

the many I see the triumphant march of the nation. In that future the oppressed seek not in vain for relief, the weak are not the victims of the strong, the rich and the powerful crush not the poor and lowly, the shackles of industrial slavery no longer chain the laborer to unrequited toil. By the benign alchemy of gradual social reform, the aristocracy of wealth, of education, of power, and the despotism of necessity and ignorance shall become transmuted into the enlightened Republic of men guided and safeguarded by law, and everlastingly secure in their liberties because of law!

CONDE B. PALLER, in *Columbia*, organ of the Knights of Columbus.

One Hundred Different Taxes in Ohio

A CORRESPONDENT makes a sensible protest against the multiplication of subjects for taxation. We suspect that he is himself a believer in the single tax on land values but, whatever one may think of that theory, there must be general agreement among intelligent persons that the main point he makes in his letter, against the increasingly large number of different taxes, is perfectly sound.

There are now levied in Ohio, it is said, approximately 100 different kinds of taxes. Several new taxes, including a state income tax, a mineral production tax, a mortgage recording tax and a gasoline tax, are proposed and powerfully advocated. Every one of them would complicate the tax system still further and increase the number of public officeholders, whom the people have to pay. There is never any movement to substitute a new tax for an old one; it is always to add a new tax to the list of those already existing.

And every new tax costs the people something more. The oil companies, for instance, would not pay the proposed gasoline tax. Nor would the gasoline consumers alone pay it. It would be felt directly or indirectly by everybody in a tendency toward increased costs all along the line. This is the curse of special taxes—they are an imposition upon the people in general, who are made to think that they cost no one anything save those who pay them directly. If the taxing system were simplified to a point where all taxes were levied upon a single subject, as incomes, land values or sales of merchandise, the people's tax bill would be vastly reduced, but the officeholding class would not like it. Many of them would lose their jobs and the others would be held to a stricter accounting because their constituents would realize better what the public service was costing them.

Ohio State Journal.

ALL public improvements increase the value of land, and land only. Then why should not public improvements be paid for by taxes on the value of land?

Public Improvements and Increased Values.

WHEN nearly forty years ago Henry George, a San Francisco printer, who had written a book dealing with the persistence of poverty despite the wonderful progress made by inventive genius in increasing the production of wealth, became candidate for Mayor of New York City, his proposal that all increases in land values due to the growth of population of public improvements should be taken by taxation for city revenue was regarded as rank Socialism and an attack on property rights. So dangerous was his candidacy regarded that many prominent Republicans supported the Democratic candidate for Mayor through fear that their own candidate, Theodore Roosevelt, could not possibly be elected. The suggestion that the progressive increase in land values should be taken for the benefit of the community, to whose growth and activities such increase was due, was denounced by some of the clergy and condemned by all the great business interests.

It will no doubt surprise many of those who then opposed the taxing of land values to find that the City of New York is now contemplating the construction of a subway under Sixth Avenue, the cost of which is to be provided by taxes on abutting property that will be benefited by the new transportation line. They will be further surprised to learn that, instead of regarding this innovation as confiscatory, the property owners along the proposed route are willing that they shall be taxed in proportion to the increased value of their land that is expected to accrue. Further than this, the corporation counsel of New York has rendered an opinion that the statute providing for assessing the cost of subways on the property benefited is entirely constitutional.

The difficulties in securing the enormous amounts of capital for the construction of new transportation systems, experienced by many great cities, will practically disappear if the system proposed in New York shall be generally adopted. On its face it would seem to be a perfectly fair proposition that a public improvement which will greatly increase the value of abutting property should be paid for by assessments on the increased values. The owners of the abutting land certainly cannot complain if they are called upon to pay part of their increased revenues for the construction of improvements which will directly benefit them. That land values which have been created by other activities of the community should be taken in taxation for public purposes may not yet seem so obvious, but the changed attitude of property owners in New York is at least significant as showing that the basic idea involved is finding general acceptance.

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