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THE SIMPLICITY OF THE SINGLE TAX.
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Now that the battle for the single tax and humanity is on, we hear from those who will not take the time and trouble to understand our proposition among other objections this: "Oh, the theory is very nice and it all sounds well enough, but it will not work out in practice," and then the widow who was held up against the anti-slavery agitation is now being held up against this cause. To be sure she is getting pretty old and feeble now, but her would-be friends persist in dragging her out in all kinds of weather and under all circumstances. This is the stereotyped way of putting it: "What will become of the poor widow who has all of her money invested in land? will it not be an injustice to her?"

It is my purpose in this article to point out to such unthinking people just how the single tax will work in practice. I propose to treat the subject entirely from the fiscal side, although in my own opinion the moral side of the question is, if possible, the stronger position, one which in fact cannot be successfully contradicted from any possible position.

We hold "that which the individual creates belongs wholly to the individual, and that which the community creates belongs wholly to the community." These two propositions, it seems to me, must be admitted by all fairminded people, for they involve the main proposition that "to them who create belong." What right have a few people to take from the whole people what the whole people create? It takes the whole community to create land values, therefore the land values belong to the whole people, and no individual has any right to that value except as one of the community, or, in other words, no individuals have any right to appropriate to their own use that which the whole community create, for when they do this they rob other individuals of their part in this general fund, and they also rob the community of the whole of this fund which should go to the government to pay the necessary governmental expenses. This seems to me to be a clear-cut business view of the whole matter.

Under the present system the government (the community as a whole) creates something like two billions of land values every year, and instead of using this themselves they hand it over to a few individuals to be used as these few individuals please, and for their own personal use; and these persons do not even condescend to spend it in the United States, but go to some foreign country, and hobnob with some lord, or buy some duke or earl, with a worn-out constitution and title, for their daughter.

Is there anything more senseless than for the whole people to create this enormous land value and then to give it away? If we are such a charitable people, why do we not give it to the needy, who would use it to some advantage to themselves and the community in which they live? Why not take this value and pay our government, State, and municipal expenses? There would be more than we need for all of these necessary expenses, and then with the balance we could create beautiful parks, grand boulevards, build museums, art palaces, public libraries, and, above everything else, it would relieve the people of such enormous burdens that they would be able to build beautiful homes and have them surrounded with beautiful lawns instead of living in seven-story tenement houses and badly ventilated flats. What would be the effect upon industry were we as a people to use a little common sense and take what we ourselves create? Simply this: It would make it unprofitable to hold land out of use, and those now holding it would have either to use it, sell it, lose money on it, or let it go for taxes, when it would revert to the government and there remain until some industrious citizen wanted to use it, when he would take possession and pay the annual rental value on that particular piece of land into the public treasury.

When all of the land now held for speculation is thrown on the market, it would have the effect of greatly reducing the selling price, making it much easier for those wanting to use it to get it. As land includes all that nature put here, this would open up all of the rich mining lands, oil fields, coal fields, forests, and in fact all kinds of natural opportunities. There would then be millions of people who could at once get work at good wages, and who would at once commence to build homes. This building would start the log-cutters in the forests, the saw-mills, the people who make saw-mills, the transportation companies and the men who build cars and boats, the teamsters, the planing mills, the carpenters, the brick masons, the finishers, the painters and decorators, the paperhangers, the carpet looms, the furniture factories, the iron mines and all the different branches of industry which in any way use iron. These workers would have to be supplied with more clothing, more food and better food, and this would in turn start the farmer, the wool growers, the tanneries, the factories,

the shippers, the wholesalers and retailers, and in fact it would start the ball rolling from the very foundation, and the further it rolled the larger it would grow and the more workers it would take to push it along, until every conceivable kind of industry would be put into operation, and every man, woman, and child who needed it could find steady employment at wages which must necessarily rise as the demand for workers increases until the highest point possible for capital to employ labor was reached. On the other hand, it would release an army of laborers now employed in our complicated tax system, and allow these people to go into some employment where they would be producers in the true sense. This would still further promote production, as *natural* co-operation always does.

