

land, keep it for recreation, or pay \$1 for it.

We have enough vacant land and under-used ground, held by speculators, in cities and suburbs, to house our growing population for 100 years, and with less crowding, and before that 100 ends, we can control pollution. (Prosperity manages population. The rich have few children; the poor many. Let's all get prosperous.)

Make a sketch, grow an onion, build a boat; they're yours because you made them; to the producer belongs the product. If I or the government take them from you, it's robbery. If I or it take a part, or force you to pay tax on them, it's petty robbery. But no one makes land, so no one owns land; it belongs to all. Government taxes ground to benefit everyone; that's what land is for, to benefit all; more land levy gives more public benefit.

Monopoly of profit-plots hinders us, making wage slaves of most of us, unemployed of many, and criminals of some who cannot bear the harsh pressure of poverty.

We can choose between open fraud as usual, with business-land monopoly, and tax fines for doing right, or we can create tax-free prosperity by use of land-rent levy. (With no inflation.)

May never a day go by but that we say to someone:

*"Get the tax off our backs;
Let's tax the lots and profit-plots."*

Would you care to get some postcards, and send to local and state politicians you most wish to move? With your message, or something like, "Get the tax off"

* * *

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OPEN SECRETS

By Roy Ed Holland

Twark Main (probably Mark Twain) wrote, in part:

"Give me the private ownership of all the land, and I will undertake to make slaves of all human beings. Not chattel slaves exactly, but slaves nevertheless. What an idiot I would be to make chattel slaves of them. I would have to find them salts and senna when they were sick, and whip them to work when they were lazy.

No, it is not good enough. Under the system I propose, the fools would imagine they were all free. I would get a maximum of results, and have no responsibility whatever. They would cultivate the soil; they would dive into the bowels of the earth for its hidden treasures; they would build cities and construct railways and telegraphs; their ships would navigate the ocean; they would work and work, and invent and contrive; their warehouses would be full, their markets glutted, and:

The beauty of the whole concern would be

That everything they made would belong to me. As I owned the land, they would of course have to pay me rent. I am not a hard man, and in fixing the rent I would be very liberal with them. I would allow them, in fact, to fix it themselves. What could be fairer? Here is a piece of land, let us say; it might be a farm, it might be a building site, or it might be something else — if there was only one man who wanted it, of course he would not offer me much, but if the land be really worth anything, such a circumstance is not likely to happen. On the contrary, there would be a number who would want it, and they would go on bidding and bidding, one against another, in order to get it. I should accept the highest offer — what could be fairer?

Every advance in population, extension of trade, every advance in the arts or sciences, as we know, increases the value of land, and the competition that would naturally arise would continue to force rents upward, so much so, that in many cases the tenants would have little left for themselves.

In this case a number of those who were hard pushed would seek to borrow, and as for those who were not so hard pushed, they would, as a matter of course, get the idea into their heads that if they only had more capital they could extend their operations, and thereby make their business more profitable. Here am I again. The very man they stand in need of; a regular benefactor of my species, and always ready to oblige them. With my enormous rent roll, I could furnish them with funds up to the full extent of the available security; they would not expect me to do more.

In the matter of interest I would be equally generous. I would allow them to fix the rate of it themselves in precisely the same manner as they fixed the rent. I should then have them, and if they failed in their payments it would be the easiest thing in the world to sell them out. They might bewail their lot, but business is business. They should have worked harder and been more provident. Whatever inconvenience they might suffer, it would be their concern, and not mine.

What a glorious time I would have of it! Rent and interest, interest and rent, and no limit to either, excepting the ability of the workers to pay. Rents would go up and up, and they would continue to pledge and mortgage, and as they went bung, bung, one after another, it would be the finest sport ever seen. Thus, from the simple leverage of land monopoly, not only the great globe itself, but everything on the face of it, would eventually belong to me. I would be lord of all, and the rest of mankind would be my most willing slaves.

It hardly needs to be said that it would not be consistent with my dignity to associate with the common rank and file of humanity; it would not be politic to say so, but, as a matter of fact, I not only hate work but I hate those who do work, and I would not have their stinking carcasses near me at any price. High above the contemptible herd I would sit. I would choose for myself companions after my own heart; they would esteem it an honor; parsons would pray for me, and bright-eyed beauties would pander to my pleasures.

