

at the expiration of the leases in 99 years reverted to Trinity Church Corporation. Further, that during this period there would have been paid in taxes in round numbers

On the building	\$1,500,000
On the land	2,000,000
For Trinity Church Corporation as ground rent	<u>\$5,000,000</u>
That the full rent of this site for the 99 years would have amounted to	7,000,000
Of which the City of New York would have collected	1,800,000
And Trinity Church Corporation	5,200,000

Thus the industrious and useful citizen would have paid one and one times as much in taxes as the building cost to erect, and Trinity Church Corporation would have received for doing nothing five times as much as the building cost to erect, and the building in addition at the expiration of the lease.

Thus we see that one who improves land and puts it to use loses all that he has done, while the landholder who has done nothing whatever to improve the land takes what is ours—land rent—and thereby grows richer and wields an increasing power over the destinies of his fellowmen day by day. Yet we must not forget that he does so with our sanction according to law, which may be changed whenever we have the sense to change it.

This particular instance of land holding is selected, not because the landholder happens to be an ecclesiastical institution, for any other landholder would have done just what Trinity Church Corporation has done, but because it is a conspicuous illustration of the iniquity of the law which permits the land owning class, who as such are non-producers, to appropriate to themselves the unearned increment of land values which is ours.

But to change the law the light must be spread by those who see its glaring injustice. And in doing so let us not be lured from the straight and narrow path into by-ways and blind alleys that lead nowhere. Let us not be discouraged if the seed does not bear immediate fruit, for we should remember the law underlies our present civilization, and all have become so accustomed to it as to think it as natural as the law of gravitation. But difficult as the work may appear to be, we must persist until the end, for until the law is changed there will be "wars and rumors of wars."

The appropriation of land values, "the unearned increment," for public use by the collection of rent from those who possess the privilege of exclusive possession of land, and its expenditure for the good of the community, together with the abolition of all taxation of wealth in every form, will free both man and mother earth from bondage, insure freedom of production and exchange, an equitable distribution of wealth, and opportunity for every man to work out his own salvation. Then, and then only, will a foundation be laid for a true civilization, for on such basis only will it be possible for peace on earth and good will among men to prevail, and for all the nations of the earth to become as one family.

JOHN FILMER.

Errors of Single Taxers*

1. That land value, rent, or selling price, is the creation of the community.

"Rent is the share of the wealth produced, which the exclusive right to the use of natural capabilities gives to the owner."—P. & P. page 166. Elsewhere, rent is a part of the produce. The elements creating this share or part, are the land and the tenant. Population does nothing but force the use of poorer land, hence rent is a result, not a creation, of population acting on differences of productivity.

Selling price is fictitious value, hence not created, but resulting entirely from monopoly, and capitalizing rent when selling title. Selling price rests entirely upon the estimate of individuals of the value of the easy income called rent. Capitalizing dividends gives the same result, "watered stock." Page 166: "Rent is also expressed in selling price. When land is purchased, the payment. . . . is rent commuted or capitalized."

"The value of land represents merely the value of the expectation that the State will continue to permit the holder to appropriate a value (rent) belonging to all." This expectation is the result of unjust law, not of speculation.

2. That Henry George favored land reform by sentimental appeals to natural right to land; (this being proper for agitation, not as an applied remedy). His reform was one of gradual exemption, not sudden abolition. Protection or Free Trade, page 322: "Social progress is by steps."

Page 320: "The way is clear, simply abolish one tax after another, all imposts in their nature taxes, resorting for revenues to economic rent."

(A similar passage on page 283.)

Home Rule in taxation favored, page 321: "In the U. S. the most direct way is through local taxation, and this is doubtless the way the final advance will be made."

3. That land can be considered wealth, or property. P. & P. page 333: "There can be to the ownership of anything no rightful title which is not derived from the producer."

Pol. Ec., page 461: "The real basis of property is the natural law which gives the product to the producer. But this cannot be made to cover property in land."

Land is only the source of all supplies. All people have an equal right to land, hence all people have an equal right to rent, the profit of land, but do not create the rent,

*We assume that not all of our readers will agree with Mr. Hunt, but we leave the points he raises for our readers to deal with in our correspondence column. Land value would not exist in the largest measure save for public services. In this sense, at least, they are the creation of the community, and the term is, we think, sufficiently clear for popular apprehension.

Point 2 asserts that the application of the Single Tax will be gradual. This is *probably* so, but we have no reason to assume that it is *certainly* so. Mr. Hunt concedes that for purposes of agitation we need not so assume. This has been the fault of the movement for many years. Favoring the "step by step" method we have calculated these steps with such infinite nicety that we have quite forgotten where we are going!—EDITOR SINGLE TAX REVIEW.

nor the extra fertility of the best land. At first the difference may seem trivial, but extended reasoning always shows the increasing evil of the error. An opponent, truthfully urging that population does not create rent, may seem to prevail in argument.

