

LAND VALUE TAXATION THE CREAM FROM SOCIALISM

EDITOR SINGLE TAX REVIEW:

The question is often raised regarding who are Socialists and who are not Socialists? Not very long ago I thought I was not a Socialist; now I believe that every good Democrat and every good Republican are Socialists; that we are all Socialists in so far as we are striving through government to improve existing conditions, and if we eliminate all the socialistic features of government, what is left will be anarchy. Therefore it seems to me that there are only two kinds of people in the world: Anarchists and socialists, and the greater the governmental functions performed by government, the greater will be the need of a revenue, or tax, to supply the government with money to repay government for its services; and without government, land would have neither selling, rentable, or taxable value, and rental value given to land by the socialistic functions of government, might well be likened to a farmer who attended to his dairy stock and in return got a plentiful supply of cream which brought him a revenue, which compensated him for his labor. The wise farmer would not think of feeding cream to his hogs and skimmed milk to his own household.

Many Republicans and Democrats, also many pronounced Socialists, to a great extent ignore land rental, or taxable values given to land by the socialistic functions of government, which might well be called cream from socialism, and if we were as wise as the farmer referred to, we would demand that government take the product of government which manifests itself in land values. We may call it cream from governmental functions, or we may call it a Single Tax, if we find the one tax is sufficient, or we may call it land rent, or the "unearned increment." If government does not collect the rental value given to land by government, the land speculator will collect it, in purchase money or rent, then the producers will have to pay the tax,

at least once more *by taxing* the products of *his own labor*. Why should such conditions be permitted to continue?—ANDREW HUTTON, Schenectady, N. Y.

THE COMMITTEE ON TAXATION OF NEW YORK CITY.

PUBLIC HEARINGS AND REPORTS.

(For the Review.)

BY GRACE ISABEL COLBRON.

One of the most important developments in the fight for juster taxation in New York City played itself out quietly this winter, followed by few people—even among those interested in the taxation question. It took the form of public hearings, private discussions, and rendering of reports on the part of a committee known as the Mayor's Committee on Taxation.

This committee was appointed by Mayor Mitchel on April 10th, 1914, pursuant to a resolution of the Board of Estimate and Apportionment adopted Feb. 20th, 1914. The Mayor's letter of appointment to the Committee requested them to "make a comprehensive and exhaustive study of the several methods of taxation in use here and in other cities of this country and abroad, and of such methods and devices as have been, or may be during the continuance of your investigation, suggested as calculated to effect payment of the cost of city government." Members of the Committee were as follows: Messrs. Alfred E. Marling, Edwin R. A. Seligman, Frederick C. Howe, Robert S. Binkerd, Frank Harvey Field, Joseph N. Francolini, John J. Halleran, Hamilton Holt, Jeremiah W. Jenks, Ar-dolph L. Kline, Frederick C. Leubuscher, Walter Lindner, Cyrus C. Miller, George V. Mullan, Louis Heaten Pink, Lawson Purdy, David Rumsey, Oscar R. Seitz, Frederic B. Shipley, Robert E. Simon, Franklin S. Tomlin, Charles T. White, Delos F. Wilcox, Collin N. Woodward, Laurence Arnold Tanzer. Mr. Marling was elected Chairman; Professor Seligman Chairman of the