

For information about the Single Tax,
given freely by those who have no object
in deceiving you, address

Los Angeles Single Tax League
American Bank Bldg.

81538

What d'ye Mean Single Tax?

by

William C. de Mille

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HOW TO THINK WITHOUT TIRING THE BRAIN

IF YOU WANTED TO UNDERSTAND the Christian religion and the philosophy of Christ, you'd go right to the nearest Mohammedan or Chinaman for instruction—wouldn't you?

Why, of course.

IF YOU WANTED TO KNOW whether to vote for the establishment of a parcel-post system, you'd be sure to take the advice of the President of the biggest express company you could find—wouldn't you?

Naturally.

IF YOU WANTED TO BE SURE just how much prohibition would benefit the country, you could hardly take anyone's opinion except that of a wine merchant—could you?

Of course not—he's an expert.

THEREFORE YOU SEE that the only organization which can properly explain all about the Single Tax—tell you just how it will work and help you form a safe, sane, intelligent and thoroughly unbiased opinion of it—is the Anti-Single Tax League.

YOU SEE THAT—DON'T YOU?

Why, how perfectly simple!

DO NOT MUZZLE THE OX WHICH TREADS ON YOUR CORN

The California Real Estate Association wants "a square deal" for real estate owners.

To this end they are working to introduce bills in the legislature to reduce the tax on land and increase it on personal property by means of a Sales Tax, a State Income Tax or some other equally efficient device, which will leave securely in the hands of the land-owner all the profit caused by growth of population and community industry.

The people of the State, being eager to protect what they have been taught to consider the "rights of private property," will, as usual, vote to contribute a large portion of all the wealth they create in order to prevent the land-lord giving up wealth which he does not create.

Well,—after all—why not?

If Liberty means anything at all, it means the right to be wrong: the right of a nation to make its own mistakes, suffer from them, learn by them and, at last, progress through them.

And if the people of California are anxious to endow the landlords with a perpetual franchise to take for themselves the whole profit of industry, no better method could be devised than the proposed scheme to untax land and lay the tax on labor and capital.

The only reason Political Economy seems difficult to understand is that the economists try to justify a system which deprives two classes of value they create in order to give to another class value it does not create.

The two classes which create value are labor and capital.

The class which gets value it does not create is the land-owner.

And the people have not yet awakened to the simple truth that it is impossible for one class to acquire money which it has not earned without taking from another class money which it has earned.

We have been educated to hate the profiteer in necessities, such as food, clothing and rent. But the profiteer in land—the greatest necessity of all—we have been taught to respect, if not venerate. Each of us may become a land profiteer, and so we hold as a sacred right the power of the landlord to take his toll from every dollar we earn by our industry.

How simple life would become if a system could be put to work by which every man would get ALL the value he creates, and no man could appropriate value he does not create.

If this principle were once accepted by the people, all economic injustice would disappear. Each man or woman would prosper in proportion to the value of the service he gives: the poverty of industrial workers would vanish with the prosperity of speculators in nature.

But, of course, this can never be.

We have been educated to believe that God intended the earth to be the exclusive property of one fifth of the human race, so that this fifth might live by renting the land to the other four-fifths.

And, because each of us has the legal right to belong to this exclusive fifth, we consider that the system is just.

Consequently, we make our laws and levy our taxes for the benefit of the land-owner.

We tax to the limit everything we eat, everything we wear, the house we live in, the fuel we burn; but the landlord's franchise to demand from us a large portion of what we make—this we tax very slightly.

This is because all taxes except the land tax may be passed on and ultimately concealed.

Few people realize that every Governmental tax on the necessities of life is doubled and quadrupled before it reaches the man who really pays it—the ultimate consumer. We feel oppressed by the high cost of things, not realizing that much of this cost is a tax which, like a snowball rolling down hill, lands on the head of the man who stands below.

Few people realize that a tax on land values is the one tax which CANNOT be passed on, but all economists agree that the higher the land tax, the lower rents will be.

We are so obsessed with the idea that the more we make the more we should pay, that we leave comparatively untaxed the man who gets without making—the man to whom we pay twenty cents as rent out of every dollar we make—the man who gets his wealth by holding nature as his private property until our need for it is so great that we endow him with a comfortable living in return for his permission to use the surface of the earth.

We do not realize the difference between ownership of land and ownership of other forms of property; that the ownership of what we have created is a human right, while the ownership of what we have not created is a special privilege to be paid for according to its value.

So let us scrutinize with some care the bills submitted to the Legislature by the California Real Estate Association. Let us be sure that they are not an attempt to shift still further the burden of Governmental cost from the shoulders of the privileged few who create nothing to the backs of the many who create everything; the laborers and the capitalists.

The right to labor should not be taxed at all; the value we create should not be taken from us so long as there is one dollar of unearned wealth which can be used to defray the cost of Government.

A man should not be taxed for what he makes so long as another man has taxable value which he did not make.

Let us, in short, place the land profiteer where he belongs, with his brother profiteers, and stop calling him the corner stone of society, the pillar of civilization. For, to the extent that we untax him, to that extent we burden ourselves for every dollar of unearned wealth we leave him, we pay a dollar of our earnings. His cry is the cry of the horse-leech, who wishes to tax the horse for the volume of his blood instead of taxing himself for the blood he consumes.

Therefore, let us pay some attention to the legislation fostered by the California Real Estate Association.

Of course it may be perfectly sound, but I, for one, have some slight suspicion that these gentlemen have gotten together in an attempt to "pass the buck," that they are making a serious endeavor to take the burden of taxation off unearned wealth and place it firmly and safely upon the broad back of industry.

