

The Manhattan Single Tax Club and Peoples Institute join in memorial meeting for Rev. Dr. Edward McGlynn.

September 6th—The following report was made:

The chairman of the committee having in charge the celebration of the birthday of Henry George reported that the affair was held in the club rooms on Sept. 3rd. The following speakers delivered addresses: George L. Rusby, William Lloyd Garrison, Samuel Seabury, Franklin Garland, John DeWitt Warner and Henry George, Jr. The President of the Club, Mr. W. D. McCracken, presided. During the progress of the meeting a cablegram from Liverpool was received.

On motion a committee of two consisting of Messrs. E. M. Klein and Louis B. Parsons, were appointed to draft a response and the following was cabled to Single Tax Cottage, Birkenhead, England: "Manhattan Club returns reciprocal greeting."

During the progress of the meeting, the rooms were taxed to their severest capacity; many stood the entire meeting listening with rapt attention to the speakers. On motion, a vote of thanks was tendered to the speakers by a unanimous vote and after refreshments had been served the meeting was adjourned. The committee when appointed, having received power to add to its numbers, made Mrs. J. S. Crosby and Miss Minnie Clark members, these representing the Women's Henry George League and co-operating with the Club.

The following delegates were appointed to attend Anti-Trust Conference in Chicago: Henry George, Jr., Bolton Hall, John S. Crosby, John A. Whitfield.

Club rooms now located at 27 West 42nd Street.

October 4th—Resolutions adopted on the death of Thomas G. Shearman.

October 24th—Grace Isabel Colbron elected to membership.

November 8th—Seabury and Heydecker appointed committee to secure passage of revised charter and instructed to represent the Club at the hearing in Albany.

(To be continued.)

PLAIN TALK WITH FARMERS ON THE SINGLE TAX.

(For the Review.)

By CHAS. HARDON.

To have the exclusive use of the land constituting a farm is a privilege, the same as it would be to have the exclusive use of a fall of water on a stream, where you could build a dam, put up a mill and saw boards or grind corn. This we call a water privilege; the other is a land privilege though not generally so called.

The same may be said of a mountain containing iron that you could get out and work into steel rails, or a vein of coal where you could sink a shaft and get out coal to burn or sell.

You have a piece of ground, a number of acres we will say, where you can raise hay, or grain, or stock, or plant an orchard. Sometimes the government will give away such a privilege, or sell it very cheaply, perhaps a dollar and a quarter an acre, but sometimes and in some places such a privilege becomes very valuable as for instance where a city is growing up, or where coal, iron, salt, gold, silver or other metals, or granite, marble or fertilizer may be got out and used or sold.

Now in many cases these privileges, when first acquired, have but very little market value on account of the scarcity of population. Later they become more valuable; but it should be remembered that they do not cease to be privileges; and to retain them you need the defence of government. It has been the almost universal practice in this government to require a settler to pay for a privilege for a few years after first receiving it, and then allow him to treat it as his own and later to sell it to another man or bequeath it to his children. The Single Tax calls a halt on this practice. A government-defended privilege should be paid for annually, to the government that grants it and defends it. The Single Tax is this annual payment, or tax, which is the annual value of the privilege, and this whether it be farm land, a water-power site, a vein of coal, a deposit of salt, a city lot, an oil or gas-producing piece of territory, an original forest, an iron or granite mountain, a region of gold, silver or lead-bearing rock or an oyster-bearing river.

The Single Tax is the annual value of the *privilege*. If this value is paid for to the government, then everybody is treated alike; no one has a special privilege over another so far as land is concerned. If this value is paid to some other man then that man has a special unpaid-for privilege over other men.

An eminent example of a special privilege is that of a railroad company which is allowed the exclusive use of a strip of land through the country for railroad purposes; another is that of a manufacturing company which has the exclusive use of a fall of water on a river; another a tract of country underlaid with coal; another, though in a far less degree, one who has any ordinary piece of farming land. This last is one of the least valuable privileges and of course would be subject to the least tax.

We must have special privileges in these different lines of labor and enterprise, and if their value, as special privileges, were paid into the public treasury no injustice would be done.

Government must have revenue. It can easily be shown that if taxes were assessed on this just principle no other tax would be needed; no income or inheritance tax, no tax on buildings, machinery or stock, or improvements, or personal property of any kind, and the expense, injustice, inequality and uncertainty attending all attempts to assess taxes on these things would be done away with.

This is called a tax on land; but the farmer should bear in mind that

farming land is the least valuable land in use. A city lot is not farm land, but land the size of an ordinary house lot, in Boston, New York or Chicago, is often worth more than any farm land there is in an average county or state anywhere in the country. And what shall we say of land where coal, oil, and the metals are found, the water-power sites on the rivers, the original forests and the lands granted to powerful railroad and other interests?

There is one trouble about this matter and one only. The government has allowed these special privileges to be held as private property. Consequently when a man sells a farm he sells this special privilege with it and he puts this value into his pocket which should have been taken in taxation, and the man who buys a farm has to pay to the former owner not only the value of the improvements on the farm but the value of the privilege also. Under the Single Tax, neither the farmer nor the owner of a city lot could sell this privilege. The incoming occupant would pay for the land privilege in an annual tax to the government instead of paying it in a lump sum to the former owner. This of course would be a temporary loss to the former owner, the same as it would be in the case of the emancipation of a slave; but the general condition would be made better and, in the end, the former owner himself would be a gainer thereby; and though he could not pocket the value of this privilege as heretofore, he could, if he wished, get another farm on the same terms as the purchaser of his own.

It will be seen therefore, that every farmer is now paying the Single Tax though not under the name of a tax, and on top of it he is paying an additional tax on his personal property and improvements.

How many young men would be immediately drawn to the farms if the land could be paid for in instalments, in an annual tax paid to the government, and he could be assured that whatever improvements he made on his place would not add to his tax!

This change is not expected to be brought about completely by some sudden movement. It would be accomplished probably with the least friction by gradually lessening the tax on improvements, and increasing it on the bare land, until after a few years all taxes were removed from personal property and improvements and that on land increased, not indefinitely, but to its annual, or rental, value. The general taxation would be reduced at least by the removal of tariff taxes and the enormous expense of our present assessment system.

According to the report of the Department of Agriculture for January only twenty-seven per cent. of the tillable land in the United States is under cultivation. Is not our present system of taxation which practically fines a man for every improvement he makes on his farm, for every increase in his stock and for every addition he may make to his personal property, enough in itself to account for the fact that three-quarters of the land of the country goes untilled?