

Single Tax Would Improve

SIRS:

The following letter was sent to the editor of Farm Journal in answer to criticisms of George:

I note the three reasons you gave for thinking that the Single Tax is not workable but, to my thinking, none of them are founded on facts. Permit me to comment on each of them.

"It does not sufficiently consider the instinctive human desire for ownership of land without any strings to it."

The ownership of land would be more secure under the Single Tax than under our present system. To hold it, the taxes imposed must be paid. In a large majority of cases the tax to be paid under the S. T. system would be less than the present system imposes so the holding would be easier and more secure in most cases.

"It does not take into consideration the fact that farm land has intrinsic production value entirely distinct from site value."

Any other value in the land than the site value must arise from improvements made on or in it and as the Single Tax would tax only the site value, while the present system taxes all values, the S. T. would be easier on the land user.

"It ignores the fact that the urban population, with a preponderance of voting power, would not permit the weight of taxation to be shifted from the farms to cities."

Why? In the urban districts the exemption of improvements from tax would reduce very materially the taxes paid by 75 per cent of the property owners and the renters would all gain. Only a small number—the owners of very valuable land in the central districts—would have their taxes increased. Pittsburgh's experience proves this and the town clerk of Sydney

wrote me that the change there to the "one tax system" (as they call it) caused a very material shifting of the tax burden from the residential wards to the central and business district wards. The vast majority of the urban voters would gain by the change and certainly, if they understood it, they wouldn't vote against their own interests.

HAROLD SUDELL.
Pittsburgh, Pa.