

**Should Land
Have
Selling Value?**

—JOHN C. LINCOLN

Should Land Have Selling Value?

The reaction of most people to this question would be that it is the same kind of a question as "should grass be green" or "should ice be cold." Land has always had selling value and we are all born into a world in which the selling value of land is taken for granted . . . just as the cold in winter and heat in summer is taken for granted. However, if we think about it a little, the question does not seem to be so unreasonable.

We all know that population makes land values. Consequently, the land value created by the population belongs to the population that produced it. This statement is evidently true, but is radical at the present because our man made land laws give the land value created by the population to the land owner instead of the population that produced it. In detail, land value created by the population is measured in ground rent. It is common knowledge that the presence and activity of the community creates ground rent in a piece of land belonging to the land owner. This ground rent, created by the community, is the natural source of revenue for the community for the expenses of government.

This statement also is radical at the present time, because the government collects only a small part of the ground rent that belongs to it. For thousands of years, our man made land laws have made it legal for the land owner to refuse to pay the ground rent which the community creates in a piece of land and made it necessary for the community to levy taxes on the wealth of its citizens for the support of government. To put it another way, our man made land laws make it legal for the land owner to keep for himself the ground rent that belongs to the community, thereby making it necessary for the community to steal from its citizens the taxes on the wealth of its citizens to pay for the expenses of government. If the community collected the ground rent that belongs to it, there would be no ground rent for the land owner to capitalize into the selling value of land. When the land owner refuses to pay ground rent to the community, the community is defrauded. Land value measures the value of the legal privilege granted by our land laws to the land owner to steal from the government. If our land laws were changed so as to make it illegal for the land owner to steal from the government, land would have

no selling value. Land would be free of purchase price as air and sunshine are now.

We live in a world in which some are rich—most are poor. Societies in the past have been destroyed by this unequal distribution of wealth, and it is reasonable to expect that ours will be destroyed unless this unfair distribution of wealth can be cured. The chief reason for this unjust distribution of wealth is because our man made laws allow land values to arise. Everyone must live on land and what it produces, and laws which allow some to be land owners and compel most to be tenants make it possible for the land owner to compel the non-land owner or tenant to give a considerable part of what he produces to the land owner for the use of land. All of us know from observation and experience that, in general, land owners are rich and non-land owners are poor. Why are land owners rich? Is it not clear that our man made land laws which give ground rent to the land owner is the chief reason for the fact that land owners in general are rich and non-land owners are poor? Is it not clear that ground rent is due to the presence and activity of the community and therefore belongs to the community? When our man made land laws allow the land owner to collect ground rent that belongs to the community, is it not clear that the land owner is getting something that, in the nature of things, belongs to the community?

To put it another way, our land laws allow the land owner to collect for himself the ground rent produced by the presence and activity of the community, which therefore belongs to the community. The ground rent that the land owner collects from the tenant and that is capitalized into land value is stolen from the community from a moral standpoint. The fact that it is legal and has been legal from the beginning of history, does not make it any less stealing. The fact that ground rent is the natural source of revenue for the community is not generally appreciated. The fact that if the community collected the ground rent it creates and therefore owns, it would be possible to abolish taxation of wealth, is not generally appreciated. When the land owner collects the rent on his land, he is taking it from the fund that is, by the nature of things, the natural source of revenue for the government. In other words, he is stealing from the government.

It is clear that if the community collected the ground rent

that belongs to it, that there would be no ground rent for the land owner to capitalize into land value. It is the first duty of the government to collect the ground rent that is its natural source of revenue so that it will not be necessary to levy taxes on the wealth of its citizens. It is clear that as long as any land value exists, it is evident that the government is not collecting all the ground rent that belongs to it. The fact that land values exist in our present society is evidence that the land owner is still legally stealing from the community, just as the fact that slavery existed in the Roman Empire demonstrated that Roman law did not recognize the fact that everyone belongs to himself. To us, a society without land values, and without rich and poor, seems too good to be true, just as a society without slavery would have seemed too good to be true to the Roman of 1800 years ago.

