

Benefits of the Single Tax to the Farmer.

Massachusetts Patrons of Husbandry Addressed by C. B. Fillebrown.

C. B. Fillebrown, Treasurer Massachusetts Single Tax League, and a member of Pomona Grange Patrons of Husbandry, addressed delegates from Leominster, Pepperell, Townsend, Lunenburg, Ashby and Concord Granges by request. The following synopsis of his remarks was prepared for our January issue, the Massachusetts special, but was unavoidably left out owing to the crowding of our columns with other matter. Mr. Fillebrown said in part:

I take pleasure in accepting an invitation to appear before you as an advocate of national taxation. We single taxers believe that there is in fact and in truth such a thing as natural taxation, provided in nature and by nature, a perfect system of taxation. A device of nature, not a device of man, but discovered by man just as he has discovered one by one the operation and laws of other great material forces. A natural tax should meet the Massachusetts constitutional requirement that its "assessments shall be proportional and reasonable." It should bear equally upon the farmer and the banker. It should not tax the farmer more than the banker, but should tax both equally, whereas the present system works great prejudice and disadvantage to the farmer.

For illustration, taxes upon personal property, upon money and upon credits bear with far greater severity upon farms than upon cities. Gov. McKinley's tax commission of Ohio reported that "a tax upon personal property makes farmers pay \$4 to \$7, where it makes city residents pay \$1," "that a tax upon money bears upon farmers about ten times as heavily as upon city residents," "that it is the country counties which pay the taxes upon personal property," "that a tax upon land values alone would help the farmer, that a block of about two acres in Boston having a pure land value which is assessed at \$7,157,000 would be taxed the same as would the whole 476,000 acres of Berkshire county (exclusive of four large towns), the assessed land value of which is the same.

The present tax upon buildings is of great detriment to the farmer. In one of the most valuable and thickly built parts of Boston the value of the bare land is \$3,192,000 per acre, while the value of the buildings is only \$438,000 per acre, or less than 14 per cent. of the land beneath them, whereas in Berkshire county the value of its land is \$15 per acre, while the value of its buildings is \$17.50 per acre. So the Berkshire buildings are worth 117 per cent. of the Berkshire land. In other words the taxation of buildings bears more than eight times as heavily upon the

Berkshire farmer as it does upon the Boston banker.

The single tax is a tax on land values, not on land area. On this basis the farmer's holdings are trifling. The average assessed value of farms in Massachusetts by last census is less than \$28 per acre. In Boston, including marsh and flats, it is \$21,000 an acre. The single taxer will not disguise the fact that farmers as a class have less personal property than others, but he will emphasize the fact that assessors get a larger proportion of it in taxation than from other classes. In Barnstable county, having no cities, 40 per cent. of the entire assessment is on personal property, whereas in Suffolk county, practically all cities, it is only 21 per cent. The land value of Boston is 44 per cent. of the whole State, whereas its area is only three-fifths of 1 per cent.

Under the present system three things are taxed—personal property, buildings and land values. Mayor Quincy's committee would exempt personal property and tax only buildings and land values. The Single Taxer would exempt personal property and buildings and tax land alone, not according to area, but according to its value, irrespective of improvements.

We object to the present system because "it absolutely exempts property from the support of government and draws taxes only from those who have to spend, in proportion to their expenses. Because as the necessary expenses of the very poor are a hundred times as large in proportion to their wealth as the necessary expenses of the very rich, present taxes bear with a hundred-fold severity upon the very poor as compared with the very rich. The poor, as a class, invariably pay more than ten times their proper share of taxes, while the rich pay much less than one-tenth of their proper share.

We desire especially to call to your attention that which is generally least understood, and at first thought most difficult of apprehension, viz: The nature of rent, ground rent. Not only are the public and private improvements to-day reflected in the land values of a community, but upon second thought you will see that all those conceivable ideal public improvements like free street railways and free steam railways, free water, free gas, free light, free heat, free hospitals, free schools (that is free of expense to the city), a free police and a free fire department, with free tenement houses added, together with all private improvements and all possible private benefactions, would, if realized, fall instantly and directly by the law of rent, the gravity of rent, into the pocket of the owner of the ground rent.

They would be absorbed in the ground. They would be reflected in its site value. It would be worth just so much more the privilege of living in that community. And so when we say that the community with its activities gives land its site value,

we do not state one-half of the whole truth. The community pays from the product of its labor for every dollar of value which the land possesses. The very ground itself is the savings bank into which the community deposits its savings to the credit of the land owner, subject to his draft, both for interest and principal. Is this sound banking?

This is what we mean, that whatever changes or improvements are wrought by whatever agency for the intended alleviation or amelioration of civil, social, or individual conditions, the private appropriation of ground rent is the impersonal robber who intercepts, absorbs and appropriates it all.

We propose to you a system of taxation conforming perfectly to Adam Smith's canons of "certainty, equality, convenience and economy and adaptation to the condition of the people." We offer you an exactly scientific system, having in it all the elements of simplicity, cheapness, certainty, adequacy, proportion, and, above all, that of justice. It is inexpensive of assessment and collection without material change of method. Land value cannot be sworn away or falsified or carried to Europe or Newport or Nahant. It cannot decay or burn down, nor can it be speculated, watered or exploited away. As a basis of taxation land value is ample and commensurate; community, public need and land value start together and keep exact and even pace, whether rising or falling, and whether the value of an acre be \$16 in Newfoundland or \$16,000,000 in New York City.

Countess Alice Kearney for Land Values.

Speaking to the Women's Liberal Association, Reigate, Surrey, on Monday, December 5th, Lady Alice Kearney, speaking on "What Shall We Do with Our Aged Poor?" said it was her feeling that they should get some totally new sort of revenue, and her mind immediately turned to the source of revenue to which she thought the Liberal Government meant to turn its attention when it came into office again. She meant the land values of the country. A number of municipal authorities were applying to Parliament for power to tax land values, and if they succeeded it would be impossible for them to get the taxes for their scheme.

Lady Kearney need have no fear, the land values are quite sufficient, not only to meet the cost of municipal and imperial government, but to leave something for the aged poor. In fact, the Taxation of Land Values means that the people will no longer be robbed of their earnings, so that it is just possible the aged poor will become a vanishing quantity when the system that creates poverty is abolished.—"Single Tax," Glasgow, January, 1898.