

**The Propaganda in Japan in Good Hands.**

On the day Chas. E. Garst was buried, the "Japan Daily Mail" (one of the most prominent and influential papers in the East) came out with its leading editorial clear cut for the single tax. Nothing could more forcibly show what a power the pioneer of our movement in Japan had been, and the following extract proves that the work has not been superficial in its effects:

THE SINGLE TAX.

"Viscount Tani, speaking in the House of Peers, accused Mr. Taguchi of employing new-fangled foreign theories to delude ignorant folk, and Count Okuma denouncing any increase of the Land Tax, declared that such a measure would array the urban population against the rural in an endless warfare. The former statesman seems to do a great injustice to foreign intelligence; the latter appears to regard the Land Tax in a light entirely different from that in which it is regarded by Western economists. We have received much correspondence on this subject, and we observe, with pleasure, that a movement is on foot among journalists in Tokyo to familiarize the public with the real principles of the Single Tax. It may be opportune, therefore, to say a few words on the subject.

"It should not be necessary to catalogue the advantages of the Single Tax, but we do so briefly. It dispenses with all taxes on the products of labor and substitutes one impost on land values. It gets rid of a number of vexatious and troublesome taxes and of a multitude of costly tax-collectors. It simplifies fiscal administration to an incalculable degree. It removes all the temptation to fraud and corruption inseparable from the existing system, since it deprives the tax-payer of any opportunity for concealment, the land being a visible asset assessible by means which the land-owner cannot falsify. It equalizes the incidence of taxation with absolute certainty. It encourages labor and the enterprising use of capital instead of penalizing them as do many of the taxes now levied; for taxes on houses, industries, and so on, are nothing more than fines imposed upon everyone that puts up a handsome building, establishes a company, erects a factory, or otherwise adds to the wealth of the country. It solves the labor problem finally.

"We have not space to write an essay, but must content ourselves with these mere outlines. On two points, however, emphasis should be laid. The first is that nothing prevents universal acknowledgment of the truth of the Single Tax except the difficulty of putting the theory into practice. In the majority of Occidental countries individuals have obtained unconditional possession of the land, and are thus enabled to appropriate solely to themselves profits which, as the outcome of natural opportunities, should belong to the community in general. Something like a revolution would be necessary to change that order of things. But happily for Japan her case is different. By a fortunate accident she is in a position to organize an ideal fiscal system. Nothing is necessary except to re-assess the taxable value of the land on a renting basis. Does she intend to deliberately throw away that inestimable advantage in order to adopt the illogical, uneconomical and demoralizing system now unhappily pursued in Europe and America.

"The second point is that so far from increasing, she would certainly diminish, the weight of taxation in the rural districts if she altered her basis of assessment so as to bring it into accord with the principles of the Single Tax. Land in rural districts has no great value compared with land in towns and cities. Moreover, the increase of the former's value is virtually limited, whereas the increase of the latter's is in perpetual proportion to the growth of the city's population and prosperity. It is impossible to conceive any greater misapprehension than that

which calls the Land Tax an unfair burden on the agricultural classes. The Land Tax—we speak of the Single Tax—is expressly designed to leave labor absolutely untaxed. Hence, where Viscount Tani and others draw sentimental pictures of the farmer working from sunrise to starlight, they demonstrate only their own complete unfamiliarity with the subject; for whether he worked from the dawn of creation to the crack of doom or slept from daisy-day to Yule-tide, his diligence or idleness could not in the slightest degree affect a tax levied, not on his labor, but on the natural opportunity that he enjoys as a land-holder. The greater his industry the greater the products of his labor, which products, according to the axiom of the Single Tax, are entirely and absolutely his own, not liable to any impost or fine of any kind."