Now let us see about the poor widow who has all of her money invested in land. It is to be presumed that she bought land because she wanted land. Had she wanted wheat, or corn, or cattle, or a stock of goods she would have had the same privilege of buying them, and would have bought each or any of these things because she had a use for them; therefore it is to be presumed that she had a use for the land, otherwise why should she buy it? Why should any person buy anything he cannot use? It is business to suppose that when a person buys a thing he has a use for that particular thing. Now it might be supposed from the way this question is raised that we propose to take away from this poor widow her land, but we make no such proposition. She will have the same right and privilege of keeping her land that she now has. Under the present system we, being a very charitable people, are giving her all of the increased value of this land which we make. We think the time has come when we can use this value to better advantage by allowing our own families to share, in it, and we simply propose to stop giving it to the widow and use it for our own needs as a community. We are in no way taking from her anything she has herself created, but we think we have given her all we can afford, and propose to stop giving it to her and use it for our general needs. *She will still have her land, and can keep it and use it or let it lie idle just as she wishes just so long as she pays the taxes, exactly as she must do now.*

Nor is there any possible injustice done to any individual under such a system. On the contrary, it insures to all equal opportunity, which is the intent of our Constitution. Here is the proposition: We, the whole people of the United States, give the land its value. All land not being of the same productiveness or desirability, it would be manifestly unjust to give one individual a certain very desirable or productive spot and another individual a very undesirable or unproductive spot without in some way equalizing this difference. This is what we propose to do. Each of these pieces of land will have its respective value. Suppose the better location is worth \$50,000 and the

poorer one \$2,000; the individual holding the spot worth \$50,000 would pay into the public treasury a tax of say 3%, which would be \$1,500, and the person holding the piece worth \$2,000 would pay the same rate of 3% or \$60. Thus would this difference of location be equalized, and each would pay according to the opportunities given him by the community. This would be absolute justice to all parties. Suppose for an illustration that there is a large hotel at which a certain number of people wish to stop. The government of the hotel insures to each individual permanent possession of a particular room so long as that individual pays the tax or rent. Some have the finest rooms, richly furnished, convenient to the library, the dining-room, and whatever they need for their comfort. They naturally have to pay the highest price for their rooms. From that point the rooms grade down to the poorest in the hotel, each paying for the desirability of their respective rooms. That is what the single tax will do, simply make those having possession of any particular piece of land pay into the public treasury the tax or rent according to the location of that spot. The landlord made the value of the rooms. The people make the value of the land.

It is no concern of the landlord if one of his guests wishes to lock up his room and not use it; he has possession and the privilege of using it whenever he wants to do so, and the landlord charges him for that possession or privilege. Neither is it any concern of the community whether a person uses a piece of land or not, *provided he pay the community the full value of possession*; but it is this value which the community should demand of a person having possession, just as the landlord demands the value of the room.

We have to make but few new laws to put this method in full operation. The most we have to do is to repeal some bad laws we now have and substitute a law raising all taxes, national, State, and municipal, from land values. Then when a person built a house he would not be fined for his industry. When he furnished his home with the necessities and comforts of life, he would not be still further fined. Think of the injustice of a law which says to a family: "If you dare buy a sewing machine with which to make your clothes we will fine you. We don't believe in sewing machines, we believe in doing things in the old way; neither do we believe in allowing men to be employed in making sewing machines; we believe in restricting labor, and we will fine everybody who dares buy a sewing machine, not only once but each year so long as you dare keep it." Just think of the idiocy of such a law, and then think of the idiocy of creating two billions of value every year and then giving it to a few individuals who never do anything to create this value.

Is there anything easier, more sensible, or more businesslike than that we, the community, take this value which we, the community, create and pay our legitimate governmental expenses, set labor and capital free, and go on to a new civilization like a sensible American people?