

ΑΙ ΝΕΩΤΕΡΑΙ ΦΟΡΟΛΟΓΙΚΑΙ ΘΕΩΡΑΙ

# Ο ΕΝΙΑΙΟΣ ΦΟΡΟΣ ΤΗΣ ΓΗΣ

ΜΙΑ ΕΡΕΥΝΑ ΤΗΣ Α. Β. Υ. ΤΗΣ ΠΡ ΓΚΗΠΙΣΣΗΣ ΑΛ'ΚΗΣ

Η Α. Β. Υ. η Πριγκίπισσα Άλκη από πολλούς ασχολείται, ως γνωστόν, με τα οικονομικά ζητήματα, επιδοθείσα εις σοβαράς μελέτας. Τελευταίως η Α. Β. Υ. μελετήσασα τὸ ζήτημα τοῦ ἐνιαίου φόρου τῆς γῆς συνέταξε τὴν κάτωθι ἐκθεσιν τῶν ἐν προκειμένῳ συνομιλιῶν τῆς μετὰ τοῦ διαπρεποῦς Ἀμερικανοῦ καθηγητοῦ κ. Fiske Warren, ἐκ τῶν ἐνθερμότερων ὑποστηρικτῶν τῆς ἰδέας τοῦ Henry George περὶ ἐνιαίου φόρου τῆς γῆς.

Σήμερός, δὲ πρὸς κλίμαξιν τῶν ἐξῆς πρῶτον ἔσοδον, ὅπου αὐξάνει ἀποτιμάδων τῶν προτιπολογισμῶν· οἱ ἰδύοντες τῶς, ἐφόσον αὐξάνουν τὰ ἀποτιμήματα κῆρτὴ προσθέτουσι φόρους ἐπὶ φόρων, καταλιθόντες οὕτω τὴν ἐργαζομένην τάξιν, τὴν βιομηχανίαν καὶ τὸ ἐμπόριον, οἱ οἰκονομολόγοι στρέφονται πρὸς νέας μεθόδους, μελετῶν νέα συστήματα ἵνα εὐρίσκει μίαν λύσιν ἱκανοποιῶσαν τὰς δικαίας ἀπαιτήσεις τῶν πολιτῶν, ἀνταποκρινομένην δὲ συγχρόνως εἰς τὰς ἀνάγκας τῆς πολιτείας. Ἡ ἐφαρμογὴ τῶν ἀρχῶν τοῦ Henry George, δηλαδή ἡ ἐπιβολὴ ἑνὸς καὶ μόνου φόρου ἐπὶ τῆς ἀξίας τῆς γῆς, θεωρεῖται τὸ ἀκονομικὸν σύστημα τοῦ μέλλοντος, ὡς τὸ δικαιότερον καὶ ἀπλοῦστερον. Ὁμῶν τῶν μέχρι τοῦδε μελετηθέντων καὶ ἐφαρμοσθέντων. Διερχόμενος ἐκ Παρισίων κατὰ τὴν ἐτησίαν ἐπισκεψὴν τοῦ εἰς Ἀγγόρραν, τῆς γῆς, λέγει ὁ Mr Harry Gunnison Brown, καθηγητῆς τῶν Οἰκονομικῶν ἐπιτετηθέντων ἀποτελεσμάτων τοῦ ἐνιαίου φόρου, ἀνα παραθετοῦν ἐνταῦθα, πρὸς ἀντικατάστασιν πολλῶν ἢ ὀλίγων ἄλλων φόρων συνησάται ὡς φορολογικῆ γίλας ἐπὶ τῆς ἀξίας τῆς γῆς, εἴνε ἀνάγκη μεταρρυθμίσαι πρὸς ἀπλοποίησιν καὶ νὰ ἐννοηθῇ καλῶς ἡ διαφορά μετὰ τῆς βελτιώσιν τοῦ φορολογικοῦ μας συστήματος καὶ κεφαλαίου, μετὰ τῶν παμμένων.

needs of the state. The application of the principles of Henry George—i. e. the imposition of one tax on the value of land—is considered by many the simplest and most rational proposal.”

