



Why should there be a "Land Question" any more than a house question, or a horse question, or a question concerning any other kind of recognized property?

Is land "property?"

For many centuries, human beings, when slaves, were considered "property." Is there any analogy between human slave "property" and land "property?"

Slaves, when freed, can "own and control" themselves; but land, being inanimate, cannot "own or control" itself. It must be owned or controlled by human beings. Then shall its ownership or control be by private persons, or by the community in its public capacity?

If private ownership of land be admitted, should *unlimited* private ownership of land be permitted?

An inventor of a machine may have his invention patented, and thus be protected in the ownership or control of his invention. But his patent "runs out" after the lapse of a certain term of years, and then his invention belongs to the general public. The instrument, or document, by which public lands are conveyed to individuals is also called a "patent" (see the word "patent" in the dictionaries). Is there any reason why a "patent" to a tract of land should be perpetual and a "patent" to an invention be limited to a term of years? If land "patents" should "run out" like other patents and like franchises, would not the land question be a much simpler problem? Is it right that special privileges of any kind should continue perpetually, regardless of the rights of future generations?

Nature has stored in the bowels of the earth vast treasures of iron, lead, tin, zinc, coal, gold, silver, oil, natural gas, etc. Did "nature" intend this wealth for certain individuals and corporations or for humanity?

Many important questions affecting the interests of the public arise concerning the timber growth on land.

Communities frequently determine the kind and height of buildings that private parties may build upon the land. Then why should not the community, or the Government, determine what rights private persons may have concerning timber on the land, when not cultivated nor protected by man? If public rights obtain above the surface, why not beneath the surface? If both above and beneath the surface, why not the surface itself?

The most conservative people are usually willing to allow matters that affect the public interest to be decided according to what can be shown to be the best Public Policy.

The various phases of the land question should be tested by what seems to be THE BEST PUBLIC POLICY both for the present and the future.

very poor, would be a more complete remedy, with no bad effects whatever. And to these could be added the income and inheritance tax. There is no possible excuse for so visionary, revolutionary and disastrous a scheme as the single tax.

THE SOUTH AUSTRALIA SYSTEM.

We should realize that the establishment of *homes* is the best way to build a nation. Every man must be given an opportunity to establish a home, which should be permanent. We all know how, under the system of unlimited ownership of land, the land of a country gradually accumulates into the hands of a few. South Australia has adopted the lease system, by which the government leases land to settlers, the lease being permanent, or for a long term of years. In this way the purchase money remains in the hands of the settler as his working capital, with which to buy horses, cattle, tools, etc. How much better this is than for a settler to spend his all for his land, and then perhaps have to mortgage his land in order to get the stock and tools necessary to farm the land. His title is equally as good as tho he had purchased the land, and the yearly rental is but little more than taxes would be. The State is the landlord, and this fact makes the farmer a more intensely interested citizen than he would be under our individualistic system, and the State cares more for him and his prosperity than is the case under our system. He can't sell or mortgage his land, as he could if he owned it outright, but he has the perpetual *use* of it, hence he stays on it, and the ownership of the land does not gravitate into the hands of the few. Sagacious statesmanship seeks to make it easy for every citizen to establish and occupy a home, and to secure that home to him and to his family perpetually. The South Australian System seems to do that very successfully. Out of a total of 578,192,000 acres, only 19,508,178 acres have been "alienated," or sold. Under our system practically all of our vast domain has become "alienated," and the number of tenants (with private parties or corporations, not the State, as landlords) is increasing every year. The home is the foundation of a nation; the land is the foundation of homes. Few landlords (generally non-resident) and many tenants make a poor and discontented nation. With the land so controlled that it may be occupied in small tracts as permanent homes for actual settlers, under perpetual or long term lease from the State, prosperity is sure to result if it can possibly be dug out of the ground—and that is where all prosperity must originate.—C. F. T.

REPLY TO “A CRITICISM OF THE SINGLE TAX.”

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[As soon as “A Criticism of the Single Tax” was in type, I sent proofs of it to several single taxers to give ample opportunity for reply. I suggested that the Single Tax Society of Philadelphia discuss it at one or several of their meetings, and appoint one of the members, or a committee, to write a reply. It seems that the Society did not take any formal action in regard to the matter, but by common consent Mr. Burleigh, a prominent and able member of the Society, took the matter up, and the following is his reply.—C. F. T.]

