

THE SOCIAL REFORMER.

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Address all communications to J. L. DAWKINS, 269
Wellesley Street, Toronto.

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QUESTIONS FOR FARMERS.

1. Ought a man to be taxed for improving his farm and giving employment to labor?
2. Is it better to tax men for building houses and barns and clearing their land, or to tax speculators for growing thistles and mullen stalks?
3. Does not idle land mean idle men?
4. Why should settlers be forced to seek homes in the backwoods, while there are thousands of acres unused, or only half used, near the centres of civilization?
5. Do not the many unused acres increase the cost of roads, hauling to market, and keeping the land free from weeds?
6. Why not seek out taxes where the speculator gathers his riches—namely, from land values?
7. If we had confined taxation to land values and thus discouraged the holding of more land than was required for use, would we have to do as much statute labor yearly?
8. Would farmers be compelled to pay such high prices, or to give such large mortgages to procure farms if taxation was confined to land values?
9. When a man gets a million dollars by land speculation, who has got to pay it? Did not some people who honestly earned that money have to lose it?
10. Public improvements add nothing to the value of houses, goods, or incomes. Then why should these things be taxed to pay for public improvements?

11. Public improvements raise the values of land. Then should not the values of land pay for public improvements ?

12. Would industry and commerce have to pay tribute to land speculators if taxes were confined to land values ?

13. Would coal companies or salt companies be able to hold valuable coal lands or salt lands without using them, and keep men from employment, if taxes were removed from improvements and imposed on land values ?

14. Do you know that if you tax houses and goods you make them dearer and harder to get ?

15. Do you know that if you tax land values you discourage speculators holding it from industry and you make land cheaper and easier to get ?

16. If we tax whiskey to make it harder to get, because it is an injury, what is the sense of taxing houses and goods, and thus making them harder to get—when they are blessings ?

17. Why should the man who uses land beneficially be taxed more than the man who holds it idle ?

18. Is there not a value in the land of a country caused by the whole population, and should not that value, therefore, belong to the whole population ?

19. Increased population requires increased taxation. Increased population causes increased land values. Is not the increased land value in every way suited to satisfy the increase demand for taxes ?

MARKS AND REMARKS.

1. Two men take up different sections in a new country. Years pass by, population increases ; roads, railroads, canals and factories are built, and society becomes organized. One section becomes a town site, the other continues to be a farm. The first settler after a few years of industry ceases toiling and becomes a millionaire, not because he

has produced wealth, but because the growth and organization of society have given to his section an enormous value. The other section continues to be a farm. The owner every year must raise a crop ; for him toil is a continuous necessity, and yet he remains comparatively poor ; not because he has produced too little, or consumed too extrav-

agantly ; for the first man has produced far less, and consumed vastly more.

2. On which of these two men does taxation fall with the greater burden? Which has to do most for the support of government, the millionaire or the farmer? Most people are deceived by appearances. Formerly people said the sun revolved daily round the earth; because it appeared so to do. Similarly, because the millionaire's name appears on the assessment roll for a very large amount, he is supposed to pay large taxes. But the fact is that while the farmer gives many days service every year and surrenders directly and indirectly a large proportion of his production to support government, the millionaire who grew rich simply by the appropriation of land value, is under no obligation to furnish one hour's service or one pound of product in a life-time. While the farmer is crushed beneath a double tax, one to support government and another to support the landowner; the latter is wholly exempt from any burden either to support government or even to support himself.

Who Pays Taxes and Who Collects Taxes?

Between furnishing and taking there is the widest possible difference. The farmer raises potatoes he furnishes. The potatoebug raises no potatoes, but he takes them all the same. The millionaire did not furnish the town site, nor did he furnish the value that came to that plot of land. The value that came there simply enables him to place his industrious neighbors under tribute. It empowers him to collect from them, so that instead of being a provider of taxes in any way, he is a collector. Instead of helping his old friend the farmer to support government he asks to be supported. Instead of being an assistant, he has become a burden.

There can be no greater difference between two things than between the raising of a crop, and the mere raising of a price. Some time ago a man in California, during the time of a "boom," tried to buy a piece of ground. The piece shown him looked well nigh as barren as a desert. "What on earth could a man raise here?" he enquired, "Raise," said the speculator, "raise! why he could raise the price." A tenant farmer in giving evidence before the Crofters' Commission, was asked what he had put up.

"Well," he said, "I put up some fencing, a cottage and a stable." "But did not the landlord put up anything?" asked the commissioner. "Oh yes," was the reply, "he put up the rent."

The farmer raises wheat, corn, and potatoes. These go to the development and sustenance of men. In the course of a few months these commodities are consumed, and a new supply must be raised. By every possible appliance the farmer endeavors to increase the abundance of his output. He contends valiantly against a host of enemies, weevil, hessian fly, smut, cut worm and summer frost. Should drought, frost, or locust destroy the harvest, and all the farmer's efforts to raise a crop prove vain, calamity inevitably overtakes the nation. If the farmer raises no crop, he gets no price. If he fails through calamity, people sympathize with him; but if he fails through indolence, people say it serves him right. Popular morality of to-day decrees that the farmer must raise a crop before he can get a price. It decrees also the same of the builder, the clothier and other producers.

