

## Application Essays

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WE ALL know what the single tax means. We also know that though seventy years have elapsed since the publication of *Progress and Poverty*, it has not had complete application anywhere. Partial essays bear evidence however, of the practicability and usefulness of this tax method. These essays, or tests, are of several grades and can be summed up as follows:

1) The application of a land value tax by the central government as, a collection of the "ground dues" in Denmark.

2) Application of a land value rating by the local authorities (town and county councils), e.g., Denmark, Canada, Australia, New Zealand, South Africa, etc.

3) The enactment of special laws enabling the establishment of bodies to administer public works. For instance, the irrigation districts, where costly works of land reclamation are paid by the owners whose land is made more valuable, by means of an assessment on the value of the land they possess, irrespective of the use they make of the water, e.g., California.

4) The so-called single-tax colonies or enclaves where residents associate themselves to carry out in their own territories, as far as is possible, the tax principle of Henry George, e.g., Fairhope, Alabama.

The foregoing are demonstrations of the will and ingenuity of men in carrying out a policy in which they have believed. It cannot be denied that these forms have brought to the users a benefit commensurate with the degree of application. Men who are charged with carrying out such policies must, of course, have absolute confidence in, and knowledge of, the principle advocated. Otherwise the resulting law may merely become confounded among the multitude of other taxes and rates, as, for instance, in some town councils in Spain where a law empowers them to establish a low rate on the urban plots whether vacant or built upon.

It is well to recall that there are, in all countries, taxes and rates on real estate. Although such taxes have the implication of a land tax in themselves, they must not be considered as land value taxes—which are entirely different. These old taxes are always based on the use that is made of the land involved, thus they are in reality a burden on capital and labor.

This mistake has been perceived at various times by astute statesmen who have tried to correct the erroneous systems of taxation based on the old right of conquerors to establish tributes on a vanquished nation.

We might, with honor, recall at this point the Greek Solon who was responsible for the Law of the Suppression of the Imposts—the law of the "Hartkorn" in Denmark by which land was taxed according to the grain it could produce, whether it was cultivated or not—and the law of "Enfiteusis" enacted in Argentina by Bernardino Rivadavia, by which fiscal lands were rented but not sold to the peasants (forever). Unfortunately these laws were abolished by succeeding governments which became instruments of triumphant privilege.

The results of the world's bad conduct are clearly seen in the multitude of evils, revolution and wars besetting mankind. These results, more than anything else, testify to the clearness of vision of the man who in 1879 wrote the prophetic book *Progress and Poverty*.