

tion is for a tax on land values, and, when values are considered, the farmer is a very small land-owner. Less than 10 per cent of the land values of the State of Massachusetts are held for agricultural purposes; 49 per cent of the land values of the State are in the city of Boston; 83 per cent in 34 cities of the State, and a grand total of 93 per cent in all of the towns of more than 5,000 inhabitants.

The holdings of land per capita are also much greater in the cities. If the land values of Boston were divided among the male poll tax payers there would be \$3,530 worth for each. Divide the land values of my town (Southboro) among the polls, and there would be only \$828 worth for each.

It is impossible to erect in the large cities buildings of as great value as the land they stand on. The bare land of Manhattan island is valued twice as highly as the great buildings that stand on it—66 per cent of the real estate value being land. In Boston 61 per cent of the real estate valuation is land value. It is the same everywhere. What is true of Massachusetts is true of every State in the Union.

The value of land is due entirely to the presence and activity of population. The large populations are in the cities and there is where you find the large land values.

While the city of Boston owns 49 per cent of the land values of the State, yet, that city pays only 35 per cent of the taxes assessed in the State. So it is plain to be seen that the small town and agricultural communities bear the heaviest burden of the State's expenses under our present system of taxation.

The single tax on land values would not fall on production but on opportunities, and must be paid by the owners of land whether they are users or not, whether they cultivate it or build on it or hold it for speculation. The capitalist would get rent for buildings and improvements (products of labor) the same as he does now, but there would be no benefit going to the holders of bare land. All of the increased value to it by the community's growth would be diverted into the public treasury.

We are earnestly opposed to confiscation. At present when a man builds a new house the tax assessor confiscates a part of it in increased taxes for the municipal, State and national expenses. But this confiscation is not necessary. The single tax would leave to every man the full product of his labor, the full earnings of his capital, and only take for the use of government what John Stuart Mill calls the "unearned increment"—the value which is the result of the community's growth and not the result of any individual's labor.

We claim with nearly every political economist of note that all taxes on the products of labor are finally paid by the consumer. Anyone who can

prove that this is not the rule will demolish the single tax theory and win for himself deathless fame. If the consumer finally pays these taxes, then to tax any products of labor anywhere in the course of its development is a downright injustice to the producer. The land value tax would be used by every man who uses land or the products of land or who lives on land.

Under our present system the farmer's tax is from 15 to 20 per cent of his net income. What other business could stand that? Corporations go to the State legislatures and ask for relief from excessive taxation. Why not relieve the farmer's burden? He is the bone and sinew of the nation.

The farmer wants no special favors. He only asks for a square deal. He is tired of trying to reach personal property. He wants to try something else.

The adoption of the single tax would have the tendency of shifting the weight of taxation from the country to the city; but wherever it falls, it will never burden, because it does not touch production or exchange in any form of industry. It means the abolition of every form of taxation which falls on production or exchange, and the opening up of the natural opportunities to labor and capital.

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A TYPICAL INSTANCE.

Vast Public Revenues Confiscated to Private Use. A British Illustration of a Universal Condition. Portions of an Article in the London Daily Chronicle of March 8, 1909.

Every year 50,000,000 tons of coal roll down the Welsh valleys to the sea, and are shipped away to all parts of the world. For Welsh coal is unique. There is nothing like it anywhere else; and the navies of the world cannot do without it.

Cardiff is the center of this vast trade, which has grown up within the memory of men who are now hardly more than middle-aged. In thirty or forty years, the little town on the Taff has become a great city with 200,000 inhabitants. Its huge docks welcome the shipping of the world. Long trains of coal trucks pour into the docks and are emptied almost as quickly as you can count the trucks.

Here, as we walk up St. Mary's street, we are surrounded by fine shops, magnificent hotels, and handsome public buildings. But what is that square keep which blocks up the end of the street, frowning down on the movement of men and business which is going on around it? It is the old castle of the Marquis of Bute, who owns practically all the land on which Cardiff stands—a mediæval castle, with its donjon, keep, and moat, standing grim and gray in the twentieth century.

The old castle is typical of much. In days gone by the Lord of Cardiff dwelt in his castle, with his tenants, and villeins, and serfs around him.

They did their suit and service, ground their corn at the lord's mill, saw their stray cattle taken to his pound, and, as years went by, commuted their services for payments in hard cash.

