

words of John S. Crosby, uttered over the body of his great leader, are as pertinent as ever: "The struggle in which Henry George spent his life was one for the benefit of all mankind. I call upon you to keep up that struggle and to carry on that fight until victory is won."

LAND VALUE TAXATION.

By **MRS. HENRY MARTYN BRIGHAM.**

The cause of almost all present poverty and distress is to be found in the inequality of opportunity to use land. The Jews by their laws made a periodic redivision among the different families—the time being the Jubilee year. Most primitive people had similar land laws, either prohibiting alienation or providing for redivision. Many years before Christ, Tiberius Gracchus, the tribune, foretold the people of Greece what would happen if the lands became concentrated in the hands of a few, while the many became tenants. Pliny complains that large estates ruined Italy. Bishop Latimer, in the reign of Henry VIII, inveighed against the encroachment of the nobility upon the common land, and pointed out the dangers to the people. Turgot and Quesnay during the old regime in France, prescribed a nationalization of land as the only cure for the ills which they saw overwhelming the land. But these men were too far in advance of their time, and they and their followers were but voices crying in the wilderness; and, indeed, while they appreciated the fact, none had a sufficient practicable remedy to suggest. The Greek and Roman laws, ceding to each soldier's family a few acres of land or the French proposal to make land national property—all these were either futile makeshifts or impossible of execution without a fearful upheaval of the existing state of things.

HENRY GEORGE'S BIG IDEA.

It was not until an American realized that the cause of the increase of poverty with the advance of progress was the monopolization of land, and began to bend his tremendous constructive intelligence to the task, that a method was proposed, just, expedient, practicable, to lead men out of bondage into freedom. That man was Henry George.

His reasoning was simple: Man is a land animal, and can draw his subsistence only from the land. All that we consider as wealth is taken from the earth, and is transmuted by the skill of man into its final shape, for the satisfaction of some human requirement. Thus, all wealth is the result of labor acting upon the land, and if every man could apply his labor to land, following his peculiar talent to produce some particular object, then it would follow that all the wealth wrung by him from the ground would be his, call it wages,

salary, profit, or what you will. But just as soon as this man has to get permission of some other man—the land owner—to produce this wealth, and must pay for this right, then the result of his labor is not all his own. It is divided into two parts, the one which he must pay for the privilege of using the land, commonly called rent, going to the landlord, and what remains for him is wages, salary, profit, or what you will.

It is, of course, quite obvious that the greater the need for land the higher the rent, and correspondingly, the less the wages, as proportions of the wealth produced. And it is equally obvious that this applies not only to the farmer who works directly upon the soil, but to the manufacturer, the storekeeper, and the ultimate consumer, all of whom help to pay this rent.

Now, if the owner of the land is justly entitled to this land and to this profit, then, of course, there is no help for it—he must get his pay. But is he? Can any man be said to have the exclusive right to any portion of the earth's surface? Can any man be said to have exclusive ownership in something that was here long before him, and that will remain here long after he has gone, that he has not produced, and that no man before him has produced? Shall we not find, upon tracing back the title of any man to any parcel of property, that it rests, as Spencer put it, upon force or fraud, through bloodshed or cunning?

The many landed proprietors of England are getting a large share of the results of the labors of others, because one of their ancestors happened to please King Richard or Queen Elizabeth. Right here on Long Island there are families still in possession of land that was granted one of their ancestors by King James II. Did the Indians who sold Manhattan Island for a few baubles have the right to expatriate their descendants?

PRIVATE OWNERSHIP NOT JUST.

So we see that private ownership in land is not grounded upon any principle of justice or equity, but that it is merely a conventional right—really no right at all, but a great wrong. Henry George reasoned further along these lines. He gave the historic example of slave ownership. Every argument that can be adduced for the sanctity of private ownership in land was adduced to perpetuate slavery. But when the public intelligence and conscience had been sufficiently awakened to see the enormity of the thing, the injury not only to the slave, but to the slave-owner, it did not take long to banish slavery from our land.

The remedy proposed by the French statesmen of taking land away from the individual and making it national property did not appeal to Mr. George. He realized that to get the best use out of land it must be under the management and control of the individual, and that there must be security to the individual for the improvements which he puts upon it; and every furrow that is driven through the land is an improvement. So he evolved his great theory of taxation, which, while leaving the untrammelled enjoyment of land to the

individual, would give to the community the same benefits as though the land were owned by it.

Land has two values, a sale value and a use value. The use value is always inherent, and can be used for whatever purpose it is available. The sale value comes only when more than one person desires it, and the two or more persons are willing to bid against each other for the privilege of using it. The highest sum which is bid by these two or more becomes then the rental value, or, if they wish to purchase, then the rental value capitalized. If, instead of two persons, a thousand persons desire to use the particular plot, its rental and sale value will consequently be enormously augmented, and where, as in some of our metropolitan areas, tens of thousands need a plot, there is almost no limit to the amount of the rental and consequent sale value.

This value, therefore, is not created by the person who happens to be the owner. It would retain this value, no matter who owned it, because of the need for it by the public and the population gathering about it.

Nothing can be fairer, then, than to insist that this value, created by the public, should go back to the public, for the purpose of defraying public expense.

For this reason Mr. George proposes that the land only be taxed its full rental value, leaving to the owner all his improvements, and giving him all benefits to which he is entitled, merely making him give up to the community that which the community and not he has earned; that is, the increase in the value of the bare land. The only person who could suffer by this would be the one who has purchased large areas of land, not with a view to using them, but with a view to holding them until the demand for them would bring him profits which he has not earned. This, then, is the great proposal, to defray the entire expenses of government by absorbing the ground rental value, and by taking the burden of all other taxation from industry.

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A BOY'S ESSAY ON THE SINGLE TAX.

(Following are extracts from the concluding speech of a joint debate on the Single Tax between "teams" of the Wichita and Wellington (Kansas) High Schools, in which the former upheld the Single Tax. The speech from which these extracts are taken was delivered by James J. Carney.)

One of the most important and beneficial of the reforms accomplished by the Single Tax will be the elimination of land speculation and speculators. The Kansas merchant, manufacturer, and farmer must employ men to operate their respective concerns, or these enterprises will cease to live—the land speculator hires no men, loses no money on account of it, letting his land lie idle and undeveloped until the laborers are forced to work at his price or starve, while in the meantime he reaps as his reward for his oppression the benefit of