“The single tax theory differs from socialism, social service and Progressivism in that it is an orthodoxy. Those who believe in it either believe in it as a whole or they are not single taxers at all.

“According to the single tax theory taxes are to be levied upon land values and not upon land in its regular sense. No taxation is to be made upon improvements to land. Improvements to land are capital and are not land values.

“This theory is right from the religious, moral and economic conceptions.

“Looking at the question from the religious side we must admit that God created the land for all and that no one person nor group of persons has a right to monopolize it for their own benefit. It belongs to all.

“From the moral side we admit that the land value is increased by society as a whole and not by the individual. Therefore all should reap the benefit of the increase.

“The economic viewpoint shows us that on personal property and other forms of goods, the price advances with the taxes. On land, however, the reverse is the case, as taxes increase the value decreases. This forces the land into the market and opens it to the use of the greater
number.

“Some single taxers hold that the taxes on land should equal the entire rent value of the land, while others accept the doctrine only in part.

“Everyone admits that during the past ten years in Poughkeepsie, with its increase of population has become a better place to live in. But it has not become a cheaper place of residence. On the other hand it has become more expensive. This is true because the residents are taxed, either directly or indirectly upon the improvements, and not upon the increased land valuations.

“Not building and improvements but demand increases the land valuations in this, as in every other place. The land upon which a building stands is often more valuable after the building has been removed.

“The taxation of buildings and other improvements discourages building and is a restraint upon industry, whereas taxation on land valuation increases these things.

“The single tax theory has been worked out in a satisfactory manner in many places, including New Zealand, Australia and the German Empire. Western Canada has also put it into practical use with satisfactory results.

“The question of the adoption of the single tax is purely a local issue. It is not a matter for the federal government. It can come only as the people are educated to want it. Then any legislative body will be only too glad to enact laws by which it may be put into active force.

“In order that the people may learn to want this thing they must be educated to it. The function of the
Poughkeepsie Single Tax Club will be the education of the masses along this line so that they will come to see it in its true light and will come to want it for the good that it will do to society as a whole.”