

to the community, the value that attaches to land by the growth of the community; leave sacredly to the individual all that belongs to the individual; and treating necessary monopolies as functions of the State...."

As a Marxian Socialist I readily subscribe to this statement by George, but would add Marx' provision that a majority should be able, at any time, to operate collectively even a non-monopolistic enterprise—as, for instance, war munition manufacture; which although not necessarily a monopoly is a very dangerous thing in private hands; leading to agitation for preparedness.

To say that nothing but necessary monopolies are to be operated by the people collectively—this assumes omniscience as to the future. A city's milk supply may possibly be best distributed collectively.

I do not say that it must be best; merely that it may, sometimes, be best; furnishing cheaper and purer milk.

Manifestly George erred in limiting public management to "necessary monopolies."

Aside from this slip, George and Marx agree perfectly.

GROUND RENT AND TAXES

By JONAS M. MILES

If an automobile goes slower instead of faster when we put on more power do we send it to the paint shop? If it stops short and won't go at all when we put on full steam ahead, shall we hope to mend the matter by going up to the State house and asking them to change the number? Do we not rather think something wrong in the principle on which it is made, or that some parts have been put together wrong end to?

So it is with our Massachusetts system of taxation—the general property tax; the harder assessors try to tax wealth, the less they find within their reach to tax; and when they do their whole duty under the law their job will be gone, for the people will gather up their property and go away.

The thing that is wrong is the idea that we ought to pay in proportion to our means. It is not true that we ought to be taxed according to our wealth. It is not a good reason for taxing a man, that he is rich. We do not buy postage stamps so, or potatoes; we pay what they are worth, and prices are not fixed by the money in our pockets.

That is what we ought to do in our taxation; we ought to be taxed on what we get from the community, and not on what we do for ourselves. Wealth comes by our labor; we are not beholden to the community for it.

It is proposed to exempt wealth from taxation and to raise all public revenue by a Single Tax on land values alone. Single Taxers say (and the economists are with them) that land is not wealth; that its value is made

and kept up by the community rather than by the owner; that land-owning is a privilege, conferring unearned advantages on the owner; that it is fit to tax it; and that in paying a land tax the owner pays for something that he gets from the community.

Land-owning is not an industry. It is not wealth-producing. It is a form of idleness. Ruskin said it is not noble men's business.

In dealing with his fellow men the land-owner has an advantage. The value of this advantage shows itself in ground rent. Ground rent is the price of a place to stand on and be sociable. It is what land is worth per annum or per diem for use. It is the value of the privilege of ownership. It comes to the owner whether he keeps land to himself or lets it to another.

A lot of land is worth a thousand dollars, not because brain and hands have thought it out and made it, as they do a house or a piano-forte, but because the ground rent of it is fifty or sixty dollars a year. Instead of "worth a thousand dollars" we ought to think and speak of land as worth fifty or sixty dollars a year, ground rent.

Single Taxers say that here is nature's budget, and that, so far as need be, this golden stream of ground rent ought to be made to flow into the treasury of the State. Is this a good plan? It has simplicity and certainty in its favor. How will it work out? Will it put on anybody a tax burden he may fairly complain of? Will it let anybody slip out of paying his fair share?

Those who do not own land will be dropped from the tax list; we shall have no complaint from them. They will have no tax bills to pay, but for what land they use they will pay ground rent to the land-owners—and this will be their tax.

Those who do own land—some of them—will have larger tax bills to pay; some of them, but not all of them—no, nor half of them. The tax on land will have to be greater when wealth is not taxed at all, but more than half of the land-owners will have smaller tax bills than they have now, because the exemption of their personal property, buildings, and improvements will offset the greater tax on their lands, and more too, and leave them better off than before.

Some land-owners—but less than half of them—will have larger tax bills to pay. Who are they? Any one may find out, by an hour's study of the tax list in his own town, that they are not the farmers or the merchants or the manufacturers. They are not the owners of small homes. Surely they are not the poor. They are, for the most part, persons of ample means, owning land of which they make little or no use—hoping, I dare say, that the labor of others will help them to get money out of land without putting money or labor into it.

Take the extreme and unusual case of one who owns land, but no other taxable property. His tax will be doubled—in some towns more than doubled—

but the tax will not take from him all his ground rent, and it will be no hardship on him to pay seventy or eighty cents for a privilege worth a dollar. At the same time he, in common with others, is to be freed from all that heavy burden of taxation he now pays indirectly.