Outside the charmed circle of my society would be others eagerly pressing forward in hope of sharing my favors; outside of those would be others again who would be forever seeking to wriggle themselves into the ranks in front of them, and so on, outward and downward until we reach the deep ranks of workers forever toiling and forever struggling merely to live, and with the hell of poverty forever threatening to engulf them. The hell of poverty, that outer realm of darkness where there is weeping and wailing and gnashing of teeth — the social Gehenna, where the worm dieth not, and the fire is not quenched — here is a whip more effective by far than the keenest lash of the chattel slave owner, urging them on by day, haunting their dreams at night, draining without stint the life blood from their veins, and pursuing them with relentless constancy to their graves. In the buoyancy of youth many would start full of hope and with high expectations; but, as they journeyed along, disappointment would follow disappointment, hope would gradually give way to despair, the promised cup of joy would turn to bitterness, and the holiest affection would become a poisoned arrow quivering in the heart.

What a beautiful arrangement — ambition urging in front, want and fear of want bringing up the rear!

In the conflicting interests that would be involved, in the throat-cutting competition that would prevail, in the bitterness that would be engendered between man and man, husband and wife, father and son, I should, of course, have no part. There would be lying and cheating, harsh treatment by masters, dishonesty of servants, strikes and lockouts, assaults and intimi-

dations, family feuds and interminable broils; but they would not concern me. In the serene atmosphere of my earthly paradise, I would be safe from all evil. I would feast on the daintiest of dishes, and sip wines of the choicest vintages; my gardens would have the most magnificent terraces and finest walks. I would roam mid the umbrageous foliage of trees, blooming flowers, the warbling of birds, jetting of fountains, and splashing of pellucid waters; my palace would have walls of alabaster and domes of crystal; there would be furniture of the most exquisite workmanship, carpets and hangings of the richest fabrics and finest texture, carvings and paintings that were miracles of art, vessels of gold and silver, gems of the purest ray glittering in their settings, the voluptuous strains of the sweetest music, the perfume of roses, the softest of couches, a horde of lackeys to come and go at my bidding, and a perfect galaxy of beauty to stimulate desire, and administer to my enjoyment.

Thus I would pass the happy hours away, while throughout the world it would be a hallmark of respectability to extol my virtues.

If it should be said that the people would eventually detect the fraud, and with swift vengeance hurl me to perdition, I answer, 'Nothing of the kind, the people are as good as gold, and would stand it like bricks, and I appeal to the facts of today to bear me witness.'

Guinness Book of Records shows a land price of \$4,875 per square foot, in London, the most monstrous price ever. At that rate, you may buy one acre for \$212,355,000, and lease it to others for \$10,000,000 or more, yearly. In great cities such as London, New York or Toronto, we could pave some profit making business plots with gold for less than their prices; with \$1300 in \$5 gold coins, an owner can pave 1 square foot; with \$56,000,000, 1 acre; the land rent has already provided the funds; that acre rents for \$3,000,000 or more.

One acre in 1000 in U.S.A. is business land (profit-plots, not home lots), so expensive that only the rich buy it. So the wealthy monopolize our places best located for profits, thus making the rich richer, at our expense.

Wealthy landowners exploit homeowners. Mr. Home Owner works for his living; Mr. Gotmuch Land lives on land rent. If they have equal incomes, should they pay equal tax for community expenses? No! Home Owner produces goods or service for all; Gotmuch Land takes goods and services produced by others, returning nothing. (He did not furnish land; nature did that.)

If Gotmuch Land paid out all his land rent in tax, leaving us producers free of tax, we would get a fair deal. For he did nothing to deserve land rent; we worked and earned our incomes; we did not legally extort money from tenants and rent-paying firms.

Queen Elizabeth II technically owns all of England's land, having inherited it through the line of kings descended from William the bastard, Duke of Normandy, who won the soil in 1066 by killing King Harold and destroying his army, at the Battle of Hastings.

England's medieval kings set rents for English estates, at going prices of the times, or less, and that's all the Queen gets from them. In one case she gets a rose. Her tenants have exploited those lands for so long that Elizabeth cannot now regain the privilege of getting more rent for herself, so she depends for money on an allowance given her by British taxpayers. If she could regain full land rents, she could support the government, as William did. Would she do that?

Most of London stands on leased ground. Most London edifices belong to firms that lease land and build on it. Construction on leased soil occurs in many regions, not only U.S.A. Unearned incomes of profit-plot owners come from us consumers, who buy goods in stores on those plots. As if by magic, owners get fortunes by holding land deeds as magic wands, getting something for nothing. Some city-center plots draw more land rent than some rural counties.

Though we get too little pay for work. Many of us get poorer at work, while numerous plot owners get richer asleep in bed.

Allegories

1. Colonel Land Oaner owned all the land in Utopi, but no buildings; he lived in the best hotels; kept suites of rooms in principal cities. Land Oaner realized that socialists will take his land, when they win an election. So he deeded all land to his government, and became immensely popular. Later, he stood for election as President, and won. Land Oaner's release of ground restored ancient conditions that prevailed when tribes owned all land; tribesmen were equal partners in ownership of land; fair sharing, to 'Do unto others as they should do unto you.'

