

cents, in order that the landowners and the street car companies might divide the other two cents between them—the latter as an excessive charge for service and the former in reduced taxation on their valuable building lots. There are still other reasons of this general character; but the greatest reason of all with single taxers, doubtless is, as the Tribune insists, that the rejection of this source of municipal revenue would tend to increase taxes on building lots, and so lead on to the single tax goal, which is the abolition of all taxes except on the value of that part of real estate which furnishes the site, or opportunity, for improvement.

Now this goal involves two points: its justice and its civic wisdom. If it is not just, it is, of course, to be condemned. Single taxers will agree to that. But who can with a straight face argue that the ad valorem taxation of a kind of property which no one produces—the site of a city,—and the value of which is due to no one's individual labor but solely to the growth of the city, would be unjust? Surely not those who argue for the taxation of street car riders. Not being unjust, then, the propriety of such a tax depends upon its advisability as a matter of civic wisdom. On this point the Tribune's objection is that it would destroy "all motives for owning or building on real estate." What crass nonsense! Consider it. Such a tax would reduce the selling price of building lots without diminishing their desirability. How could that destroy the motives for owning them? It would, indeed, destroy the motive for owning them for the purpose of keeping them vacant; but so far from destroying the motive for owning them for the purpose of building on them, it would make that motive more general, more intense, and more effective. This is not a bare assertion; it is the statement of an obvious fact. Then, as to the destruction of all motives for building, is it not quite clear that the exemption of buildings from taxation would en-

courage building? Yet here is one of the leading papers of the West which so far sacrifices its reputation for intelligence to the exigencies of a bad cause, as to assert that the exemption of buildings from taxation (which would favor the production of that kind of real estate), and the taxation of lots so as to reduce their selling price (which would make it easier for intending builders to buy them), would obstruct the acquisition and improvement of real estate. Go to!

As an illustration in a small way of the single tax idea in practical operation, some single taxers point to the little village of Fairhope, on Mobile bay. It is the only "fad" colony that has grown and strengthened. It owns the values of its own site and with this fund pays the state and county taxes of its inhabitants. It also owns its own public improvements. Commenting upon the financial condition of the village down to the close of last year the Fairhope Courier says, in its issue of January 1:

The rent list for this year on the basis of present holdings will bring the association nearly \$800, of which considerably over \$500 will be available for local expenditure, in addition to the net revenues from the wharf, which are increasing rapidly. If any are disposed to think the rentals too high, let them imagine an individual holding the 1,200 acres of land upon which this colony is located, including this thriving village of nearly 250 people, growing in population and business at the rate of about 40 per cent. a year, and ask himself if this individual would not expect to be able to exact more than \$500 a year for all the opportunities afforded on these sites. It seems hard for people to understand that the association is exactly like other landlords in wanting to get the full value of its lands. Everywhere where there is growth and progress land increases in value. Where growth is greatest there values rise most rapidly. This is as true under single tax as under the generally prevailing system. The purpose of the single tax is to see that these increasing values go to those properly entitled to them. Where they attach to lands unimproved or to improved land in excess of the value of the improvements they manifestly do not belong to him who happens to hold the title, but jointly to the people whose common

demand and improvements have caused them to appear. If the association does not take for the common benefit the values thus created they will be taken by individuals who are not entitled to them, and a long train of evils will follow.

The British board of agriculture is reported to be so thoroughly aroused on the subject of rural depopulation that it is about to ask appropriations for the purpose of offering prizes for plowing, ditching, hedging, straw-binding, stacking and thatching. It also proposes interesting schemes for adding interest and variety to country life. Excellent proposals. One drawback, however, should be guarded against. If the appropriations are made from general revenues, the ultimate effect of thus exciting the energies and improving the life of farm-laborers will only be to raise the standard of efficiency without raising wages and to increase the value of agricultural holdings. This was demonstrated in principle when parliament sought recently to relieve tenants from oppressive rents by exempting landlords from taxation. The landlords gratefully accepted the exemption. But they did not lower rents, to the surprise, curiously enough, of confiding tenants and benevolent members of parliament. Yet it is easy to avoid such an undesirable result. Let the board of agriculture get its revenues for prizes, etc., from an ad valorem tax upon farm holdings, exempting improvements, and it will be gratified with the success of the undertaking. The same result might be accomplished without offering prizes, but merely by so burdening land monopoly with taxation while exempting improvements and other productions, that the prizes of work would go naturally not to landlords but to workers. Farm workers would then make their own prizes in their own way without the intervention of a paternal board of agriculture.

Apropos of the controversy over second-class mail matter we might observe that the third assistant post-