Some have doubt and fear of the Single Tax, but when we look for one who will be hurt and have a right to complain we can't find him. No other measure of tax reform proposes to exempt any body or any thing. Herein the Single Taxer is unique, and we must give him credit for this at least.

This matter of taxation is of the utmost concern to the great many of the people who do not own land or much of anything else. Though the assessor sends them no tax bill, yet under the present system of indirect taxation on all that they use and consume, hidden away in the price of everything they have to buy, they pay not only rent—which is right—but a large and burdensome share of the taxes, too.

We do not now pay taxes in proportion to our wealth, nor can we be made to do so by the present system, which puts greater burdens on the poor than on the rich and brings happiness to none but tax dodgers and the land speculator. The Single Tax will do what the present system fails to do. It will make us pay pretty nearly according to our means.

Here is a striking fact which Single Tax advocates do not always make the most of. If it is desirable that we be made to pay in proportion to our means, we shall do well to throw away and forget our general property tax system (with its feeble children, the income and inheritance taxes) and lay hold of the Single Tax. We shall find it a fit and handy tool for the business. To the taxdodgers it will be preventive medicine. It is the one thing they are afraid of. Stupid indeed to cling to a system which over-taxes those who are not tax dodgers and land speculators, to make rich those who are.

By "tax dodgers" I do not mean those prudent and thrifty men who, under the present system, exercise their lawful right to live in the towns where tax rates are low, if they tell the assessors what taxable property they have. I mean by "tax dodgers" those, no matter where they choose to be taxed, who do not tell the assessors how much to tax them, and thus unfairly profit at the cost of those who do. The plain adequate remedy is to exempt all personal property from taxation and so put it out of power of any one to gain this advantage of another.

By "land speculators" I do not mean those useful men who open up idle land, laying out roads and house lots, making ready for home builders, hoping to sell their lots at profit enough to pay them for their outlay of capital and labor. I mean by "land speculators" those who let land lie idle, making no improvements, putting in no capital and no labor, doing no useful work on the land, hoping that money raised by taxing the thrift and industry of others will be spent in public improvements in their neighborhood that some day their land may be sold at a profit without their doing anything. That they

should thus get something for nothing is not well for the State—or for them either. A system of land-holding and taxation that hinders others and puts me in the way of getting something I do not earn, is not good for Massachusetts—and it is not good for me.

Single Tax does not want to take any man's land away from him. It is not a scheme to make land the property of the State. It will help every laborer and every capitalist to be a land-owner if he wants to be a land-owner. It is not urged because it will help the poor at the cost of the rich. It is urged because it will so divide taxes and assign them in just proportion among all that they will be burdensome to none.

When we tax ground rent alone—exempting all else—every one, rich or poor, will pay his just and fair share. No one can evade or escape. Taxation will be as one chooses—each paying according to his wish and ability to use land.

Originally rent *was* a tax, and under this proposed measure each and every one will pay rent, or tax, for what land he sees fit to have and to hold—to use and to occupy. No one can avoid paying so much. No one will have to pay more.

SOME EARLY FRENCH ADVOCATES OF LAND VALUE TAXATION.

[From the Memoirs of Louis XIV and the Regency, by the Duke of Saint Simon. Saint Simon was born in 1675. The "Memoirs," from which these interesting extracts are taken, cover a period corresponding to his court life, which ended about 1723].

The difficulty of finding money to carry on the affairs of the nation continued to grow so irksome that Chamillart, who had both the finance and the war departments under his control, was unable to stand against the increased trouble and vexation which this state of things brought him. More than once he had represented that this double work was too much for him. But the King had in former times expressed so much annoyance from the troubles that arose between the finance and war departments, that he would not separate them, after having once joined them together. At last, Chamillart could bear up against his heavy load no longer. The vapors seized him: he had attacks of giddiness in the head; his digestion was obstructed; he grew thin as a lath. He wrote again to the King, begging to be released from his duties, and frankly stated that, in the state he was, if some relief was not afforded him, everything would go wrong and perish. He always left a large margin to his letters, and upon this the King generally wrote his reply. Chamillart showed me this letter when it came back to him, and I saw upon it with great surprise, in the handwriting of the King, this short note: "Well! let us perish together."