurer, New Haven.

Chicago Single Tax club, 508 Schiller building; meets every Friday evening in Schiller Hall, 109 East Randolph st.; officers, Thomas Rhodus, president; E. C. Moeller, vice president; P. Cullman, jr., corresponding secretary; Geo. C. Olcott, financial secretary; W. D. Tate, recording secretary; Geo. J. Foyer, secretary campaign committee.

Ohio Single Tax league; officers, Wm. Radcliffe, president, Youngstown; Otto K. Dorn, vice president, Cleveland; J. B. Vining, secretary-treasurer, Cleveland; governing board, F. H. Howe, Columbus; Daniel Kiefer, Cincinnati; O. P. Hyde, Marietta; James McBride, Akron; Thomas Hunt, Kennedy; F. H. Augspurger, Trenton.

Reform club, Youngstown, O.; "Billy Radcliffe, S. T.," and John F. Conroy look after the single tax here.

Bigelow Press Bureau; Daniel Kiefer, secretary, 3596 Wilson ave., Cincinnati, O.; furnishes newspapers with abstracts of sermons delivered by Herbert S. Bigelow, pastor of the Vine Street Congregational church.

Single Tax association of Montreal, Quebec, Canada; T. C. Allum, secretary.

Single Tax association of Toronto, Ontario, Canada; Walter H. Roebuck, secretary, 155 Bay st.

Women's Henry George league of New York; a letter addressed to 113 West 79th st., New York, would doubtless reach the proper officers.

Brooklyn Single Tax league; Richard George, president; T. P. Ryan, vice president; E. B. Swinney, 1467 Bedford ave., secretary; Reuben Freeman, 890 Sterling Place, treasurer; executive committee, Miss Ida Clendenin, E. Corkill, John Filmer, J. P. Kohler, Miss Jennie A. Rogers.

Marietta Single Tax club; P. Hyde, secretary, Marietta, O.

Maryland Single Tax association; organized 1894; Dr. Wm. N. Hill, treasurer of the executive committee, Baltimore.

Cincinnati Single Tax club, room 11, Hulbert block, cor. 6th and Vine, Cincinnati, O.

Amarillo Single Tax club; J. L. Caldwell, president, Amarillo, Tex. Massachusetts Single Tax league; C. B. Fillebrown, president, 68 Essex st., Boston.

The Single Tax society of Philadelphia; Mrs. Florence A. Burleigh, secretary, Germantown, Pa.

CHARLES Q. DE FRANCE.

Farmers, Attention!

Do you wish to sell your farm? If so, send full description, lowest price and best terms. Or, if you wish to buy a farm, ranch or Lincoln home, write to or call on Williams & Bratt, 1105 O st., Lincoln, Neb.

The Post-Clark debate in full may be had by sending 25c for the Spring Number of the Single Tax Review, 11 Frankfort st., New York, N. Y.