

of taxation. In operation it will be of great benefit to all who work for wages and will especially benefit and bring prosperity to those who apply their labor to the soil. The present system of taxing everything "from the cradle to the grave" is generally condemned and the farmer rightly feels that he bears an undue share of tax burdens. Through indirect taxes the amount paid is hidden in the purchase price of nearly all materials used on the farm, and there is no way of finding out the sum of tax-exaction. Indirect taxes alone are estimated at around \$400 for each family, being more or less as the children are few or many. The remedy offered is one tax instead of many, a tax on site value, on the rental value of bare land without improvements.

The principal objections made from the farmers' viewpoint are:

1. That the Single Tax would put heavier burdens on farmers than on city or town residents. This is easily disproved by the fact that land values are enormously higher in the cities and much greater in town than those of farm lands.

2. That the Single Tax would take the taxes off the rich and privileged classes and put them on the farmers. The answer to this is that much the larger proportion of the so-called wealth held in the form of bonds, stocks and other securities is in reality merely paper titles to valuable lands, railroad ways, mining lands, timber lands, coal lands, etc. The best proof that the Single Tax would not favor great fortunes is shown by the fact that the holders of such fortunes are bitterly opposed to its adoption.

3. That the Single Tax would make the farmer's tenure of his land uncertain. The reply is that, on the contrary, by greatly decreasing the amount of taxes paid by the farmers, it would render less likely the possibility of their land being sold because of inability to pay debts or taxes. And here it should be stated as emphatically as possible that the present burden of taxes that the farmers are paying is far beyond a proper payment for services received. Without discussing the increased cost of practically everything the farmer buys, caused by the protective tariff on goods, a large percentage of all taxes on railways and on industrial corporations are paid ultimately by the farmers, either in the form of higher freight rates, or higher prices for goods made by taxed corporations. The curse of indirect taxation lies in the fact that the tax payers do not know, and seemingly cannot be made to understand, the nature and extent of the oppressive taxes that they are forced to pay. Protests against government extravagance and high tax bills will have little or no effect until the whole crooked system of indirect taxes is abolished.

4. That the Single Tax would deprive the farmers of a chance to make some money when for any reason their land was demanded for some other purpose than agriculture. It is true that the Single Tax would destroy land speculation by farmers as well as by others, but this would not in any way injure the working farmers, the men who cultivate

their land for a livelihood. Agriculture is one thing; speculation in land is another. If the farmers, as a whole, wish to become prosperous they must abandon the idea that they can get rich by buying land, partially working it, and holding it for a rise. What one man makes by speculation in land, another loses. This does not, of course, apply to any increase in the value of land due to clearing, draining, fencing, fertilizing or other improvements, for which the farmer is entitled to be paid, and for which under the Single Tax he assuredly would be paid.

A number of statesmen, teachers and writers have called attention to the growing menace of land monopoly. 12,000,000 acres held by private owners in Michigan, 20,000,000 acres held idle in California, 500,000,000 acres held out of use in the United States. Nine-tenths of all coal, mineral, oil, timber and agricultural land is owned by one-tenth of the people. The ground rents paid annually to the Astor heirs is greater far than the tribute exacted by many old-time kings and emperors. The value of land alone in New York City is \$5,000,000,000, and this is more than the value of all farms, with buildings included, in six New England states. We have inherited and copied our land system and our tax systems from the old world. Lloyd George stated in 1913 that all the land of Great Britain was owned by 10,000 people, who compelled sixty millions to pay tribute to them. Because of land monopoly as well as from the results of the World War, England for the fourth year is feeding from public funds more than one million of the unemployed. Private ownership of land—tariffs and preparations for war—because of these, the economical and social conditions in the 35 independent nations of Europe are tragical—they are slipping down, with war a constant threat. It is reasonable to point out that these age-old customs have been, more even than fierce nationalism or race hatred, the potent cause of all wars.

The Review Changes Its Name

WITH this issue the SINGLE TAX REVIEW after twenty three years of existence changes its name to LAND AND FREEDOM. This change is in pursuance of the wishes of the stockholders heard from at the last annual stockholders meeting. It will, we believe, be an acceptable change to those not heard from as well as to all our readers.

There will be no change in the policy of the paper, nor in the objects set forth when the company was organized. LAND AND FREEDOM, while holding to the importance of certain methods of propaganda, will continue to chronicle all activities as well as every step in the direction of our goal, faithfully and without prejudice.

"EVERY permanent improvement of the soil, every railway and road, every betterment in the general condition of society, every facility given to production, every stimulus supplied to consumption, raises rent."

PROF. THOROLD ROGERS.