

The Philosophy of Freedom

An Open Forum for Single Taxers

SINGLE TAX AND WAGES.

Editor Independent: One of the strongest arguments in favor of the single-tax is that it will enable every man to employ himself at that occupation for which he is best adapted. Every man will not become his own employer, but the single tax will give him the opportunity to do so. Will give it to him by making free to the public the unused gifts of nature—the unused land—from which all wealth is drawn. Right here is where so many people make a mistake. They can not understand what making the land free means to humanity. State the proposition to them and they at once answer "All men can't be farmers," forgetting that in every industry of life, in every recreation men must have land.

It is not true, however, that all men can not be farmers. On the contrary, it is the one occupation which all men can follow. But it is true that all men can not be equally good farmers, neither is it desirable that they should all follow this calling. Agriculture is the occupation upon which the world depends for its food supply. It should be, and under natural conditions would be, the most remunerative of all the great industries. Today it is one of the least remunerative, because, under the guise of taxation, its followers are compelled to pay tribute to all forms of monopoly.

Now the single tax will practically abolish all monopoly with the possible exception of that created by the patent laws. But as the monopoly caused by patents is only temporary and does not cover those things necessary to existence it can not vitally affect the welfare of the people though it may be detrimental to their interest.

In all the different industries there are men with a natural aptitude for agriculture and a desire to farm but who are prevented from following this occupation by the inability to secure suitable land and the pressure of present necessities. The single tax will not only destroy land monopoly and give them access to the land but by removing all taxes from the products of labor will enable them to use for their own purposes every dollar of wealth which they produce.

But this is not all. In the world there are thousands and thousands of acres of unused coal, iron and other mineral lands held out of use for the purpose of preventing production, but to which the single tax will give the laborer access. To both the mineral and the agricultural lands the laborer will go when the opportunity is offered. Every man who ceases to be an employee and becomes his own employer to that extent relieves the pressure on the labor market.

Today in every occupation of life there are more men seeking work than there is work to be performed. The result of this competition among men for an opportunity to earn a living is that wages—the reward of labor—is constantly tending downward to the lowest point consistent with existence. Under the single tax there will be a sufficient number of men, now working for others, who will seek the land, becoming their own employers (possibly employing others) to reverse this order, and prevent this competition for a chance to pay the "Divine penalty for sin." We will then see the employer hunting the employe with the result that wages will tend upwards until the workman obtains the full reward of his labor, because no man will work for another for less than he can make working for himself. When this day arrives the labor problem will have been solved, and labor unions will no longer exist as one of the disturbing factors in the industrial world. God speed the day.

J. C. PORTERFIELD.

Houston, Tex.

THE MAXIMS OF TAXATION.

The single tax most closely conforms to the essential principles of Adam Smith's four classical maxims, which are best stated by Henry George, in book VIII, chapter 3, "Progress and Poverty," as follows:

The best tax by which public revenues can be raised is evidently that which will most closely conform to the following conditions:

"1. That it bear as lightly as possible upon production—so as least to check the increase of that fund from which all taxes must be paid and the community maintained.

"2. That it be easily and cheaply collected, and fall as directly as may

be upon the ultimate payers—so as to take from the people as little as possible in addition to what it yields government.

"3. That it be certain—so as to give the least opportunity for tyranny or corruption on the part of the officials, and the least temptation to law breaking and evasion on the part of taxpayers.

"4. That it bear equally—so as to give no citizen an advantage or put any at a disadvantage as compared with others."

Interference with Production.—Indirect taxes tend to check production and cause scarcity by obstructing the processes of production. They fall upon men as they work, as they do business, as they invest capital productively. But the single tax, which must be paid and be the same in amount regardless of whether the payer works or plays, or whether he invests his capital productively or wastes it, or whether he uses his land for the most productive purposes or not at all, removes all fiscal penalties from industry and thrift, and tends to leave production free. It therefore conforms more closely than indirect taxation to the first maxim quoted above.

Cheapness of Collection.—Indirect taxes are passed along from first payers to final consumers through many exchanges, accumulating compound profits as they go, until they take enormous sums from the people in addition to what the government receives. But the single tax takes nothing from the people in excess of the tax. It therefore conforms more closely than indirect taxation to the second maxim.

Certainty.—No other tax, direct or indirect, conforms so closely to the third maxim. "Land lies out of doors." It can not be hidden; it can not be "accidentally" overlooked. Nor can its value be seriously misstated. Neither under appraisalment nor over appraisalment to any important degree is possible without the connivance of the whole community. The land values of a neighborhood are matters of common knowledge. Any intelligent resident can justly appraise them, and every other intelligent resident can fairly test the appraisalment, therefore the tyranny, corruption, fraud, favoritism and evasions that are so common in connection with the taxation of imports, manufactures, incomes, personal property, buildings, etc., the value of which, even when the object itself can not be hidden, are so distinctly matters of minute special knowledge that only experts can fairly appraise them—would be out of the question if the single tax were substituted for existing fiscal methods.

Equality.—In respect of the fourth maxim the single tax bears more equally—that is to say, more justly—than any other tax. It is the only tax that falls upon the taxpayer in proportion to the pecuniary benefits he receives from the public; and its tendency, accelerating with the increase of the tax, is to leave to every one the full fruit of his own productive enterprise and effort.—From "Outlines of Louis F. Post's Lectures."

