

THE SINGLE TAX REVIEW

A Record of the Progress of Single Tax and Tax Reform
Throughout the World.

WHAT IS THE SINGLE TAX?*

By JUDSON GRENELL.

The Single Tax is a proposition to raise all revenue for needed governmental expenses from land values only.

It is not a tax on wealth.

It is not a tax on production.

It is not a tax on the industrious.

It is not a tax on the enterprising.

It will not take wealth from those who have honestly acquired it, for the purpose of dividing it among those who have neither the desire nor the capacity to become financially independent.

It taxes the products of neither the creative genius nor the humble plodder.

It is in full accord with the moral law.

WHAT ARE LAND VALUES?

When two persons desire the same plot of ground, land value arises. If three persons desire it, this value is increased. If scores of thousands cast longing eyes upon it, the value begins to run into the hundreds of thousands of dollars per acre.

WHY DO SO MANY DESIRE THE SAME PIECE OF GROUND?

Because of the fact that the returns from it will be greater than from the same area located elsewhere. Less labor will bring a larger reward. Its best use may be obtained through the medium of a factory, office building, department store or residence site. Its value will be determined by its location as compared with other available sites.

The quarter acre of land on which the Majestic building, Detroit Mich.,

*This article from a pamphlet by Mr. Grenell condensed and only slightly amended by the editor of the REVIEW is an admirable, and seemingly faultless statement of our principles, couched in language and reasoning that seem to us the essence of simplicity. Mr. Grenell is a resident of Detroit—hence the many local instances, with which the argument is fortified. A short biographical sketch of the writer appears elsewhere in this issue.—Editor *Single Tax Review*.

is erected is assessed for \$600,000; it has a market value of at least \$1,000,000, or at the rate of \$4,000,000 an acre.

Six miles away, land can be bought for \$1,000 an acre.

What the Majestic building in Detroit would be worth on the cheaper lot is apparent to the most unthinking. Few lawyers, doctors, capitalists, merchants, bankers or promoters would pay rent for its accommodations. It would not be in the center of a densely populated area. Ten thousand people would not daily use its elevators as they do now.

WHAT PROPORTION OF LAND VALUE IS DUE TO THE OWNER OF THE LAND?

The land owner contributes to the value of the land in just the same proportion as every other member of the community; neither more nor less. If he is an absentee owner, he contributes nothing.

The Astor family is a striking example of absentee landlordism. Millions of dollars are annually sent from New York to London for the benefit of the Astors, without New Yorkers receiving anything in return. It is one of those drains that help to explain why the exports from the United States are so many millions more than the imports.

Land value, to sum it up, is a communal creation, to which each individual in the community has contributed, and therefore each individual is entitled to recognition in its distribution.

HOW CAN LAND VALUES BE EQUITABLY DISTRIBUTED?

Co-operation is a vital factor in civilization. When any considerable number of people begin to live close together, new problems arise of which those living in thinly populated areas can have but a faint idea. There is a necessity for co-operation in supplying water, building sewers, paving streets, lighting the public thoroughfares, protection against fire and the guarding of life and property.

Should each individual attempt to do all these things for himself, by digging his own well, guarding his own property, etc., the expense would in great measure consume much of the benefits derived from a community life. In a word, it is healthier, better and cheaper to do these things collectively than separately.

Here, then, is, on the other hand, community values—land values—due to a compact or congested population; and community expenses, also due to the fact that many people are living close together in a restricted area. To these community values and to these community expenses, each individual has contributed, be he rich or poor, high or low.

It is not only economically sound, but it is ethically unassailable, for the community to appropriate these social values—land values—for these social necessities. No one is robbed, no one is oppressed, no one is discouraged by a tax on land values.

WHAT WOULD BE THE EFFECT ON INDUSTRY OF THE SINGLE TAX?

The Single Tax would stimulate every branch of industry except the industry of holding vacant land out of use; this would be killed.

Land values are very different from labor values. Tax land values and land becomes cheaper. Tax the products of labor and they become dearer. The tax is added to the cost of production, and is paid by the consumer. Houses and goods, like dogs and saloons, can be taxed out of existence. When windows in France were taxed, houses were built without them.

Whether taxed or untaxed, land area can neither be increased nor decreased. The earth is just the same size as it was when Adam and Eve walked in the Garden of Eden. It will be the same size when the human race has disappeared. Increase the tax to the full annual value of the land, and its serviceable value to man will not be changed in the least. But its selling value will be nil. The tax will absorb the rent, and so long as the land value tax is not increased above its annual rental value, industry will be stimulated to the fullest extent to use the opportunity presented.

