

political issue will soon place Texas in line with New York, New Jersey and Pennsylvania, where Single Tax parties have been organized. At the meeting reported in the Houston papers where the matter seems to have been debated, A. L. Marsac, Houston's milk inspector, said, "The only place for anything that is good for the people and the public welfare is the political arena. The best way to get people to investigate a principle is to put that principle into the middle of the road and let it fight its way into the minds and hearts of the masses."

This is the kind of language of which we are destined to hear more and more.

As an example of a different kind of news it is interesting to note that a proposal for an amendment to the constitution empowering the legislature to levy a graduated tax on landholdings above 200 acres was defeated in the House by a vote of 72 to 49. Assemblyman George Terrell, who introduced the bill, gave some startling figures of the growth of farm tenancy in the State, and showed that in many counties one or two men owned half of the land of the counties. He referred to the fact that the Oklahoma legislature had only recently passed such a measure as the one before the House. One member said he would not be willing to retard any man in the accumulation of all the property or wealth he could get hold of honestly, and that a graduated land tax struck at all the principles of government.

Perhaps in a sense the Assemblyman is right. A graduated land tax violates the principles of government by leaving values untaxed in the hands of some while taxing it out of the hands of others. And it is nothing to the point whether the amount taken or allowed to remain is large or small. It violates the principles of equality. And so does a graduated income tax, which has this among other qualities to condemn it.

A True Canon of Taxation

ONE of the first maxims of tax layers is not to tax anything or anybody having the option of escaping the taxing jurisdiction. Both persons and personal property have that option, and taxation which expels them from the city is detrimental to the city. The true principle of taxation of movables is to make the taxing jurisdiction attractive to them.

Every resident attracted to New York by liberal personal tax laws increases the value of real estate, and all persons or property repelled from domicile here detract from values. Hundreds of millions of property seek safe deposit here, with the result that their owners "bank" here. Many such owners become permanent residents. Others fill the hotels, crowd the places of amusement, add to the traffic of the shops, and create a large demand for real estate. There are stronger reasons than these against unjust personal taxation, but this is not a weak reason why it is unwise to flout experience in the drastic collection of personal taxes in the manner intended this year.—N.Y. Times, Oct. 7, 1918.

Declaration

OF THE ORGANIZED SINGLE TAXERS OF THE
STATES OF CALIFORNIA, PENNSYLVANIA,
NEW JERSEY AND NEW YORK

THE unparalleled magnitude of the political revolution which has come like a hurricane over Central and Eastern Europe, scattering and destroying thrones by the wholesale, is probably the forerunner of economic changes of equal extent and intensity, not only in those countries but in the United States as well. Political revolutions and economic revolutions are usually correlative and co-existent. Kings and Monarchies had to go—for they were holdovers from mediæval times and had no logical reason to be in the commercial and industrial development of modern days. With kings and monarchies will disappear the trappings of royalty, such as hereditary nobility and aristocracy, the military caste, secret diplomacy and all the structure of so-called "policies" which have been the study and the pastime of statesmen ever since the discovery of America.

Single Taxers view with the utmost satisfaction these political changes. Economic changes they predict of equal extent and importance. Their studies, unceasing from the date (1879) of Henry George's "Progress and Poverty," illustrated as they are by a whole line of economic writings from the days of the Physiocrats in France to the present, lead them to posit with confidence the proposition that the income of the State can be derived from two sources only, viz.: from ground rent and from labor. The economic question which confronts the world today they believe to be this: Shall the revenues of the State be derived from ground rent or from the earnings of labor? Shall the landowner, the privilege-monger, the monopolist, pay, or shall the laborer continue to bear the double burden of ground rent to the landlord and taxes to the tax-gatherer? One or the other will have to give way.

Single Taxers have for many years followed the difficult struggle that has been under way for the self emancipation of labor from the chains of landlordism, and have hailed each successive mile stone on the way to freedom. The early New Zealand experiments in the taxation of land values, followed by those of the various colonies of Australia; the advances along the same lines more recently made in Canada, South Africa and Natal; the tremendous upheaval in England at the time of the Lloyd George budget in 1909—followed by the shearing of the veto power of the House of Lords; the little known but important agitation in South America for the taxation of ground rent, accompanied by notable legislative progress in Argentina, Brazil and Uruguay; the whole revolution in Mexico, based as it was on the emancipation of the peon and the recovery of communal rights in the land; the progressive land legislation which marked the life of the colony of Kiao-Chou; the introduction in Germany in 1911 of the so-called "increment tax" which clearly marked the unearned increment of land values as a source of national and municipal rev-

enue; and lastly the great revolution in Russia under the promise of "Land and Liberty," its aim, let us hope, only temporarily perverted by the vagaries of Bolshevism—all of these happenings encourage Single Taxers to believe that their vision of "The Land for the People" is being realized by the event.

