

The Single Tax Explained

By Joseph Fels

THE SINGLE TAX is the name given to the reform proposed by Henry George. It means abolition of all taxes on labor and its products. Under it no taxes would be levied on personal property or improvements. There would be no duties on imports, no license taxes, excise taxes, occupation taxes, or taxes on honestly earned incomes. All public revenue would be raised by a single tax on the value of land without regard to what improvements may be in or on it. The owner of a lot improved to its full capacity would be taxed no more than the owner of an absolutely vacant lot of equal value.

In behalf of this measure there are arguments based both on justice and on expediency.

The taxes on industry which single tax would abolish violate no just property rights. Whatever a man produces by his labor is his own. No individual nor any collection of individuals has any moral right to deprive him against his will of any part of it. To do that is no less a wrong when the collection of individuals happens to be the entire population of a state or nation possessing physical power to commit such an act with impunity. Yet this very thing is done every time taxes are collected on labor or its products. Various excuses are commonly urged for it, but none of them are valid. One is that the state needs revenue. So does a burglar. The answer to such a plea in either case is the same. The need of revenue does not excuse dishonest methods of getting it, especially when opportunities for getting it honestly exist. Another excuse is that all should contribute toward the support of the state in proportion to ability to pay. The injustice of that excuse is apparent on its face. No merchant would think of charging for his goods on that principle. Few would care to deal with one who did. The only just way to charge for services is in proportion to the benefits these services confer. The state performs certain services which consist mainly in protecting life and property.

If in two communities all conditions should be exactly the same except that in one government it is good whereas in the other it is poor, and values in the former would be higher than in the latter. Those owning no land consequently pay in higher rents to landlords, the full value of services rendered by the state. When they are compelled to pay taxes on personal property, improvements, occupations or other labor values, they are forced to pay a second time in taxes for what they have already paid in rent.

A tax on land values is the only tax that does not fall on labor. Land is not a labor product. The owners neither produced it nor obtained title from the producers. It is true that many have given honestly earned wealth in exchange for it, but the same may be said of innocent purchasers of stolen goods, or of an ante-bellum slave owner. Land acquires value through the presence, industry and enterprise of the whole community, including non-landowners as well as landowners. Having been created by the community, land values rightfully belong to it rather than to the individuals who happen to hold legal title thereto. So to tax land values for public purposes is to take what rightfully belongs to the public, and as long as any land values remain in private hands the state has not the slightest justification for taxing anything else.

Taxes on labor are not only wrong but are unwise. They necessarily check the production of wealth and lessen opportunities for labor. We all know that a tax on dogs or saloons means fewer dogs or fewer saloons. So a tax on buildings means that fewer buildings will be erected, less capital will be invested in them and less labor will be employed. Other taxes on industry have a similar effect. But this does not apply to taxes on land values. The amount

of land is fixed. Taxing land values only makes it harder to hold valuable land out of use.

Under existing conditions taxation is usually a fine on industry. The more a landowner allows his land to be improved, the more he will be taxed. This naturally induces many to hold land in an unused or partially used condition in the hope, often realized, that the growth of the community will bring them unearned wealth. That is why in all cities there is much vacant or partially used land. Men who might be employed in improving this land walk the streets looking in vain for work, business men find trade dull, and high rents together with low wages force a large part of the population to live in crowded unsanitary tenements.

Outside of the cities there are similar results. Land speculation in the farming regions is inflating values, making purchase of farms difficult, and is forcing population from the rural districts into the cities or to the cheap lands of Canada. In the mining regions large tracts of ore land and coal lands are being withheld from use in order to restrict production and boost prices. Land monopoly of this kind enables concerns like the Steel Trust to keep competitors from getting raw material.

By placing all taxes on land values it would be more unprofitable to hold valuable land out of use. The owners would find it to their interest to either use it or let some one else do so. In either case there would be increased demand for labor and capital. That would mean higher wages and better business. Besides that the untaxing of labor and increase in production must cause cheapening of commodities so that higher wages and reduced cost of living would come together. That means general prosperity.

Tommy

"Tommy, are you tired?"

"Yes," said Tommy crossly, "I'm tired and Father's working in the fields, and I have to take him his dinner before I go to the fair."

"Why don't the servants take it?"

"Servants!" said Tommy scornfully; "we've got no servants. We are not rich people!"

"Wouldn't you like to be rich?" the eldest sister asked, while the two little ones walked slowly around Tommy, looking at the feather in his hat and the knife and fork in his hand.

"No, it's too expensive," said Tommy, shaking his head; "rich people have to buy such a lot of things, and to wear fine clothes, and they can't have dinner in the fields."

"My father has his dinner in a room," said the girl.

"That's because he's rich," answered Tommy, "and people would talk if he didn't; rich people can't do as they like, as poor can."

"And my father lives in a big house," the girl went on, for she was vulgar and liked to boast.

"And it takes up a lot of room. My father's got the whole world to live in, if he likes, and that's better than a house."

"But my father doesn't work," said the girl scornfully.

"Mine does," said Tommy proudly. "Rich people can't work," he went on, "so they are obliged to get the poor folk to do it. Why, we have made everything in the world. Oh! it's a fine thing to be poor."

"But suppose all the rich folk died?"

"But suppose all the poor folk died," cried Tommy, "what would the rich folk do? They can sit in carriages but can't build them, and eat dinners, but can't cook them." And he got up and went his way. "Poor folk ought to be very kind to rich folk, for it's hard to be the like of them," he said to himself as he went along.

Dick's Family

Now this is true, for we saw it with our eyes. Dick was a bachelor, or so we had always supposed: a large black bachelor, with bright green eyes, and a very fine tail. He lived in the kitchen, and managed things pretty much as he pleased. When Peter, the new puppy, came he thought it would be fun to tease Dick. Dick thought it would be fun to be teased, and when he had sent Peter yelping and ki-yi-ing out into the shed, he sat and purred and blinked his green eyes, and thought the world a pleasant place.

Now one day we looked out of the south parlor window, and what do you think we saw? Dick was coming across the lawn looking very proud and very happy. Every now and then he stopped and looked over his shoulder and mewed as if he were calling some one to follow him. And some one was following him! Across the lawn after him came:

One very thin and wretched-looking tortoise-shell cat.

One Maltese kitten.

One yellow kitten.

All three looked half-starved, and all three were scared out of their wits!

"Come on!" said Dick, as plain as mew could speak. "They won't hurt you; those are my people; they belong to me. Come on, I tell you!"

They came on, though still very timidly, till they reached the barn. Then Dick took them under the barn and there he made them comfortable, we do not know just how, because we cannot get under the barn, and there they stayed. And when Dick came for his supper he said to Maggie as plain as mew could speak, "Please feed my family, too!" and Maggie did.

That was a year ago. Now the tortoise-shell cat is dead, but the Maltese kitten and the yellow kitten are large and handsome cats, and Dick still sits by the fire and purrs, and blinks his large green eyes.

—L. E. R.

Doubtful Consolation

"Mary," complained the husband, "why do you suppose it is that people all say I have such a large head?"

"I don't know, I'm sure, John," said his wife consolingly; "but never mind, there's nothing in it."

He was Ready to Shift

"I am surprised," said the parson to a youngster indulging in Sunday-morning fishing, "to find you fishing here, my boy."

"Why?" asked the boy. "D'ye know any place where they bite better, Mister?"



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