HOW WOULD INDUSTRY BE STIMULATED?

In the first place capital would no longer be needed to purchase sites for business activities. "Money and credit, free from all taxes, would crowd into the industrial field." Land being practically free, except for the annual tax, which under the Single Tax would not exceed the value created by the community, no one need be idle from compulsion, for he could always employ himself if no other employer desired his services.

In fact, no one would work for less than he could earn working for himself, and immediately the employer and the employee would be placed on an equality in bargaining. Whatever new land has been opened to labor, wages have increased. All would not desire to be farmers, but enough would be to immediately relieve the market for laborers.

More people could afford to have houses of their own. They could more readily find means to build, once the incubus of tying up a third or more of their capital in a site was taken off their shoulders. The industry of building would immediately stimulate all other industries, from the miner digging iron to be turned into hardware, to the lumberman in the wilds of Canada or the swamps of Louisiana turning trees into timber.

Consumption would keep even pace with production, for the wages of the laborer would be the full fruits of his toil. Overproduction would be impossible, for the power to buy and the capacity to consume would be as great as the opportunity to produce.

Cities would grow naturally, but compactly, being neither congested by high prices for building sites, nor diluted with great stretches of vacant land (which are opportunities for employment kept out of use), with residence streets scattered over a wide area, and increasing beyond the legitimate need the cost of supplying water, sewers, police, light and fire protection.

BUT WOULD NOT THE LAND OWNER SHIFT THE TAX ON HIS LAND TO THE TENANT?

He could not. He charges already all that he can get. If tenants could be compelled to pay more, they would not be allowed to escape.

Consider for a moment. There is no one on whom the owner of vacant land can cast his tax burdens. He must pay them himself. This at least is plain. He cannot increase the selling price because of the tax, for the ruling price is regulated by the demand for lots. The same rule applies if the lot is improved. Be the land value tax big or little, the value of the lot depends on the number of people desiring to use it. A mortgage on a lot does not enable the owner to charge more for its use. His equity is diminished in proportion to the size of the mortgage, but the value of the lot to the community is not changed. A tax on a lot does not lessen its productiveness or desirability.

DOES ANY ONE EXCEPT A SINGLE TAXER HOLD THAT THE TAX ON LAND CANNOT BE SHIFTED TO THE TENANTS?

All political economists of repute insist that the tax on land values cannot be shifted. Adam Smith, the father of political economy, who wrote his "Wealth of Nations" some 150 years ago, in his chapter on taxation says:

A tax on ground rents would not raise the rents of houses. It would fall altogether upon the owner of the ground rent, who acts always as a monopolist, and exacts the greatest rent which can be got for the use of his ground. * * * As the rent of competitors (for the land) would in no wise be increased by a tax upon ground rents, they would not probably be disposed to pay more for the use of the ground."

A tax on land rents is a tax on land values, for the rent of the land depends upon its location value. Taxes on land values fall wholly upon the landlords, and cannot be shifted to any class of consumers.

WOULD IT NOT BE WRONG TO TAX ONLY ONE KIND OF PROPERTY FOR THE EXPENSES OF GOVERNMENT?

"Property" is a word used very loosely, meaning many things to many people. If you mean by the word "property," value created by labor, the wrong word is being used to give your meaning. In that case the right word to use is "wealth." All wealth should go untaxed. Land value is not wealth—it is privilege. Taxing land values out of private hands into the public treasury is not depriving anybody of anything his labor has created. It is simply applying public values to public uses.

YOU SAY THE SINGLE TAX IS NOT A TAX ON WEALTH, PRODUCTION, INDUSTRY OR ENTERPRISE. WILL NOT THE TAX HAVE TO BE PAID FROM THE PRODUCTS OF LABOR?

Population increases production through co-operation. The blacksmith in a backwoods settlement can make a wagon, but he cannot make it as cheap-

ly as can the Anderson Carriage Co., out on Clay avenue. And he cannot make as good a wagon. If the Anderson Carriage Co. was located in a backwoods settlement, it could not produce wagons as cheaply as it does in Detroit, because it would cost more to get the raw material to the factory and the finished product to the consumer. Transportation is a part of production, and production is never completed until the goods are in the hands of the consumer.

