

## The Philosophy of Freedom

An Open Forum for Single Taxers

### A QUIET CAMPAIGN.

Editor Independent: "O, what a quiet campaign," is what we hear everywhere. No indications of even a "still hunt" campaign. Although Judge Parker's letter of acceptance is yet in the background there are strong indications that upon the paramount issue, i. e., the Philippine situation there will be a strong contrast for our populist friends to confure with. Promise of "immediate," instead of "ultimate," independence will be declared upon. The tariff, or taxation, as a means of revenue, will probably be gingerly dealt with, but the populists have taken no advance ground either upon this subject.

They declare for an "income tax," and attempt to sugar coat it by calling it Jeffersonian and ask single taxers to rally to their standard. Whether this be cowardice or ignorance is only guessable. It does not occur to me that single taxers, generally, will so stultify themselves as to declare by their vote for populist electors, for an income tax, as a reform measure, thus placing a contempt upon the philosophy of Henry George and the single tax and also erect against themselves a wall of prejudice to be overcome in future years. Suppose Watson and Tibbles were elected and their money reform be established; government ownership of railroads affected and all public utilities reduced to public ownership and operation; every highway parked and lighted from the Atlantic to the Pacific, from the St. Lawrence to Florida and with either the present system or an income tax yet in vogue the condition of the workman, the landless man will not only be no better, but will be yet harder for him as the effect will only be to raise rents at the expense of wages and interest. Every single taxer knows this because he knows that a tax on incomes, however graded, can be and is as easily shifted from the rich to the poor as a tax on sugar or corn.

Furthermore it would be class legislation in its provisions if not in effect and would be declared unconstitutional by the courts.

The single tax is now too well understood in intelligent circles and in practice is known to be so much of a success that no one can be excused from its advocacy who really means or desires a just system of taxation.

The Hon. James G. McGuire of California, years ago, and while Watson was in the United States senate, so thoroughly tore the mask off of this income tax bill that it is now most remarkable that anyone, especially ex-Congressman Watson of Georgia, should attempt to revamp it as a reform measure. Perhaps this is the reason of quietude on the eve of a most important state and national campaign. But single taxers will take no pointers as to how they should vote, they need no advice. It is regrettable however, that with so much ado about reform in taxation, that a national party, calling themselves "reformers," should in the light of all we have had from the George philosophy, from the late Thos. G. Shearman's masterpiece on taxation, i. e., "National Taxation," and all the literature on that subject together with the stated experience from those localities where it has been but partially tried, that we are now confronted with a declaration in platform and from candidates for the presidency, that an income tax is the "fairest kind" of tax known.

The subject of taxation is only second in matter of importance between republican, democrat or populist parties concerning which those who dictated the populist platform on revenue either know nothing or are arrant cowards. They dared not champion, "justice in taxation," but like other political schemers, concocted a platform to get in on. There will be some questions out for you in the campaign.

E. C. CLARK.

Syracuse, Neb.

(The associate editor, himself an uncompromising and ardent single taxer, must dissent from a few of Mr. Clark's conclusions. It is true that the people's party has not yet reached the stage of speaking out boldly upon the all-important land problem. All it has dared to say upon this most important question has been said in generalities. But still in the Springfield platform it takes a position upon the land question that is susceptible of only one honest construction. Its exact words are: "Land, including all the natural sources of wealth, is a heritage of all the people and should not be monopolized for speculative purposes; and alien ownership of land

should be prohibited." Now what does it mean when it says that "land is the heritage of all the people?" There can be no other meaning to this phrase than the meaning single taxers give it. And if it is the heritage of all the people, then the people can secure their heritage only in one of two ways. That is, the state must either own it, as proposed by the socialists; or, by taxing it to its full rental value, as proposed by single taxers, restore it to the rightful users of it, and prevent its monopoly. Then, how can we prevent its monopoly and alien ownership, except by the same means? There is no other escape than by one of these two methods, except by the passage of oppressive laws limiting the amount of land to be owned by any one person. This could not be done except by the recognition of principles dangerous to freedom and would effect no relief. Besides it is not the amount of land in private hands that hurts. It is the amount of the value of land in private control that does the mischief. To recognize private ownership of land values at all, not the amount of them, is the dangerous principle. Now then, to be true to the principle set down, the people's party must either adopt the socialist proposition or that of the single taxers. If it adopts the former, there would remain no excuse for the existence of the party, since the socialist party would cover that field. It must, then, eventually adopt the latter. It, therefore, behooves all single taxers to take advantage of that plank and hold to the people's party, since it has convicted itself upon this question, and has gone further than any other party in the right direction. The single taxer can accomplish nothing by voting either the republican or democratic tickets.—Associate Editor Q.)