Mr. Taylor criticizes the Single Tax upon its fiscal side but says nothing of the fundamental principles upon which the Single Tax is based. If it is founded upon morality, if its premise is correct that all men have an equal right to the use of the earth because of their equal right to life and the necessity of the use of the earth to life, then the Single Tax is right and expedient in the highest sense, for what is right is always truly expedient.

There is no doubt that if the Single Tax should come suddenly—which, unfortunately, will not be the case—some people would seem for the time being to be injured by it. The abolition of chattel slavery seemed to injure many slave-holders, and even some of the former slaves found it difficult to get a living. But this was due not to the abolition of that “sum of all villainies,” but to slavery itself. Because some men lost their “hard-earned money” which they had invested in human flesh and blood, should we therefore have continued a system which degraded both master and slave—which trafficked in human beings? “No one can make omelet without breaking eggs;” and in any radical change some people must temporarily lose. Owners of stage-coach lines lost money when the locomotive was invented; some owners of horses lost money when electric cars were introduced. Those who profit by any existing arrangements and institutions are always subjected to more or less inconvenience and loss in adjusting themselves to changes in them; and especially will the beneficiaries of any

unjust privilege seem to be injured when the privilege is abolished. Must we then never advance in civilization because some may appear to be injured by what benefits the many? I say "appear," because any change for the better, however much it may seem at first to injure some, eventually benefits all.

Mr. Taylor says in Indictment No. 1: "To say that there is any difference in taxing 'land' and taxing 'land value' is absurd. It is simply a foolish play on words. When the Single Taxer proposes to throw all of the burden of taxation upon 'land value' he simply means upon 'land' alone." With all due respect to Mr. Taylor, the Single Taxer means exactly what he says, land value; or in other words, Single Taxers would tax land according to its value. Land which has no value would not be taxed.

Right here it may be well to define the terms used in order that there may be no mistake. Land, in economics, is "material things other than man and wealth." Land is neither wealth nor capital. Capital is "wealth used in production." Rent is "wealth or labor received in return for the use of land." Utility is "the quality of satisfying desire." Value is "utility in exchange." Therefore when we speak of valuable land we do not necessarily mean fertile land, or land that is useful in any way except for exchange. We mean land that will exchange for something; that is, land which more than one person wants to use, and for which people will therefore give something for the privilege of using. In order that a thing may have value it is necessary, first, that it be held in possession by one party; and, second, that another party desire it sufficiently to be willing to part with something to obtain it. If either of these elements is lacking, value cannot exist. Fur clothing among inhabitants of a tropical country would have no value because, while it could be held by anyone, there would be no desire among the people to possess it. Of course where possession was insecure value would be lessened or destroyed according to the degree of insecurity. Land has value when it is held in private possession and more than one person wants to use it. It can now and could even more under the

Single Tax be held in guaranteed private possession, but there is much land in our country which no one now wants to use; therefore it has no value. To say, then, that there is no "difference in taxing 'land' and taxing 'land values' is absurd."

No one knows better than Single Taxers that there is a tax on the value of land today, and the fact that it is so is one reason for their advocacy of this particular way of getting the value of land to the community. It will not be necessary to introduce a new tax, but simply to increase one already in existence. To quote from "Progress and Poverty," Book VIII, Chapter II: "We already take some rent in taxation. We have only to make some changes in our modes of taxation to take it all."

The "unearned increment"—which, by the way, is a term seldom used by Single Taxers—is the whole of land value, not simply the increase within a year or a few years.

In Indictment Number 3, Mr. Taylor shows that he does not understand the Single Tax when he says: "The Single Taxer wants to tax" "vast areas" where "there is absolutely no unearned increment." If land has no value, or, to use Mr. Taylor's phrase, if there is no unearned increment, there would be no tax. Here is where the difference is very clear between land and land value. If all land were taxed, the "large areas" of which Mr. Taylor speaks would of course be included; but if only valuable land were taxed, where there was no value there would be no tax. Some land that a few years ago had value now has very little or none; and conversely, land that twenty-five years ago was valueless is now very valuable. Under the Single Tax the tax on the former would either greatly diminish or disappear entirely, while the tax on the latter would be increased.