Those benefits that come from co-operation and nearness to a market reflect themselves in the availability of sites, not only for making and selling wagons, but for all other kinds of merchantable commodities. The more available a site, the greater its value. So without population the site would have no value, there would be no co-operation, and nothing could be saved in transportation. It is this saving, which is not due to better methods of manufacture or to greater industry on the part of wage-workers, but which is due to density of population, that would be taken by the Single Tax.

Labor and enterprise must pay this land value to someone: to the land owners, as is done today, or to society, through the operation of the Single Tax. If paid to the owner of the land, it ministers only to his needs and pleasures; he returns nothing for it; if paid to society, it is used for necessary governmental expenses, in the benefits of which all participate, and it becomes unnecessary to raise revenue through fines on production.

Thus the tax is returned to the producer in societary benefits.

WILL NOT TAXING LAND VALUES IN FULL DESTROY THE INCENTIVE TO OWN AND IMPROVE LAND?

It will only destroy the incentive to monopolize land. What the improver wants is possession, and having that, he improves in the way which he believes will give him the greater returns. The Single Tax will not deprive him of this power of possession. Grinnell Brothers, Detroit, will during the next one hundred years pay something over \$1,300,000 for the exclusive right to use and occupy a 60x100 foot lot on Woodward avenue, they making all the improvements. The owners of the Home Bank building, corner of Michigan avenue and Griswold street, Detroit, have agreed to pay the owners of the land on which the building stands \$600,000 during the next hundred years, and lessees also to pay all taxes, ordinary and extraordinary, levied against the lot; in both the above cases the lessees also put up the buildings.

The land of much of London is owned by one class of persons, and improved by an entirely different class. Even in the large cities of this country it is becoming customary for the occupants to make the improvements, and often on the expiration of the leases, the improvements become the property of the land owners. Says Henry George in his letter to Pope Leo XIII. on "The Condition of Labor":

"If the state levy a tax equal to what the land irrespective of improvements would bring (in other words, if it appropriate land values) it will take the

benefits of mere ownership, but will leave the full benefit of use and improvement, which the prevailing system does not do. The owner * * * will be perfectly free to retain or dispose of the full amount of property that the exertion of his labor or the investment of his capital has attached to or stored up in the land."

Under the Single Tax no land would stand idle that could be utilized. Improvements would spring up on every hand, and it is certain that much land would come into use by the improvers paying into the public treasury the annual land value tax.

WHY DO YOU CALL A TAX ON PRODUCTION A FINE?

A fine is a legal expedient to penalize wrong-doing. A man gets drunk, makes an exhibition of himself on a public thoroughfare, a policeman arrests him, and the judge says "Ten dollars!" in the hope that the prisoner will not repeat the offense. A tax on the products of labor acts in the same way. It increases the cost of production, and anything that increases the cost of production restricts the sale of commodities and reduces the ability of the people to purchase and consume. If the City of Detroit should tax oranges a dollar a dozen, it would be a blow at producers as well as consumers of oranges. The rich would still eat oranges; the poor would have only the recollection of the time when oranges were cheap to console them; the peddler of oranges would disappear; the raiser of oranges would have fewer customers; labor and capital would have been fined (discouraged) in the pursuit of their calling.

WOULD IT NOT BE A GROSS INJUSTICE TO LET THE RICH ESCAPE ALL TAXES BY EXEMPTING THEIR STOCKS AND BONDS?

In so far as the stocks and bonds represent labor values, the owners should be put on the same equality as the owner of other labor values. Such values should be exempt, as a matter of justice and good sense. In so far as the stocks and bonds represent land values, they could not escape. The proposition is to tax ALL land values, and that includes the land values represented in stocks and bonds.

The steel trust, for example, is a land owner, and its stocks and bonds represent in great part interests in mines and areas in populous centers covered with buildings, blast furnaces, coke ovens and machinery for the manufacture of iron and steel. Railroads cannot exist without land on which the ties for the rails must rest, and depots and freight sheds be built, and as this land will be taxed according to the value the community has given it, it is apparent that the Single Tax will extract from the coffers of the steel and other trusts and the treasurers of the railroads all those values created by the community.

DO SINGLE TAXERS OBJECT TO INCOME, INHERITANCE AND TARIFF TAXES?

There is a feeling that a man who is very wealthy has acquired it by some method which, while it may be legal, has not been moral, Therefore there is

a desire on the part of society to penalize him by a tax which will apply to him only—say an income or an inheritance tax. There is excuse for this feeling, for we see around us every day men with ability not one whit above the average who are rolling in wealth. But the right way to get at such a condition of affairs is to withdraw the privileges by which they have been enabled to accumulate wealth beyond their deserts. One of these privileges—and the most important one—is the private ownership of land values.