### THE ARGUMENT.

Editor Independent: The enclosed is a tract of the Henry George (single tax) club of Rhode Island. It is a modification of a story by Louis F. Post, editor of "The Public" of Chicago, Ill. It explains better than anything I have ever seen how land absorbs the entire benefits of government. It also shows conclusively that the land owner (when he is not a land user) can not possibly pay any tax whatever.

JOHN A. McLAUGHLIN.

Providence, R. I.

A gentleman on the lookout for a place of residence found two sites, the natural advantages of which attracted his favorable attention. One of these sites was located in a town, which for the purpose of this story, we shall designate as "A"; the other in another town, which we shall call "B."

On inquiry the gentleman learned that neither site was for sale, but either could be had on lease. The rent demanded by the owner of the site in "A" was one hundred dollars per year; that by the owner of the site in "B" was two hundred and fifty dollars per year.

On learning from the owner of the site in "B" the amount of rent demanded, the gentleman remonstrated, saying: "Why, that is out of all reason; I can hire just as good a site in 'A' for one hundred dollars a year."

"Certainly you can," the owner replied, "But if you build a house there and it catches fire, it will burn down; they have no fire department. If you go out after dark you are liable to be held up and robbed; they have no police force. If you ride out in the spring your carriage will sink in mud up to the hubs, and if you walk you may break your legs, and you will be lucky if you don't break your neck; they have no street pavements, and their sidewalks are dangerously out of repair. When the moon doesn't shine the streets are in darkness, for they have no street lights. The water you need for your house you must get from a well, for there is no water supply there."

"Now, in our town it is different. We have a splendid fire department and a police force equal to the best anywhere. Our streets are paved and lighted by electricity. We have a water system that equals that of Providence, and in every way the public services in this town are unsurpassed. It is the best governed town in all the region hereabouts. Isn't it worth a hundred and fifty dollars a year more for a building site here than over in 'A,' where there are no public services to speak of?"

The gentleman was convinced by the argument of the owner of the land in "B," and agreed to his terms, built his

house there and occupied it. Soon afterwards a stranger called upon our friend, the home builder, and greeted him with the query:

"How much do you regard this house as worth?"

"What is that to you?" the home builder asked.

The stranger replied: "I am the town assessor, and have come to appraise this property for taxation."

The home builder said: "Am I to be taxed by this town? What for?"

"What for?" echoed the assessor in surprise. "What for? Is not your house protected from fire by our magnificent fire department? Are not you protected in your person by the best police force anywhere? Do not you have the use of paved and lighted streets, good sidewalks and a first-class water supply? Don't you suppose these things cost something? And don't you think you ought to pay your share?"

"Yes," replied the home builder, "I do have the benefit of all these things, and I also believe that those who enjoy these benefits should pay for them. But I have already paid my share for this year. I have paid it to the owner of this land. He charged me two hundred and fifty dollars a year—which is one hundred and fifty dollars more than I should pay or he could get but for these very benefits. He has collected my share of this year's expense of maintaining town improvements. My friend, you are after the wrong man; you go and collect from him. If you do not, I shall be paying twice for these things; once to him and once to you; and he won't be paying at all, but will be making money out of them."

Neither increased population or public improvements add to the value of wealth. Both increased population and public improvements add to the value of land. Both increased population and public improvements require increased taxation. Should not, then, the one hundred and fifty dollars which the public improvements in the town of "B" added to the rent of our home builder have been taken from the landlord to pay for those public improvements? If not, why not?

### BRIEF PARAGRAPHS FOR BUSY MEN.

The single tax is the name of a system of taxation proposed by Henry George.

The proposition is simply to increase the tax we now levy upon the value of land until it absorbs the entire rental value.

As this tax would be sufficient for all public expenses all other taxes would be abolished.

This tax would be just; for the value of land is produced by the presence and industry of the people as a whole, and not by any individual.

This tax would be equitable; each would then contribute to the expenses of government and public improvements according to the benefits received, and not, as now, according to what he produced or what he consumed.

It would be the most practicable. Land lies out of doors and its value is known to all or can be easily ascertained.

This tax could be most easily and cheaply collected. Land can not be hidden or carried away.

It would remove the premium that is placed upon dishonesty and perjury that is now apparent in false statements to our assessors.