A few hundred years ago, the Island of Manhattan was sold for \$24.00. At present the assessed valuation of land and buildings on Manhattan is over 20 billions of dollars. Of this 20 billion, 40% is assessed valuation of land. Everyone agrees to the fact that population determines land value. When I was a boy of 12 in 1878, I lived in Illinois and every day saw the prairie schooners going west to Iowa to take up free land. That free land is now worth \$400 an acre or more. This increase in land value is due to the increase in population.

Our man made laws since the beginning of time have given the land value created by the population to the land owner. J. J. Astor in New York, over a hundred years ago, bought land and held it. The Astor fortune of many hundreds of millions is the result. The increase in the population of New York City has increased the land value and thereby produced the Astor fortune.

In 1931 the writer and his family came to Arizona for health reasons, Mrs. Lincoln had had tuberculosis three times, and our daughter was very delicate. Our move to Arizona resulted in the good health of both wife and daughter. We bought a house near the east end of Camelback Mountain. I bought 300 acres of land north of Camelback Mountain for \$40 per acre and built Camelback Inn. Later I sold the land to the Inn. This land is now being sold for \$10,000 to \$15,000 per acre. The reason for this increase in land value is due to the increase in the population of this part of Phoenix.

Is it not clear that the land value increase in New York City actually belongs to the people of New York City whose presence and activity created it? Is it not clear that the \$10,000 or \$15,000 per acre that Camelback Inn is getting for the land they are selling actually belongs to the people of Phoenix whose presence and activity created it? Is it not clear that land laws which give the land owner the land value created by the presence and activity of the community are guilty of defrauding the community of what the community creates?

The community creates a yearly ground rent in any piece of land which our man made laws give the land owner. It is generally recognized that this yearly ground rent capitalized is the selling value of land. If anything belongs to the community, it is the ground rent produced by its presence and activity. When this ground rent belonging to the community is given by our man made land laws to the land owner, the community is defrauded of its natural source of revenue and the land owner capitalizes this ground rent into the selling value of land. If the community collected the ground rent it creates and which belongs to it, there would be no ground rent for the land owner to capitalize. The selling value of land would disappear and land, like air and sunshine, would be free of purchase price. The community would have a natural source of revenue that would make it unnecessary to collect taxes on the wealth of its citizens, if the income from ground rent was equal to the reasonable expenses of the government. Our present man made land laws enable the land owner to steal from the community the ground rent that belongs to it, thereby making it necessary for the community to steal from the members of the community an equal amount in the form of taxes on the wealth of its citizens. Our man made land laws should obey the command, "Thou Shalt Not Steal." When these laws allow the land owner to collect the ground rent belonging to the community on a piece of land, they certainly permit stealing. Our man made laws do not recognize the fact that when a child is born into the world, he is born with equal right with every other person to the land in the world, just as he is born with an equal right to the air and sunshine in the world.

It is clear that if our land laws were changed to stop the stealing they now permit, we would have a very different society.

There would be no unemployment. There would be no poverty. Henry George describes this society in Chapter 5 of Book 10 of his epoch-making book "Progress and Poverty."

Our man made land laws are not the only man made laws in the history of mankind that disobeyed the command, "Thou Shalt Not Steal." Less than one hundred years ago, it was legal in the United States for one man to own another and, therefore, take from him all the wealth that a slave produced except enough to keep the slave alive. We all admit now that slave laws were unjust because they failed to recognize the fact that everyone, by the nature of things, belongs to himself. The church people of this day do not recognize the fact that our man made land laws break the command, "Thou Shalt Not Steal." It is believed that land laws deal with economic questions only, not with moral questions. The writers of the New Testament were accustomed to slavery and regarded it as natural. There is nothing in the New Testament that calls attention to the fact that slavery is wrong. Such a forward-looking man as the Apostle Paul sent a run-away slave, Onesimus, whom he had converted to Christianity, back to his master, Philemon. Paul was so used to slavery that he did not recognize its injustice. Is it not reasonable to assume that if Paul had lived north of the Ohio River in the United States in 1850, he would have assisted in the escape of slaves rather than send them back to their masters?

In a succeeding chapter I estimate stealing, which our land laws make possible, at about 75 billion dollars a year. To anyone who will look into it, the amount of stealing will be found to be enormous, whether his estimate of the stealing is greater or less than mine. If my estimate is approximately correct, it would be possible to abolish taxes on the wealth of the citizens of the United States if the community collected the ground rent it creates.

