

In the cities the land values are fairly estimated according to market prices whenever sales of small lots have taken place. The big areas, however, which are lying idle for speculation, are usually valued too low, as it is difficult for the local valuers to understand that a man should pay taxes on his land whether he gets any income from it or not. In the metropolis the site values are also put at somewhat low figures compared to market prices.

Below is given the result of the valuation of real estate in 1916:

	Total value Land and Bldg Million Kroner	Land values Million Kroner	Land value in % of total value Million Kroner	Land value per person Million Kroner
Metropolis	2010	744	37.0	1063
Towns	1473	463	31.7	747
Country Districts	4454	2473	55.5	2112
Total	7937	3684	46.4	1261

The land values in the country districts are, I believe, comparatively higher than in the towns and the metropolis because improvements, such as draining, fencing, irrigation, etc., have not been subtracted from the land values.

On the whole, we may say that our land valuation is not at all perfect, but that some effort is being made to improve it in 1920, so that we may then get the real figures for community-created land values. ABEL BRINK.

## What Is The Single Tax?

WITH APOLOGIES TO WALT MASON

THE law is this—the glad rains fall, tides run, and warm suns shine for all, and all the land, field, mine and glen, was made for all the sons of men. If 'twere not so, on earth the few could live by what the many do, just as man's laws contrive, alas, that this should really come to pass; that those who toil not, neither spin, the richer harvest gather in—stand as toll takers, while men toil for fellowmen who own the soil. Which proves how such laws contravene the laws of God, obscurely seen, dimly divined, since custom blinds what is so plain to simple minds.

The truth thus put in language plain is this: air, sun, the land and main, are not the things that man may loan, or sell, or lease, or call his own—not Property, but Nature, Nurse of all—the fruitful universe.

Again this law observe—all wealth from labor comes. Those who by stealth, or any means so ever, take of wealth they do not help to make, rob those who do. There are but three ways to obtain what wealth we see; three ways, (this law no man can shirk), three ways: to beg, to steal, to work. All men are in three classes then—beggars, and thieves, and workingmen.

Look round—who work the hardest get the least—they toil and toil and sweat, and of the wealth their work has won leave nothing when all labor's done. Their homes are hovels and their board is empty; yet what wealth is stored in unused piles—what millions more lie in the earth's unopened store, closed to the Worker where he stands with idle hands on idle lands.

What shall we do? The simple plan is just to open earth to man. No dream of heaven beyond the stars, but just a letting down the bars. A simple law of justice, hence a law of love and common sense, since love and wisdom follow these—justice, and her supreme decrees.

And how to do it—even here to those who look the way is clear. Where men and women congregate, where grow the government and state, where roads are made, and schools arise and lofty spires pierce the skies, and homes increase, and factories hum, and busy trade and commerce come—here, just because of all of these, the town's combined activities, one thing in value grows and grows. Not houses, horses, food or clothes, nothing of labor's brain and hand—but this, and this alone—the land.

This being so, what better way than this—that land alone should pay the cost of government that brings to land its value? Other things grow less with time, for goods decay, values decline from day to day, and what is wealth returns again to earth till naught but earth remain.

Look, too. Whene'er a tax is laid on labor, labor's hand is stayed, and every tax on wealth is sure to lay a burden on the poor. As myriad industries arise with taxes straight we penalize; where'er men gather and increase the sum of wealth, we cry "Police." Down on these highly dangerous groups our tax constabulary swoops.

Stupid, of course—but just because of long continued habits, laws like these to all men save a few seem quite the natural thing to do; yet why tax labor to defray the needs of government each day, when every work the state enacts points clearly to the natural tax? Nothing is done, if small or great, by groups of men we call the state, but all the worth of what is spent rises in economic rent. Then tax it; here are then the facts that justify the "Single Tax."

Not these alone; we further learn its consequences. We discern in this, the law of justice, much that follows from its magic touch. Wages will rise, since none will stand bidding for jobs—in all the land none will compete for work, and none need tramp from weary sun to sun.

The basic tribute swept away, all lesser forms will soon decay. For men once risen and made free are strong to grapple, keen to see. A newer epoch dawns to eyes that read new meaning in the skies. A world in which men strive no more. Labor at last unlocks the door, before which, stupidly and long, he crouched unconscious of his wrong!

Now in the light of justice fade the shapes that made our souls afraid, for mid the gloom our faith grown dim, faltered, and learned to doubt of Him. But now we know that where is spread the Board with God for Host and Head (so fadeth all our doubt and gloom), for every guest he calls is room. JOSEPH DANA MILLER.

JUDGE ADVOCATE-GENERAL BLANTON WINSHIP has denied that the French people claimed rentals for the ground occupied by the trenches at the front—and thus is a good story spoiled.