

suddenly becomes £24,000. From £128 to £24,000, just because the land has been developed and improved, an increase of more than 19 thousand per cent. ! Does any protectionist country in the world exact a higher tariff in the interests of its privileged manufacturers as we here in the United Kingdom levy on every house and factory to maintain and protect the monopoly price of land ?

**More "Mythical Value."**—The Stoke-on-Trent Education Authority have decided to buy 16 acres of land on the Brownhill's Estate, near Tunstall. It is proposed to erect a Girls' Secondary School on this site despite the fact that this same site had been previously condemned by the Government Authorities as unfit for the National Housing scheme. The owners retain the right to mine all minerals, and claim exemption from costs owing to subsidence or other damage to property. At present the land is rated at £4 15s., and a house standing on it is rated at £21. The price to be paid for house and land is £6,000.

Perhaps another case of the "mythical value" the Land Union sought recently to expose by way of an argument against the justice and expediency of Land Value Taxation.

## WHY TAX FACTORIES AND MACHINERY ?

AN APPEAL TO LANCASHIRE COTTON SPINNERS

Mr. Harold Sudell, of Parkesburg, Pennsylvania, has sent us a copy of the following letter addressed by him to the Oldham Master Cotton Spinners' Association, dated 23rd May last :—

"GENTLEMEN,

"I see from an English paper that your Association has recently asked the local authorities to do all they can to reduce the rates, they being a heavy charge on industrial operations.

"Having in my boyhood (now rather far away) resided for some years in the vicinity of Oldham, when my father was secretary of your Association, and as I have long been a student of the question of taxation, I was naturally interested in your action.

"It is, of course, desirable that there should be no waste in the spending of the tax levies, but will you permit me to point out that your real trouble arises from an illogical and vicious taxing system ? If you would get any real relief you must change that. The burden of taxation—local and national—now falls with crushing weight on the thrifty, the industrious, the skilful, and on all who do useful work in the world. We reward the hard worker by taxing him in proportion to his labours. Yet this is totally unnecessary. For, in normal times—when taxes are not war inflated—the land values of any country will amply support the entire tax levy, local and national. And since these land values are entirely a social product—for they depend for their existence on population and its activities—they afford the natural source for public revenue. And, mark you, if the public does not collect it, the landlord, who has no just claim to it, pockets it. You pay this natural tax in any event.

"If you will relieve industry of the heavy burden of taxation which it now carries you will greatly cheapen production. But the relief which this shift of load will afford is only the smaller part of the benefit it offers. The taxing of ground values up to their full rental value would bring freely into use all those innumerable natural advantages now tied up by land monopoly. With these open to use and with business freed from its tax-fetters we could reasonably expect a great revival of industry, and it would be on a far more stable footing than now and free from the ups and downs we are so constantly experiencing.

"I do not know whether you, in England, levy taxes on machinery. Many of our States here do so, but we are free from this in Pennsylvania and a part of our

pre-eminence in manufacturing is unquestionably due to this advantage. In the United States I believe we tax land values somewhat more heavily than you do, which is to our advantage. But, in the main we have followed, in our taxing system, your precedents. And we make the same gross errors you are making. Although Henry George, whose tax system I am advocating, was an American, yet our business men, as a body, are almost totally ignorant in regard to the Single Tax. I am presuming, since I see little evidence of any demand for it among your business men, that they are equally ignorant of it, and are not aware of the immense advantages which its adoption would bring to all legitimate business and industry. I therefore respectfully, but earnestly, beg of you that you give some thought to this important but neglected question. Your Colonies—Australia, New Zealand, Canada and South Africa—have made a start in this reform, and are setting you an example which you might well emulate. There many communities have concentrated all their local taxes (rates) on land values. Why not follow their lead ?

"I am enclosing a resolution passed by our local Chamber of Commerce which was sent to all the business organizations in our State together with an explanatory letter. This may be of interest to you, and I venture to suggest that your body take a somewhat similar action and urge other business organizations to join you in a movement for the immediate untaxing of business, industry and commerce. I know of no better or more serviceable work which you could do.

"Yours fraternally,

"HAROLD SUDELL."

## Resolution Adopted by the Parkesburg (Pa.) Chamber of Commerce

The resolution referred to by Mr. Harold Sudell in the above-quoted letter was in the following terms, and was passed on 4th October, 1921 :—

"In view of the generally prevailing lack of employment, and seeing that we are suffering also from a scarcity of dwelling-houses, this body would respectfully suggest that your organization give serious consideration to the expediency of alleviating both these troubles by the changing, at the next session of our Legislature, of our State's tax laws, so that the taxes which now fall on real estate (land values and improvements) may be concentrated on the communally-made land values alone.

"We do this believing that this change would be doubly beneficial ; first, by the removing of the burden of taxes which now rests on those who improve their holdings ; and secondly, by making land cheaper and more available for use through the checking of land speculation which would result from the increased taxes falling on land values."

"It is theft, it is robbery that is producing poverty and disease and vice and crime among us. It is by virtue of laws that we uphold ; and he who does not raise his voice against that crime, he is an accessory. The standard has now been raised, the cross of the new crusade at last is lifted. Some of us, aye, many of us, have sworn in our hearts that we will never rest so long as we have life and strength until we expose and abolish that wrong. We have declared war upon it. Those who are not with us, let us count them against us. For us there will be no faltering, no compromise, no turning back until the end.

"There is no need for poverty in this world and in our civilization. There is a provision made by the laws of the Creator which would secure to the helpless all that they require, which would give enough and more than enough for all social purposes. These little children that are dying in our crowded districts for want of room and fresh air, they are the disinherited heirs of a great estate.—*Henry George in THOU SHALT NOT STEAL !*