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### Single-Taxism: Old Straw Rethrashed

To the Editor:

IN the editorial notes in your November issue you quote a letter from the New York World, written by a Brooklyn man, who argues that the \$273,000,000 of ground rent in New York City should be taxed into the public treasury. In criticizing the letter referred to you attempt to convey the impression that improvements have made the land values in New York City. The presence of population gives value to land, and improvements are not made until the presence of people call for the erection of buildings.

From the trend of your criticism I am inclined to believe that you favor the private pocketing of values that landowners do not create, for you assert that if you guarantee to a man what his labor produces he will do about and kill bears.

The single-tax principle will assure to all persons that they will reap where they have sown. The present system of taxation violates that idea, for the more industrious and thrifty a man is the more he is taxed. Which virtually means a fine on labor products.

Henry George put thusly the doctrine advocated by single-taxers: "We would simply take for the community what belongs to the community — the value that attaches to land by the growth of the community; leave sacred to the individual all that belongs to the individual."

The necessity for government and the value of land are both the result of population, and the revenue of ground rent from the one should be used to pay the cost of the other.

Land was created by God for the use and wants of all mankind, and the only just way to establish the equal right of all to the use of the earth is to tax into the public treasury the value of land.

W. L. CROSMAN.

Boston, Mass.

(ANSWER.)

May the good Lord forgive me for having *again* galvanized a slumbering Single-taxer into irritated wakefulness.

(1) I do not deny that God created the land for the us? of all mankind. Please understand me as hastily accepting *that* proposition.

God not only created the land for the use of all mankind, but created plenty of it, such as it is.

He also created the germs, microbes, bacteria, bacilli, spiders, snakes, poisons, malarial insects, ingredients for Soft Drinks, adulterants of pure food, sewer gas, fatal drugs, crazy theorists, vaccine fiends, homicidal doctors, and the *principle* that disease, instead of health is contagious.

This being true, we may be reasonably certain that it was the plan of creation that there should always be enough of the land for that portion of mankind which can escape the germs, microbes and so forth.

To prove that *my* conjecture is safe and sane, I point with pride to the fact that there always has been enough land for mankind. There have always been vast regions unoccupied, just as there are now.

Ungrateful mankind has never colonized those regions, does not at present crave them; and apparently, never intends to do so.

This puts the Creator in the embarrassing position of not having known beforehand what sort of land mankind would be satisfied with.

Of course, the same acre of land cannot belong to 10,000 men at the same time, without causing high prices and fierce contentions. If a number of men eagerly and intelligently compete for the occupancy of the same piece of land, than was the case during the Indian times, that spot of ground will become more important and valuable than during Indian times.

It is my firm belief that God created Woman for the use of mankind. The supply has always been sufficient. But if I chance to see seventeen men going after the same

woman, at the same time, I don't have to consult an oracle to know that something bad is bound to happen.

Why does a cracked and dingy old painting, by one of "the Old Masters," full of absurdly drawn angels, and humans, and of a family-circle donkey, cows and sheep, fetch such monstrous prices?

It is because so many rich fools compete for the vanity of owning those dingy old daubs.

Yet the world is full of painters and paintings, and always has been. But when many men want the same painter, or the same painting, up goes the price.

Density of population does not of itself create *land* value. It is much more apt to create *food* value.

Fill Manhattan Island with Igorotes, and Digger Indians, and Poncas and Piutes for 50 years — and what would become of those land values?

The land value would be gone, but the *food* value would remain.

Shall we apply the Single-tax idea to bread and meat?

Then why not apply it to bank checks, to promissory notes, to mortgages, to stocks and bonds, to jewelry, statuary and paintings?

Whatever genius, energy and success puts value into land, *anywhere*, puts value into everything else, *in proportion*.

My contention is that *every* value should bear *its proportional share* of the expense of maintaining the system of government *under which those values were created*. T. E. W.

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### **Answering Another Single-Taxer. Let the Citizen Be Heard**

W. L. Crosman

IN your January number you ask the good Lord to forgive you for having galvanized a slumbering Singletaxer into irritated wakefulness. You then admit your belief that

God created land for the use of all mankind. We Henry George men believe that the only just method to establish the equal rights of all to the use of land, is to tax into the public till the value given to land because of presence of population and the industry, thrift and enterprise of the community.

It is true as you assert, that God has created other things than land, such as germs, spiders, snakes, poisons, etc. But none of the things you mention increase in value as the world grows older, as land does. In fact, we could live without those horrid things you enumerate, but we could not live without land. You mention women as one of the creations of God. Some men can even live without women, such as those in prison. But women as well as men decrease in value the older they get. In fact, the creations of nature with the exception of land, lose their value the older they get, just as do the products of labor.

