

and much capital to build sugar mills and finance the machinery of export—that we admit. But the present equation is a hardship on thousands. Vast numbers must soon migrate, or else some speedy method of small-farm allotment must be found.”

—The Island of Too Many People. *The Nation's Business.*

Land Slavery In Mexico

A GOOD many different reports have come to us in the United States about President Obregon. Considering the many deadly enemies he has made, I wonder that the unfavorable reports do not outnumber the favorable, for he has been fighting a hard and often a ruthless battle to free the peons, to give them land and to make Mexico a nation of free people instead of a nation half free and half slave. He is fighting for the common, everyday man, and that is why I like him. He has been freeing the slaves, for the peons have been merely slaving, and of course he has the hatred of the big landowners who have grown rich on what amounts to slave labor.

SAMUEL M. VAUCLAIN in *Colliers.*

Putting A Tax On Thrift

A RESIDENT of Santa Barbara living in the outskirts of the city owns a building lot which adjoins his home. While he keeps his own garden in splendid condition, with lawns and flowers flourishing, the lot adjoining is utterly neglected.

A neighbor and friend asked him why he did not give a little attention to the other lot and add to the appearance of the entire street.

His reply is significant. He said: "Not much. If I plant and cultivate the lot the city assessor will increase my taxes on the ground that the lot has been improved."

In other words, this man, and many others hold the same views, prefers to have a wilderness of weeds and dead grass adjoining his home rather than spend money to cultivate his lot, simply because he knows that the penalty is an increase in taxes already high.

Whether the city assessor actually does carry the policy of taxing thrift and industry to this extent, *The News* does not pretend to say. That the methods of taxation accomplish in general this result can not be doubted.

The whole system of taxation puts a penalty on the thrifty. The man who maintains the weed patch and the boulder-strewn and unkept lawn profits by the industry of the careful citizen who desires to make his property attractive.

The belief that higher taxation will be the penalty for developing property is keeping many a piece of property in an unsightly condition.

Such methods retard the development of the city and lay an actual tribute on thrift.

Santa Barbara (Calif.) *News.*

Commonwealth Land Party News

LATER news from Wisconsin and Michigan is disquieting. Attempts are being made in both states to keep the Commonwealth Land Party off the ballot. This will not be done without a fight and full details must be left for our next issue. In both states the La Follette forces are behind these attempts to prevent the voters expressing their wishes at the poles.

In New Jersey where we are securely on the ballot the following named are the presidential electors for Wallace and Lincoln. Readers will observe that this last is revised from that printed in an earlier issue of *LAND AND FREEDOM.*

Henry S. Ford, Joseph Ferguson, John T. Mason, Joseph H. Rusby, Wm. B. DuBois, Gaston Haxo, Henry G. Seaver, David Moge, Harry T. Topping, Alice Smith, A. M. White, D. Kirch, James D'Alessandro, Robert T. Shannon.

Herman G. Loew is candidate for U. S. Senator, and in Essex County a full Assembly ticket will appear on the ballot as follows:

Henry Ware Jones, Alfred Bourgeois, Charles A. Sherwood, George L. Rusby, Thomas Walker, Charles Mack, Adelia Grace Wallace, J. V. B. Parkes, Walter J. Triner, Charles E. Pennington, Sarah A. Gibson, James G. Thorp.

The New York campaign has been generously financed by the following contributors: Fred Meybohm, John Sacker, Ellen A. Freeman, W. Byron Winslow, Samuel Pearsall, Phoebe D. Rulon, Fred Deverall, Benjamin W. Burger, Samuel Bell Thomas, Mrs. Alexander D. Daggett, Fred G. Anderson, Lewis H. Clark, Thomas P. Ryan, Arthur R. Butler, Roland Bostroem, Augustus C. Pauli, Harris T. Dunbar, Milton A. Smith, W. B. Vernam, E. Yancey Cohen, Dr. Ferguson, and Morris VanVeen.

Single Tax Alphabet

(With Australian Illustrations).

A—stands for Abundance, which necessarily follows in proportion as you liberate industry and free trade. The reason why there is so much poverty in the midst of abundance is because the workers are prevented by Land Monopoly from gaining access to the source of all wealth, whence they could obtain the necessaries of life without begging others to give them a job.

B—stands for Business, which taxation of every kind, except on land values, hampers and restricts.

