

cities. He may be excused for not knowing that the value of a single foot of land in the business centers of cities like Cleveland or Chicago is worth more than many acres of the best farm land and sometimes more than many entire farms, and that the speculation prices near to the city or town drive the farmers away from their markets. Not having this knowledge, he may be excused for being bamboozled when special interests, or the papers and politicians controlled by them, tell him that to increase the land tax would throw the burden of taxes on him; but he must learn about these things and see for himself, if he is not to be misled.

How would taxes paid for benefit affect the home owners? There are two classes of these also: those who own houses in which other people live, and those who own only the house and land where they live. Special interests have bamboozled the small owners just as they have the farmers. There is scarcely a small home owner in any city whose improvements and personal property are not worth more than his bare land. That is all that any intelligent person need know to be able to see that the small owner will be relieved of a great burden when improvements and personal property and business are exempted and the whole burden placed on land values. The small home owners, both in the city and on the farms, will see the great burdens now imposed on them transferred to the value of the large tracts of vacant land as yet withheld from use, transferred to the valuable land occupied by dangerous tumble-down rookeries, and also to the franchise value of railroads, street railways and other public service corporations, as long as they shall be allowed to remain in private hands.

"Wealthy" man is a very indefinite term when applied to those who ought to be taxed. As ordinarily used it includes the man who has obtained his wealth by giving useful services in exchange for it, as well as the man whose wealth was won through legalized power to appropriate the earnings of others without giving adequate return. There is no reason why the man who has earned his wealth should be taxed. The best tax will reach the man who appropriates the wealth of others, and exempt him who has given value for value in service.

"Equality" before the law does not mean that every man shall pay in proportion to his means. We could not mean that and maintain any system that taxes at arbitrary figures, say business, real estate and chattels one per cent. while taxing foreign securities four-tenths of one per cent. and bank deposits one-fourth of one per cent. Under such a plan a man with \$1,000 in bank pays only one-fourth as much as a man who has invested an equal amount in a factory, or has built a thousand dollar house. That it does not mean payment of exactly equal sums by everyone is of course apparent.

What equal taxation does mean is that payment should be in proportion to benefits received from government. That is the only equality in taxation possible. There is only one way of securing this true equality and

that is by putting the main weight of taxation on land values. This seems simple and to most persons clear. The far-reaching actual consequences of Equality of Opportunity, although reached only by fair distribution of burdens, would transcend the dreams of Revolutionists; "but that is another story."  
BOLTON HALL.

## Our Object

TO promote the Taxation of Land Values in lieu of other taxes.

A tax on land values is not a tax on land, but on the value of land. Thus it would not fall on all land, but only on valuable land, and on that not in proportion to the use made of it, but in proportion to its value. It would thus be a tax, not on the use or improvement of land, but on the ownership of land, taking what would otherwise go to the owner as owner, and not as a user of land.

In assessments under the Taxation of Land Values all value created by individual use or improvement would be excluded, and the only value taken into consideration would be the value attaching to the bare land by reason of neighborhood, public improvements, etc. Thus the farmer would have no more taxes to pay than the speculator who held a similar piece of land idle, and the man who on a city plot erected a valuable building would be taxed no more than the man who held a similar block vacant.

The Taxation of Land Values, in short, would call upon men to contribute to the public revenues, not in proportion to what they produce or accumulate, but in proportion to the value of the natural opportunities they hold. It would compel them to pay just as much for holding land idle as for putting it to the fullest use.

By taking for public uses that value which attaches to land by reason of the growth and improvement of the community, it would make the holding of land unprofitable to the mere owner, and profitable only to the user. It would thus make it impossible for speculators and monopolists to hold natural opportunities—such as valuable land, unused or only half used—and would throw open to labor the illimitable field of employment which the earth offers to man.

From *Land Values*, London, Eng.

## Mill Creek John's "Single Tax"

HOW HE GOT IT FROM THE RAILROAD COMPANY  
AND GOT IT ALL AT ONCE

MILL Creek John was a land holder. How he came to be a baron of the soil, he never precisely knew, but, like all holders of such estates, he knew his rights, and "knowing dared maintain." John was a Jersey Dutchman whose domain had descended to him from earliest times, beginning somewhere back in the days when emigrants from Holland came to the New World and, "by grace of God," removed the pagan red men from the soil and seized it for themselves.

So, by right of gift from God, the land was his, and no man questioned it.