THE SINGLE TAX NOT A TAX.

Editor Independent:

In the ordinary sense a tax is an assessment whereby a man pays annually a certain percentage of the value of his land, buildings or other property for public expenses. The single tax is not a tax in that sense at all. It is rather a simple matter of bargain and sale. A certain article has a certain market value; the man buys that article and pays that price. The article sold in this case is a land privilege, a monopoly of the use of a certain portion of the earth, a legal title whereby he is protected in the exclusive possession and use of such portion of the earth.

The earth, like the sun, moon and stars, is not private property. It belongs to all. It is strictly the property of the whole people, the public, and it can not cease to be such. But men must have the exclusive use of certain portions of the earth to carry on business and secure the products of their own labor. Such exclusive use in most cases has a value and in towns and especially in large cities it often has a very great value. Under the single tax men buy these privileges and pay the public for them in the same manner as they buy of each other a house, a horse, a piece of machinery or a garment. The public receives these payments and uses the funds so obtained

to meet public expenses. The individual purchases what the public has to sell.

All men must have land. They can no more live without it than they can without air. In many cases land is free, like air, but in most cases it has a value and where it has a value it must be bought. At present it is bought of a private individual and is called private property and is generally paid for in a lump sum. Under the single tax the land is not bought, but the exclusive use of it is bought and this exclusive use is paid for year by year.

Under the single tax, as every one must have land, every one would have to pay the tax. He would either pay the government directly, or if he used land that was paid for by another he would have to pay him.

Land includes all things not produced by labor. All things produced by labor are private property. Land is a natural product. The public has its own property. It has no right to private property except as it buys and pays for it. The public has no right to give away land or any portion of it to a private individual for that would be an injustice to the rest. Nor has it any right to take away the private property of an individual or any portion of it without payment, simply because it is not its own. The taxation of personal property, or of the products of labor in any form, is unjustifiable for this reason, and it is unnecessary because the public has dominion of the land.

Taxation under the single tax is a tax only in the sense that payment for any article of use or pleasure is a tax and it is called a tax only because it is payment made to the public or government instead of a private individual.

C. HARDON.

Contoocook, N. H.

Endorsement

Editor Independent:

As a single taxer I endorse every sentence in the editorial written by your associate editor, Mr. Quinby.

No single taxer can give a good reason for voting for Parker, and the reasons Mr. Henry George, Jr., gives are lame and ridiculous to say the least.

While as single taxers we must let it be known that we take exceptions to the foolish income tax proposal, we can in good faith and with enthusiasm support Populism and its champions, Watson and Tibbles. But, to support Parker, well, we might as well proclaim loudly to the world that we had abandoned our faith and gone over, bag and baggage to the camp infested by political tricksters and land monopolists.

H. W. NOREN.

Allegheny, Pa.

(While it is true that "as single taxers, we must let it be known that we take exceptions to the foolish income tax proposal," we may even support the income tax as an object lesson, just as we may as single taxers support public ownership of public utilities as an object lesson. How much better off are the people of England where the income tax is applied than here? How much better off are the people of Glasgow, where municipal ownership of public utilities has been carried to its utmost extent than are the people of this country? There are many who believe that the income tax would solve the economic problem, just as there are many who believe that public ownership would also bring about the desired economic state, and just as the socialist foolishly thinks that the public ownership of everything would make the ideal state. Single taxers may consistently support all of these things except socialism, not alone because there are so many people educated to the idea that they are "the whole thing," but actually to afford to the world an object lesson in this: That so long as private monopoly controls land values, the people will suffer just the same, no matter what other superficial reform is accomplished.

It will become more and more apparent every day to any one who will seriously think about it that reforms that do not touch the source of all economic injustice—the private monopoly of land values—will never be of any permanent value to the people. Suppose the income tax were adopted. Land monopoly would be relieved of at least that much burden of taxation, and would become more potent just to that extent. The income tax would not free the land—the great storehouse of nature that labor must reach in order to produce wealth. The public ownership of public utilities would be the same. Whatever advantage there would be in that reform would be reflected in the value of land, and the owners of that land would get the benefit. They would get the benefit in

higher rents and if they sold it then in higher prices. Whatever benefit there may in honest administration of public affairs, the landlord would secure, because it makes the spot of earth in the vicinity of that honest government more desirable to live and work upon, thereby increasing the demand for it. Whatever economic benefit the world may get from the presence even of a genius or intellectual giant will result in the same thing—the increase in the value of land. Whatever advantage the people may gain even in a more sensible and just currency system would redound above all to the land holder.

Primarily the strength and source of every monopoly is its grip upon the source of all supplies—the earth. And until the people discover this great fundamental truth, there will not result to them any permanent benefit from any reform.

Notwithstanding all this, the course of every single taxer seems clear. Though the people's party has not caught up to him, by a very large per cent, it is nevertheless going in his direction. That cannot be said of either the two wings of plutocracy; of either Roosevelt or Parker. So long as you are traveling any road and see others coming in your direction you may feel certain that they have the same destination in view. But if they turn off into another path, as the democratic party this year has done, or if they go into a contrary direction, as the republican party has done, there can be no consistency or wisdom expressed in the proposal to follow them. No single taxer who knows why he is a single taxer can follow either of these two paths, but he can consistently and should pursue the people's party path because it is on the road to the same heights toward which his gaze is fixed.

L. J. Q.)

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