

ugliness of the great central towns—while others, more socially-minded, made repeated efforts to the end that their profession might become a great factor in socially serving their fellow-men, and especially in ameliorating the suffering and contumely inflicted by the housing crisis to which we have referred. Yet they were everywhere defeated by the land and currency systems, for these, and not art and science, had been allowed to acquire the control, inexorably and ineluctably, of the common welfare. Architects and engineers could thus function only so far as these systems permitted. Such a situation is perhaps incomprehensible to us, for our method being based upon the premise that art and science shall be the controlling factors governing the common welfare is the direct antithesis of that of the age of which we write. We turn to our scientists and our artists for guidance in every step affecting the production and distribution of the needs of man, and it seems safe to assume that never again will any people surrender this leadership in favor of bits of metal and pieces of paper.

“Naturally, under such a system, there grew up a class of beneficiaries. These were frequently reviled and pilloried by agitators and reformers, whereas there is nothing to show in the records available, that the system existed except because it was unanimously approved. Those who were the fortunate beneficiaries were naturally intent upon the preservation of their benefits, while those who were deprived of the very barest comforts of life, tolerated and endured the situation because of their hope that ultimately they might become a beneficiary instead of a sufferer. These classes were frequently referred to as “capital” and “labor,” yet their aims and objects were generally identical and differed only in the means employed to attain them. Everywhere there was a ruthless sacrifice of the Common Welfare, so deeply had the spirit of acquisition permeated the race. Indeed, to our mind, we should not characterize the period as Industrial or Machine, but as the culminating epoch of the Acquisitive Age.

“We cannot conceive its recurrence. It bred hatred and fear, poverty and riches, luxury and want; it made education a means of hiding truth, it slowly suppressed all personal liberty, and it prostituted government to the basest ends; and all by a people who stood upon the very threshold of the state of civilization we now enjoy—who were possessed of all the means to make it possible—and who, to their shame be it said, for they professed to love their children, shirked the moral responsibility involved and threw society forward into the succession of cataclysms from which historians shrink, and yet which it is now our plain task to record.”

PERHAPS we don't need foreign trade, but we do need freedom in trade.—H. M. H.

“PEOPLE wouldn't go upon the land even if you gave it to them,” says a writer scornfully. Then why make laws to keep 'em off?—H. M. H.

Single Tax as Housing Solution

A GREAT NEWSPAPER INTERVIEWS THE EDITOR OF THE SINGLE TAX REVIEW

Special to The Christian Science Monitor from its Eastern News Office

NEW YORK, New York—“The recent increase in building in New York, resulting from the action of the Legislature and the city authorities in exempting improvements from all taxation for a period, compared with the continued stagnation in other parts of the country, proves that the main contention of the Single Tax advocates is the only proper solution of the housing difficulty,” said Joseph Dana Miller of the SINGLE TAX REVIEW, the official organ of the party, to a representative of *The Christian Science Monitor*. “By exempting all improvements, whether recent or old, landowners will hesitate to keep land idle, and with construction made greater, as would undoubtedly happen, the landlord would no longer be able to force the tenant to his terms.

“The recent situation in the outside districts of New York City is another proof,” said Mr. Miller. “When the overcrowding of Manhattan and Brooklyn became evident, the real estate owners of the other boroughs, notably Queens, raised the prices of lots close to the other crowded boroughs to the highest point possible, and began to hoard them, keeping them vacant for the purpose of avoiding taxes until sold. Then the new construction of the subways opened up the outlying districts, and as a result the tracts close to the bridges have had to be thrown overboard and the cry of deflation in real estate values is started. With the Single Tax those lots would have been built on as soon as opened and this whole difficulty would have been avoided.

SUCCESS OF TAX IN SYDNEY

“In regard to the transportation question and the 5-cent fare, it is the experience of cities that have adopted the land value basis for taxation that only by land taxation can the increase in the number of passengers resulting from building development be of advantage to anyone but the landlord. Increases of transportation facilities have always resulted in higher rents, and only by enabling the small salaried man to have his own home without taxation on the building can the improvement help him at all.

“The example of Sydney, Australia, is a case in point. After the adoption of the land value system in the suburban district in 1908 and its gradual extension to the city until it was adopted for exclusive use in 1916, the effect has been a steady growth of suburban districts, resulting in greatly increased revenue without a corresponding burden on the home owner, together with a tendency toward higher and better buildings in the congested districts. The whole tendency in population has been away from the congested points to the suburbs, and a similar effect has been seen in land values. Finally, in 1916, the city decided to abolish all municipal rates on improvements and to raise all its revenue from a land value rate.