John, like his ancestors, had farmed the land, and had also fished the waters of New York harbor many years. He had prospered, and, at the time of this incident, was doing well in the world. Nothing had disturbed his peace of mind for many a decade and he was at ease with all about him. Then the trouble began.

Somebody among the gossips who occasionally dropped in at the old Communipaw Tavern brought the news. A railroad was to be built on the shore of the harbor from Jersey City to the Kill von Kull, and land was to be condemned for this public right of way. The news was disquieting to the mind of John, for it meant that somebody was about to question his right of eminent domain. He made inquiries of a certain lawyer, and found that he was threatened.

After long deliberation of a truly profound and Dutch-like character, he decided that he would have to submit and let the railroad cross his farm. Then he took another turn with his brain and developed a comforting thought.

Next day he set foot down the shore and called on several of his neighbors, with the following suggestion.

"Good mornin' neighbor," said he to each of them in turn. "And say. I got to get a little scrap o' shore front land to haul my shad boats, come winter. Could yer sell me a bit, say 'bout fifty feet? Sech land aint wuth much fer farmin', but I'd pay yer fifty dollars fer a strip."

The neighbors had no objection to parting with a few small strips of mud flat land, so John bought several at different points along the bay shore, and waited. Then the railway surveyors came and laid out the line; but, in doing it, they failed to notice the little holdings that John had secured; nor can you blame them. When men are surveying miles of railway route, they may easily overlook a few yards of soil.

John got his money for the right of way across his farm; and then he played his sleeve card. He notified the company that they could not cross his shad boat strip. And John was right. The lawyers saw the point, and the railway people had to come to terms, for they had not condemned the land, but were become trespassers. No one ever knew precisely what the terms were, but rumor had it that John was not less than \$250,000 richer for the deal. That's the kind of a "Single Taxer" that John became. He taxed the other fellows for their need. It is not on record that John ever made any use of the strips of shore front, nor that he ever added any value to them, but the railway could not be built without them; so there you are.

FREDERIC W. PANGBORN.

## Rents for Trenches

IN Belgium one of the odd incidents of the war has been the haggling over rents for occupied territory, or place for trenches. The small landed proprietors figured that armies should pay for the use of their portions of the earth.

Long Branch (N. J.) *Record*

## Non-Resistant Single Taxers

Under the above heading the San Francisco *Star*, edited by that old time Single Taxer and friend of Henry George, James H. Barry, comments as follows on the letter signed by Messrs. Kiefer, Garrison, Stephens, et al, printed in the March-April SINGLE TAX REVIEW:

"It isn't necessary for the *Star* to say that it does not share the peculiar views expressed by Kiefer and his 'non-resistant' associates, but it is necessary to say that the only importance of these men to us and to other Single Taxers is the fact that for some years they have been prominent in the Single Tax movement, and that we hope the Single Taxers of America will quickly and effectively relieve them of their prominence in the movement.

"The overwhelming majority of Single Tax men and women of America are loyal to their country, and the stigma of disloyalty should not attach to them because of the attitude and utterances of a few persons. Those Americans who are not for America in this war are against America, and if there is any difference between being against America and being for Germany and Prussianism we don't know what it is. It is distinctly harmful to the Single Tax cause that Daniel Kiefer is chairman of the National Single Tax League."

## A Few Pertinent Questions

WHY do you not demand that the initial distribution of minerals and native timber be made on a basis of equality to all and that the possessor, once possessed, be made secure in his possession?

Why do you not demand that land tenants be held accountable to their fellow men for their tenure according to its relative utility value?

Why do you not demand that a clear distinction be made between the collection of taxes and the payment of taxes, recognizing the fact that the tobacco manufacturer and the brewer collect the tax that is deposited in the government treasury as internal revenue, but that the user of the tobacco and drinker of the beer PAY THE TAX, according to the amount of the use or drink, and that this principle applies with equal certainty to all other beverages and foods that are taken into the human mouth, whereas assessments are made on a basis of equality.

M. B. PINKERTON, in *Wisconsin State Journal*

THE new Brooklyn Single Tax League will be launched at a dinner to be given on June 5 at 6:30 o'clock at the Central Y. M. C. A., Hanson Place. Among the speakers will be a representative from the National Party. Other speakers who will talk to the diners will be W. B. Vernam, Joseph Dana Miller and others.

"WOMEN are allowed to look after the defectives and unfortunates, but they want to get back behind the causes of pauperism and insanity; and in nine-tenths of the cases these result from bad laws. It is this wish to help that makes us long for the ballot. MRS. MARY A. LIVERMORE