The steel trust has also been given special tariff privileges, through which it is enabled to tax the people and pay enormous dividends. The Single Tax would abolish this privilege, to the advantage of consumers generally and without harm to labor.

WOULD THE SINGLE TAX REACH THE STANDARD OIL CO?

The Standard Oil Co., it has been said, owns very little land, and therefore the Single Tax would not be able to reach this great octopus. It is true this corporation owns comparatively little oil land, but how about its pipe lines? Are they not occupying land? Take away its secret freight rebates, make its pipe lines public carriers, and immediately independent oil refineries could live. And living, the cost of petroleum would increase because of competition for it, and the price of kerosene, gasoline, and the other products of petroleum would be reduced because of competition in their marketing. Then the Standard Oil profits would be neither more nor less than the profits of other legitimate business.

But as a matter of fact the Standard Oil Co., does own vast quantities of land. Not so much in the oil business, perhaps, as in those other activities with which it is connected. It is an enormous holder of copper mines; it has possession of iron mines; its pipe lines and termini cover many acres of extremely valuable land in and near commercial centers, particularly in and near New York city.

Secret rebates and the tariff on oil helped to give the Standard Oil Co. its start. It continues its exploitation of the public through the monopolizing of natural opportunities outside of its original business.

ARE SINGLE TAXERS SOCIALISTS OR ANARCHISTS?

Single Taxers are neither socialists nor anarchists. Socialism and anarchy are opposite extremes of belief as to the manner in which society should be conducted. The ordinary socialist would have the state the only employer. There would be no private business. Each member of a community would be assigned his place in the social economy. Capital,—that is, wealth used to produce more wealth—would be held in common, but the product of each individual would be his to expend as he thought fit. Socialists would suppress competition in business and employment. Each unit would be compelled to do whatever the majority, through its boards, considered to be for the best interests of all.

Anarchy, on the other hand, would do away with all coercive power by the community. No one would be compelled to do anything that in his judgment was not for his own benefit. Society would be a voluntary association, and the expectation is that environments, under anarchy, would be so greatly improved that the nobler qualities of the human being would in time eliminate those baser tendencies which now lead to what is called crime.

Single Taxers are only socialists in so far as they believe in the governmental ownership of all things that are in the nature of monopolies. This includes transportation and the furnishing of water, light and heat. It is possible, some Single Taxers say, that other activities should be municipalized, but that could be determined after these occupations, depending on the direct use of public property, had become common property. They are not socialists when approaching the problem of conducting those businesses which are free to all, and which therefore are believed to prosper best under individual initiative.

Logical Single Taxers are anarchists only in so far as they believe in absolutely free competition. Single Taxers believe the coercive power of the state—the "state" here meaning society—is necessary in dealing with the land question, in order that exact justice may be done to all. Single Taxers would not change the present form of government. Single Taxers would so improve government as to give each individual an opportunity to work, and to enjoy the full fruit of his labor.

Thus the Single Tax might be called eclectic, in that it attempts to combine in one system all that is good in socialism as well as in anarchy.

WOULD NOT THE SINGLE TAX BE A GREAT BURDEN ON THE FARMING COMMUNITY ?

No. Just the contrary. It would relieve the farming community or many of the burdens it now unjustly bears. Land values in the main lie in the cities. Under the Single Tax the farmer's land will be taxed on the value of virgin soil in his locality. There are 80 or more cities in Michigan, with an area of about 300,000 acres. These 300,000 acres have a greater value than the 12,000,000 acres of improved farm land in the state. For proof of this statement see the Michigan Labor Bureau Report issued by the late Henry A. Robinson in the '90s.

WHAT WOULD BE THE EFFECT OF THE SINGLE TAX ON THE SELLING VALUE OF LAND ?

It would lessen its selling value. Present prices on land are speculative. By keeping a large area out of use the competition for the land in use raises its price. With a full land value tax vacant land will seek a market; the tax will have precisely the same effect as increasing the amount of anything thrown on the market. It may decrease the annual value of some land, but not the annual value of all the land available.

WOULD THE SINGLE TAX BENEFIT TENANTS?