But when we come to the owner of some town lots, then we have another standard of judgment. We don't ask him to raise anything but weeds. He need not lay a brick, make a yard of cloth, or add one ounce to the wealth of the world. If he can succeed in raising a price without a crop, and raises enough, we crown him with honors, give him high office, praise his smartness and pity the farmer, the builder and clothier because they were not so clever as he.

But the matter is infinitely worse than this. It is not for one year that the landowner thus lays industry under tribute. An acre and a quarter of land in the centre of Toronto was bought some years ago for four hundred dollars, and to-day is worth at a low valuation twenty thousand dollars per annum. Five thousand per cent. per annum. That is all. Ten per cent. is high interest, twenty per cent. usurious, a hundred per cent. villainous, five thousand per cent. all right! And that claim for twenty thousand is to continue the next year and the next, and so on for all generations. The farmer must raise a crop yearly. The owner of that town site need raise no more crops for ever.

Now, here is a strange arrangement in

society, one part empowered by law to live for all generations, by the sweat of other men's brows. And we have become so accustomed to it that it excites but little comment, and still less protest. But when we carefully analyze this man's relation to his fellow men, appropriating products without producing, in what way does it differ from that of the slaveholder? So long as we allow people to raise a price without raising a crop, we separate society essentially on the lines of the slaveholder and the slave, one living by the sweat of another man's brow. However much our farmers may feel like repelling the implication, it is nevertheless true, that they are now subject to a vassalage, or servitude in having to maintain an aristocracy in luxurious idleness.

The amount that the farmers must surrender as tribute to these wealthy owners of town sites, it is impossible to estimate, but it must be enormous, quite enough to keep the most of our farmers in comparative poverty for ever.

Why does the farmer raise a crop? To obtain clothing, machinery, groceries, hardware, building material, *et cetera*. To obtain these his crop must go to some commercial centre, Toronto, Montreal, New York Liverpool or other city. Here where exchanges take place, the farmer's crop must pay toll to make up these enormous ground rents, as high as fifty thousand dollars per acre yearly in Toronto, or five hundred thousand dollars per acre in New York. The owner of a single acre well situated in New York can appropriate for himself a value yearly equal to the aggregate product of five hundred farms.

To get rid of this injustice the rule is very simple. Look for the price that comes without a crop. Increased population is inevitably attended by an increase in land value, a value that comes without a crop. Just as sure as we increase taxes on products, just so surely does the speculator succeed in getting produce without producing, just so surely do we split society in twain, depress and impoverish industry, and elevate idleness into undeserved wealth. As these enormous land values are caused by the community the community should confine itself to these values for taxation purposes and never increase a man's assessment because by his industry he has produced a

commodity. By allowing individuals to take values caused by the community we allow them to defraud the community, and similarly by the community assessing individuals on their improvements the community defrauds these individuals.

A Home Market for the Farmer.

Do not our farmers want a home market, one at their very doors? Certainly they do. But what kind of market can we have so long as we keep thousands of men in enforced idleness, wanting the farmers' produce but unable to buy? And do we not help to keep these men in idleness by threatening with an increase of taxes any man who tries to organize an industry to give them employment.

Do not the producers in our cities help to enrich the farmer by producing for him machinery, buildings, books, clothing, etc? If we encourage the production of these commodities will not the farmer obtain more of them in exchange for his wheat, oats, eggs and other produce. But what does the landowner who charges a ground rent of from ten thousand dollars to fifty thousand dollars per acre per annum produce to enrich the farmer?

Let not the farmer fear that a tax on land values is going to burden him, as some people represent. The assessed value of farm land in Ontario in 1883, when it was just as high as it is to-day, averaged less than \$15 per acre, this makes the average for each hundred acres less than \$1,500. The average of occupied land in Ontario is about 22,000,000 acres, which at \$15 per acre aggregates in all about \$330,000,000. The assessed value of the land of Toronto is about \$90,000,000, so that with a tax on land values alone Toronto would pay one-fifth of all the taxes of the province. Assuming the population of the province at 2,000,000 and the population of Toronto at 200,000, one-tenth of the people would pay one-fifth of the taxes, thus showing that the farming population would pay a much less proportionate tax than the city population.

The land value of Toronto is nearly \$100,000,000 or about \$500 for each individual, or about \$3,000 per family. The value in Buffalo is about \$5,000 per family, in Boston it is about the same figure, while in New York it is about \$6,500 per family. The average value of each hundred acres in Ontario is about \$1,500, or about one-half the value of the assessment per family in Toronto. The figures, therefore, do not show that the assessment of land alone would press unduly on the farming community.