

## Ethics of the Single Tax

(Written for Henry George Edition of The Independent.)

By "ethics" we mean that which is universally right between all classes and conditions of men.

This has a divine insistence in that basic principle, "What ye would that others should do unto you, do ye also unto them," and with this our dissenters must have their disputation with God.

Long before Henry George gave to the world his perfected philosophy of the single tax, many other social investigators had recognized that in time the "joining of acre unto acre" would bear fruitage in the most serious consequences. That their suspicions were well founded is evidenced in the fact that when Henry George came to review this premise, he was, with all his well-known modesty of speech and carefulness in conclusions constrained to characterize it as a "most heinous crime." "Neither shall ye sell the land any more, for behold I have given it unto my people for an everlasting inheritance," is as old as Leviticus, where we read it. The physiocrats of France more than a hundred years ago saw what Mr. Herbert Spencer so logically declared upon in the 9th chapter of his "Social Statics," the truth of which (i. e., that all men born upon the earth were, by the law of nature, endowed with an equal right to the free use of the earth in such measure as was necessary for the supply of all human needs) has never been gainsaid by any one whose self-respect encouraged its negation over their own proper name, for the public print.

Man came and lives upon the earth under the same natural law as do the beasts in the field, the fowl of the air or the fishes in the sea and it is misnomer to say that, under any circumstances, can he be in possession of land for he is so corporally possessed by the land that he cannot get off it if he would nor can he live without it. To fully comprehend this it should be observed that "land," in the broad sense of which all economists of any note use the term, includes the air, water, heat of the sun and all those fructifying influences that are necessary to the maintenance of animal and vegetable life. Title, as we call it, by deed, is no more necessary to the full enjoyment of the blessings of mother earth than in case of beast, fowl or fish, it adds nothing to its productiveness nor does it afford as secure occupancy of any particular site or location as would obtain under the single tax system of tenure. Instance the thousands of foreclosures and evictions of homesteaders, not only in this state, but wherever land deeds are known.

The ethical side of the single tax is its strong side, its benefits are multiple; it forces the settlement of other vexing social questions without purpose precedent while most important of all it equalizes the distribution of wealth by freeing natural opportunity to produce without stint and while increasing all wages, will give equitable return for the use of capital which now, like wages, is absorbed by rent, while unearned tribute will be shorn of its power to exact from the brow of toil. It will furnish a natural mode of revenue for all purposes that will automatically increase as the growth of society makes increased revenues necessary while this burden of taxation, as we now have it, borne as it now is chiefly by industry, the working people, will take upon itself a new name, become the handmaid of government in social progress, leaving the few who are "getting something for nothing" to congratulate themselves, perhaps, that so vicious a system of land tenure and taxation had served their greed so long.

The expressions, "unearned increment," "economic rent," "speculation value," as used by Henry George in his philosophy, mean the value of land in its natural state, caused by the presence or prospective presence of the people upon or who may come upon it. Fifty years ago the present population of Nebraska was only prospective, the actual presence of people was but a mere handful, land values were from \$2 to \$5 per acre. The then presence of the people caused this value. The presence of one man, without prospect of others coming, could create no land value whatever; so also, if all the present population should emigrate and an embargo be

placed upon other occupants taking their places, land values would as surely go back to zero, i. e., become nil. Hence, we single taxers assert that land, in itself, has no value, in which all economists concur. If, with the presence of ten thousand people, ten thousand dollars in land values were created, the proportionate contribution of each to that value would be \$1, yet no one individual would be entitled rightfully to appropriate to his own use this \$1 of land value because he alone could not have caused it. There must be a competitor for the use of land before value can arise. Therefore each dollar of such land value is rightfully a communal fund and all such values, to whatever point they may arise by increase of population, must of right belong to the community as a whole, while with much greater force can it be said that one living in a foreign state or country, who never was upon Nebraska land, cannot be entitled to take it, and if statute law enables him so to do, it is by force of legalized error which has always put a knot in the end of its own lash.