Many farms have been abandoned because the taxes on improvements, personal property, implements and the like were so great that there was no room for profit on farm produce. In many cases the cost of transportation added to the difficulty of making a living. If, however, these farmers had paid tax on the value of their land alone and not on their implements, live-stock, buildings, furniture, food and clothing, and could

have got the transportation at fair competitive rates, they could in most cases have made a comfortable living. A farmer is at the same time a land-holder, a capitalist and a laborer. As a land-holder he is entitled to nothing; as a capitalist he is entitled to interest and as a laborer to wages.

Henry George says: "What the farmer who owns his farm would lose would be the selling value of his land, but its usefulness to him would be as great as before—greater than before. In fact he would get larger returns from his labor upon it; and as the selling value of the other land would be similarly affected, this loss would not make it harder for him to get another farm if he wisht to move, while it would be easier for him to settle his children or to get more land if he could advantageously cultivate more. The loss would be nominal; the gain real."

Mr. Taylor says: "And we should also remember that as to those parts of the country where there was any unearned increment as to lands and lots, the most of the persons who got the benefit of it are in their graves, and that most of these lands and lots are now owned by persons who paid full value for them, and who in many instances have already lost money on them."

If the "owners" of these "lands and lots"—just why "lots" are not land is not quite plain—have "already lost money on them," it shows they made a mistake in their investment for which no one but themselves can be held responsible. That they "paid full value" does not necessarily insure a good title. If an innocent purchaser gives "full value" for a stolen watch, the rightful owner has no less claim to the watch on that account. No one can give a better title than he has. Herbert Spencer said in the famous ninth chapter of "Social Statics" (unexpurgated edition): "At what rate per annum do invalid claims become valid? If a title gets perfect in a thousand years, how much more than perfect will it be in two thousand years?— and so forth."

If "most of the persons who got the benefit of it are in their graves," we can only let them remain there quietly and forgive them as they probably knew no better. They took the

land values of their time, and we have to do, not with former land value, but with present land value; for land value is a fresh creation every day. If the population of New York city could be moved away from Manhattan Island in a night, all the land value would disappear at the same time; but it would return as the population returned, or an equal new population came. Single Taxers would take present land value and let the past go. Henry George says in "Progress and Poverty," Book VII, Chapter III: "Herbert Spencer says: 'Had we to deal with the parties who originally robbed the human race of its heritage, we might make short work of the matter.' Why not make short work of the matter anyhow? For this robbery is not like the robbery of a horse or sum of money, that ceases with the act. It is a fresh and continuous robbery, that goes on every day and every hour. It is not from the produce of the past that rent is drawn; it is from the produce of the present. It is a toll levied upon labor constantly and continuously."

In Indictment Number 4 Mr. Taylor uses "rent" in a very different sense from what all leading economists use it. Rent in political economy is, as was said above, "wealth or labor received in return for the use of land;" and it "is determined by the excess of its produce over that which the same application can secure from the least productive land in use." This is Ricardo's law of rent. This is not the idea of Henry George alone, but of all political economists of any repute for over a century.

Henry George says in "Progress and Poverty," Book III, Chapter II: "The term rent, in its economic sense—that is, when used as I am going to use it to distinguish that part of the produce which accrues to the owners of land or other natural capabilities by virtue of their ownership—differs in meaning from the word rent as commonly used. In some respects this economic meaning is narrower than the common meaning; in other respects it is wider. It is narrower in this: in common speech we apply the word rent to payments for the use of buildings, machinery, fixtures, etc., as well as to payments for the use of land or other natural capabilities; and in

speaking of the rent of a house or the rent of a farm, we do not separate the price for the use of the improvements from the price for the use of the bare land. * * It is wider in this: In common speech we speak of rent only when owner and user are distinct persons. But in the economic sense there is also rent where the same person is both owner and user. * * * Rent, in short, is the share in the wealth produced which the exclusive right to natural capabilities gives to the owner. Wherever land has an exchange value there is rent in the economic meaning of the term. Wherever land having a value is used, either by owner or hirer, there is rent actual: wherever it is not used, but still has a value, there is rent potential."