She mentions what has been written on the subject by Prof. Harry Gunnison Brown. Quoting from her interview with Fiske Warren, the Princess says:

“To better our understanding of a tax on the value of land it is necessary to discriminate between land and capital, to realize the difference between the value of land and the value of capital, and how different are the effects of taxing land and taxing capital. Many of the liberals have not perceived these differences.

“Capital has been termed by a well-known economist, Henry Rogers Seager, as the means for further production. The value of land bears no such relation to the value of production or reduplication since the land is not a human product and cannot be reproduced. The buyer asks what will be his net return in annual rental. This he capitalizes in the selling price. The rent is increased by the growth and development of the community. The growth of the town into a large city, with the construction of roads and highways and railroads, all contribute to raise the market price of land. Since the value of land has no relation to the cost of production, taxation on this value, reducing its net income, will correspondingly reduce the market value or selling price of land.

“Here we have the basic difference between taxes on capital and taxes on the value of land. The higher we tax land the lower becomes its selling price, while the lower the tax the higher becomes its market or selling value. This rule does not apply to capital or the products of labor, to tax which is to increase their market value.

“A tax on the value of land leads to an open opportunity for every one who works and saves to acquire a piece of land. If products and incomes are but lightly taxed it will be easier for the poor man to save and increase his reserve.

“I have heard the objection made by people that the low price of land does not bring advantages to the poor man who saves from his wages to acquire a piece of land because the heavy tax on the acquired land, takes away the value of the market price. They do not see that with the lessening or complete removal of all taxes it would then be easier to save money. And though the land after the purchase is recurringly taxed, this can be paid fully, not only from what is saved from the purchase price, but also from the saving resulting from the abolition of taxes on buildings and on all the worker consumes.” The Princess here likens this reform to the abolition of slavery, and continues:

“It is sometimes argued that a tax on land values is in violation of the legal expectancy of the present owners, since it lowers the market value of their land. It would seem from this that the state has

Reproduction of a Portion of Page of Proia

## The Single Tax in Greece

H. R. H. PRINCESS ALICE IN THE DAILY PROIA OF ATHENS

H. R. H. PRINCESS ALICE of Greece, is the daughter of the Princess Victoria, who married the Marquess of Milford Haven, aide-camp to George V of Great Britain. The Princess Victoria was the daughter of the Princess Alice, who married Prince Louis of Hesse (afterwards reigning Grand Duke). The Princess Alice was the daughter of Queen Victoria.

H. R. H. Princess Andrew, as she must more formally be called, is the wife of the exiled Prince Andrew of Greece. It has been known for a long time that she has become interested in economic studies. She has gone deeply into “Progress and Poverty” and other works of Henry George. Her attention was first directed to these teachings by Mrs. Warren, wife of Fiske Warren, of Single Tax colony fame.

Her statements made in the Daily Proia of Jan. 25, 1929, have been translated for us by Prof. G. Adractus, of this city.

“Nowadays,” says the Princess, “when the rulers of the nations in order to meet the expenses of their budgets add taxes on taxes, thus oppressing the poor and placing heavy burdens on business and industry, the economists are turning to new methods, studying new systems that will satisfy the people and at the same time meet the

no right to disappoint the expectations of the land owners—not even by a jot. As well might we argue that the expectations of the manufacturers of alcoholic liquors may not be violated by the enactment of prohibitive laws. It might be argued that the expectations of skilled artisans may not be prejudiced by the establishment of trade schools.

“It has been the habit of governments to augment, revise, lower, abolish customs duties, thus affecting the market value of commodities. But only the taxation of land values must not suffer the slightest increase!”