The question arises—how shall we pass from the unjust laws that govern us now to just laws that will make possible the abolishment of unemployment and poverty? The answer is simple but at present radical. All that has to be done is raise the taxes on land until the selling value of land goes to zero, and abolish all other taxes. It is hardly fair to call collecting ground rent which the community creates, a tax. The word "tax" means the exercise of the power of the government to take part of the wealth of its

citizens every year for the support of the government. The followers of Henry George have called the proposition "the single tax," but collecting the ground rent the community creates is not taxation in the ordinary sense.

To many of us who have grown up under unjust land laws, it would seem very unfair to place taxes on land value high enough to destroy its selling value and abolish taxes on all other kinds of property. People who have not thought it through will feel that the land owner would be defrauded. Slave owners in the United States a hundred years ago had the same feeling. Most of us would agree that it would have been wiser to abolish slavery gradually by making it a law that every child born of a slave after, say 1865, would be free rather than to abolish slavery by the Emancipation Proclamation.

If we propose to raise all taxes by a tax on land, it would be wise to make this change at the rate of 2 or 3% per year rather than all at once. However, from present indications, the education that will be required to get people to see that ground rent belongs to the community and should be collected by the community will require many years. A step in this direction was taken by Pittsburgh thirty or forty years ago when land was appraised at twice as much as the buildings on the land for city tax purposes. This change in the law of Pennsylvania made no difficulty but did cause the holders of land that had been held vacant for many years, to sell.

When we realize that land value is due to the fact that our land laws permit the land owner to appropriate the ground rent on a piece of land that belongs to the community, you will agree that justice requires that this stealing we are accustomed to should be abolished all at once rather than not at all. The controlling facts are (1) The community, by its presence and activity, creates ground rent. Our land laws give this ground rent to the land owner, and in doing so, the community is defrauded. The ground rent belongs to the community—not to the land owner. (2) If the community collected ground rent which it creates and which belongs to it, there would be no ground rent for the land owner to capitalize into land value. Therefore, the selling value of land would disappear. (3) If the community collected the ground rent it now allows the land owner to steal, the community would have a natur-

al source of revenue for the expenses of the government, and it would not be necessary to levy taxes on the wealth of its citizens to support the government. (4) If land had no selling value, it would be impossible for the land owner to collect from the tenant what I estimate is 75 billion dollars per year for the use of land.

Take a look at our present taxes. A tax on houses acts as a fine for building houses, and fewer houses are built. All taxes on wealth act as a fine on the production of wealth. Taxes on wealth generally greatly reduce the production of wealth. Our present land laws make the price of land high enough so that the land owner can take from 25 to 50% of what is produced for the use of land. Then, the government levies taxes of from 10 to 90% of the wealth that is produced for the support of the government. With our present land and tax laws, it is surprising that we find ourselves as well off as we are. A tax on sales acts as a fine on selling and decreases the amount of sales. The production of wealth comprises the production and sale of what is produced. A tax on sales decreases the amount of what is produced and, therefore, makes all of us poorer. An excise tax raises the price of the article sold by the amount of the tax plus the regular percentage of profit. A tariff tax increases the price everyone has to pay for property produced outside the country that levies the tax. For instance, Cuba can raise sugar at a lower cost than can be produced in the United States. A tax on Cuban sugar makes the cost more for everyone of us in the United States. The excise tax on automobiles raises the price about \$100 per car. The excise tax on freight and passenger fares increases the cost of most of what we buy and increases the cost of traveling. If all taxes should be abolished, the cost of living would be reduced by 35% or more, for the income tax takes probably 25% of the income of most of us. Tax on land does not decrease the supply of land.

If all taxes should be placed on land, it is clear that the cost of acquiring land would be low but the cost of keeping it would be high. Land has to be used, no matter how high the cost of holding it.

