

The Single Tax Discussed

Editor Independent: Your issue of March 23, in which appears a letter from Mr. A. Freeland of Mt. Pleasant, Tenn., to my self, will say to Mr. Freeland that if I were a merchant and was selling protection (that is what we buy from the government) that I would most certainly charge the man that wanted protection for two million dollars worth of valuables a higher rate than I would the man that wanted protection for only two thousand dollars worth of valuables, because the former would be receiving a far greater amount of favor to get "himself" (his valuable protected, although he might be physically a much smaller man than the latter, because he has already got an advantage over the latter and should be charged in proportion according to his ability to pay, more than the latter, because the government or protection is a greater favor to him than the latter. It wouldn't matter a snap with me if his wealth was all represented in improvements (which you say should not be taxed) and the latter's all in land as he owned a greater percentage of the wealth he would have to pay a greater rate of percentage for the protection of same.

You say also "Single tax catachism" says that a person should not pay any tax whatsoever on improvements. You say that if a man buys a lot of land for \$500 and puts \$5,000 or \$5,000,000 worth of improvements on same that he should never be taxed on any part of his property except first cost of his land, valued at \$500 in its unimproved condition, yet you say that railroads and other public highways should be taxed on the full value of their land—these highways—and you are considering them at the present supposed value in the improved state too, for you don't say they should be taxed only on the original cost of their highway lands in its unimproved condition, or that they should be taxed only on value equivalent to the present value of similar unimproved strips running parallel with them in same sections of country (at a sufficient distance for the improvement of one not to enhance the crude value the other). You seem to want those improvements taxed, but you don't want it called improvements, you want it called "grown in value" such an idea! For instance, suppose that the original old Astor had bought all the land now occupied by Greater New York, for say, \$1,000,000 and cleared it all as a farmer does land that he intends to grow grain on. It would then already have been improved and been more valuable because the improvements made it more valuable. Suppose he had kept concentrating improvements on, under and above the area of that entire lot until he had put \$1,000,000 worth of improvements on every second acre of that entire lot (in strips or squares) the entire area of the entire lot would then be improved at the rate of a half million dollars per acre (although but half the surface would be absolutely covered with improvements, in the sense you, at times, want to apply "improvements," the entire surface area would be improved and all the value above the original cost would be directly caused by improvements or would therefore be within itself improvements, nothing else. At one stage of the game you tell us that the Astors (all purchasers) should never be taxed only on the original cost of the crude land, although the concentrated improvements has caused concentrated population, everybody being willing to pay high rates for the privilege of living in such well improved parts of our country, while not one acre of

it is absolutely producing one dollar's worth of what we have to live on nor what we have to wear. At another stage of the game you tell us that the Astors (the owners) should be taxed on the full value of the entire Greater New York in its improved state, but you don't want it called "improvements." You want it called "grown in value." Such complexed ideas! A man's building does not have to cover his entire farm for his entire farm to be improved, so it is with New York city. What values there are attached to New York city, Manhattan borough and all, was fostered there by concentrated improvements which you say should not be taxed, yet again you say tax them. Where is the practicability of such preaching? You say tax the mining lands of the different kinds of mines and mining companies to the full value of such lands, and you say don't tax improvements. Pray, tell me what mine and where it is that is of any value whatsoever to the living public and it unimproved? Take the crude stuff of those mines, and what value is it until improved? It is only the expectant value of it improved that causes it to be extracted from the land. But you say all natural things external to man is land and you want all land values taxed. That, of course includes gold, silver, iron, brass, copper (all metals and minerals), coal oil, gas, pig-ware, bricks, marble, timber, roots, herbs, etc. All things extracted from the land and sea. The sea being land, well, if they are land before they are improved they are land after they are improved, and hey must be taxed after they have "grown more valuable" (improved) to the full amount of their value, but we must not call them improved for we don't pay tax on improvements, we must call them "grown more valuable" for we pay a tax on the grown more valuable goods used by the living and desired by the living. Well, Mr. Freeland, if you say it is so it must be so, and why not just drop the poll tax out of our present system and say we have single tax now? When anyone got to grumbling about having to pay taxes upon their brick or marble structure, their steel or iron structure, their gold, silver or copper wares, their coal oils or minerals, etc., you could just tell them that that was some of the most valuable parts of the land they had gotten hold of and must pay the land tax on the value of it. If they should say that that was paying tax on improvements, you could say, no, not an improvement on "grown more valuable land." If they refused to pay the required tax, tell them to move out on parts of the 1,708,000,000 acres of the unused, unimproved, undesirable, ungrown more valuable land, and thus move the inhabitants of all the cities and all the farms from old region to new region, from the "grown more valuable" land to the "ungrown more valuable" land until you have the entire area of over 2,108,000,000 acres of land well improved, and then, what? Let them take back track and reach out after them all the time as the presently used portions become more productive, more desirable "more valuable"? Right practicable method isn't it, Mr. Freeland? If the present owners held their present locations they could shift the single tax off on consumer as easily as they could any other tax as long as transportation lines stayed in the hands of private individuals, under private control. Without public control of these public utilities we will never know absolute fairness and freedom. If they moved to new localities, according to one trend of your talk, the tax would drop to a mere nothing at the old localities (cities, towns, farms and all) and would not rise at the other, the consequence would be we would not have a sufficient tax to run the most economical government. For instance, a few days ago a colony opened up a little town in a fertile region near here around which population was sparse. That town, with railway and water transportation facilities promises to soon grow to be a city. The colony owns several thousand acres in one body. The offered upetaoi in one body. The opened up the town at \$10 and \$20 per lot, business and residence lots. According to one way you preach single tax, if the entire business and improvements of Greater New York was moved to this locality, or a similar one constructed here and Greater New York deserted, the tax would fall to nothing in New York while the tax would never rise here above the cost value of unimproved lots, \$10 and \$20. If such as that were the case, of course, the new towns and cities would absolutely draw away such concentration of population, such concentration of wealth, such concentration of improvements, as would take away the tax value of the old towns and cities and would not increase the tax value of the new ones unless they pay tax on improvements.

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Of course improved properties are more desirable, more demandable, than unimproved properties, and concentrated improvements makes the properties still more desirable, still more demandable, therefore concentrating population. But if we have to pay tax on improvements and concentrated improvements we would as well pay it on those already established as to establish new ones to pay the same taxes on, and that would not be single tax. You may preach single tax but will never practice single tax, for a real single tax is impracticable. credit for sincerely trying to conceive some plan for lightening the burdens of the oppressed and hoping that we may yet all get together in the common cause, I remain as ever, yours very respectfully,

G. S. J.  
Ga.

**The Pass Evil**

Now that the legislature is winding up its business, a final word on this much discussed subject is in order. The bills affecting the railroads have furnished the storm center at Lincoln this winter. They have occupied more attention than all other bills combined. There were three freight rate and three or four anti-pass bills. What will be done with them? The commodity rate bill was a very mild one. It could not be objected to on the ground that it was radical and likely to injure the railroads.

But the bills are all dead. Why are they dead? What influence killed them? The answer is plain: It was the influence of the railroad lobby. What means did the lobby use? The answer is equally plain: They used the free pass. In the light of the events at the state capitol this winter, any man who will defend the free pass system as it prevails in this state and insists that the pass is not a bribe is either proof against all evidence or he is himself corrupt and willing to take bribes. This remark may hit Senator Wall pretty hard, but in view of the speech he made in defense of his vote for the pass evil, he must inevitably fall under condemnation. He has made his record, he has chosen his friends, he stands for the railroads and against the people. And Representative Knox and Davis stand with him on the pass question.—New Era-Standard.

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