But can we be so sure that the days of feudalism are really over? In days gone by the tenants of the manor had to do suit and service, but they at least had a livelihood guaranteed them. Now you may see processions of unemployed tramping up St. Mary's street every day, while ground rents and mining royalties are paid with unflinching regularity.

The evils of under-assessment of land are perhaps more glaring in Cardiff than anywhere else. Cardiff castle, with its huge park, lodges and gardens, with a boundary wall of three-quarters of a mile, situated right in the heart of the town, is rated at £924 a year. The land is worth millions. Within sight of the castle, and not more than 200 yards away, is a tailor's shop which is rated at £947.

Under the new act, which will bring the undertakings of the Taff Vale, the Cardiff and the Rhymney railway companies into one concern, Lord Bute will receive a sum of about £205,000 a year in preference stock, royalties, and rents, which represents his share of the Cardiff railways and docks, which have been a source of huge revenue to him for years past.

These royalties seem to extend all over South Wales. When the Barry docks were made Lord Plymouth handed over a strip of foreshore, the two sides of a creek, which, as land, was practically worthless. His lordship was generous enough to present this valuable site to the dock company on condition that they paid him a modest royalty of a halfpenny a ton on all the coal and minerals exported or imported—a mere acknowledgment. But this modest little toll puts about £18,000 a year into Lord Plymouth's pockets. At the same time it must be remembered that the construction of this dock and the Barry railway has added enormously to the value of Lord Plymouth's surrounding land, which is now covered with houses built on the leasehold system, each paying a ground rent.

This dodge of giving land and charging a small royalty is followed in other places besides Barry. There is an interesting example of it near Newport. Some years ago a railway was made in Monmouthshire from Newport to Bassaleg and beyond. For about a mile that land runs through Lord Tredegar's park, along a strip of rock. Lord Tredegar's ancestor, Sir Charles Morgan, kindly offered to bear the cost of constructing this mile of railway which runs through his park, on condition that he was allowed to levy a toll on all the goods passing over it. That there would ever be any passenger traffic was not dreamed of at the time, so the act says nothing about tolls on passengers. Minerals pay a toll of one penny a

ton and merchandise and parcels 2d. A few years ago, during the sittings of a committee of the House of Commons on a private bill, Lord Tredegar's counsel said that these tolls produced a revenue of £12,600 a year. Pretty good, this, for a strip of worthless land a mile long and perhaps forty or fifty feet broad.

It should be remembered that the rates on this strip of land are paid by the Great Western Railway company, which now owns the lines. We talk of the robber barons of the Middle Ages, who issued from their castles and invited contributions from the passers-by! Our twentieth century peers have discovered a much more neat and delicate way of doing things.

A fund of untaxed wealth lies ready for the chancellor of the exchequer in South Wales. Instances might be multiplied indefinitely, both there and in other parts of the kingdom. At Bridgend, at Neath, at Swansea, the same thing is going on. The extension of industries is doubling and trebling the rateable value of the towns, and yet it is impossible to acquire land except upon exorbitant terms. The community does everything towards increasing this value, yet when it wants land for public purposes it has to pay even more than the additional value which its own growth has created.

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THE REWARD OF MONOPOLY AND THE WAGES OF INDUSTRY.

A British Political Brochure, Put Out by the Land Values Publication Department, 13 Dundas Street, Glasgow.

When the Lusitania is under full steam she consumes (according to the Shipping Gazette) 70 tons of coal per hour—a quantity equal to 1 ton, 3 cwt. and 37 pounds a minute, or 1,680 tons per day of 24 hours.

The stoke-hole crew consists of 120 coal trimmers, 192 firemen, 21 greasers—total, 333 men.

"Royalty" is a payment extorted by the landowner from the producers of coal, and ranges in amount from 4d. a ton to 3s. 6d. It is a part of economic rent. Where rents are high wages are low.

The highest rate of wages paid to men sailing out of the port of Liverpool has never exceeded:

£4 10s. a month for coal trimmers, equal to 3s. per day.

£5 a month for firemen, equal to 3s. 4d. per day.

£5 10s. a month for greasers, equal to 3s. 8d. per day.

Royalty on the best Welsh steam coal amounts to 1s. 3d. per ton, so that on a consumption of 1,680 tons the landowner, who does no work whatsoever, pockets £105 a day.

How does this amount compare with the daily wages of the entire stoke-hole crew?—