Whenever tribes moved to better hunting areas, free home lots became available to each family or person, as many places as one might desire. When a tribe member died, his land share reverted to the whole clan, but his family kept everything else he had owned. Tribesmen remained equal land-partners of 1,000,000 years and more. That is, until Slick Trikkers tricked most of them into losing their shares. By now, land has been stolen and restolen several times; all land deeds convey stolen ground. (Though everyone is morally entitled to a home place, so why not keep the one you now own?) We cannot divide profit-plots equally among 220 million; they'd be too small to use, and tomorrow, newborn citizens would need a redistribution. But we can use plot-rent for public purposes, or we could divide it equally among voters.

After recovering the land, Utopi repealed all tax laws and collected all land rents instead. Mr. Average Mann, who had paid home-lot rent to Col. Land Oaner, and taxes to government, began paying lot rent to the State, for the ground on which his home stood, but no longer paid taxes; he saved or spent that. His land rent was painlessly deducted from his salary, as taxes had been; rent now supports his government, not an idler landholder.

With all that tax-saved money in the hands of citizens, to spend, trade increased greatly and made jobs for all the unemployed; bankruptcies ceased, and

poverty ended. Lack of idle men caused crime to decrease and many prisons emptied, police forces were allowed to dwindle as men retired or quit, and some courts closed.

At first, firms still paid the same amount of land rent as before, no longer paying taxes. But brisker business caused profit-plot values to increase, so commercial land-rents rose (not building-rents, but profit-plot rents increased). That extra ground-rent replaced repealed imposts. By collecting only land rents instead of 1000 hidden taxes, Utopi saved money through needing only a fraction as many assessors, collectors, clerks, auditors, enforcement officers, tax courts, tax lawyers, tax reports, etc.

Utopies felt so good about regaining freedom from free-loading Land Oaner that they changed the name Utopi to Utopia.

2. Envyng happily restored Utopia, King Arthur of Avalon Island achieved utopian results by taxing land at land-rent rates, and by outlawing old property tax and all other imposts, to let his people prosper. His people responded by naming their king 'Benefactor.'

3. Chief Bizyman of South Indies changed his inheritance laws to take strips of land from profit-plot owners, and cash from others. In time, South Indies was getting all land rents, but no taxes, and celebrating Chief Bizyman's Big Decision with firecrackers, every 4th of July.

4. At Arden, Del., and Fairhope, Ala., private citizens simply bought land (beginning in 1894) and made lot-rents and plot-rents pay real estate taxes, and pay for most public improvements. (This illustration is true.) Unfortunately, Alabama and Delaware still collect other imposts.

5. What if Queen Elizabeth regains England's land rents?

Which of these 5 examples should we follow? How soon?

Owners of buildings worth 3, 4, 5, 10 or 20 times the value of ground under them will approve land-only tax. A land-rent tax rate on ground-only, will force speculators to sell at low prices, not ransom prices; it will stop land-inflation. Then we will quickly get places to build our homes.

Land-rent levy is the only impost that will effect the huge tax savings and lower expenses illustrated above. Land levy is the only beneficial tax; the only anti-inflationary impost. It is nearer to 'ability-to-pay' than is income tax, for we incline to locate where we can afford to pay. (To lower his land levy, one could build farther out. This move would not reduce impost on buildings, so let's not have tax on structures.)

Firms cannot shift land-levy to consumers, the way merchants shift goods-taxes and business-taxes, by including them in higher prices.

Goods and goods-tax go to consumers.

Land and land-tax stay in place.

Example: A city saw mill cannot charge more for lumber because of higher levy on its business location for we'd build with material from a suburban or rural mill, located on cheap land. So Mr. City Saw Miller will lose more than gain by higher prices to builders, his in-town location gives him advantages he'd lose if

he raised prices for that reason.

Professor Shield Nicholson of Edinburgh U., wrote: '... tax on economic rent [land rent] cannot be shifted by the landowner. It cannot be transferred to the consumer of the produce.'

Land levy is the only immovable 'impot.'

All other imposts raise prices and thereby reduce trade, increase bankruptcy and so reduce employment, force poverty to spread and so increase crime.

Some firms fail and cannot pay taxes due; some may cheat and pay less than expected. But our big loss lies in profits-on-business-taxes, that raise prices and so reduce business volume, hurting both customers and firms. A tomato's price includes a bit of the taxes of a farmer and of a trucker. So a canner who buys that tomato, figures his price mark-up on that tax-inflated price, and so sells the canned tomato at a price higher than would be necessary without taxes. (That's in addition to a necessary mark-up that dealers must make to cover other expenses.)

Prices continue to inflate as our tomato moves from one handler to another, as each adds a bit of his own taxes and as each uses an increasingly higher price-due-to-taxes to figure his own selling price. The continued addition of taxes plus the steadily rising mark-up-due-to-taxes may cost consumers twice as much for tax as government gets from firms.

