

THE SINGLE TAX

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Its Adoption Would Solve the Labor Problem.

The single tax is a tax on **land** values, irrespective of improvements, to the exclusion of all other taxes. The value of **land** is caused by the increased competition for its use, and is due to the growth of population and public improvements. If in force in this country it would raise wages. It would lower rent. It would encourage industries, it would equalize opportunities. It would benefit all (except **land** speculators, as such).

Land is now held idle because it is not assessed at its full value. The present system discriminates against the **land** user and in favor of the **land** speculator. In some localities it is a greater crime to build a hen-house than to steal hens. The latter is punished by the payment of one fine, but the former offense involves payment of a penalty annually.

The levying of taxes on **land** values cheapens **land**. With such a tax it will not pay to keep **land** idle, therefore the owner will either seek labor and capital to make it productive, sell it at a low price, or abandon it to others. Natural opportunities will then be opened to labor. Workmen who can not make fair bargains with employers will then be able to employ themselves, not that every body will take to farming, but that with agricultural and building lands accessible to those willing to put them to use, there would be no lack of employment, and wages in all industries would rise to their natural level —the full earnings of labor.

The labor problem is — how shall all men willing to work always find opportunity to work and thus increase wealth? The single tax, by opening to labor all the forms of natural opportunities embraced under the general term **land**, solves the labor problem.

By the erection of dwelling houses upon vacant lots, house rents would be reduced by the competition between house-owners for tenants. As a result of taxing the coal lands of Pennsylvania as agricultural **land**, the coal barons are enabled to hold out of use whole counties of coal **land**. They curtail the output and raise the price of coal at will. If the coal **land** was taxed at its full value, the coal barons would only pay tax on the **land** which they were using. Labor and capital would then have free access to the unused coal **land**, and the competition between mine operators for customers would make coal cheaper than it could be furnished by such a charity scheme as the nationalistic fad of municipal coal yards. When a coal mine is closed, the world is deprived of the wealth which labor would have extracted from it had it been kept open.

When a city lot is kept vacant, the community is deprived of the building which labor would have erected had it been put to use: and in each case laborers are deprived of the wages they would have earned. As lack of employment is the cause of poverty, the adoption of the reform offered would abolish unnecessary poverty, and the greed, intemperance and vice that spring from poverty and the fear of poverty.

Single taxers advocate the abolition of every form of restriction that in any way abridges the free and equal rights of all to sustain life by having free access to all

common bounties of nature, without the use of which life can not be sustained. Those natural bounties are air, water, sunshine and **land**.

As the first three elements are now free to all, we propose to take by taxation the rental value of **land**, in order that the equal right of all to the use of the earth may be established. And if equal rights to all are to be secured, it is not only just but becomes necessary that ground rent should go into the public treasury, in order that no one shall derive any advantage over his fellows by the possession of natural advantage.

Ground rent is sufficient to defray all the expenses of government, and it is not necessary to have a multiplicity of taxes. The necessity for government, and the value of **land** are both the result of population, and the revenue of ground rent, from the one should be made to pay the expenses of the other.

W. L. Crossman, in SL Louis Courier. Farmers and Taxes.

It requires no grasp of abstractions for the working farmer to see that to abolish all taxation, save upon the value of **land**, would be to his interest, no matter how it might affect larger landholders. Let the working farmer consider how the weight of indirect taxation falls upon him without having power to shift off upon anyone else; how it adds to the price of nearly everything he has to buy without adding to the price of what he has to sell; how it compels him to contribute to the support of government in far greater proportion to what he possesses than it does those who are much richer, and he will see that by the substitution of direct for indirect taxation he would be largely the gainer.

Let him consider further and he will see that he will be still more largely the gainer if direct taxation were confined to the value of **land**. The **land** of the working farmer is improved **land**, and usually the value of the improvements and of the stock used in cultivating it bear a very high proportion to the value of the bare **land**. Now, as all valuable **land** is not improved as is that of the working farmer — as there is much more of valuable **land** than of improved **land** — to substitute for the taxation now levied upon improvements and stock, a tax upon the naked value of **land**, irrespective of improvements, would be manifestly to the advantage of the owners of improved land, and especially of small owners the value of whose improvements bears a much higher ratio to the value of the **land** than is the case with larger owners and who as one of the effects of treating improvements as a proper subject of taxation, are taxed far more heavily, even upon the value of their **land**, ... on are larger owners.

