

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-

ing to the Tax Commission of Cleveland, Ohio, 2.64 per cent of the amount collected, whereas under Single Tax the collection fee is reduced to .57 of one per cent of the amount collected.

A tax on land value would not penalize man's labor, but a tax upon personal property and buildings, the value of which is based entirely upon man's industry and labor, is a direct penalty exacted from the reward of industry and thrift, and constitutes a premium on indolence and extravagance.

Land values cannot be concealed in anticipation of the visit of the assessor, but jewelry, clocks and watches, some musical instruments and pieces of furniture, oil paintings, stocks and bonds, and many other items of personal property can and do escape taxation by this means.

A system of taxation that permits any item under it to escape its proper share of the expenses of government is unjust and inefficient.

In view of all the foregoing, is not Single Tax upon land values a just and efficient system of taxation?—ROBERT K. McCORMICK.

AN ANCIENT SINGLE TAXER

(For the Review)

Born 1654, died 1745, Francois de Sagilac de la Motte-Fenelon, best known in history by the name, Archbishop Fenelon. His biographer says of him: "No man of the age of Louis XIV merited more affection and respect than Fenelon. His intellectual power was prodigious; his moral qualities were sublime. At twelve he knew Greek perfectly, wrote in Latin and in French with elegance and fluency, and had read the great writers of antiquity. His genius was so precocious that at the age of fifteen his instructors caused him to preach before an audience *d'elite*. The sermon is said to have been a great success.

After the publication of some books which attracted a good deal of attention he was appointed to the important and arduous task of training the Crown Prince,

the Duke of Burgoyne, eldest son of Louis XIV. The character of this young prince, as described by Saint-Simon was anything but encouraging for a teacher to train. This writer describes him as being "terrible in his youth, hard, passionate even to the last excesses against inanimate things, impetuous with fury, incapable of suffering the least resistance without falling into a transport which made his attendants fear for his life, obstinate to excess, boundless in his passions, and carried off by all pleasures, often savage, naturally disposed to cruelty, barbarous in his jests, using ridicule in a measure that was overwhelming. . . . From the loftiness of the heavens he looked down on the people only as atoms with which he had nothing in common."

Here was the virgin soil with which Fenelon had to deal. But such was his tact and skill, that, in a short time his protegee became a changed character. The prince became mild, humane, moderate, patient, modest, humble and austere. Applying himself to his duties he thought of nothing else than to unite the duties of a son and subject to those for which he saw himself destined.

For the education of the young prince Fenelon wrote the greater part of his books: Fables, Dialogues of the Dead, Treatise on the Existence of God, Dialogues on Eloquence, and The Adventures of Telemachus, Son of Ulysses. The last named book was used for many years as a text book in the high schools and colleges in this country.

It represents Telemachus traveling under the care of Mentor who acts as his guide and instructor. In the course of their journeys they come to the territory of Idomineus, who had concentrated his energies to the development of a magnificent city, with its industries, but had neglected the farming districts.

"What shall I do," asked Idomineus, "if these people whom I settle on those fertile plains neglect to cultivate them?"

"Do," answered Mentor, "altogether contrary to what is usually done. Princes, avidous and without foresight, think only