

ward? Doctor Townsend had little trouble in getting twenty-five million trusting souls to fall into line with him when he offered them a life pension. Suppose we offer our homeless millions a home and sufficient land in their immediate locale to insure them the opportunity to employ their labor without let or hindrance in the production of their needs.

If there be any who hold the opinion that an offer of this character would fall on deaf ears, let him go into the industrial center and learn at first hand how considerable a number of our industrial workers are to be found expressing a sincere desire to be possessed of a few acres of land from which they may draw the major portion of their creature needs. The urbanite is beginning to note that his country cousin enjoys most of the conveniences of city life while suffering few of its inconveniences. Rapid, inexpensive transportation and communication, together with the ever-widening network of power lines, is steadily opening up a new frontier for the pioneers of today. In Greeley's day the slogan was, "Go West young man, go West;" the covered wagon served their purpose. Today it is a case of "Go out, young man, go out." Just beyond the city limits lie savannahs to be taken not from the Indian with a rifle but from the land speculator through the use of portable (demountable) structures.

If our government is sincere in its efforts to ruralize our homeless workers, it can at slight cost assist these unfortunates to the ownership of this weapon against exploitation. Apparently, however, the Administration is unwilling to entertain any proposals of this nature. Mr. Roosevelt and the heads of several branches of the Housing Division have been acquainted with the possibilities of this plan, but on one pretext or another they refuse to investigate its merits.

Is it possible that these men whom we Single Taxers are prone to look upon as economic morons, actually have sufficient insight to enable them to envisage the teeth in the proposal that men employ structures which are detachable from the site? Have they noted that, whereas the rentals which owners receive for the use of land are a trickling little spring, the water of which must be constantly used or lost forever, the sale price of land is the reservoir which catches and holds intact for the land speculator the accumulating unearned increment which flows alike from both used and unused land? Perhaps they are not so dull as we believe them to be. This landlord government of ours with its statisticians and "politician economists" has ample reason to know that in this great land we have sufficient sites, both urban and rural, to satisfy the needs of several times the present population; that were all sites used under a rental tenure, more than half would perforce remain unused; that any tendency toward a system of land tenure upon a rental basis must in the interest of the land owner be discouraged; and that, consequently, the adoption of the use of structures that would obviate the purchase of the site must be condemned, since the growth of construction of this type would open an ever-widening breach in the reservoir which feeds land monopoly.

But whether or no, this type of structure is coming, though its advent will be fought with every weapon of restriction that the powers can devise. Its development, however, cannot be forestalled by the conspiracy of silence which has been used against the proposal of Henry George, for it offers immediate tangible reward for millions of our people who in their own interest will draw up on the line of battle. It would seem that we Single Taxers should be found in the van of this movement, for it offers us a wedge whereby we may split asunder the forces that today are united against us—the great monopolists and their trusting henchmen, the small home and farm owner  
Erie, Mich.

ROBERT L. McCAIG.

#### SEEKING A BASIS FOR THE SINGLE TAX

EDITOR LAND AND FREEDOM:

I have long had in mind that the correct formula for the gradual imposition of the Single Tax has never been worked out, but I have

believed, as expressed by you, that when education has sufficiently advanced to demand it, a practical solution will be developed. But now that Mr. Hall has so plainly indicated the difficulty, and you have asked for suggestions, I feel constrained to offer mine for what they are worth.

The advantage of a gradual adoption of the Single Tax philosophy is, I think, obvious. The change is fundamental and a sudden change of the basis of taxation would cause such a shifting of values as to shake our vast credit structure to its foundations. It must therefore be done gradually, but the question is, how?

The usual suggestion is that, first, land and improvements be assessed separately, as is done now in Massachusetts and some other States; then, to exempt from taxation a certain percentage of the, assessed value of all improvements, say ten per cent the first year, twenty per cent the second year, and so on until the improvements are all exempted. Then the tax rate would be raised each year in a sufficient amount to produce the needed revenue. Then our multitude of other miscellaneous taxes would likewise gradually be removed and the resulting deficiency would be made up by piling an additional tax rate on the poor land values. Then we would have in force that long looked for Utopia, our entire governmental costs supported by a Single Tax on land values.

But hold! Is it as simple as this? By that time would there be any land values to tax? And if so, what would be the tax rate? We have been taught by our great teacher that increasing the tax on land values reduces said land values proportionately. This needs no demonstrating. Pittsburgh has reduced the assessment on improvements by fifty per cent without greatly increasing the tax rate. Perhaps other conditions have entered into that, I do not know. But when it comes to wiping out the other fifty per cent we would run up against an entirely different proposition. As we neared the goal and it began to be that nearly all of the rental values were being taken, the land values would be dropping so fast and the tax rate would be going up by such leaps and bounds, that we would all be dizzy. No, this cannot be the solution. We must try again.

The trouble is that we have been basing our plans on a tax on land values, while all the time we believe that land values are an evil thing that must be eradicated before our social system reaches the perfection for which we are striving. To produce our governmental revenues from a tax on land values is just as wrong as to produce it from a tax on gambling or murder, or any thing else we consider as evil.

But there is something that we know is sound, that we know is stable, that already in equity belongs to the community and that taxing even up to one hundred per cent will not destroy. That something is *ground rent*, and it is to ground rent that we must turn for our source of revenue. We must treat it as an entirely new tax, a new source of revenue. We must add to our assessment lists an entirely new item, ground rent. We must then start with a new tax of a percentage of this annual ground rent, to be gradually increased each year until it all be absorbed. As this tax revenue increased all other taxes would be reduced, all taxes on real estate first, and then all other taxes, and then truly we would have a Single Tax.

Chicopee Falls, Mass.

JOHN B. KNIGHT.

#### FROM A WORKER IN THE PRACTICAL FIELD.

EDITOR LAND AND FREEDOM:

I have read with considerable interest Mr. Jorgenson's open letter addressed to Mr. Otto Cullman. From this letter it would appear that he—Jorgenson—is dropping the work of the Single Tax.

I note that he blames Henry George for the slow progress of the movement, and, in his book "Did Henry George Confuse the Single Tax?" that he calls attention to errors in George's "Progress and Poverty." I have not seen this book by Jorgenson—but I have his "The Stagnation of Industry." To my mind it is Jorgenson's own errors which confuse the Single Tax.