Add to this the statement that Single Taxers not only do not want, but would not allow "the Government to forcibly appropriate these millions of homes and farms without compensation and force all of these people to go to paying rent," and the criticism falls dead. It is not that Single Taxers want to "make the reign of rent universal," but that they can no more destroy rent than they can gravitation; and they would heartily and with one accord agree with Mr. Taylor in his desire to "foster, protect and multiply" "happy homesteads;" also "throw all the burden" of taxation "on land-lords."

Mr. Taylor says: "But Mr. George in his book says that this theory will not result in the confiscation of land, but only of the rent; and by confiscation of rent he means the imposition of an annual tax that shall be equal to the annual rental value of the real estate." With all due respect to Mr. Taylor, Mr. George means nothing of the kind. Mr. Taylor, being a lawyer, of course knows that "real estate" is not land alone, but includes all attached improvements; while Mr. George expressly states, not once but many times, that the Single Tax would be levied only on the bare land without regard to improvements on it or in it.

In the case cited of Mr. A. who "rents a farm at a yearly rental of \$300," Mr. Taylor evidently includes not only the land but the buildings. He seems to forget that a farm is not land alone, but a combination of land and improvements. And

usually the value of the improvements is much greater than the value of the land. His sympathy is wasted when he bemoans the fate of Mr. A. under the Single Tax. If Mr. A. pays \$300 a year for the use of the farm, it is more than likely that the value of the land alone would be less than half that amount, perhaps not even that. But even supposing that he would have to pay \$150 annually, under the Single Tax he would have absolutely no other taxes to pay on improvements, implements or personal property of any kind. The working farmer of today is the worst taxed man in the country, for nearly all his property is in sight and easily assessed. Farmers do not usually own rare pictures, costly bric-a-brac, etc., whose value has to be guessed at by the assessor; his property is mostly things whose value is known by all his neighbors, including the assessor. Therefore nothing escapes full taxation.

Mr. Taylor says: "No sane man would buy property upon which he would have to pay the Government a tax equal to the full rental for the privilege of occupying it." He would not "buy" the land, for it would have no selling value; but he would buy the improvements, and he would get the land by paying its annual value, and the land would always be worth what he paid annually for it, since the taking of rent by the public would destroy all speculative value in land. If he had been holding land out of use waiting for a rise in price and the Single Tax should be put into operation, he would be compelled to use it or give it up to some one else who would. He would no longer have any motive for speculating in land, as there would be no profit in it.

Mr. Taylor speaks of "confiscation;" and in answer I can do no better than to quote from "The Perplexed Philosopher," Part III, Chapter XI:

"It is not a question whether the state should pay for its destruction of property having moral sanction, for the assertion of moral sanction involves the right of compensation. Where the right of compensation itself becomes the issue is only where the want of moral sanction in the property in question is conceded.

"Thus the belief in the rightfulness of compensation for

the abolition of slavery bore no determining part in the minds of those who believed in the rightfulness of slavery. * * * It was only in the minds of those who had come to think that slavery was wrong and ought to be abolished, that the idea that slave-holders must be compensated assumed importance and became the pivotal question.

“So as to land. The idea of compensation is raised and has importance only where it serves as a secondary defence of private property in land. If a man believes in private property in land it is needless to address to him any argument for the necessity of compensation on its abolition. * * * To compensate for the discontinuance of a wrong is to give those who profit by the wrong the pecuniary equivalent of its continuance. Now the state has nothing that does not belong to the individuals who compose it. What it gives to some it must take from others. Abolition with compensation is therefore not really abolition, but continuance under a different form—on one side of unjust deprivation and on the other side of unjust appropriation.”

But aside from this, for what should present land-owners be compensated? Single Taxers do not propose to deprive them of anything which is rightfully theirs. If the proposition were for the state to “take away the land” from the present legal owners, a claim for compensation would have plausibility, tho it would lack justice. But Single Taxers do not propose this; for tho it would be just, there is a better way of accomplishing the same result—the securing of equality of rights in the use of land. People do not ask or expect compensation for taxes paid except public benefits received. The question of compensation would not come up.