Most certainly. It would, in the first place, relieve them from all taxes on their accumulations and earnings in the form of wealth, and in the second place they would receive a benefit through the throwing upon the market of vast areas of vacant land now monopolized. Tenants would pay to the public lower ground rents than they now pay to landlords. And they would not be burdened with taxes on improvements which landlords now make and pay, and then collect from tenants in the form of rent, plus the trouble of paying the tax.

As a rule, improvements on residence property are worth much more than the land. Improvements under the Single Tax being freed from governmental exaction, the competition between landlords for tenants will reduce the annual rent. Owners of buildings can charge for rent no more than a fair return on the capital invested. If from any circumstance they are able for any length of time to charge and collect more than this, idle capital, or capital receiving a less return, immediately flows in the direction of building houses, and competition between house owners for tenants soon reduces rents to the average interest made by other capital in other enterprises.

CAN YOU GIVE A CONCRETE INSTANCE OR TWO OF THE EFFECT ON DIFFERENT PIECES OF DETROIT PROPERTY, OF THE SINGLE TAX?

In so far as Detroit is concerned, the Single Tax is simply a theory. Taxes are now levied on land, and improvements, and personal property. But as land values in Detroit are about half the assessed value of all the assessed property, improved and unimproved, the Single Tax, if in operation, and if it was necessary to raise then as much revenue as is necessary now, would be double the present rate. The present rate of taxation for state, county and city purposes is now annually about 2 per cent. on the assessed value of all assessed property. Under the Single Tax on land values only—all other property being exempt—the rate would be 4 per cent.

For a concrete example of the effect of this on a certain piece of property, take the northwest corner of Woodward and Michigan avenues, known as the Majestic building property. The assessed figures for 1908 are:

The land (about one-quarter of an acre)	\$656,850
The building.....	500,000
Personal property assessed to occupants, over.....	225,000
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Total.....	\$1, 381,850

At the rate of 2 per cent. the total tax paid by the owners and occupants of the Majestic building in 1908 will be \$27,637.

Under the Single Tax, if necessary to raise the same sum from taxation as under the present tax system (but it would not be necessary, as shown else-

where), the tax paid by the owner of the land would be \$26,274, a saving to the improvers and users of \$1,361. In short, monopoly would pay the tax, and enterprise would cease being fined.

Take another example, this time of a vacant lot, facing on Griswold street, 152 feet front by 100 feet deep, between the Chamber of Commerce and the Detroit United Bank building. This lot is assessed to E. M. Fowler for \$134,590. In 1908 it will cost the holder, in taxes—state, county and city—about \$2,692. Under the Single Tax it would cost the holder \$5,384. The inevitable result of this tax would be to compel E. M. Fowler to either sell it to someone who would improve it, or to improve it himself. However, in either case there is absolutely no way in which the owner of the lot can recoup himself for this tax.

One other concrete example of the effect of the Single Tax on improved property. There is a 40x106 lot on the northwest corner of Fifteenth and Buchanan streets. Curiously enough, it is owned by Joseph A. Labadie, the "anarchist" who has been misreported as not believing in the rights of "property." The lot is assessed for \$700, and the improvements—values created by labor—for \$1,200. This year his taxes will be about \$38; under the Single Tax they would be about \$28.

Thomas G. Shearman, in his book on "Natural Taxation," lays it down as a rule that improvements on land about equal the land value. Costly buildings are built on valuable land, and the buildings are used for the protection of costly wares. Cottages are not erected on Majestic building sites, nor Majestic buildings on cottage sites.

DID NOT THE OWNER OF THE LAND EXCHANGE HIS WEALTH FOR IT?
AND WOULD IT NOT BE AN INJUSTICE TO DEPRIVE HIM OF IT?

This shifts the inquiry as to the nature of the Single Tax from economic to moral grounds, on which the Single Tax is absolutely unassailable. Society most certainly has sanctioned the custom of property in land values, yet society is not bound forever after to uphold the right of land owners, to levy tribute on the public. What is morally wrong cannot be made right by custom. The holding of human beings in bondage was once almost universal. Yet slavery was never ethically allowable. When Capt. Kidd sailed the Spanish main, scuttling ships and making his captives walk the plank, it did not give him moral right forever to tax commerce in this way, even though some nations did actually pay pirates a bribe to be let alone. If by reason of long-continued pirating Capt. Kidd's methods of getting an easy living had become both legal and moral, he might, by issuing bonds on the faith of the people to submit to his exactions, ever after have lived on the interest, willing his inheritance to his heirs and assigns.