Single Taxers maintain that the Land Question is the fundamental question—by which statement they mean that everyone has a common right to share in that vast appanage and accompaniment of civilization known as ground rent, and that no individual or class has a rightful claim to any part of this vast fund as his own property, any legal title to the contrary notwithstanding. Correlatively, Single Taxers say that the best land (meaning the best locations and the best natural opportunities of all kinds) which is found to be free of ground rent at the margin of production may by right be entered upon for occupation and use, subject to the payment to the community of ground rent whenever such ground rent appears. This is a proposition known as the Single Tax. It is seen that it will destroy privilege; for the tribute now levied on landowners for the use of their land will, when ground rent is appropriated, cease to enrich them at the expense of labor. It will make labor and industry free; for the taxes which fall so heavily on consumers through the exactions now placed in a dozen, nay a hundred forms, on production and exchange, will disappear; and if the producer of wealth be called on in a crisis to contribute from the products of his labor to the National defence it will not be for the purpose of relieving the owners of land of the rent due to them from the State, nor for the purpose of establishing privilege and monopoly to lay heavy burdens on the shoulders of the poor.

So that the entire natural earnings of labor will belong to and accrue to the laborer, at the same time that land monopoly will have received its death blow. At present what is the value to the average man of the multiplied production accomplished by the wonders of science, skill and organization when after all his exertions he obtains no more of the fruits of this envying civilization than a bare living? Is it reasonable to expect that he will forever remain the bond-slave of the landowner? Let bigoted conservatives beware lest they continue the present system too long. Throughout the world today privilege is under the keenest criticism, and already in cataclysms of hatred and revenge the expropriated have overturned the pillars of State, even though these were buttressed with all the sanctions of the Church and the courts, armies, navies, the police, diplomacy, the press and the stock exchange.

To what end were every reform, every revolution, if the common heritage of mankind (the land and natural powers of the earth) be not set free? Useless the struggle, negative the results. The private appropriation of ground rent is the incubus that may destroy the civilized world. But free land means free men. With a just distribution of the things that labor creates, the cause of the present political and economic crisis will be removed. Therefore at this time when we would make the world safe for democracy, we must

disregard all minor efforts at reform and go to the root of the problem. There is a deeper malady in the body of labor than the feverish fluctuation of wages. Trade unionism has proved a futile makeshift. Strikes are ineffective. Poverty still persists and poverty is the dangerously deep cancer that must be removed and eradicated before humanity can be permanently happy. If we would appease and swiftly cure the present dangerous discontent we must boldly apply the sufficient remedy. Let our "reconstruction" begin at home and now.

The Single Tax Party calls the attention of the national administration and of Congress to the pressing necessity of providing land for the homes and farms of our returning soldiers. It is opposed to any and all schemes of land purchase—for these but fortify the present iniquitous system of taxation and land tenure. It demands a more extended application of the U. S. income tax law, so as to levy a heavier tax on incomes derived from ground rent of any sort or nature, including the latent, potential or uncollected income of unused land. By this means a vast quantity of favorably located land would be easily available for the occupation and use of our soldiers, and these latter would not have to be exiled to distant territory of doubtful natural value and tied down to long years of toil for bondholders and money lenders, as proposed in the unbalanced scheme of the Secretary of the Interior.

The Single Tax Party suggests to the friends of Russia the timeliness of proposing the introduction of the Single Tax in that country—whereby the Russian people would be assured of their ideal of "Land and Liberty," and funds be made available for the orderly payment of the national debt and the rehabilitation of industry and the national life.

The Peace Congress at Versailles might well consider the feasibility of deriving revenue for the support of an International League of Nations (including the forces on sea and land necessary for this purpose), from a special tax on ground rent. One hundred and fifty years ago in the same Palace of Versailles the *impôt unique* (or Single Tax) was advocated by Quesnay and the Physiocrats.

The Single Tax Party calls on the common people of our country to rouse themselves. Rally to a party that seeks nothing in the way of office and preferment; that would add to its numbers for the influence its increasing vote would have on the common thought. The Single Tax Party makes its appeal to lovers of their country, feeling that vigilance is needed at this time to protect us from the possibilities of civil strife. If there is another party which has a remedy sufficient to deal with so imminent a menace, where is it?

