

What Is It We Aim For?

I COULD not get up a great deal of enthusiasm for the policy of the Taxation of Land Values if it were viewed as the object and end of political endeavor. True, it may be urged as a desirable fiscal policy, because it indicates the best or most convenient source from which public revenues may be raised. But the most effective advocate is he who will make it plain that the Taxation of Land Values is the means, and the end is the establishment at the earliest practicable day of the equal rights of all Britishers to the land of their country. The far-reaching and beneficial social effects which would unquestionably flow from the gradual transference of the burden of taxes now laid upon every activity of capital and labor, to the vast unearned values attaching to the land of Great Britain, would, I believe, be quickly apprehended by the masses of the people if the land question and the taxation question in all their aspects were once brought under public discussion.

CHARLES O'CONNOR HENNESSY in *Land and Liberty*.

Taxation

(This is one of the widely syndicated articles of James R. Brown, President of the Manhattan Single Tax Club.)

A VERY small percentage of the community profit from the rise in the selling price of land, and what they gain the rest of the community loses. The dearer land is, the higher the cost of living and the more difficult production.

Dear land is distant land. Some of it might as well be in Mars for all the use it is to labor and to capital, for between the high selling price of land and the heavy taxes on production, on dear land capital cannot make the open market price of money no matter how intelligently it operates or how hard the capitalists work.

The selling price of land is only taxes that should have been collected by society, capitalized into selling price, and when I have bought off the land owner and put up a building, the city taxes me on my building. As a matter of cold economic fact, I am paying taxes twice, once to the land owner who rendered no social service and again to the city that renders social service.

Looking up and down the main streets of our cities, is it not very strange that the best land, most valuable land, has the worst buildings on it? The reason for this is, when capital looks around for land upon which to operate in the way of putting up a building, it has got to have land the value of which does not overtake the earning power of capital.

Hence most of our improvements are put upon land in the outskirts of our cities, where the relationship between the value of land and the value of building is about one to five, while downtown in the city on our best streets,

the value of the land is oftentimes equal to the value of the building. This is the reason our best streets have wondrous collections of shacks, for it is very clear to the ordinary owner of these shacks (and we do not blame the owner at all, but our foolish tax system) that if he tears down the old shack and puts up a modern building, the tax burden on the building will be so heavy that he will not be able to earn the current rate of interest on his investment.

The best news that ever reached Europe was that land in America was cheap, very cheap, practically free, and we used to sing that Uncle Sam had a farm for every man. But the running up of the selling price of land to the present outrageous figure has established in America the conditions that our fore-fathers ran away from in Europe.

The dearth of land makes it difficult to do business, either for the laborer or the capitalist.

The remedy for this is very simple, that is probably why so few of our supposedly learned people fail to understand it. Abolish all taxes on all forms of human effort or the results of human effort and collect for social use the annual value of land, which is itself a social creation, and with this simple change in the incidence of taxation, you will be giving 100 per cent. encouragement to industry and you offer no premium to idleness.

Let us never fail to keep in mind that when one man gets something for nothing, another man must get nothing for something. Idleness in the court of equity has no just claim to reward and whatever profits idleness gets is at the expense of industry.

Ether and Single Tax

IF man had to begin again with the disposition of land the Single Tax doctrine of Henry George could be made applicable without any upset. Opponents of it say that private ownership complications are such, in all the years, that it is now too late to apply it.

Very well, say the Georgeites, now is the time to deal with the air or ether channels required by radio. Apply the doctrine to the unseen, unweighable ether lanes before it is too late.

No private ownership in or of the air. LAND AND FREEDOM, organ of the Single Tax movement, proposes an amendment to the current laws which would make sure the future of the new domain for the public for all time. If not, powerful corporations may grab the "ether" and hold on to it as great corporations appropriated land and its products and now claim inalienable rights to them through long usage.

The proposed law would require the federal radio commission from time to time to set forth in detail what it has to lease, including band frequencies, wavelengths, time of operations and the like, and then call for bids. Applicants could make specific bids for various parts of what the commission had to lease. The small-sized broadcast corporation would not be crowded out by a big one. The leases would run for a limited time.