So don't tax business; tax profit-plots. To tax firms taxes us twice; taxing profit-plots, and land, frees us from paying high taxes.

We can stop supporting idler-owners. Don't feed them with plot rent; let your community get it, and quit paying tax-fines for doing right.

Land speculators suck cash from us as vampires are said to suck blood; tax vacant land and under-used lots, such as slums, high enough to force that ground to sell at low prices, not for ransom prices.

Banish taxes. Let's reduce 'homestead tax' to land only levy. We could improve, remodel homes, rebuild, with no increase in tax, since houses couldn't be taxed. After our Declaration of Independence, our first change in law should have eliminated tax on buildings, and we'd now have plenty of houses. Why tax-fine ourselves for housing our families? We don't want to live in barns!

Harrisburg, Pittsburgh and Scranton, Pa., up-taxed land and down-taxed buildings a bit, and may go farther with that.

Most Australian and New Zealand cities shifted real estate tax from buildings to land, eliminating slums and stimulating home building and employment.

Denmark reduced inflation and unemployment by a land levy, untaxing buildings. However, a change in political power brought back tax on buildings, and inflation and unemployment.

Hong Kong has no land hoarders. Therefore no unemployment, except among newcomers, and that's temporary; though Hong Kong has the heaviest population of any country, with 11,000 per square mile. (U.S.A. has 63, Canada 6.)

Hong Kong belongs to Ts'in-a (China) and Britain leases it. Britons cannot sell leased land, so they sub-lease to users. The governors don't hoard plots, but

expedite them to good uses, and collect lease-rents for government. That prevents unemployment.

Hong Kong still has problems; a land area equal to only 20 x 20 miles, constant inflow of immigrants, too few habitats finished, no mineral wealth, heavy hidden goods-taxes (prosperity killers), therefore poverty. But note well: this most crowded land on earth has the least unemployment of any capitalistic country, due to absence of land-hoarding speculators. Correct assessment of land-lease rents, plus cutting of goods-taxes, could make Hong Kong into a real Utopia.

The Nauru Republic pays land rent to citizens. Nauru lies in the Pacific near the equator, about 167 degrees east latitude. It measures 8 miles across; population 6000. Nauru has no city; has small villages and one industry: phosphate mining. Nauru owns the mines; foreigners do the mining. Nauru citizens fish, garden and vacation. Mines pay all taxes; surplus mine income (profit-plot rent) divides, 1/2 to citizens, \$3000 to \$4000 yearly to each man, woman and child, tax free. The other 1/2 buys foreign stocks and bonds, to keep money coming after phosphate runs out.

Warning: Nauru allotted land rent shares to children; the population exploded. Better divide benefits among voters.

Some day a pragmatic Soviet Union Politburo will learn that countries which tax land substantially (Belgium, Canada, and U.S.A.) become the most prosperous, and poorest countries tax land little or none (Mexico, Central and South America, most of Asia and of Africa).

That's also true of our States; 6 States — California, Connecticut, Massachusetts, Montana, New Jersey, New York — paid more than \$300 per capita in property taxes in 1976, and provided incomes averaging \$5600 to \$7373 per capita. Six States — Alabama, Arkansas, Kentucky, Louisiana, Mississippi, and New Mexico — paid less than \$100 per capita in real estate tax in 1976, and provided incomes of only \$4575 to \$5423 per capita; an average difference of \$1700 in incomes, which makes it worthwhile to pay \$300 more in property tax. (Land-only tax would do much better; buildings un-taxed and land up-taxed.)

(Figures from: *Statistical Abstract of U.S., 1977; pages 289 & 437.*)

Since Russia has no landowners to object, land-rent levy can become their next change. USSR already has more territory and more people than we. With land levy, they will get far richer than we.

So which will win the arms race?

Communist slogan: 'From each as his ability; to each as his need.'

Our practice: From each as his ability; to each profit-plot owner as his greed. We cannot get any more wrong than that; profit-plot rent is our giant-sized 'Welfare' dole for Mr. Wealthy.

We nationalized 1/3 our ground, in public lands, national parks and forests, game reserves, roads, state and county and city lands, etc. We can abandon another poor 1/3 in favor of high incomes elsewhere. Deserted ground can go back to nature's ecology; most of this change in the 48 coterminous states. Who needs poverty producing soil? If one wants poor

land, keep it for recreation, or pay \$1 for it.

We have enough vacant land and under-used ground, held by speculators, in cities and suburbs, to house our growing population for 100 years, and with less crowding, and before that 100 ends, we can control pollution. (Prosperity manages population. The rich have few children; the poor many. Let's all get prosperous.)

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