All our food comes from land. The material for all our clothing comes from land. All our houses come from and stand on land. We cannot live without land, any more than we can live without air. If all taxes were placed on land, no one could afford to own

land that was not used to best advantage. No one would hold land idle waiting for the price to rise. If all land was used to best advantage, there would be more jobs than there are workers. Employers would be looking for workers, wages would rise to their natural level. There would be no reason for workers to form unions and wage mild civil wars in order to get decent wages as they have to at present. Losses due to strikes and lock-outs would be a thing of the past. We cannot imagine a society without unemployment and poverty any more than the writers of the New Testament could imagine a society without slavery. Slavery disappeared when we were educated to the degree that our man made laws recognized the fact that slavery was wrong because they refused to recognize the fact that everyone belongs to himself or herself.

We all live in a world governed by natural law. Most of natural law has not yet been discovered. We know enough to know that if a person wants to be healthy, he has to eat regularly of proper food, take exercise regularly, be reasonably active, and avoid contagious diseases. Medical doctors have discovered enough of natural law in the last hundred years so that the life expectancy of a baby born today is nearly twice the life expectancy of a baby born a hundred years ago. It is partly because our doctors have found out how to cure contagious diseases which carried off people by the millions a hundred years ago. Smallpox and diphtheria are not nearly as dangerous as they used to be. Our doctors know comparatively little of mental diseases. Consequently, a person sent to an insane asylum is much less likely to come out than a person sent to an ordinary hospital. Enough has been discovered so that it is reasonable to expect that a hundred years from now, cures in a mental hospital would be as frequent as cures in an ordinary hospital are today.

In the last 50 to 60 years, our automobile engineers have provided automobiles for ordinary travel at the rate of 50 miles an hour, instead of walking at the rate of three miles an hour. Our scientists and engineers have produced flying machines that can fly much faster than any bird can fly.

We all agree that knowledge of and obedience to natural law by the individual is necessary if the individual is to enjoy the benefits such knowledge and obedience can give. It is equally true

that if the community is to expect to be healthy, it must know and obey natural law. Natural law demands that our man made laws recognize natural relations. Therefore, natural law demands that the community collect the ground rent it produces and use it for the expenses of government, instead of giving it to the land owner who, as land owner, does nothing to produce it. Natural law demands that our man made laws recognize the fact that everyone who is born into the world has an equal right to the land in the world, just as they have to the air and sunshine of the world. We all agree that our present society is better than the Roman society when the New Testament was being written. This was because Roman law did not recognize the fact that man belonged to himself and made it legal for one man to own another. Slave value was considered as natural as land value is in the year 1958.

I have pointed out that the land value created by the population belongs naturally to the population that produced it, and that the ground rent is the natural source of revenue for the community. If the community collected ground rent that belongs to it, instead of allowing the land owner to steal it, the selling value of land would disappear as the selling value of slaves disappeared as soon as society recognized natural relations. Unemployment and poverty is the natural consequence of the legal stealing of 75 billions of dollars in the United States today. If the stealing stopped, the unemployment and poverty would disappear at the same time. At the same time that unemployment and poverty disappeared, the enormous fortunes of the land speculator would disappear. If the speculator gets something for nothing, someone else must get nothing for something. Land value is just as much evidence of unjust laws as slave value was. Neither would exist if our man made laws recognized natural relations.

I hope this will be read by some who will be surprised and concerned about the proposal to change our land laws so that land will cease to have selling value. They might be afraid that if land had no selling value, private property in land would cease to be. Experience shows that private property in land was recognized just as freely when the selling value of land was low as when the selling value of land was high. Many of the cities of Australia are collecting most of the expense of government by a

tax on land values and have done so for many years. Private property in land is recognized in these cities and experience shows that cities which collect the largest proportion of ground rent for the support of the government are the most prosperous.

A book on "Land Value Taxation Around the World" published by the Robert Schalkenbach Foundation at 50 East 69th Street, New York City, gives the result of experience so far in the world of the effect of collecting for the community the fund which the community creates by its presence and activity. This book shows that experience so far as it has gone demonstrates that if we want to abolish unemployment and poverty, we will have to stop the legal stealing that enables the land owner to collect the ground rent that belongs to the community.

According to natural law, everyone has an equal right to the land of the community into which he is born just as he has an equal right to the air and sunshine. For its best use, land has to be used as private property. If one wants to use a piece of land for a farm, he has to be able to use it as private property. If he wants to build a house, he has to have a piece of land to put the house on and to use this land as private property as long as the house lasts. If one wants to use a piece of land as private property, he can only do so *fairly* after considering the equal rights of all other members of the community in the land which he wishes to acquire.