C—stands for (1) Capital, which is merely the results of labor saved up to facilitate production, and which should be, therefore, the friend and not the enemy of Labor. Labor's real enemy is Land Monopoly, which defrauds both Labor and Capital of the reward which is their due.

(2) Community, the people as a whole, who are the sole direct creators of the value attaching to land, and to whom therefore it morally belongs; and

(3) Communism, which seeks to foment every difference between Labor and Capital with the ulterior object of bringing about a Civil War in which Capital and private property generally would be confiscated, and Australia bathed in a sea of blood.

D—stands for Debt, which, in the case of Australia, amounts to about £900,000,000, or over £160 per head, the annual interest on which, amounting to £40,000,000, has to be paid out of the total produce, and hangs like a millstone round Australia's neck. As this debt was principally incurred through the war, which was fought to preserve our land from foreign occupation, the interest on it should be met by a special tax on the land value, and not by taxes on industry and enterprise and on everything that people use.

E—stands for Employment, which depends very largely on whether the worker can get access to land. The only scientific way to ensure this is by gradually appropriating the land value, or economic rent, sooner than pay which the owner of idle or only partially developed land would dispose of it to those who are anxiously waiting for an opportunity to put it to use.

F—stands for Farmers, as representing the primary producers, the price of whose implements and machinery is very considerably enhanced by Protection, though what right the Government has to force the farmers or anyone else to support the manufacturers Heaven only knows!

G—stands for Ground, or economic rent, the annual payment for the use of the land apart from the improvements which may or may not be thereon. Ground or economic rent, having been directly created solely by the presence and needs of the people, should be appropriated by the people instead of by the private individuals who do nothing, and could do nothing, to create it.

H—stands for Houses, the building of which is encouraged by rating upon the unimproved capital value of the land, as in Queensland and New South Wales, whereas it is discouraged by rating on improvements, which latter system penalises people for erecting buildings and improving their land.

I—stands for Income Tax, which causes more needless, harassing, and inquisitorial prying into people's private affairs, more evasion, subterfuge, and fraud, and does more injury to enterprise and business, let alone the people's consciences, than perhaps all other taxes combined.

J—stands for Jam, which would be far cheaper than it is, and form far more of the people's ordinary diet, but for the sugar duty which the unfortunate jam consumers have ultimately to pay.

K—stands for Kerosene, which through a protective duty, was formerly made at great expense and of a very inferior quality out of Blue Mountain shale, while the real

thing bubbled up out of the earth in the United States, but was prevented from entering New South Wales except at a greatly increased cost.

L—stands for Land, which was evidently intended for the use of all in every generation, but which has been made the private monopoly of a few, thus depriving the people of their natural heritage. This can only be restored by the appropriation of land values apart from improvements and abolishing all taxes, either direct or indirect, on enterprise and industry.

M—stands for Mines, which belong by right to the people as a whole and not to private individuals, and the royalty for permission to work should go to the community and not to the so-called mine owners.

N—stands for Nationalization, or the State purchase of land, mines, etc., in other words for buying back the inheritance of which the people have been robbed. It is, therefore, the exact opposite of the Single Tax. The only scientific way to nationalize the mines is by the Government (instead of the so-called mine-owners) appropriating the royalties charged for permission to use the mines.

O—stands for Orphans, also for the One-eyed, One-armed, and One-legged members of the community, whose lot would be far happier if the country were governed and financed, as it easily might be, on economic lines, such as those summarized above, which would leave enough and to spare for dealing with many important problems which have now to be shelved.

P—stands for (1) Protection, which protects the manufacturer from outside competition, and enables him to charge a much higher price for his goods than he otherwise could; and (2) Public Works, such as railways and tramways, roads and bridges, water conservation and immigration schemes, etc., which enhance the value of land. Under the existing system the enhanced value is pocketed by the land owners instead of by the community as a whole. As a result the cost of construction has to be met by increased freights and fares on the railways, by higher rents for irrigated lands, and by income and Customs House taxation, thus robbing the people to enrich the owners of land. To remedy this the interest on the cost of construction of all the public works in the State, together with a proportionate sum towards the sinking fund for extinguishing the debt, should be met by a uniform tax on all land values, without exemptions and without graduations.

Q—stands for Quality, which tends to deteriorate in those articles the manufacturers of which are protected from competition with their rivals in other countries, whereas under Free Trade quality has to be the first thing considered.

R—stands for Ruin, which Australia is voluntarily bringing about by her unsound, unjust, and harassing methods of taxation, by her encouragement of land monopoly, and by her failure to appropriate the economic rent.