Mr. Taylor says in Indictment Number 5: “As to our town and city lots, the taxes and interest on the money invested in them prohibit their being held out of use for any great length of time. * * * In fact, the zeal of the owners of lots to make them bring in a yearly income usually results in an excess of houses.” An “excess of houses” when thousands of families live in crowded tenements! There cannot be an “excess of houses” any more than an excess of food and clothing

until every family has a home and is comfortably fed and clothed. The trouble is not "an excess of houses," but inability on the part of the masses to pay for decent shelter.

I beg to take issue with Mr. Taylor on his statement that "land owners do not to any material extent withhold their land from use." They "pay taxes on it every year," it is true, but unused land is generally assessed at a merely nominal value because it is "unproductive." It is perfectly true that the effect of the present tax on land values as far as it goes is to discourage the holding of land out of use and for this very reason Single Taxers advocate the increase of that tax to the full rental value of the land that this evil may be entirely prevented. But on account of the smallness of the tax there are in all of our large cities valuable lots either entirely or partially unused. This partial or entire holding out of use of productive land compels resort to inferior land, and produces the very evils Mr. Taylor bemoans—the cutting down of forests before land already cleared has been fully utilized. One reason why land is held partially or wholly out of use, notwithstanding the natural desire of men to make it produce a profit, is that, owing to the taxation of improvements and the habit of assessing "unproductive real estate" below its actual value, if land were adequately improved the owner's taxes would be much higher both on the land and the improvements. He therefore often finds it to his advantage to keep the land idle or only partially used and his taxes consequently low. There is no need to "cut down any more of our forests," for there is plenty of valuable land for all to use if they could get at it; and the Single Tax would make it easier, not more difficult, to get at it.

Mr. Taylor thinks, according to Indictments Numbers 6 and 7, that both mortgage debtors and mortgage creditors would be injured if not ruined by the introduction of the Single Tax. He says: "The total amount of our mortgage debts in 1890 was \$6,019,679,985. This was an increase of \$2,404,839,985 since 1888, and these mortgage debts now probably amount to ten billions of dollars. These mortgages are secured by both the real estate and the improvements thereon. Now let us suppose that the public thru the single

tax system, has appropriated the land. This throws the entire mortgage debt on the improvements and such personal property as the debtor may have subject to execution. Of course the debtor will not be able to pay the debt after the real ownership of the land has been taken from him, and he will have to pay interest on the debt and also a full rental on the land, if he chooses to remain on it."

Mr. Taylor when he says "these mortgages are secured by both the real estate and the improvements thereon," seems to overlook the fact that "real estate" includes the "improvements" on land as well as the land. This is only an error in terms, but in such discussions we should be accurate in their use.

This and the rest of these indictments constitute a terrible showing, if true, and one that should make Single Taxers pause before inflicting such evils on the country. But is it true? In the first place "the public" cannot "appropriate the land" "thru the single tax system" because that "system" does not include the appropriation of the land by "the public." "The single tax system" requires the appropriation by "the public" of "rent"—not of "land;" a very different thing.

In the second place, it by no means follows "of course" that "the debtor will not be able to pay the debt after the real ownership of the land has been taken from him." On the contrary, after the Single Tax has been introduced, the private appropriation of rent thereby prevented, and land speculation, the raiser of rent and lowerer of wages, destroyed, all men can earn more than they do now and will also be able to get what they earn. The "debtor" will therefore be in a better position to pay both the "interest on the debt" and the "debt" itself than he is now, as far as his own earnings are concerned. If the "ownership of the land" enables him to do either more easily now it is because that "ownership" enables him to appropriate some of the earnings of others. Certainly Mr. Taylor would not perpetuate a system that did that, because it was an advantage to those who profited or seemed to profit by the wrongful appropriation. As well defend human chattel slavery on the same ground.