The working farmer has only to look about him to realize this. Nearby his farm of eighty or sixty acres he will find tracts of 500 or 1,000, or in some places tens of thousands of acres of equally valuable **land**, upon which the improvements, stock, tools and household effects are much less in proportion than on his own small farm, or which may be totally unimproved and unused. In the villages he will find acre, half-acre and quarter-acre lots, unimproved or slightly improved, which are more valuable than his whole farm. If he looks further he will see tracts of mineral **land**, or **land** with other superior natural advantages, having immense value, yet on which the taxable improvements amount to little or nothing; while, when he looks at the great cities, he will find vacant lots, 25x100 feet, worth more than a whole section of agricultural **land** such as his, and as he goes toward their centers he will find magnificent buildings less valuable than the ground on which they stand, and block after block where the **land** would sell for more per foot than his whole farm.

Manifestly, to put all taxes on the value of **land** would be to lessen relatively and absolutely the taxes the working farmer has to pay.

Cleveland American Union. Land! Who Makes Its Value?

The owners of **land** that are not users of **land** for agricultural, manufacturing or residential purposes, do not create the value of **land** or city lots. Those men who simply hold **land** out of use for speculative purposes are, as a rule, themselves idle and unprogressive. They neither make improvements on their **land** nor encourage any enterprises. They take no share, neither do they spend any money in furthering public improvements. They simply set still and wait until population comes and gives value to their vacant lands and lots.

When railroads and other schemes for attracting population and business to any city are proposed, they go around with a subscription book among mechanics, merchants and laboring men who can in no case get any benefit therefrom, and get them to pay their hard-earned money for the exclusive benefit of the landlord, who has houses to rent, and the **land** speculator, who has lands and city lots to dispose of at boom prices.

Pensacola Commercial. The Coming Politics.

The single tax is the coming politics. Its adherents will be those from all parties and all creeds. It proposes to benefit the many with that which the many have produced, and it is opposed to the present law that benefits the few at the expense of the many. It is "a revelation and a revolution." To thoroughly investigate its principles is to become a single taxer. Advocating its cause to-day are some of the best and most brainy men in the world.

In its practical use it is most beneficial to the farmer, for it is not a tax on **land** but on **land** values. Right here is the stumbling block for nearly all who start to investigate its principles. A little light is all that is needed.

Sycamore (111.) Democrat.

A correspondent of ... a leading labor union paper of Australia, insists that, if the "unearned increment" of **land** belongs to the people, all other "unearned increments" do also; and, inasmuch as "the community creates the value of socks, books, etc., as well as the value of **land**," that the community has the right to the one as well as to the other.

This way of putting it would doubtless delight the heart of our good friend Prof. Seligman, of Columbia College; but the Hummer, with well feigned caution, asks its correspondent to tell it what is the "unearned increment" of a pair of socks six months in use! Thus are the best woven theories of culture torn into shreds by the gibes and sneers of the lower classes.

The Standard. L. J. W. Wall and Festus .

Wade bought the southeast corner of Twelfth and Locusts streets in St Louis, in September, 1887, for \$40,000. They sold it to J. W. Sullivan for \$41,300 four months later, and a few days ago Sullivan sold it to H. 11. Culver for \$68,750. The lot is 76x100 feet and has never been improved. No act of Wall's, Wade's or

Sullivan's added a dollar to the value of the **land**. It was the growth and improvement of the community that made the site \$24,250 more costly in February, 1892, than four years before. The community made that value. Sullivan got it

N. Y. Standard.

A single **land** tax has the advantage of being put upon property that can be reached, and the value of which can be accurately estimated. It is the simplest, easiest and most economical of all tax to collect. It is the most equitable of all taxes.