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MAGUIRE ON SINGLE TAX.

The Eloquent Congressman Addresses the Social Economics Club.

MAN'S HERITAGE ON EARTH.

Popular Ownership of Land Is a God-Given Right of an AllWise Creator.

Congressman James G. Maguire delivered a lecture on "Single Tax" to the members of the Social Economics Club at Pythian Hall, 909 Market street, yesterday afternoon. The hall was crowded to the doors and the reception tendered the speaker upon his appearance within the walls was particularly enthusiastic.

After the meeting had been called to order the chairman, Hermann Rover, made a short speech, outlining the objects of the club and then introduced Judge Maguire. Again the audience broke out with a great peal of applause, which was followed during the hour the speaker occupied in giving his views with many more similar demonstrations.

"Ladies and gentlemen," said Judge Maguire, "I presume that most of those who are present know what the single tax proposition is. I have, however, found in my time that a great many, even of those who were with the single-taxers, did not know what the single tax was. The principal proposition of the single tax men is to raise all the public revenues, for National, State, county and municipal purposes, by a single tax upon land values, irrespective of improvements, and to abolish all other taxes. The purpose is to carry that single tax upon land values to the extent of absorbing the entire margin of production of all land, that is, the margin which is known as economic ground rent.

"This tax has two purposes. The first is to improve the method of raising public revenues; and the second and most important is the means of establishing and maintaining in this country, an absolute equality of right, on the part of all citizens, in the land which constitutes this country.

"It would be quite enough to recommend the single tax system that it is infinitely the most economical and the least burdensome method of raising public revenues.

If that were its only purpose, or the only result expected from its adoption, I would give very little of my time to the advocacy of the single tax system. I do not think that that part, while it is highly important and would be a vast improvement upon the present system, is the purpose that holds single tax men together or that presses the great single tax movement forward throughout the entire civilized world.

It is the other purpose —the purpose of establishing equality of rights among all of God's people in the land which the Creator has freely given to all men for their support, and in which the means of living and comfort of all men are locked up.

"I shall not discuss the first feature of which I have spoken. It must be manifest, however, that it would be a vastly cheaper method of raising public revenue and there would be less waste involved in it than in any other method imaginable. It would fall upon the ownership of land—the mere ownership of land and not upon labor or other products of labor."

Continuing, Judge Maguire stated that, a few years ago, he had occasion to investigate the probable expense of levying and collecting the taxes of this municipality by the direct tax upon bank values as compared with the present system. He found that in one year, when Mr. Badlam was Assessor, it had cost approximately \$350,000 to collect such taxes. He had then made a careful estimate of what it would have cost to raise the revenue by the single tax system and

found that it would not have cost more than \$30,000 at the outside. He continued with an attack on the systems of taxation through the Customhouse and the inequality in the collection of taxes on personal property. This latter point was not to be lightly considered. More than one-third of the taxes levied upon personal property was lost through failure to collect, and the owners of the other two-thirds were compelled to bear the burden, providing they were equally assessed.

"It is generally true," he continued, "that they are not equally assessed. Under the present system the poor pay taxes to the full value of their property and the rich upon a very small percentage of their present holdings. It is impossible in the present nature of things, to assess personal property evenly or equitably and it is impossible to make collections equitably or fairly, while, with the taxation of land values, there is never any loss by delinquency. If the taxpayer fails to pay and nobody will buy, the State takes the land for the tax, so that there is never anything lost by delinquency in the payment of real estate taxes or land taxes.

"But it is the other feature — other purpose of the single-tax system," said the speaker, "I am here today to discuss. It is acknowledged by all men that the earth is, or, originally was, as some say, the common heritage of all mankind; that in the earth are locked up the resources necessary and sufficient for the satisfying of all human wants; and the means of getting these necessities from the earth are mental and physical labor applied to the development of the earth's resources.

"Man is a land animal. Every particle of his food, clothing, shelter, the comforts, the luxuries, come from the land. They cannot come from any other source and the land was provided for the purpose of giving all of these things to the men who would apply their labor, under the guidance of their minds, to develop the resources of the earth. Even the bodily frame of every man living upon the earth is of the earth, and when he dies his body returns to the land — returns to the element from which, through life, his bodily life was supported. He is essentially a land animal. He must live on the land and from the land if he is to live at all.

