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in no case has any Village that obtained authority to make this change in their system of taxation ever asked for authority to change the system back to the old method of assessment on real and personal property.

In the City of Edmonton this system of taxation has been in force for quite a number of years and has given splendid satisfaction. I may say that the only way in which the City of Edmonton diverges from the land assessment system is the assessment of incomes and business tax, but those two taxes do not bring in more than ten per cent. of the total revenue of the City. Practically ninety per cent. of the revenue being derived from the taxation of lands without regard to the improvements thereon. I have no doubt that in a short time the income and business tax which is in force in this City at present will be done away with, and the total revenue derived from taxes will be derived from the taxation of land only.

These are a few of the points that come up in connection with this matter, and a great deal more could be said on these and also on other phases of this question. If you think I can give you any further information on these or any other points, I will be glad to do so and will be pleased to hear from you. Do not hesitate to send along any questions that you may think of, and I will try and answer them.

JNO. PERRIE.

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## THE TAXATION OF LAND VALUES IN MASSACHUSETTS.

By JONAS M. MILES.

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(The following article is so admirable in its treatment that we give it place. It is from the standpoint of the Single Taxer, Limited, so called. It forms the body of an address delivered last Spring before the Twentieth Century Club Luncheon, and is the well digested results of an examination of the tax conditions of several important cities of Massachusetts. It must be remembered, however, that if the experience of Vancouver is to be repeated, these cities must do as Vancouver is likely to do—that is, continue to take an ever increasing proportion of advancing land values that may arise from the exemption of improvements. The aim of the Single Tax is to secure for all the people those socially created values that are due to commercial industry, public advantages and improvements in governmental methods—of which last, exemption of improvements is one. It is not proposed to leave the price of this advantage to land-owners; and we might as well be frank about it.—EDITOR SINGLE TAX REVIEW.)

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What the advocate of the Single Tax is asking for seems to me to be a reasonable and simple little thing. It is only that society shall assert the right of a producer to the thing it has made: only that what it creates, the community shall claim for its own: only that the State shall let be your earnings and mine, collect more of its rent, and pay its bills with its own money.

The machinery of taxation exists. All that is needed to put the Single Tax in operation is to do away with other taxation than that of land values. This is definite and defensible, and our present system is neither.

A firm, unhesitating audacity, a little splendid courage, and the thing were done. Suppose it to be done here in Massachusetts, suppose the tax rate to be made high enough to raise the same revenue from land value alone,—what would happen?

In Concord, where I live, the tax bills of two small householders would be one cent more than they are now. A merchant whose taxable property comprises land, buildings, horses, carriages, wagons, income, cash, debts due him, goods, wares, merchandise, store furniture and fixtures, would find his hundred dollar tax bill increased by the sum of forty-four cents. A lawyer would find a change of less than four dollars in the amount of his tax bill, which now comes to nearly seven hundred, if the assessors would vex themselves and him about nothing but his land. Ninety cents would be added to the tax bill of one who now pays more than ninety dollars. It would cost our State Senator two dollars and seven cents, but one of our Assessors would save a dollar and a half. A well-to-do lady who now pays a hundred and eighty odd dollars would have to pay a dollar and fourteen cents more, while her neighbor, now paying more than two hundred and fifty dollars, would pay a dollar and thirty-nine cents less.

In the little farming town of Carlisle, if we suppose all taxation to be on land values alone at the last valuation of land there, one tax bill would be larger by the sum of five cents. Twenty-six, forty-six, fifty-seven cents would be the amounts of increase in three cases. No resident of Carlisle would have to pay so much as forty dollars more than he pays now. Only three residents would have to pay so much as thirty dollars more than they pay now, and two of the three are the estates of deceased persons, their names still standing on the list of resident taxpayers. Three-fourths in numbers of the resident property taxpayers of Carlisle would have smaller tax bills than they have now.

In Brookline one who owns four lots of land in different streets, with four buildings and some personal estate, whose tax bill is \$403.20 would pay exactly the same sum the other way. A man whose present tax bill is \$1440 would have to pay \$1442 if we should leave him in full enjoyment of his earnings and his private property, taxing him only on his privilege—his land.

Two persons, standing next each other in alphabetical order on the tax list, live some twenty houses apart in the same street. There is a considerable difference between the valuations, per square foot, of their house lots, and one is taxed on land, buildings, and personal estate, the other only on buildings and land. One pays something more than a hundred dollars; the other nearly a hundred and fifty. The Single Tax would increase the smaller bill and decrease the larger, making a difference of eighty-five cents in the one case,—of fifty-five in the other.