Frederick Townsend Martin, a rich man of New York, lately contributed to the public prints an article showing the growth of land values in that city. He states that Manhattan Island was sold to the Dutch by the Indians for \$28.00. Today this land is worth \$213,400 per acre. One average acre of New York City would buy an average farm of 5,000 acres in extent. The total area of the city is but 190,000 acres. The land values of Greater New York exceed the total value of all the buildings and improvements in the city, on which generations of labor have been expended, by over \$700,000,000. This value exceeded by nearly \$1,000,000,000 all of the capital in the United States invested in machinery, tools and implements in 1900. It was almost equal to all the farm buildings in the United States.

The narrow strip of land called Manhattan Island, which can scarcely be discovered on the map, exceeds in value the census appraisal of all the farming land with the improvements thereon lying to the east of the Alleghany Mountains. It is equal to one-sixth of the total value of the 841,201,346 acres of improved land in the United States. Into these farms have gone generations of struggle, sacrifice and isolation. Yet a few thousand landlords, who have possessed themselves of a township, have come into possession of wealth half as valuable as all the farm products of a single year in the United States.

No thrift of landowners created land values in Greater New York. But the coming of population, the development of commerce and industry and the perfection of the arts and sciences — these agencies have brought into existence these vast unearned incomes.

Population does not make labor products dearer, but cheaper. Go to any store in a large city and you can buy commodities cheaper than in Thomson, Ga. In this

discussion we are not surmising what land would be worth on Manhattan Island if inhabited by Indians. We are confronted by a present condition and not a theory.

As the value of land is sufficient to defray the expenses of government, it is not necessary to fine men for their industry, thrift and enterprise in producing wealth of all kinds.

The Jeffersonian principle, "Equal Rights for All, Special Privileges to None," is an excellent argument on which to base the justice of land value taxation,

I wonder, Mr. Editor, if there is any connection between your opposition to the single tax on land values and the fact that you are offering for sale 5,000 acres of land?

#### COMMENT.

There is not a point, nor an attempt at a point, in the foregoing that I have not answered, again and again.

John D. Rockefeller owns at least \$900,000,000 in stocks and bonds: it cannot be taxed, because it cannot be reached. His real-estate holdings amount to almost nothing compared to his stocks and bonds and cash.

Why tax the life out of the farmer, the merchant or the professional man who invests in a home, or a block of stores, while Rockefeller goes untaxed?

The Rothschild's probably hold two or three billions of dollars in cash, stocks and bonds: the Single-tax would exempt them from taxation, since they own practically no land.

The Carnegies, Guggenheims, Morgans, Fricks, Goulds and Ryans own very little realty.

Their vast wealth is invested where the Single Tax would never touch it.

The man who owns *the money*, controls the man who owns *the land*. Why exempt the owner of the money, while double-taxing the owner of the land?

A farm *is made* by human industry, intelligently applied, just as chairs, tables, mattresses, &c., are made. To take a piece of wild land, and make a farm out of it, requires not only the labor of the man who owns the land, but the labor of thousands

of other men whose toil produced tools, implements, clothing, food, &c., without which the farm could not be made.

Think for a moment of how many men had to work, in widely separated fields, before the land-owner could have a hat for his head, shoes for his feet, clothes for his body, food for his stomach, axes and spades and grubbing hoes, &c., to conquer the wild land and convert it into a farm.

Mr. Crosman says — "No thrift of the landowners created land values in Greater New York." Whose thrift did it?

Every man who invested both his money and his brain in New York; every man who followed the impulses of his intelligent courage; every man who worked to attract and to hold the commerce feeding the city; every man who dreamed and made improvements; every man who drew railroads there and ships there and trade connections there; every man who built bridges, elevated railways, underground railways, sky-scrappers, banks, newspapers and the thousands and one other factors in New York's greatness, were the men who put land values there.

Savannah, Georgia, is a great city with a poor harbor. In fact, the Government has to spend its millions freely to keep Savannah's water approaches open to commerce. Port Royal, South Carolina, is a great harbor, with no city to speak of.

The two places are only a few miles apart. Why the difference? It is in the men who made Savannah, and who keep it, after they have made it.

Exile the same men from Savannah to Port Royal, and they would make Port Royal another Savannah.

The last paragraph of Mr. Crosman's letter is thoroughly out of keeping with meritorious argument. The 5,000 acres of land to which he refers does not belong to me at all. I am advertising it for a lady friend.

The taxes and the cost of annual repairs leave her so little of net income, that she is offering the property at \$15 per acre. Perhaps Mr. Crosman can find us a Single Tax purchaser. Afterwards, he may help to pay the taxes that Rockefeller does not pay, provided he doesn't think that the State and County taxes in Georgia are as high as they should be.

Those of us who have them to pay, find them sufficient for the present.