

### SOCIALISM AND SINGLE TAX— A CONTRAST

John Spargo, the world-wide-known authority on Socialism (for more than twenty years actively engaged in socialist work, having been associated with William Morris, Keir Hardie, the two Liebknechts, August Bebel, and many others), when recently addressing the Sunday Class of the Church of the Messiah on Socialism, said:

"Socialism requires the reorganization of the economic life of society upon the basis of the private ownership and individual direction of things, tools, processes and functions that are essentially individualistic in character and the social ownership and democratic direction of the things, tools processes and functions that are essentially social or collectivistic in character."

Mr. Spargo also stated he would raise public revenues by taking; first, the full rental value of land, as this is an unearned increment, and he mentioned incomes and inheritances as such further sources of revenue for public use.

### THE SINGLE TAX

Not by way of criticism but by way of contrast, as far as there is any, briefly stated, the Single Taxer's position on the organization of Industry is as follows: There is a clear line of demarcation separating private and public business: Whenever a business activity or service to society must get a permit, which we call a franchise, before it can begin operations, this would properly be a public function and such undertaking obviously should be owned, controlled and operated by the public for the benefit of society. When a business can be undertaken and entered into and conducted without requiring such a permit or franchise it is properly a private activity and should be owned and operated by private individuals, whether single or collectively organized under voluntary co-operation. The Single Taxer holds that by this system of business organization there is left to society that important and essential incentive of individual initiative by which alone, under real, true

free competition (which will become possible only when all natural resources are freed from monopoly by the Single Tax on land values) the progress of the world and its highest and best civilization will be insured and a just distribution of wealth secured.—SYLVESTER CROLL

### A JUST AND EFFICIENT SYSTEM OF TAXATION

*(For the Review)*

History and statistics teach us that, as the number of persons in a community increases, so, also, increases the value of the land and the cost of government of that community. Where there are no people, land has no value and there are no governments. Where population is most dense, land values and cost of government are greatest. Example: The number of people, value of land, and cost of government are greater in New York City than in Chicago, greater in Chicago than in St. Louis, greater in St. Louis than in Denver, and so on down the scale. Therefore the value of land and the cost of government are attributable to the presence of people. From this incontrovertible conclusion it is plainly evident that each additional member of a given community increases the value of the land and raises the cost of government because of his presence in that community. Therefore, if the expenses of government were paid from land values, each member of the community would create and contribute an equal amount toward the expenses of government, which would correspond to the equal benefits received by each from the government.

With one item from which to collect taxes, and that one which could not be concealed from the assessor, the cost of levying and collecting taxes would be reduced to the minimum, a figure very much less than at present. For instance, under our present system of taxation the cost of levying and collecting taxes on personal property and buildings is, accord-