Mr. Taylor says further: "This rental would absorb all the profits he could make out of the land by tilling it, and he could not pay the annual interest on the debt—much less the principal." Are we to suppose from this that Mr. Taylor undertakes to criticize the Single Tax without understanding that land can be used in other ways than by tilling it? Does he mean his readers to think that the Single Tax would require a man to pay as the "rent" of the land he held "all the profits he could make out of the land" by using it? If so, he should investigate further before passing judgment. Rent is not measured by all a man can make by using land, but "by the excess of its product over that which the same application can secure from the least productive land in use." It cannot, then, ever absorb that part of the product which is due to his labor alone or his capital, but only that part which is due to his use of a superior location to which all others have exactly the same right which he has.

Mr. Taylor says further: "There is probably more money loaned out on personal security—or notes with sureties—than there is on mortgage security. In reckoning the solvency of the makers of these notes and their sureties the creditor looks principally to the amount of unencumbered real estate they own. If the government by the Single Tax appropriates all of this land, it so far destroys the security of those notes and also so far destroys the ability of the debtors to pay the notes." That the introduction of the Single Tax would destroy part (even the principal part) of the security for the payment of a debt, is no more an argument against its introduction than it would be against the abolition of chattel slavery because debts were secured (as they used to be) by chattel mortgages on slaves. That the Single Tax would destroy the "ability of the debtors to pay the notes" has already been shown to be an error. A thing which lowers rent and raises wages cannot make it more difficult for debtors to pay their debts. But it will make the contraction of future debts less necessary; it will make mortgages on land impossible. The terrible disturbance our friend describes so graphically would occur only during the transition state. Must we endure the evils resulting

from a vicious land system because its abolition will result in temporary loss to those who seem to profit by its continuance?

Mr. Taylor is much disturbed by the losses the poor people of the country would suffer from the destruction of the system which makes them poor. He says: "The rich creditor could stand this loss. * * * But not so with the poor creditors who have their savings or small patrimony loaned out. This loss would be heavy and ruinous to them. The deposits in our savings banks amount to \$2,065,631,298. They are mostly loaned on real estate security. The Single Tax would ruin every savings bank in the country and their depositors would lose their savings." This is pure assumption; but suppose it were true. There are thousands of people who suffer from our present unjust land system and who are too poor to have deposits in a savings bank, where there is one "poor" person who has a deposit. Better then, far better, that the poor depositors should lose their all than that the injustice from which they are supposed to profit should be continued. But it is an error to suppose they do profit by it. Their increased earning capacity under the Single Tax would more than compensate them for the loss of the little interest they receive from savings banks. It is also an error to suppose that all the deposits in our savings banks come from "poor" people. A large part of the deposits come from the rich.

As those who have borrowed money from individuals could, under the Single Tax, more easily pay both interest and principal because wages would be raised to the full earnings of labor, the same would be true of borrowers from savings banks, and it therefore cannot be shown that "the Single Tax would ruin every savings bank in the country." But if it could, it would be no reason for not adopting the Single Tax. Must we hesitate to enact justice because the beneficiaries of injustice would suffer? A "poor man" who is profiting by a wrong has no more claim on our consideration than a rich one. The owner of one slave, even if he had invested all his "hard earned cash" in him and depended on him for support, had no more claim on him than the legal owner of hundreds of slaves had on them.

There is no occasion for any confusion in regard to the payment of debts, whether secured by mortgage or not. If a man has borrowed money, or otherwise contracted a just debt, he should pay it, without regard to whether he has given security or not. Giving the security does not make the debt just; the destruction of that security cannot make it unjust. But if the public has a right to rent, all rent, it should require the holder of land to pay it without regard to whether he has or has not pledged it as security for the payment of some debt. If the holder of land has no right to the rent, the holder of a mortgage has no more.

Mr. Taylor says: "The reports of the census and statistical departments of our Government have no charm for them" (the Single Taxers) which is very true in one sense. Single Taxers base their belief not on figures, but on the eternal principles of justice and morality. They are free traders in the literal sense of the word—not "English free traders." They believe in the "sacred right of property," and recognize that the true basis of ownership is production. All forms of wealth (appropriable labor products having utility) are rightfully private property, and when any one can show a title to land direct from the Creator, or when any one is able to produce land, then will Single Taxers believe in private property in land. Single Taxers oppose all tariffs, internal revenue, inheritance, license, mercantile and other such taxes because they hold that every one owns himself, and therefore has an inalienable, indefeasible and absolute right to the full product of his labor after paying for the use of the land on which he produces.

