

may prepare a statement thereon not exceeding 500 words. The Secretary shall send such amendments and statements to the members of the League together with the ballots for members of the National Committee. The National Committee may submit amendments at any time, but if the vote of the Committee is not unanimous, statements pro and con may be submitted and shall be sent out with the amendment ballot. If a majority of the votes cast by members of the League upon any proposed amendment shall be affirmative, such amendment shall be part of this Constitution.

SCHEDULE

The first election under this Constitution shall be held at such time after its adoption, not exceeding six months, as may be set by the Committee in charge of the affairs of the League, and all procedure for elections herein provided shall be followed as near as may be, but without regard to the specific dates prescribed. Such provisional committee shall exercise the powers herein given to the National Committee until the members of such National Committee shall be elected. The first officers and committeemen elected shall hold office for one full year and until the subsequent April first and May first, thereafter, and no further election shall be held pursuant to the provisions of this constitution, except to fill vacancies, until after the expiration of one year from its adoption.

LAND OWNING UNDER SINGLE TAX

(For the Review)

By C. J. BUELL.

In the strict, legal sense, just what do you get when you buy land? What do you really buy?

Just what your title deed says—nothing more—the right to have, to hold, to possess and enjoy. That is all.

Of course whatever right you have legally bought, that you may legally sell, convey, lease, etc.

Many people think they also buy the legal right to the ground rent, or land value; but this is a mistake. They buy nothing of the kind. The former owner could not legally sell nor guarantee any right to the ground rent, or land value. All he guarantees is your right to possess and enjoy. And even this right to possess and enjoy is limited by the superior right of "eminent domain," under which all the people may even dispossess you, if your land is needed for a public purpose, such as a park or playground, the site for a public building, the location of a public highway of any kind or

any other public, or even "quasi" public use. Of course, in this case, you will be paid whatever your right of possession is worth.

Your right to possess and enjoy is also limited by the power and right of the people to levy and collect taxes.

The people, through their governments, local, State and national, have the power to tax about as they please, regardless of the justice of the tax imposed and collected.

No government can justly tax a man more than the full ground rent of the land he possesses; and, if the government is wholly just and wise, it must tax each holder this amount. The whole people have produced the ground rent, or land value, and hence this ground rent belongs to the whole people to use for common purposes. If the government takes more from any land holder, it does him an injustice. If it takes less, it leaves with the individual holder something he has no right to and does an injustice to the public by failing to get for the public all that belongs to the public.

At present most home owners, farmers and small business and professional men are taxed far more than the full rental value of the land they hold. This is especially true when we consider the enormous amount of indirect taxes that fall upon such people because of tariffs and other taxes on production and trade.

The following classes of people are taxed less than they would be if the full rental value of land, and no more, were taken from each holder for public use.

- (1) All those who are holding land idle either in country or city.
- (2) Many who are holding land poorly improved, especially in the city.
- (3) The owners of mines, forests, water power, or other natural resources.
- (4) Most public service corporations owning valuable terminal facilities and special privileges in streets, highways, etc.
- (5) Most owners of valuable down town real estate, whether well improved or not.

All these are getting something for nothing because of our system of taxation that fines and penalizes thrift and industry and offers a premium for idleness, speculation and forestalling.

Now suppose each holder of land were taxed each year just the full rental value of his land, no more, no less; what effect would this have on the buying and selling of land?

I cannot see wherein it would change the system at all.

Every holder would have the same legal and moral rights to his land that he now has. His title would be a little more secure, for there would be no inducement to contest; as, of course, the present holder must be paid for all improvements. A successful contestant would gain nothing.

Why, then, wouldn't people buy and sell land just as they do now? Of course the land itself would have no selling value, but the right of possession

and the improvements would be bought and sold, just as they are now; but no one would be injured by it. No one would be paying another for land values. It would, therefore, be much easier for all to get land to use.

BI-MONTHLY NEWS LETTER

By THE EDITOR

We are going to depart a little from our usual summary of the news of the bi-month by setting forth some reflections a few recent occurrences have suggested to us. We know we shall startle some of our friends, but this is the conclusion to which we have come: We need a revival of the teachings of Henry George.

This reflection is called forth by a meeting at Carnegie Hall, on Tuesday, March 13. The principal speaker was Herbert Bigelow, of Cincinnati. The occasion was afforded by the Humanitarian Cult, of this city, and Mr. Misha Appelbaum was chairman. The two minute speeches made by Messrs Brown, Ingersoll and Eyre were too short to permit them to say anything, so we will pass them up as negligible. But the speech of Mr. Bigelow affords us the text for the present sermon, if our readers will indulgently permit us to sermonize.

Mr. Bigelow began with an appealing picture—and he is a master word-painter—of a woman in Cincinnati who works ten hours a day at a cash desk for a salary of eight dollars a week to keep herself and her boy alive. The orator touched his hearers to the quick. Then he approached the remedy. He devoted most of his time to the illustration of the incidence of taxation on a set of harness shifted in its several mutations and paying a tax over and over again.

Were Mr. Bigelow's hearers able to trace the connection between these taxes on a set of harness and that Cincinnati woman, the victim of a system which disinherits man from the earth? We think not.

The trouble is that the modern advocates of the Single Tax begin where Henry George left off. Henry George never began his speeches with such discussion—he left that as incidental to the main argument. The gist of his speeches were man's right to the use of the earth, the abolition of poverty by the opening up of natural opportunities, the blessings that would flow from the "sovereign remedy" of taking land values in taxation.

Every speech on the Single Tax should begin with what it is intended to do, the method of doing it, and what it will accomplish. Incidental to this is the accompanying tax reform, which the abolition of all taxes will bring about, but these are consequences only, and very minor consequences, too. The emphasis laid upon them is a meaningless emphasis to the vast majority