What is not in itself rightful property can never become rightful property by bargain and sale. Society, it is true, has heretofore sanctioned the taking of land values for private use, yet one generation or a hundred generations

in wrong doing cannot bind the next generation to wrong doing also. It is wrong to take private property for public uses; it is equally wrong to take public property for private uses.

Expediency might demand that society, having long sanctioned this wrong should proceed slowly in applying a remedy. That is a matter of policy, but it does not alter the fact that when society realizes the wrong doing and its effect, it should at least begin to cease to do evil, and begin to do right.

I have heard it remarked, apparently in sober earnest, that the Single Tax is a scheme of "cold blooded robbery" to deprive land-owners of "their property." Actually the cold-blooded robbery is the taking of values created by society for private purposes. "THEIR" property! What blasphemy! When the present site of the Majestic building, for example, was bought, about a hundred years ago, for \$10, did that give the present owners the right to assess the public, independent of all improvements, for the use of this bit of land, exclusive of building, something like \$50,000 in 1908? And remember, the owners have done no more than any other member of the community to make this annual value.

In taking land values for municipal expenses, one is not dealing with PAST wrongs. The value is being created NOW; the community needs demand it NOW. What was done ten, or a hundred, or a thousand years ago, is of little account compared to the fact that under the present tax system the robbery is continuous. NEW social values are being converted to private uses—this year, this month, this week, this day, NOW.

WHAT WOULD YOU DO IN THE CASE OF THE WIDOW WHOSE SOLE MEANS OF SUPPORT IS THE INCOME FROM A MORTGAGE ON A PIECE OF LAND?

This is a case of the Single Tax doing a financial injury to some one not responsible for economic conditions. Take it for granted that the Single Tax would beggar her. What then? In my opinion, under such conditions, society is in honor bound to see that she does not suffer. And society could well afford to take on this burden for the sake of the benefits that the Single Tax would confer on all classes, and especially on wealth producers.

Legally the widow has no claim any more than the owner of a stage route had a claim on society when the railroad ruined his business. No more claim than the owner of watered D. U. R. stock has on the city of Detroit for refusing to pay interest on it. But it sometimes happens that it pays better to buy out even at a stiff price than to enter into litigation; and certainly it would pay better to see that the widows and orphans do not suffer financially when society is correcting a social maladjustment in which widows and orphans had little part.

Under the Single Tax, future widows and orphans will be less likely to need aid by society than the widows and orphans of today; for the bread-winner will be in a position to better provide for those under his loving care.

HOW WOULD YOU BRING ABOUT THE SINGLE TAX?

Societary wrongs that are deeply imbedded in law and tradition are not easily righted. It is wisdom to go slowly, even when going in the right direction lest we stumble and retard our progress toward the goal of our desire. Today taxes are piled on taxes, so that often wealth in process of being produced is taxed several times over before it reaches the hands of consumers.

We might commence by exempting from taxation the improvements on homesteads to the value of, say, a thousand dollars. This would be constitutional, just as small private libraries are exempt, and as household goods are exempt. After a time the exemption on homesteads might be increased, until finally all improvements on land used as homesteads would be free from taxation.

Then the taxation of debts should cease. One should not be taxed for what he owes. Mortgage taxation does this. Today we tax the house and land, and the mortgage on the house and land, when a mortgage is simply a certificate of part ownership on the house and land.

Next take the tax off material in process of manufacture and on goods ready to be sold, for in both these instances they work injury to wealth producers by restricting the market and reducing production and consumption.

Finally, when the army of tax assessors and tax collectors have been dismissed and allowed to enter productive employment and have become wealth producers as well as wealth consumers, when the basis for loans has been shifted from land values to improvements on land; when no man stands between the man willing to work and the land, which never fails to give employment; when the ability to consume equals the ability to produce by reason of the removal of all barriers between production and consumption, because wages will then equal the full value of the things produced; and when the community is collectively carrying on its own utilities from the social fund provided by a tax on land values, we shall be in position to see clearly whether it is necessary, in order that there be exact justice between man and man, that society take in hand ALL the means of production, as proposed by the socialists; or whether free competition, as advocated by individualists, will bring the most beneficent results.

At least society under the operations of the Single Tax will have closed the gap between extremes of poverty and riches, for then no man need go hungry, nor shelterless, nor naked, if he has any desire to be a wealth producer.

To be satisfied with things as they are is to believe that progress is at an end.

CHARITY that is a substitute for justice is a loveless charity.