With the coming of the people to Nebraska as elsewhere and always, there came also the need of government for the protection of society and the establishment of civic institutions and for all of the various internal improvements in which all of the people had, or should have a communal interest, such as schools, courts, highways, both of iron, dirt, macadam, asphalt or mud. Vast sums of money must be continually expended in the maintenance of government for there are no interregnums in its need nor has a hiatus been known in its increase, which, with all honesty in executive detail, the increase of such cost is naturally, with automatic precision, in keeping with the ratio of increase of population and with this same automatic precision do land values arise because of increased competition for the use of land. Hence we assert the single tax upon land values to be a "natural revenue."

Since it is the presence of the people, as a whole, that gives rise to land values and in fullness of all government needs, equity demands that government, i. e., the state, take over to its use and exhaust this fund in the maintenance of all public institutions from the executive chamber down to dog pounds, pay also out of it its due proportion to the general government, maintain its schools, courts, hospitals (there would soon be no need for poor houses or prisons), highways, both of iron and dirt, etc., and all municipal easements, water service, lights, parks, baths, tramways, etc., before drawing, under the name of taxation, upon the wages of the workman, clerk or teacher; nor from the interest upon capital, nor yet from the proceeds of all those hydra-headed scorpions with which our present vicious, discriminating system of taxation and of land tenure has so infested the cosmic lair of crime.

To any careful thinker, this fund is all sufficient for both present needs and those to accrue, with a standing reserve for internal improvement without first voting bonds with which to burden coming generations as well being a source of vexation and reproach upon ourselves.

Witness the profligacy of the recent congress and our retiring legislature that there is no danger of such fund becoming too large.

Under our present system, millions upon millions of this fund which, under the most liberal interpretation of ethics, can only belong to the community in which such value arose, go abroad, to alien land holders in the form of rent and interest upon money capitalized in land, while there are those among us who, claiming superior intelligence to those of other nations, boast that our exports exceed our imports by from three to five hundred million per year, and it is chiefly from this source that the legalized robbery is continued, though the sum total of which the home people are defrauded has never been half told. Instance, if you please, those values held in foreign brokerage offices located in the United States and those which have not yet become the subject of remittance abroad, yet are resident in the paper title. It has been carefully computed by those possessing a knowledge of such things that the amount thus appropriated by our foreign cousins from the increment of land properly belonging to the people at home, together with interest paid and due on stocks and bonds that in part go to make up the wealth of this country, is sufficient to buy up all the railroads in the United States and operate them free of cost to the people.

To appropriate this fund to the use of home government as the single taxers propose, at once obviates the need of any other tax. In fact, the word "tax" might then be strick-

en from our vocabulary for it is not a tax upon the people, individually or collectively, when collective society merely takes that which is clearly its own product. Where this fund is so taken and expended for the maintenance of public institutions and all cosmic needs, it comes back to the people resident where such value arose in benefits to all alike, for which, otherwise, they must pay for out of wages, etc., due to service rendered and from the interest that belongs to capital and, to our everlasting shame be it said, from the proceeds of crime. We are paying to the wrong party when we buy land. In so doing we buy the right to exclude all men, but pay only one and that the wrong one, like the passenger who paid his fare on the train to a brass-buttoned porter and when the conductor came around was obliged to pay it over again or get off. So, the state mulets us in taxes (roundly in some cases) after we become the owner (a legal paradox).

This is why wages are so generally abnormally low, interest low, and inability to give proper security, is denied to those who most need to borrow while rent is from 50 per cent to two-fifths of the crop, risks included.