A land law collecting the ground rent for the community legally recognizes the right of everyone in a piece of land. The ground rent the land owner pays the government compensates the other members of the community for giving up their right in a piece of land that someone wants to use as a farm, for instance.

Our present land laws, giving the ground rent to the land owner, do not recognize the right of everyone to the land of the community. Our present land laws, making it necessary for a man to pay ground rent to another man in order to get land to use to keep himself from starving, are as unjust as laws would be that made it necessary for one man to pay another man for the use of air.

Everyone comes into the world with two hands and a stomach. If the two hands are to provide food for the stomach and clothing and shelter for the body which accompanies the hands, he would

have to have land. All food, clothing and shelter come by labor from land. If the land has a selling price, part of what is produced by labor on the land goes to the land owner as ground rent, according to our present land laws. If the price of land goes high enough, the man will be unable to get land to use to produce wealth. When this happens, we have what is called a "depression". When the depression gets bad enough, the price of land falls enough to enable the person to buy the land he has to have in order to produce the wealth to support life. It is a matter of common knowledge that high land prices always precede a depression. The price of land gets high enough so that the production of wealth stops and we have a depression.

The rate of wages depends on what a man can produce working for himself. No one in general will work for someone else for less than he can get by working for himself. The miner who collected gold from the creeks of California in the Gold Rush days of 1849 called the gold he collected, his wages, which they were. The people who took up free land in Iowa, referred to above, produced crops on the land they took up. The crops they produced were their wages. When land has selling price, is it not clear that wages are reduced by what has to be paid for the use of land? All of the crops were wages of the men who took up land in Iowa sixty or seventy years ago. Today, the man who works the same piece of land has to give about half the crop to the land owner for the use of the land. His wages are reduced by what he has to pay the land owner.

The community, by its presence and activity, creates ground rent which belongs to the community and is the natural source of revenue for the government.

When the land owner collects this ground rent that belongs to the community, he is stealing from the community. The fact that our land laws make it legal, does not make it any the less stealing. When the price of land is low, the stealing per acre is low. When the price of land is high, the stealing per acre is high. When the stealing per acre gets high enough so that men cannot buy or rent it, a depression sets in and continues until the price of land drops to the point that men can buy.

If we want to get rid of hard times and depressions, we will have to stop the stealing by the land owner of the ground rent

that belongs to the community. It took thousands of years for the people of the world to see the injustice of man made laws that made slavery possible. The consequence of man made laws that made slavery possible was the destruction of the civilization that allowed slavery.

I have tried to make clear that the land laws of the United States permit legal stealing of 75 billions of dollars per year. Is it not clear that the consequence of stealing on this scale will be the ultimate destruction of the civilization that permits it?

An estimate of the amount of stealing

It is generally admitted that there are three factors in the cost of producing wealth:

1. What has to be paid for the use of land. This is ground rent.
2. What has to be paid for labor, either of hand or brain. This is wages and salary.
3. What has to be paid for the use of capital. This is called interest, and includes more than what has to be paid to the bank for the use of the money. Interest in this sense is paid for the use of tools, houses and other forms of capital (or stored-up wealth). If we look at it a little closer, we will see that there are really only two factors in the cost of production:
 - (a) Cost of the natural factor, namely, of land; this is ground rent.
 - (b) The cost of the human factor, which includes wages and salary for active labor, and interest for the use of capital (which is stored-up labor).

For most of us, the cost of shelter and food are the largest items in our cost of living. House rent is most of the cost of shelter. House rent is made up of two items: ground rent paid for the use of the land on which the house stands, and interest on the capital used in building the house itself. Suppose the house and lot are worth \$12,500 when the house is new, and suppose the lot is worth \$2,500. Then, one-fifth of the rent is ground rent and four-fifths is interest. Houses depreciate about 5 per cent each year. At the end of ten years the house would be worth only

\$5,000 instead of \$10,000. If the total rent remains the same, one-third of the rental would be ground rent and two-thirds interest. In ten more years, the house would be worth nothing, and all the rent would be ground rent. To get an average, take New York City. In New York the total assessment of building and land is twenty billion dollars. Twelve billion is building value and eight billion is land value; therefore, in New York City 40 per cent of the rent is ground rent. The same ratio prevails over the country as a whole.