In Wellesley differences of five, ten, fifteen, twenty-five and forty cents would occur. Seventy cents would be the change in one bill of ninety dollars. One bill of fifty dollars would become fifty-one. An increase of five cents would appear in a present bill of one hundred and thirty-five dollars.

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In Westborough it would be pretty much the same in many instances.

However distributed afterward, in the first place, at any rate, the land owners now pay most of the taxes. In Concord the land owners collectively pay 93% of the whole; in Brookline 92%, and 97% in Westborough and Wellesley. In Boston the value of the real estate is more than 80% of the whole valuation and many of the land owners have considerable personal estate too.

The exemption of all but land values would not add any new names to the tax list. A few would be dropped,—the names of those who now are taxed on personal estate alone,—but they are not many, and they all pay rent.

If the tax were on land values alone, in the towns I have mentioned, the tax bills of a majority of the residents would be less than they are now,—and in most of the cases where the tax bills would be more, the amount of increase in each case would be comparatively small. The considerable increase would be among those who own land of which they make little or no use. They are not the small householders; they are not the farmers; they are largely non-residents. In Wellesley land valued at more than four hundred thousand dollars is owned by non-residents and apparently not used at all; and land there has nearly quadrupled in value in the last twenty-five years. In Brookline, taking the town as a whole, land worth \$100 twenty-five years ago has come now to be worth \$260 and non-residents own nearly three millions of dollars worth of it, vacant and not used, and some of them are not residents of Massachusetts. The Single Tax would reduce the tax bills of the residents (collectively) of Brookline 5%; of Concord 7%; of Wellesley 8%.

When Frederick set about to mend again his slashed and ruined Prussia, he said "A crown a head on the import of fat cattle? A tax on butcher's meat? No, that will fall on the poorer classes: to that I must say no. I am, by office, the advocate of the poor and the workingman, and I have to plead their cause." And again he ordered that "the vacant lands of such proprietors as are perhaps dead, or gone else-wither, must be given to others, that are willing to build; but in regard to this, law must do its part, and the absent and the heirs must be cited to say whether they will themselves build? And in case they won't, the lands can then be given to others." And they called him "Unser Fritz."

After carefully looking over the tax lists of several towns varying in size and character, I think that the change from the existing practice of wholesale and hap-hazard confiscation of earnings and savings, to the scientific and simple system of the Single Tax on land values alone, could be made in Massachusetts in short order without harm to anyone. I have been looking for him who would be hurt and have a right to complain, and I can't find him. Some small temporary inconvenience to a few persons is all the harm that would be done, and that they are so situated as to be inconvenienced is one of the bad results of the present system of taxation. Excepting these few persons (perhaps not all of them wholly blameless) who could suit themselves to the new system by putting their lands to use, or by selling them, it is not wide

of the mark to say that for the most part the same persons would pay substantially the same tax bills as now; and so it should seem that Scientific Management might like to try the Single Tax in the hope that it would turn out to be, (if nothing more), at least a labor-saving device and an easier way for all of coming to the same end.

The land value of Massachusetts is more than double what it was twenty-five years ago. The average tax rate has increased one-fourth. It is to the great and growing advantage of land owners that land values increase in the greater ratio. This advantage is so great that if Massachusetts had adopted the Single Tax twenty-five years ago the increase in land values and rent meanwhile would have given back to the land owners more than the Single Tax would have taken from them.

It is coming more and more to be understood that the value of land is a social product. As increasing taxation bears harder and harder upon labor and capital and takes an ever larger share of their earnings, it is greatly to be hoped and seems not unlikely to happen that capital and labor may come to think better of each other, strike hands, and join in urging society to claim for the use of all a larger share of that to the production of which all contribute, namely, land value and its measure and manifestation, economic rent.

It would come with good grace from the land owners (and they can afford to do it) to be beforehand with society and the State in this regard; to consider the merit of this claim; and see and say it is just. The proposal is not new to take for public use all future increase in the value of land. The Single Tax should take only so much of ground rent as will be enough to pay the cost of government economically administered. That may turn out to be the happy solution of a pressing problem. In the upholder of the Single Tax the land owner may one day see and know his friend.

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## THE PLAINT OF THE LANDLESS MEN.

*(For The Review.)*

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The earth that the Lord Almighty made  
Was a world both large and fair;  
The water was free and the air was free  
And the earth was free as the air.

And each could plow where he deemed it good  
And sow where he thought it best;  
And none were masters and none were slaves,  
But each was good as the rest.

The world that God in his wisdom planned  
Was ample and broad and fair;  
And earth was the heritage of the race  
And every man was an heir!