

now divided between the local and State governments; or, a direct assessment being made by the general government upon the State and paid by them from revenues collected in this manner.

The single tax we propose is not a tax on land, and therefore would not fall on the use of land and become a tax on labor.

It is a tax, not on land, but on the value of land. Thus it would not fall on all land, but only on valuable land, and on that not in proportion to the use made of it, but in proportion to its value—the premium which the user of land must pay to the owner, either in purchase money or rent, for permission to use valuable land. It would thus be a tax not on the use or improvement of land, but on the ownership of land, taking what would otherwise go to the owner as owner, and not as user.

In assessments under the Singletax all values created by individual use or improvement would be excluded, and the only value taken into consideration would be the value attaching to the bare land by reason of neighborhood, etc., to be determined by impartial periodical assessments. Thus the farmer would have no more taxes to pay than the speculator who held a similar piece of land idle, and the man who on a city lot erected a valuable building would be taxed no more than the man who held a similar lot vacant.

The Singletax, in short, would call upon men to contribute to the public revenues, not in proportion to what they produce or accumulate, but in proportion to the value of the natural opportunities they hold. It would compel them to pay just as much for holding land idle as for putting it to its fullest use.

The Singletax therefore would—

1. Take the weight of taxation off of the agricultural districts where land has little or no value irrespective of improvements, and put it on towns and cities where bare land rises to a value of millions of dollars per acre.
2. Dispense with a multiplicity of taxes and a horde of tax-gatherers, simplify government and greatly reduce its cost.
3. Do away with the fraud, corruption and gross inequality inseparable from our present methods of taxation, which allow the rich to escape while they grind the poor. Land cannot be hid or carried off, and its value can be ascertained with greater ease and certainty than any other.
4. Give us with all the world as perfect freedom of trade as now exists between the States of our Union, thus enabling our people to share, through free exchanges, in all the advantages which nature has given to other countries, or which the peculiar skill of other peoples has enabled them to attain. It would destroy the trusts, monopolies and corruptions which are the outgrowths of the tariff. It would do away with the fines and penalties now levied on anyone who improves a farm, erects a house, builds

a machine, or in any way adds to the general stock of wealth. It would leave everyone free to apply labor or expend capital in production or exchange without fine or restriction, and would leave to each the full product of his exertion.

5. It would, on the other hand, by taking for public use that value which attaches to land by reason of the growth and improvement of the community, make the holding of land unprofitable to the mere owner, and profitable only to the user. It would thus make it impossible for speculators and monopolists to hold natural opportunities unused or only half used, and would throw open to labor the illimitable field of employment which the earth offers to man. It would thus solve the labor problem, do away with involuntary poverty, raise wages in all occupations to the full earnings of labor, make overproduction impossible until all human wants are satisfied, render labor-saving inventions a blessing to all, and cause such an enormous production and such an equitable distribution of wealth as would give to all comfort, leisure and participation in the advantages of an advancing civilization.

With respect to monopolies other than the monopoly of land, we hold that where free competition becomes impossible, as in telegraphs, railroads, water and gas supplies, etc., such business becomes a proper social function, which should be controlled and managed by and for the whole people concerned, through their proper government, local, State or national, as may be.



## THE SINGLETAX IN A NUTSHELL.

From the London "Land Values."

Is the Singletax or the Taxation of Land Values confiscation? This is one of the questions that is being put, and answered.

Some politicians in the high places of Liberalism look askance at the name Singletax, and for many and varied reasons set it aside as an impracticable policy and one which the Liberal Party are not likely to promote. Some of these same people tell us that land is in a different category from all other commodities; that indeed it is not a commodity, but the gift of the Creator, and that the value attaching to land is a communal value created by the presence, industry and needs of all the people. Well, this is the basic principle of the Singletax philosophy.

Some patches of ground are more fertile than others; some land is nearer to a market than other land; and because of this varying fertility and nearness to a market land differs in value.

The value of some land is very high in the centres of our towns and cities; in an agricultural district it is comparatively low; but all value attach-

ing to land, apart from the value of improvements upon it, is a communal value; and the question is—who is to confiscate it?