As a partial showing as to the cause of this anomaly, here is a list of alien holdings of land in quantities not less than 10,000 acres: English syndicate No. 3 in Texas, 3,000,000; Holland company in New Mexico, 4,500,000; Sir Edward Reid syndicate in Florida, 2,000,000; English syndicate in Mississippi, 1,800,000; Marquis of Tweedale, 1,700,000; Phillips Marshall & Co., London, 1,300,000; American-German syndicate, 750,000; Bryan & Evans, London, 700,000; Duke of Sunderland, 425,000; British Land Co. in Kansas, 320,000; Wm. Wharley, M. P., England, 310,000; Missouri Land Co., Scotland, 247,000; Robert Tennent, London, 230,000; Dundee Land Co., Scotland, 247,000; Lord Dunmore, 120,000; Benj. Neugas, Liverpool, 100,000; Lord Houghton, Florida, 60,000; Lord Dunraven, Col., 60,000; English Land Co., Florida, 50,000; English Land Co. in Arkansas, 50,000; Albert Beil, 10,000; Sir J. L. Kay, 15,000; Alex Grant in Kansas, 35,000; English syndicate in Wisconsin, 110,000; Mr. Ellerhauser of Halifax in West Virginia, 600,000; Scotch syndicate in Florida, 500,000; A. Boyson, Danish consul, in Michigan, 50,000; Missouri Land Co. of Edinburgh, 165,000. Beside 650,000 acres held by foreign corporations with headquarters in the United States.

Most of this land is held out of use or but partially used because the holders are let do so by our system of land tenure and taxation which puts but a nominal tax upon it while in many cases it is not assessed at all, the state preferring to put the tax or fine on improvement upon those who work or improve their farms or other holdings. To the above list may be added such holdings as those of Lord Scully in Illinois, 40,000 acres, and "King" of Texas, who can ride all day in a passenger coach at usual rate of speed without getting off his (?) land. Instance also the mining lands, coal, etc. Some of the coal lands are taxed as high as \$13,000 per acre; these are being used, though thousands of other acres that could produce equal value in coal are held idle under a tax varying from 50c to \$3 per acre; hence the coal strike and that investigating commission.

Were these idle coal lands taxed at a rate which their operation would justify, as under the single tax they would be, the so-called owner—"dog in the manger"—would either eat the hay himself or let the horses eat it, and the idle or half-paid coal miners could have employed themselves and the late coal famine avoided.

The effect of the application of the single tax would be to liberate unused land from speculative price, making it accessible to those who would use it in production and on equal terms, i. e., such as competitive need would demand. The terms of land tenure thus equalized would be tantamount to its being free and when men can employ themselves upon free land, no one would work for another for much less than he could earn by employing himself, sharing the returns of his toil with no one. This would increase all wages in all vocations in due proportion to their numbers in the various vocations of life so that the farmer, carrier, clerk, tradesman, teacher and those of the professions would be materially benefited directly and indirectly through the bettered conditions of all those about them who are now ostracised from patronage by poverty. Increased production would give a fresh impetus to all business, import and other taxes, with monopoly embargo, would be removed from staple articles and luxuries and from all building material and a healthy boom in home building by those now homeless would bring all the trades in demand result-

ing of course in advanced wages; nor would store goods go out of style on the shelves. Poverty and its concomitant, "crime," would largely disappear.

The farmer would pay what we now call "taxes" upon the land apart from its improvements according to its value in production; house, furniture, cattle, machinery, with all improvements of whatever nature, would be free of tax while much land, either of poor quality or that which lies beyond the competitive point, would not be assessed at all, the production from which being put upon the market would make "corners" impossible. City and town people would be assessed upon the site value of their lots only. Merchants would pay on the value of their business sites, building and stock would be exempt; bankers also would pay on the site value of the lot, the structure, vaults and moneys being untaxed, though stocks and securities held by them whose value is predicated upon land, would be reached by the assessor wherever located in the state.

Railroads would pay on the ground value of their rights of way and terminals. Their franchises, wherein their greatest value rests, like land values, their value is caused by the presence of the people. Without population there would be no railroads and franchises would go unsought; hence, these values would be taken by the state while their road beds, rolling stock, buildings, etc., would be untaxed. But as to railroads and all like natural monopolies, Henry George deemed government ownership and operation most expedient because of interstate commerce.

But I have not intended to exhaust the ethical side of the single tax; the theme is too large to ask space for that and we are content to quit here, leaving the reader to see for himself benefits in the single tax regime that are only vaguely hinted at in this article. E. C. CLARK.

Syracuse, Neb.

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