

## THE SINGLE TAX.

*(The Morning Star.)*

The Massachusetts Single Tax League is looking after "the cause" with much graciousness and persistence. Banquets are a favorite method of propaganda. One was held at Copley Square Hotel in Boston, December 8, at which the professors of economics in the colleges and universities were guests of the league, and did the principal part of the after-dinner speaking. Leading colleges from Maine to California were represented, and the addresses were thoughtful and interesting. The most of the speakers held to the "classical" theory of rent, to the effect that it is as different from interest as land is different from capital—that land, in fact, is a natural agent like air and water, and is not capable of production or increase by human labor, and therefore should not be subject to individual ownership. It follows that rent represents might and custom instead of right and principle, and that it, as well as the land, really belongs to society instead of to individuals.

Several years ago—call it a good many years ago—a man bought a farm near the Mississippi River, in what is now the State of Minnesota. There were 160 acres of it, and he paid \$320 for it. He was Dutch and industrious. He just wanted to be a farmer and landowner, both of which he couldn't be in his native country. He built a log house, and loved his wife and children, and raised many bushels of wheat.

Other farmers settled on adjoining land. Somebody built a mill at the fall in the river, and other industries sprang up. Population increased. The Dutchman worked no harder than ever, but he raised larger crops because the people around him wanted them to live on. This increased the value of his land. In ten years it was worth \$1,500, almost against his will, because he was the kind of man who didn't like neighbors. He was not a Samaritan, and was a Christian only by virtue of his citizenship. He now felt rich and prosperous. But still he did not reflect that if all his neighbors moved away his farm would be worth no more than it was when he first settled on it.

Later something else happened. The settlement at the falls grew into a city. It expanded in the direction of this man's farm. The people in the city wanted improvements. They laid sewers, put in water mains, paved the streets, built car lines, and stretched electric light wires. This troubled our Dutch friend. It made his taxes higher. When they proposed to extend the "improvements" past his farm he objected. When they took some of his roadside for sidewalks he fought them. He took the case to court, and in five years had paid out all his hard-earned savings in lawyers' fees. But the improvements went steadily on, and the next year, after he had been heavily fined for obstructing the street car line past his premises, he was offered \$100,000 for three-quarters of his farm. That bewildered him. It made a Christian of him to the extent that he began to love his enemies. In due time he died reconciled to the progress that he had so steadily opposed.

The point of this parable is that the increased value of this farm was due not to its owner, but to the increase of population with its varied demands. Its owner had opposed this movement of society which made him rich. Why, then, should not this increased value of the farm belong to the public which promoted it, instead of to the individual who opposed it?

Now this is in a way the elementary principle that underlies the single tax movement. Land is a natural agent like air or water. It cannot be increased or diminished by human effort. Its growing value from year to year is due to the growing public demand. Why, then, should not the public be the real beneficiary of this increase in value? Why should not private ownership be abolished, and the people—that is, the State—own all the land and derive all

its revenues from renting to individuals, thus doing away with other forms of taxation?

There is not enough difference between this portion of land value which the public and not the individual has created—the so-called unearned increment—and the money that could be gathered by a direct and inclusive assessment on land to call for special treatment. It is perhaps the compromise which the single taxer of the John Stuart Mill type, who would seize only this unearned increment for the public, would make with those of the Henry George type, who would seize all land in the name of the State, and then use the rentals to pay public expenses.

There can be little doubt that if society had begun with that theory of land ownership—or rather if it had never yielded the policy of public ownership with which it probably did begin—it would be better for all alike to-day, so far as a just and visible and equitable source of revenue is concerned. But to re-enact the old policy would mean a revolution such as these generations have never seen. That this revolution might be brought about peaceably in the course of time is perhaps the thought of the league in inviting the teachers of economics to be its guests. If the generations of their students can be won to the theory much will have been gained. This was Charles Francis Adams's theory in a letter read at the banquet. "I feel well satisfied," he said, "that the result will not be accomplished in my day, or by men of my generation. The appeal must be to the college professors and to the graduates of the future." Only one kind of tax, and that solely a land tax, would not be so great a discrimination in favor of owners of other kinds of wealth as one might at first think. But we have not space to deal with that question now.

(*N. E. Farmer.*)

We have received many invitations to attend the meetings of the Massachusetts Single Tax League. Mr. C. B. Fillebrown, the president, has been for years a pioneer in economic reform and these people are persistent and enthusiastic in their advocacy of an idea and yet uniformly broad minded and good tempered in carrying on their agitation. Once grant the premise of the advocates of the single tax, that land, like air and sunshine, is the common inheritance of the human race, and that land has been made a monopoly simply because of its tangible quality and through the ability of the strongest to seize and hold it—once grant this, and the logic of the single tax irresistibly follows.

(*N. E. Grocer.*)

The Single Tax League, under the direction of C. B. Fillebrown, shows more intelligent skill and persistency in pushing its course than any other association with which we are familiar. It is continuously hammering away at the problem of bringing its aims within reach of the popular understanding. Its dinner at Boston Monday evening was noteworthy for the number of scholars in economics brought together for an exchange of views on the disputed question in economic theory of the nature of ground rent. The discussion constitutes a real contribution to the science.

(*Boston Herald.*)

And yet we suppose the land value reformers would say that the Park Street Church is not entitled to the difference between the \$50,000 it paid for its property ninety years ago and the \$1,250,000 it is to get for it now. In that case, it couldn't build a new church in the Back Bay. This would complicate matters, were it not for the fact that land value reform has not yet arrived.