The land value tax is the only just revenue for government expenses; therefore, the government, like the individual, should confine its expenses to this legitimate income. Mr. Taylor forgets in computing what the present expenses of government are that an army of tax-gatherers and assessors is now necessary, which under the Single Tax would be very materially reduced in size. All the custom-house officers would find themselves obliged to earn their living in some other way than legally and under orders robbing every one

who comes into the country of a part of what rightfully belongs to him, and a comparatively few men would be able to attend to assessing and collecting the Single Tax. Therefore the long list of figures counts for nothing when discussing the Single Tax from the standpoint of morals. But, as has been shown, the cost of government would be materially decreased under the Single Tax. It may also be added that as able statisticians as Mr. Taylor have proved equally to their satisfaction that the Single Tax would yield such a large revenue that we should not know what to do with it. We will leave these Kilkenny arguments to dispose of each other.

Mr. Taylor says: "The stores, the factories, the hotels and office buildings and the notes, etc., are means of production, and why should not they be taxed the same as the farmer's means of production? The land is the farmer's means of production, and it is absolutely criminal to relieve the means of production of all other classes of citizens from taxation, and thereby greatly increase the burden of taxation on the farmer's means of production."

Land is the *opportunity* for production for the merchant, the manufacturer or any other producer exactly as it is for the farmer, not the means; and the capital employed, whether that be buildings, machinery, tools or money, is one of the *means* of production, labor being the other. All wealth is produced by the application of labor to land, and it can be produced in no other way. Given these two factors, land and labor, and everything can be produced which man needs to satisfy his material desires. Even capital is a product of labor, and can be produced to any desired extent when labor is free to use land.

Mr. Taylor says: "That we have a large class of extremely wealthy citizens in this country (mostly in cities), who own hundreds of millions of dollars' worth of personal property and very little or no real estate is true." If this be true it is also true that they have a perfect right to own all the personal property they can honestly get; the more the better. If the source of the income of these so-called wealthy men be examined it will be found, in most cases, if not in all, to

be land monopoly or other form of special privilege. If both of these were abolished we should have few if any millionaires, and all incomes would be earned by those who received them. Multi-millionaires do not possess many millions of dollars in money, but they have taxing privileges which are valued at many millions because they give the owners the power to appropriate wealth equal to the interest on so many millions of dollars. Destroy the taxing privileges and the "wealth" of these multi-millionaires would shrink to the value of the actual wealth which they own. Single Taxers have no quarrel with any amount of honestly earned wealth, but they oppose dishonesty or inequity of all kinds.

It is, to say the least, a little unusual to see two houses on the same street, as described by Mr. Taylor, one worth many thousands of dollars, filled with expensive furniture, etc., while the other is worth only \$500. But granting the possibility, what of it? If the poor man is using land of equal value with the rich man, he should pay the same amount; and the rich man has the same right to his elegant furnishings, providing he gets them honestly, as the poor man has to his cheap ones. Let us not forget that the right of ownership in any amount of what is justly private property is sacred, and the right of the community to the entire land value is just as sacred.

We all come into the world with the same warrant, and the poorest baby in the slums or the most ignorant savage has the same right to life as the richest or most intelligent man. If this equal right to life is not granted, the objector is called upon to show a good reason, and to say who is to judge as to superiority of right. The equal right of all to life cannot be successfully denied. The use of the earth is necessary to life. It follows, therefore, that all have an equal right to the use of land.

But private possession is necessary to the best use of land, as no one will sow unless he can reap; and so far as is known, the Single Tax is the only means which at the same time secures guaranteed possession and acknowledges the right of every one to use the earth. If a new and better way should be discovered, Single Taxers would be the first to welcome it.

The way is so simple that a child can understand it. Let every one who wishes to use a piece of land do so as long as he pays its value to the whole community. This fund will be used to pay public expenses ; therefore every one will receive back his share of the land value in public benefits. The land value belongs to the community, not because the community creates it, for the community creates all value; but because the use of the land belongs to them. The value of a hat belongs to the owner of the hat, as does any other quality—its color, weight or size. For the same reason land value belongs to the whole people. Single Taxers “do not want to pay any tax, either directly or indirectly,” because any tax save that on land value is unjust. The Single Tax has been very aptly called the “sinless tax,” as it would take from no one what is rightfully his, and at the same time leave to every one all that belongs to him.