Thus far Princess Andrew in the *Proia*. From letters to Mr. Fiske Warren we have her permission to quote. It will be seen that she is outspoken in her advocacy of our cause. But it is her desire to confine her efforts to Greece. Besides, she is interested in problems of agriculture and education, and as the mother of five children she has household duties that require her attention. And we imagine, too, that being patriotic, if the light is to break upon the world, she desires, with a natural love for her people, that it radiate its blessings in her home land. “I’m more a worker for Greece,” she writes, “than a specialized Single Taxer.” She is, however, a member of the International Union for Land Value Taxation and Free Trade.

Mr. Stephane Pasmazoglou, editor of the *Proia*, in which the quoted statements of Princess Andrew appear, was quick to grasp our principles and agreed to make propaganda for them. “He is a remarkably clever man,” writes the Princess.

The Greek government has already put a tax on land values but has kept all the old taxes, including improvement and income taxes. The Princess writes that land value taxes are paid but other taxes only partially paid. “I have suggested to Mr. Pasmazoglou that propaganda is more than ever necessary so that future governments wishing to reduce taxation shall never be tempted to take off or reduce the land value taxes but take off the odious income and improvement taxes, which are yielding but scanty revenue anyway.”

Princess Andrew will write monthly articles for the *Proia* and leading economists in Greece will be asked to give their opinions, “so as to keep the people’s attention focussed on the subject.” This is the lady’s language. And she continues: “This then might lead to a league for Single Tax being formed in Greece. But at all events, I will let things shape themselves provided interest is not allowed to flag. It may be that the propaganda of a serious and well edited daily paper may do more good than an obscure league which it is certain to be at the beginning.”

The Princess is translating the necessary literature into Greek. Pavlos Giannelia, who was a delegate to the Copenhagen Single Tax Conference and who is a representative of the Greek government at Vienna, will cooperate with Princess Andrew in measures to interest the people of Greece in the Henry George doctrine.

## Denver

WE have received from Mr. Barney Haughey the proposed amendment to the charter of the city reducing the rate on improvements ten per cent. annually for municipal purposes and exempting personal property until city taxes are levied upon land values only.

The petition is now being circulated and if enough signatures are secured the measure will be on the ballot to be voted on in May.

For forty years there has been carried on in Denver an active Single Tax agitation and a good many voters know what it is. At present Mr. Haughey and his committee are making speeches wherever opportunity permits, preparing the minds of the voters for the consideration of the charter amendment.

The vote on the proposition in previous years is interesting. In 1915 the vote in favor was 7,777 to 27,515 opposed; in 1917 it stood 5,033 in favor to 20,844 opposed. But in 1924 the vote was 12,170 in favor to 31,448 against. It is believed that the present time is auspicious for the passage of the measure.

## An Interesting Curiosity

ON the opposite page will be found a reproduction of the circular announcement sent out in 1879 by Henry George on the completion of “Progress and Poverty.” It will be seen that the first title selected was the somewhat colorless one of “Political Economy of the Social Problem.” Happily the better title for the book suggested itself later and was adopted.

It will be noted here as elsewhere that the author of “Progress and Poverty” exhibits the same calm confidence and surety of conviction in the truth he has tried to make clear. We are sure that readers of LAND AND FREEDOM will read it with keen interest.

## Not the Tariff Then

I BELIEVE that the maintenance of high standards of living stimulates the development of labor saving devices, increases skill in our workmen and our managers, and in this way we compensate for higher wages than are paid abroad.

—HERBERT HOOVER.

MAJOR GENERAL DANIEL APPLETON, who was buried with military honors, from the Seventh Regiment Armory in Manhattan, was long one of the most efficient Guard officers in the State. But he was also a broad-minded thinker and a liberal sort of publisher. It is recalled that when the late Henry George had failed to find a publisher for “Progress and Poverty” Appleton came to his aid. And the Appletons lost nothing by bringing out the “Bible of the Single Tax.”

—*Brooklyn Eagle*, March 31, 1929.

WE disappoint our readers by the failure to present a sketch of the life and services of the late John Filmer. But this will appear in next number.