"What, then, is one of the most essential requisites of comfortable living, or of living at all? It is access to the land; access to the means of supporting life; access to place of living and to means of producing the things which support life and make it comfortable. That is land. There is no other source. Man looks to the land and depends upon the land just as the water animal looks to the water and depends upon the water. Separate the fish from the water and he dies naturally, because he is separated from the element created for his support and by which he must live, if he lives at all. Separate the land animal from the land and it must die, just as the fish must die when separated from the water. Precisely. Make the separation partial. Make it difficult for the fish to get water but give it enough to keep it alive, and what have you? A miserable life, full of constant wretchedness and hardship, and struggle worse than death. Make it difficult for the land animal to get at the land, or at the comforts of the land, and what have you? Just what you have in the case of the fish — a life supported with difficulty, a life made miserable by privation, a life that may be truly said to be not worth the living. A struggle under such obstacles brings a thousand deaths in the space of less than an ordinary lifetime.

"With these conditions manifestly open to the mind of all men who can think at all, I defy any man living to show where there is the slightest evidence of the intention of the Creator of this earth that any man should have a better right to it than any other man, or that one set of men who own it should live without labor by hiring out to others of their fellow men the privilege of producing a living from it. No such a decree of the Creator of this earth can be found anywhere, either by direct expression or by implication.

"What, then, should be the first function, the highest and most sacred duty of any organization of men established for the purpose of promoting civilization and human happiness? What should be its first function? Its first function ought to be to secure to every man within its community his fair and equal right to the natural resources of the country. It should be the first and highest function of government to see to it that every citizen of the country shall have access to the

natural resources by which it was the design of the Creator that every one of them should support his life.

"But what have we now? A system of land tenure which is designed to cut off that natural right of the majority of the people of every civilized country in the world and to put the absolute control of the solid area of every civilized country into the hands of a few human owners, who are to dictate the terms and conditions upon which their landless fellow men may get a chance to go to the God-given earth to establish homes or to make a living. That is the condition existing. Those who own the land have, independently of all other men, means of subsistence and comfort, without let or hindrance from any other man to get to the land for their living and support themselves upon the land and from the land in such comfort as their mental and physical efforts, voluntarily put forth, will bring to them. But the land owners are not required to do this at all. They do not do it. The men who own the great bulk of the land of this country and of every civilized country in the world, have the same means of oppression to wring a toll from the masses of the people. The masses of the people who produce are obliged, if they get access to the land at all, to pay toll and contribute for the privilege of getting to it — that toll not going to the benefit of the community."

Judge Maguire went into the subject of large land holdings, which he denounced as an accursed system, and gave some instances of personal observation in this very State. He went on to show that such lands were held not to oppress the people so much as to bring money into the coffers of the holders through advances in population. Taking the progress of California for it, Judge Maguire then went into a review of the rise in land values by the increase of population and the growth of industry and enterprise from almost nothing fifty years ago to millions an acre in city property today. The rent value, which was figured by the landholder, was the unearned increment, resulting naturally from the community itself. Take away that and it takes away the only inducement men now have to "speculate" in land or monopolize land they do not require for immediate use, or do not use to its best or highest advantage.

"To take that unearned increment away from the owner," he continued, "is the single tax proposition absolutely and completely. Take it away and there would be no conceivable inducement to any man to invest in land he did not desire to use, or to hold land in idleness or in inferior use.

"Now, it has been urged against this proposition that it would be unjust to the present owners of land. It is said that it would be dishonest for the masses of the people to practically resume Government ownership of all the land of the country without compensation to the present owners. That proposition must be met, for a reform that is not honest is not good. I do not care what it is; a change that is not honest is not good, and if it can be shown to be dishonest, *prima facie*, it is not good. It either must be vindicated or it must be concluded that all arguments in support of it are specious, because the result would be dishonest, and never yet did man or nations prosper in wrong. A reform must be honest as well as efficacious.

"What rights have present owners in this unearned increment which single-tax men propose to take for public use? None at all. None at all, except a purely conventional right that is subject to cancellation at any time by the people."

Judge Maguire concluded with a series of apt illustrations of the matters he had set before the club and stated plainly that the money invested by speculators and landholders was merely in the nature of a bet placed on the gambling table, dependent upon whether or not the people resumed the rights to the land and the products thereof, given to all men by the Creator.

He was loudly applauded at the close as he took his seat, but he was kept busy during the next hour or so answering questions and explaining matters that had cropped up in his discourse. He was very apt in his illustrations and happy in his explanations and made a thoroughly good impression on his hearers.