At this present unparalleled juncture, when the cross-roads of destiny seem to be meeting for the marking out of a new way, it is no leap in the dark that we upholders of peace and democracy now make. A great light shines ahead. It is the light of liberty and fair-mindedness, of brotherhood and justice. It points the way to the righting of wrongs—to the securing to labor and industry of their just rewards. Riders on the backs of those who toil should

be made to loosen their hold. The land monopolist must go with the king and his throne. For Single Taxers the light that shines ahead is the gladsome light of a political economy which comes as a source of joy, almost as a new-found religion. It beckons like the Star of Bethlehem, or that great cross in the heavens that bore the message of a new dispensation.

THE PENNSYLVANIA SINGLE TAX PARTY,
R. C. Macauley, State Chairman.

THE GREAT ADVENTURE IN CALIFORNIA,
Luke North, Chairman.
Lona Ingram Robinson, Secretary.

SINGLE TAX PARTY OF NEW JERSEY,
E. Yancey Cohen, Chairman.
Herman G. Loew, Secretary.

SINGLE TAX PARTY OF NEW YORK,
Joseph Dana Miller, Chairman.

Open Letter to President Wilson

ON THE OCCASION OF A COUNCIL OF GOVERNORS AND MAYORS ON BUSINESS AND LABOR PROBLEMS, WASHINGTON, D.C., MARCH 3, 4 AND 5

This letter was sent to President Wilson by registered mail; to every one of the forty-eight Governors; to the Washington, New York and Albany papers, and to other prominent newspapers in the States.

THE Council of Governors and Mayors on Business and Labor Problems which you are to address on Monday, March 3, will consider the most important of those questions which confront the American people in this era of reconstruction. On their solution rest the hopes of a durable peace for the world and the success of the great Covenant which emerged from the Peace Conference at Versailles. On their solution depends also the power of our own people to survive the shocks of war and to bear the fiscal burdens imposed by the operations of our forces in France and on the sea.

We have reason to exult in the good fortune which has enabled you as the honored representative of a free people to lead the nations in that League and Covenant which is the herald of a better world. What greater service could you now render to a stricken humanity than to indicate to the Council of Governors that there is also a simple solution for those perplexing problems with which this era of reconstruction has brought us face to face?

These, however, are but the older problems in a new guise. They consist of the familiar phenomena of unemployment, poverty, low wages, interrupted industry, hard times and panics. You are reputed to be familiar with the remedy offered by the political party we represent. You are surrounded by men in your own administration who on other occasions in private life, or while occupying less exalted office, have expressed in their writings or speeches their conviction that the remedy we urge is the only satisfactory one. You and the distinguished gentlemen to whom we allude can thus have no motive for con-

cealing or failing to indicate the cause and cure of our economic ills in a conference called for the purpose of considering these questions.

In the complexity of our modern life we lose sight of the fact that industry is enabled to proceed and labor to maintain itself in accordance with decent standards only on the terms upon which capital and labor may obtain access to the material universe—to the land. The control of the natural element on which and from which men must live is the regulator, therefore, of all returns to capital and all wages to labor. Without land, or with land for which exorbitant tribute must be paid, labor starves and capital wastes. Both must make equally necessitous bargains. Both must yield all above a bare subsistence. The land question is therefore the most important of all purely economic questions. How comes it that in free America we hear so little of it?

We find it different elsewhere. Australia has a federal land tax; the great city of Sydney derives its sole revenue from the taxation of land values; New Zealand imposes heavy taxes that great estates may be broken up; Lloyd George is on record for radical land reform; Paderewski has recently drawn attention to the importance of the land question in his country; our neighbor, Canada, has imposed increasingly heavy taxes on land in municipality and province.

America, on the other hand, is the Paradise of the land-slacker. Here almost without interruption or penalty, he is permitted to levy upon industry his unnatural tribute. While capital must calculate its earnings in proportion to its activities and labor measure its wages by its exercise of mental or muscular energy, the land-slacker draws to himself the silent, steady, unceasing tribute of economic rent as his share of wealth to which he makes no contribution. He is the Universal Partner in all industry; that which he leaves is the only return to capital and labor.

So much of what you have said in your "New Freedom" and in your published addresses has revealed your understanding of the Land Question that we are induced to urge that in your address to the Governors of the States you point out the intimate relation existing between the unemployed and business problems in those States to the land that is now held idle and unproductive. A shifting of the taxes now borne by industry to land values would mean not only that idle land would begin to contribute its quota to production, but that all industrial enterprise would be relieved of those fiscal burdens which now hamper its operations, limit production, and tend of themselves to lower wages by reducing the number and extent of business opportunities.

For the great Land Question is above all the question that concerns the Council called to consider business and labor problems. The undersigned Executive Committee of the Single Tax Party of New York desire to remind the Conference through you that the land question may be dealt with by methods of taxation, peaceably and without serious disturbance of established industry.