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PITY THE POOR LANDLORD

After reading in the Los Angeles Times editorial, how the poor, self-sacrificing landlord holds vacant lots for years, only to sell them at a loss, I am convinced that we should enact some law to take this unjust burden from the shoulders of these heroic martyrs.

By making it unprofitable to hold vacant lots at all, and making it easy for those who need land to get it without having to pay a large sum therefor, not only will the public benefit, but we will relieve the terrible plight of the poor land profiteer.

Our hearts bleed for the little band of patient sufferers, who, as the Times shows so touchingly, continue to hold the vacant land of Los Angeles, knowing that they will lose money thereby. Such generous devotion is beautiful.

Also, the Times' reasoning that land profiteering is entirely justified by the fact that a would-be profiteer might lose is both masterly and convincing.

History has seldom shown a more wonderful example of devotion to the public cause, than the Times' impassioned plea not to have the tax taken off its building.

Isn't it wonderful how all the big corporations are fighting to prevent us from taking the tax off them?

NOW, JUST FOR ONE MOMENT, LET'S THINK WITH BOTH LOBES OF OUR BRAIN.

Don't you suppose that if the Single Tax REALLY DID lift the burden of taxation from corporations, that they would be fighting for it and not against it?

IF YOU HAVE PROFITEERS—PREPARE TO SHED THEM NOW

If a man buys more food than he can use and holds it until the public need of it is so great that he can make a huge, unearned profit, we call him a Profiteer and hate him accordingly.

Now the greatest necessity of human life is Land, from which all food must come—from which comes everything we need—all wealth, in fact.

But if a man buys more land than he can use and holds it until the public need of it is so great that he can make a huge unearned profit, we call him a far-sighted business man; we honor him, protect him and vote ourselves black in the face to preserve the system by which he is able to profiteer in this greatest of all human necessities.

This seems hardly fair—

We should either honor the food profiteer or dishonor the land profiteer.

The man who lives by holding land from those who need it is no worthier than the man who lives by holding food from those who need it.

And the man who profiteers in land has an advantage over his fellow-man which makes all the other profiteers look like pikers.

"But," you say, "anyone can profiteer in land. It is an opportunity open to all."

So can anyone profiteer in food or any other necessity. But that is no reason for encouraging it and protecting the system which makes it possible. The fact that anyone can commit murder does not justify murder.

Chattel Slavery was the law of the land, and was considered right until the development of public morality began to consider it wrong.

Should we have continued slavery because many honest men owned slaves? And should we now continue economic slavery because many honest men have not yet seen that land profiteering **DOES PRODUCE** economic slavery?

The Barons of antiquity owned their serfs simply because they owned the land which the serfs had to use in order to live.

The Landlords of today really own the landless people because they own all available nature, which the landless ones must use.

THE SINGLE TAX is the only method by which this injustice can be righted. It is an enactment into law of a great principle of fundamental justice. **THE SINGLE TAX** is the only system which protects rich and poor alike, preventing either "class" from taking an unfair advantage of the other.

It guarantees to **EVERY MAN** the **WHOLE VALUE** of his labor product. It prevents **ANY MAN** from taking value which he does not create. For it is simply the taking by the State of the profits of land profiteering without touching the profits that any man actually himself creates.

The Single Tax will actually stop profiteering in land and check all the evils which result from this profiteering. It will make food cheaper and lower rents.

All other taxes except the tax on land values are added to the product and passed on to the ultimate consumer.

That is why the people who profiteer are howling to heaven to leave the taxes on those things from which they can be passed on and praying the voters not to tax the one thing from which the tax cannot be passed on—that is, land values.

That is why the great corporations which hold hundreds of thousands of acres of idle land are trying to persuade the people to tax everything they own except their land values.

"Don't untax our buildings," they cry. "It wouldn't be fair, and it would hurt our feelings horribly to know that we were not paying our full share of taxes."

Isn't that just like the noble, self-sacrificing attitude for which big corporations are noted?

And yet you believe them when they say that the Single Tax will leave them untaxed.

Oh, me! Oh, my! ! Oh, gosh! ! !

The tax on land values cannot be added to rent, because an increased tax on land forces more land into use. Untaxing buildings causes more buildings, and this combination makes **LOWER RENTS**.

And remember—The Single Tax is not a tax on land in proportion to its quantity, but in proportion to its value. One city lot may have more land value than a large ranch.

The Single Tax is legislation in favor of the user of land and against those who hold land idle for profiteering.

The **PRESENT SYSTEM** makes you pay more for your land if you use it than if you hold it idle. This is what breeds profiteers by the thousand. It rewards the profiteer and penalizes the producer.

Many see the evil of the present system, but are afraid to try the remedy. "It is morally right," they say, "but it is impractical. It would disturb business conditions."

But we should hesitate to believe that God has made the right thing impossible to put into practice.

IF IT IS RIGHT, IT IS PRACTICAL. If not, the Creator has given us a problem to solve which has no solution.

NOW, VOTERS OF CALIFORNIA—ONE LAST WORD, AND I AM THROUGH.

I own enough valuable land in Los Angeles to make a very big sum of money if you keep the tax laws as they are. If you don't believe the philosophy I have been trying to put before you, you will hand me this money which I am not entitled to, as I will do nothing to increase the value of my land.

If you decide to give me this money, I will take it with a clear conscience. I have told you what I believe to be the truth, and now it is up to you.

Henry George said of the Single Tax:

"The truth that I have tried to make clear will not find easy acceptance. If that could be it would have been accepted long ago. If that could be it would never have been obscured. But it will find friends—those who will toil for it; suffer for it; if need be, die for it. **THIS IS THE POWER OF TRUTH.**"

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