In his last paragraph Mr. Taylor suggests many “ways of preventing land monopoly that would not have the unjust, demoralizing and disastrous effects of the single tax,” as “progressive taxation,” “graduated income and inheritance taxation,” “a system of exemption of homesteads from taxation,” “heavy stamp duties on sales of real estate not to be used as homesteads,” “the exemption of homesteads from mortgages” and “the establishment of Government agricultural villages for the very poor.” The trouble with all these remedies is that they involve violation of human rights. They involve the appropriation by government of what is justly private property, and the leaving in private hands of what is justly public property, while they would open the door to deception and corruption.

“Progressive taxation,” “graduated income and inheritance taxation” would take away a part of every man’s rightful property, and the same can be said of “stamp duties.” Homesteads are composed of land improvements. Under the Single Tax it would be impossible to mortgage the *land*, as there would be no value left in private hands to mortgage. The owner could mortgage the *improvements* if he wishd, and why should he not? Should the community prevent his doing

what he would with his own? In so far as they did they would destroy his ownership. . But under the Single Tax he would be far less likely to wish to mortgage his property than today. Homesteads are generally mortgaged because of the inability of the owner to get a homestead otherwise, but with the raising of wages to the full earnings of labor, this difficulty would be greatly decreased if not entirely removed. The introduction of the Single Tax is the best means of preventing mortgages on homesteads.

The Single Tax would exempt from taxation that part of homesteads which consists of improvements; but if all the people have equal rights to all land, there is no reason why land used as a homestead should be exempt any more than any other land. To specially exempt homesteads from taxation would lead inevitably to the attempt to classify as homesteads land which was really not such, but was held on speculation; and why should land used as a homestead be any more entitled to exemption than land used as an opportunity to produce the means of maintaining a homestead?

“The establishment of Government agricultural villages for the very poor” would, in the first place, be making class distinctions; and in the second place would be using public money for what is not a Government function. Let the Government take hands off and allow every one to use the opportunities so abundantly provided by nature for all, and there would be no “very poor,” for no one is so lazy that he would prefer starving to working for a living, and the few who would be mentally or physically incompetent to earn a living would be supported by relatives or friends, who would then be easily able to do it.

Any tax except the Single Tax is a tax on labor, and tends to decrease production. Tax dogs and the number of dogs decreases; tax houses and fewer houses will be built; tax any labor product and the supply is lessened. But tax land value and the supply of land is practically increased, because the higher the tax the less can any one afford to hold valuable land unless he uses it. When the tax reaches its highest limit, the full rental value of the land, no valuable land can be held idle.

The one thing to keep firmly fixed in mind is the fact with which Mr. Taylor will probably agree, that we all have an equal right to the use of land because of our equal right to life and the necessity of the use of land to life. Volumes of figures may be produced to try to prove that the Single Tax will not yield enuf revenue, or that it will yield too much, or that savings banks have so many billion dollars on deposit, but they can have no force as arguments against the righteousness of the principles on which the Single Tax is based. Once grant these principles, which every unprejudiced and just person must grant, and the opponent of the Single Tax has no ground upon which to stand. The Single Tax is "visionary" only in the sense that it is a vision of society as it could be were justice done, and it will cease to be a vision and become a glorious reality when enuf people see its fulness, its greatness, and at the same time its simplicity and morality, to put it into operation. It is "revolutionary" in that it seeks to overturn injustice and substitute justice. It is "disastrous" to all forms of special privilege and unjust monopoly.

"The truth that I have tried to make clear will not find easy acceptance. If that could be, it would have been accepted long ago. If that could be, it would never have been obscured. But it will find friends—those who will toil for it, suffer for it, if need be, die for it. This is the power of Truth. If, while there is yet time, we turn to Justice and obey her, if we trust Liberty and follow her, the dangers that now threaten must disappear; the forces that now menace will turn to agencies of elevation."