S—stands for (1) Single Tax, under which the value directly given to land solely by the presence and needs of the community, which is therefore earned by the community, would be appropriated by the community to meet the expenses incurred on behalf of the community, and all other methods of collecting revenue would be abolished. (2) Sugar, which under our protective tariff is sold at $4\frac{1}{2}$ d. a pound, or 2d. a pound more than it would cost under Free Trade, which means an annual tax of nearly 17/-per head of population. As a result every industry in which sugar is used is heavily handicapped for the benefit of a few sugar growers in Queensland and northern New South Wales, the people have to considerably reduce their consumption of jam, and inflated land values in the sugar districts swell the pockets of the local land owners.

T—stands for Trade, which is simply another name for barter, the voluntary exchange of one kind of product for another kind of product, with which no Government has any right to interfere. It should be free as air. Instead of regarding foreigners as our enemies, as the protectionists would have us do, we should aim at cultivating friendly relations with all people of the earth, recognizing them as children of the same Universal Father, and exchanging our products freely for theirs, thereby promoting the cause of international peace instead of fostering commercial and racial wars.

U—stands for Unimproved Capital Value, or the site value of land. In proportion as the population increases or decreases the value of land does the same. Let the population disappear and the site value would disappear along with it. Therefore the land value must evidently be created by the community. It, therefore, belongs by right to the community. and should be appropriated on its behalf to meet the expenses incurred by the community. By not appropriating what belongs to the community the Government has to seize what does not belong to it, namely, the private earnings of individuals, which necessarily involves the robbery of the individual, the encouragement of land monopoly, and the dislocation of trade.

V—stands for Value, which is determined by the laws of supply and demand. If the demand be great and the supply small, value is high, if the demand be small and the supply great, the value is low. The important point to note is that there are two totally distinct kinds of value, that attaching to land, the site value, which is given to it by the community, and that attaching to the buildings or improvements on the land, which latter value is the result of private or public enterprise. The first belongs by right to the community as a whole and not to the land owners who now appropriate it, and the second to the private individuals or Government by whom the improvement or improvements have been erected. The value attaching to buildings deteriorates with time, whereas, in a growing community, the value attaching to land increases, sometimes at a tremendous

rate, without any action on the part of the so-called owners, but solely through the presence and needs of the community. The classic instance in Australia of what is popularly known as the unearned increment (i.e. unearned by the individuals who are allowed by our landlord-made laws to confiscate it) is the half acre block at the corner of Collins and Swanston Streets, Melbourne, which was knocked down at an auction sale in the early days to Dr. Thomas Black for £167, and which subsequently brought him in £3000 a year in rent!

W—stands for (1) Wages, which are paid out of the product of the industry in which the wage-earners are employed; (2) Wealth, which is the product of Labor applied to land. That part of the product which goes to labor is called wages, that part which goes to capital in return for its use is called interest, and that part which goes to the owners of the land for allowing it to be used is called (economic) rent. When the (economic) rent has been diverted from the so-called landowners to the Government, as representing the people, by means of the Single Tax, the economic side of the Social Problem will have been solved.

W—stands for (3) Women, who suffer even more than men from the evil effects of land monopoly. It is upon the women that the burden chiefly falls when men go on strike for weeks, bringing nothing home, leaving the wives to keep off starvation as best they can. And the reason that so many women are on the street is because fear of unemployment and the facility of immoral intercourse prevent many men from marrying, and in consequence large numbers of women, who might otherwise have been happy mothers, lead loveless lives.

X—stands for Xemptions, which mar the Federal Land tax in Australia, and, by encouraging the owners of land valued at under £5000 (who are not subject to the tax) to withhold their land from use pending a rise, have done more than anything else to encourage land monopoly, to prevent labor from obtaining access to land, to increase unemployment, and to cheat the Government of the revenue to which it is justly entitled. The Federal land tax is further marred by graduations, landowners being charged from a penny to ninepence in the pound according to the value of their estates, whereas the only equitable way to appropriate land value is by a uniform flat rate, without exemptions and without graduations, applied equally to all.

N.B. Single Taxers in the United States and elsewhere should take warning from Australia in respect of exemptions and graduations, which have proved the greatest drawback to our movement and have done immense injury to the cause.

Y Z—stands for Wise, which the people of Australia will show themselves to be if they put the Single Tax into force without delay.
Sydney, N. S. Wales.

PERCY R. MEGGY.