By removing the tax upon the products of labor it would encourage industry.

As the single tax is a tax on land value and not on land, it would fall only on valuable land and land which had no value would become absolutely free.

As the principal part of land values are represented in locations in great trade centers and the franchises of railway, telegraph, telephone, gas and water companies, the principal portion of the single tax would fall upon the owners of such locations and franchises.

The farmer and the working man would pay less taxes than they now pay, for the reason that they own the smaller portion of land values.

Those who own no land values would pay no tax, except in the rent of the land that they use; they pay this rent now; they would pay less then, for the reason that vast quantities of unused farm, timber and mineral land and city lots would enter into competition with land in use.

The single tax is not proposed merely as a just and equitable system of taxation, but as a means by which land monopoly will be destroyed and natural opportunities will be made accessible to labor.

As it would take all increased value that attaches to land, holding land out

of use would be unprofitable. Under this system, therefore, no one would hold more land than he could use.

In the last analysis all wealth is produced by labor applied to land; therefore, if land is held out of use, labor, in that degree, is denied employment.

In the United States five-sixths of all productive land is held out of use for speculative purposes.

We include in the above, farming, mineral and timber land and city lots.

The monopoly of all land in use and out of use has the same effect as if every foot of land were occupied or in use.

Land can not be increased in quantity. Population is increasing with each year.

As population increases competition for the use of land increases. In competing with each other for the use of land, by offering a larger share of their product the disinherited decrease wages by increasing rent.

For this reason the total amount of wages, representing the share of the total product, received by the total number of producers decreases as population, or land monopoly, increases.

As the consuming power of the people depends upon the total wages received, each decrease in wages in the same proportion decreases the demand for the total product, resulting in stagnation, low prices, etc.

By opening natural opportunities to all, anyone who wished to produce wealth could do so and demand would only be limited by desire.

In taxing to their full value all franchises, as well as mineral and oil lands, we would destroy the tribute-taking power of these monopolies.

Wages would then rise. Profits to legitimate capital would increase. The farmer and the manufacturer would then find a market for their goods at their own door, at fair prices.

J. B. VINING,

Sec. Ohio Single Tax League.

Cleveland, O.

## "INCURABLE" HEART DISEASE SOON CURED.

During the last two or three years very great improvement has been made in the treatment of diseases of the heart. Cases formerly considered incurable now rapidly yield to new remedies. The well-known specialist, Franklin Miles, M. D., LL. B., will send \$3.75 worth of his new Special Treatment free to our afflicted readers.

This liberal offer is for the purpose of demonstrating the unusual curative powers of his new Treatment for heart troubles, such as short breath, pain in the side, oppression in the chest, irregular pulse, palpitation, smothering spells, puffing of the ankles or dropsy.

They are the result of twenty-five years of careful study, extensive research, and remarkable experience in treating diseases of the heart, stomach, liver, kidneys and nerves, which often complicate each case.

The Treatments are prepared expressly for each patient, as the result is very much more certain and satisfactory.

Few physicians have such confidence in their remedies. And there is no reason why all afflicted persons should not avail themselves of this liberal offer. No death comes more suddenly than that from heart disease. Thousands die unnecessarily each year because most physicians do not understand their cases.

Mrs. Frank Smith, of Chicago, was cured of heart dropsy, after five leading physicians had given her up. Mr. Keister, of Chicago, was cured after failure of ten able physicians.

A thousand references to, and testimonials from, Bishops, Clergymen, Bankers, Farmers, and their wives will be sent free on request. These include many who have been cured after from five to twenty or more physicians and professors had pronounced them "incurable." Among them are H. A. Groce, 504 Mountain St., Elgin, Ill.; Mrs. Sophie Snowberg, No. 282 21st Ave., S. Minneapolis, Minn.; Mrs. A. P. Colburn, Blessing, Ia.; Mrs. M. R. Moreland, Rogers, O., the presidents of two medical colleges, etc.

Send at once for free personal treatment before it is too late, and mention this paper. Address Franklin Miles, M. D., Grand Dispensary, 205 to 231 State St., Chicago, Ill.

(Please mention this paper.)

### Write Us For

bargains in Watches, Diamonds, Jewelry, Silverware, Cut Glass etc. Many goods at cost to make room for fall goods

M. G. WOLFF,  
130 South 13th Street,  
Lincoln, Neb.

Note: This is a reliable and responsible jewelry store and jewelry entrusted to him will be handled with the greatest care and accuracy.  
The Independent.