"The Abolition of Inheritance," by Harlan Eugene Read, said to be a Single Taxer, is based on economic fallacies. So many errors appear in the prospectus, that paying \$1.50 for the book cannot be worth while.

"Until enormous estates are limited no other sort of reform can hope for success." Meaning that confiscation of large estates must precede Single Tax.

"All workers are entitled to all reward; and any transfer of money without service, in whatsoever form such transfer is made, is in violation of that right."

The producer's title is not sound enough to enable him to give to his children.

In *The Louis Mirror* "Every thirty-five years all the power of the world is passed by inheritance to those who toil not."

Mr. Read's remedy would leave exploiters free to act for thirty-five years. The State will then claim the plunder, and this is called an economic remedy. Many ways would be devised to convey title before death, or stock-shares could pass in a way to avoid confiscation. Single Tax will take the unearned plunder yearly, and large fortunes could not be accumulated. Prevention each year is better than confiscation every 35 years.

What is it that is passed by inheritance? Mr. Read, though a Single Taxer, states, and reiterates against evidence, that it is the exploiting power of capital. Henry George denied that capital has such power.

Progress and Poverty, page 198: "Labor and capital are but different forms of the same thing—human exertion. Capital is produced by labor. . . . labor stored up in matter. The use of capital in production is, therefore, but a mode of labor.

"The State could properly claim land titles, by which the people are really exploited, but this can better be done yearly for revenue, then present capitalists will be unable to exploit by paying low wages."

Child labor advocates need Mr. Read: "The Maker sends all babes into the world equally poor, and declared that each should earn his bread by the sweat of his own face."

Children have no right to food and education for twenty years, and the parents have no right to furnish such help. The babe must, at birth, obey the divine command, and look for a job; for Mr. Read says: "No one has a right to receive what he does not earn."

However, it is not true that all babes are born equally poor; some find downy beds, others lie in a rickety clothes basket.

The Equitist W. E. Brokaw, editor, teaches that exchanges must be for equal time worked; "Exchange value" of products may be abolished.

August 2, 1918: "Ownership of land will confer no advantage when we exchange nothing but work for work. . . If I get 100 bushels of wheat from one location with the

same exertion that I get 50 from another, and sell at the same price per bushel, half of what I get for the former is what Henry George called economic rent. But if I sold it all at the same price per total result of each hour's work, the ultimate consumer would get that much more wheat, and I no rent."

Trouble would follow, because wheat is not sold to the consumer. Before it reached the baker, the 100 would get mixed with the 50 bushels and no one could know which he was eating. Keeping track of the hours of production would be difficult, and all output would need to be tagged with the time spent, and these tags would become lost at the flour mill or factory.

Mr. Brokaw gives Henry George much credit, but his economic system needs improving, as did the phonograph and typewriter.

The time system gets a jolt from Political Economy by Henry George, page 499: "While exertion is always the real measure of value, . . . yet to get a common measure of value. . . . we must take some result of exertion."

Wheat must be of the same price even when 100 bushels cost the same as another 50 bushels. C. F. HUNT.

A Farce of Democracy

WHY THE NEW YORK STATE SINGLE TAX PARTY IS NOT ON THE BALLOT

TO those who maintain that Republican or Democratic politicians, acting merely from considerations for the public welfare, will some day write the Single Tax into our fundamental law, the experience of the New York State Single Tax Party with our election laws this year should prove a rude awakening. The particular statutes with which we had to deal are those relating to the securing of a place for our ticket on the official ballot. These statutes were ostensibly designed for the purpose of giving to minority groups of citizens, with political programmes different from those offered by the dominant parties, the opportunity of voting for their programmes through their own nominees for office. As a matter of fact, no set of laws could be more cunningly devised to defeat that very purpose. Chairman Cocks, of the Whitman Campaign Committee, frankly admitted to one of our members that the law governing new political parties was written with the intention of keeping such parties off the ballot.

To secure a place on the official ballot of the State of New York, a new political party must obtain at least twelve thousand signatures to a nominating petition. That is a fair enough requirement. But of these twelve thousand, at least fifty must be obtained in each of the sixty-one counties of the State. If a new party should secure a hundred thousand signatures to its nominating petition in other parts of the State, but of these only forty-nine are of citizens of Wayne County, then the will of the hundred thousand citizens is defeated. Surely, this law is not consistent with the ideals of democracy. Why should the citizens of Buffalo or of New York City be limited in their