"A year later, in reviewing the result, the Lord Mayor said: 'Enterprises that have beautified the city have been relieved of taxation in a great number of instances, while land jobbers, with old buildings on valuable sites, have been penalized. Instead of ending with a deficit, the result of the first year will be an actual cash surplus of over £20,000.'"

METHOD LOWERS RENTS

"A report sent by the town clerk in 1919 to the Manufacturers and Merchants Taxation League of Newark, New Jersey, says that the present population of Sydney is only slightly increased over 1908, while the increase in the suburban districts is over 60 per cent. There is no difficulty in getting sufficient revenue from a rate on land values only, which has given general satisfaction. The system tends to encourage more and better housing, and lower rents, as the incidence of the tax has the effect of lowering the taxes on household lands.

"While the Single Tax amendment to the State Constitution of California failed of adoption last year, the effect of the campaign was to enlighten many, hitherto ignorant or prejudiced, of the possibilities of such legislation on the various industries and land ownership arrangements of that agricultural and producing country. It was brought to the attention of many voters that the exemption of taxation on any product of labor would lower the selling price and at the same time force the land into use, thus lowering the cost of living.

LAND FORCED INTO USE

"It would furthermore bring prosperity by preventing the landowner from withholding his land from improvement, thereby engaging labor to help it to produce, and forcing a great demand for the services of those doing something useful, whether the so-called capitalist or laborer, eliminating at the same time special privilege, which keeps the classes apart.

"Force land into use and cease to penalize the man who uses his land by taxing his improvements, and you create a condition where there are more jobs than men, a condition welcomed by employer and employee, merchants, manufacturer, banker, mechanic, laborer and clerk alike. The effect on the home owner, present or prospective, would be especially beneficial if the improvements amount to more than a mere quarter of the value of the land while the situation of the farmer or rancher, who farms his own land, is not disturbed, as the value of a producing farm is considerably more than twice as great as unused land, while the increased tax is not more than half as great. The wage earner would be benefited both as a producer, by raising his wages, and as a consumer by reducing the cost of living."

SAYS HERBERT HOOVER: "Happily there is a short crop of cotton this year." Happily (or otherwise) the poor, in consequence, will have fewer shirts this year! And again we say: Single Taxers are a babbling lot of fools and nuts, or the other fellows are!

What's The Answer?

THE SINGLE TAX REVIEW will award one big red apple to that one of its readers, who furnishes the best explanation of the support given by William R. Hearst to the proposal for a Sales Tax. In a recent issue, the *New York American* forecasts the triumphant re-election of President Harding if he supports the Sales Tax, on that issue alone. That the champion of the plundered proletariat should advocate the policy of snatching the pennies of the poor in order to relieve the rich of their burdens reveals a depth of cynical contempt for the intelligence of its constituency too deep for ordinary comprehension. How hollow, in view of his support of such an impost, seems Hearst's advocacy of Hylan for re-election as Mayor of New York on the ground that he saved the people from the traction trust! Small, indeed, would be the burden of increased fares compared with the load which the poor housewife, buying her supplies in minute quantities would have to bear under this iniquitous measure. Even Penrose of Pennsylvania—not noted for squeamishness—could not stand it—only the mighty Smoot, whose position is impregnable against all popular uprisings dares loudly to champion it. But President Harding had better beware the treacherous advice of a possible rival.

Nevertheless we renew our offer of the red apple because we would like to know what reason there can be for the Unholy Alliance which seems indicated by the *American's* policy. Most taxes are bad and some taxes are worse, but the Sales Tax is the abomination of desolation.

Farm Tenancy

FARM tenancy is on the steady increase, as revealed by preliminary reports based on the recent national census and now appearing in the daily press and other periodical publications. The most rapid increase of tenancy in the last ten years has been in some of the most prosperous agricultural States like Illinois, Iowa, Nebraska and Kansas. In these four great American provinces forty per cent. of the farms are now operated by tenants. In parts of northern Illinois the per cent. runs up to sixty. South Dakota, which has had great agricultural prosperity, shows the most rapid growth of tenancy in the United States. Arkansas shows a marked increase of rented farms. A rise in the percentage of tenancy always means a decrease in soil fertility and a falling off in church attendance. The tenant is "foot loose." He has no interest in improving the richness of soil owned by other people, but, on the contrary, he farms in such a way as to reduce the natural fertility of the land. And likewise, having no stake in the country, he has no interest in sacrificing to build up spiritual richness in himself or others.

—LOUIS WALLIS, in the *Evangelical Herald*.

UNDER monopoly, ground rent tends to increase faster, as a proportion, than the average wage. Reverse that tenancy by Single Tax.—H. M. H., in *Cleveland Citizen*.