The land is not there by Act of Parliament, nor is its communal value there because it has been bought or produced by the so-called owner. Everyone must use land, and someone must confiscate the value. Either the government must confiscate it, or the landlord.

As the days go on, doubts will be cleared away; and the movement for the taxation of land values, the first instalment of the Singletax, will be firmly established as a sane and enduring step to complete social justice.



### PEBBLES.

#### Munchausen Up to Date.

"A man in China," B. M. said,

"A pigtail wears upon his head"—

"And pigs?" asks auditor pro tem.

"Wear nothing," says the genial M.

"Once," the Baron said, "methinks  
I talked for hours with the Sphinx,"—

"She cannot talk," his hearers cry,—

"I know," says he, "but cannot I?"

"I know some tribes beyond the seas—

Their home's so hot it fricassees."

"How do they live?" the audience cries,—

"Away from home," B. M. replies.

Munchausen said: "The Japanese  
Glue all the fruit upon the trees."

"Where does it grow?" the audience cries,—

"On other trees," B. M. replies.

"The Hottentot," Munchausen said,

"On pickled antelope is fed."

"Well?" the crowd, impatient, cries,—

"Indeed he's not," B. M. replies.

"The Congo hippopotamus

Would often mount an omnibus

If"—in doubt the people stir—

"He could," remarks the raconteur.

"I saw the Pole!"—the people stare—

"You didn't," one and all declare.

"I did," he said, "close by my ship."

(The Pole was on a Southern trip.)

"On Googlum's shore," the Baron cried,

"The people drink their whisky fried."

"How can they?—tell us!" all insist—

"Because," says he, "they don't exist!"

—Harvard Lampoon.



Possibly the Turk lay dreaming of the hour a little too late in the morning.—New York Mail.



The trouble in the Balkans leads to the terrible suspicion that Andrew Carnegie and The Hague Tribunal have been asleep at the switch.—Cleveland Leader.

## BOOKS

### TWO DELIGHTFUL BOOKS.

**Adventures in Contentment.** By David Grayson. Doubleday, Page & Co., Garden City, New York.

**Adventures in Friendship.** By David Grayson. Doubleday, Page & Co., Garden City, New York.

A reader must be steeped in selfishness who does not sometimes after the reading of a good book feel like stopping every man in the street and telling him to go and get that book. That is the way I feel after reading the two delightful books named above.

I do not know who David Grayson is, and suspect that he is not David Grayson at all, but I am sure that all his readers would like to make his acquaintance—unless, unless it should turn out that he is a fraud, who never had a sister Harriet, never mowed hay with Dick Sheridan, never made rich man Starkweather help him grease his axles, never knew Charles Baxter, never made an axehelve or educated a book-agent. If David Grayson be such a fraud, I hope the publishers will never tell us. It would be too much like baby columns managed by the new style of old maids, or agriculture taught in the old style of agricultural colleges. Let us go on with our faith in David Grayson, believing that he is the genuine article, one who plows his own fields and finds contentment therein, finds friends on the next farm, and sees the beauty of the new furrows and of the woodsides at the end of the rows.

When the Emperor Augustus lamented the flocking to the cities, he induced Vergil to write the Georgics to make people love country ways again. Did some similar but more democratic influence move David Grayson to write these charming essays? The fact is that few books since many a day have been so charged with all the fine aroma of the best country life, have given forth so simply and naturally the spirit of the joy of living that ought to be found in that life. The record is against the effectiveness of Vergil's Georgics, but in spite of this classic failure, if I were a millionaire, I would give the Adventures a trial. At any rate I would present a copy of each to every boy and girl of all the country high schools, if there be such institutions in the land. Not being a millionaire, I must be content with heartily recommending to principals and schoolboards to have the books used as readers in any institution that professes and calls itself a country high school. These two books are good literature, just as good as the Spectator or any of the other regular classics that are published in the "required courses," and they will do the pupils far more good than most of these. They are fresh, humorous, full of fine spirit and healthful influ-