We do not have reliable figures as to how much of the cost of food is ground rent. Will it not be reasonable to assume that if 40 per cent of the cost of ordinary house rent is paid for the use of land, that about the same proportion of the cost of food will be ground rent?

Before wheat is eaten as part of a loaf of bread, the wheat has to be ground to flour by the miller. It has to be baked into bread by the baker. It has to be stored in the grocery for the final use of the consumer. The miller, baker and grocer all have plants that are located on land, and part of the cost of each operation is ground rent for the use of land. But the proportion of ground rent to the cost of labor is less in the case of the miller, baker and grocer than it is in the case of the farmer.

The cost of meat we eat is largely the ground rent for the land that raised the cattle, and the feed that the cattle eat. If we combined the labor in raising the cattle, packing house charges, freight from packing house to the butcher, and charges of the butcher in handling the meat, it would probably be less than the ground rent for the use of the land necessary to raise the cattle. If this is so, over half the cost of the meat we eat is ground rent.

Since 1914, the cost of Federal Government with two world wars, has been thirty or forty times what it was before. We have invaded Europe twice and our relations with Europe are, if anything, worse than before our invasions. Some of these days we are going to learn that enormous military expenditures are not the best way to have satisfactory foreign relations and our federal expense can be reduced to normal. Our expenditures for our forty-eight states government amount to eleven and a half billion dollars per year. The expenditures for education and hos-

pitals, especially hospitals for the mentally ill, should be considerably increased.

If one parks a car in a parking lot, over half the charge is ground rent. If one buys a vacant lot, all the charge is ground rent capitalized. On the other hand, the cost of an automobile is mostly wages for labor, salaries for office workers, and interest to pay for the use of the very expensive machinery required. Probably less than 20 per cent of the cost of an automobile is ground rent.

The cost of ground rent in the clothes we wear is hard to determine. The cost of ground rent in the cost of cotton and wool, from which the clothes are made, is high; but the cost of ground rent in the mill weaving cloth, and of the tailor shop which makes a suit of clothes, is low.

The cost of gasoline is dependent on the cost of crude oil. The cost of crude oil is almost all ground rent. A large part of the income of Venezuela, Arabia, and Iran is ground rent from the production of crude oil in these countries.

Probably 25 per cent of the cost of natural gas is ground rent paid to the owner of the gas well and for the right-of-way of the thousands of miles of gas lines.

Since statistics of the cost of what we produce are not kept, the ratio of ground rent, wages and interest cannot be determined. When it is generally realized that the natural source of income for the government is ground rent, statistics will be kept so that fundamental information can be obtained from them.

Considering what has been shown in the foregoing, would it not be reasonable to put the cost of the natural element in production at not less than 25 per cent, leaving 75 per cent to divide between wages and salaries for the worker and interest for the capitalist?

It has been shown that 40 per cent of ordinary rent is ground rent. It has been indicated that probably as much as 40 per cent of what is paid for food is ground rent. It has been indicated that probably 20 or 25 per cent of the cost of clothes is ground rent. Is it not reasonable to conclude that at least 25 per cent of what it costs to live is ground rent?

In a recent issue of *Time Magazine*, it was stated that the total personal income of the people of the United States is three

hundred billions of dollars a year. If that is so, and if the estimate made above is reasonable, the total ground rent is 75 billion dollars per year for the people of the United States.

Ground rent appears in the cost of everything we buy. It might seem that the value of fish caught on the ocean will carry no ground rent. But fish are not eaten on the ocean. As soon as the fish get to land and are sold, part of the price is required to pay for the use of land for the port, part for the use of land for the canning plant, part for the use of the railroads that carry the fish to market, part for the ground rent of the land of the grocer who sells the fish to the final consumer.

The use of land is just as necessary to life as the use of air. When anyone buys land, the only cost is ground rent capitalized. It is the only kind of property that the writer can think of, the cost of which is not made up partly of wages for labor and interest for the use of machinery. We must realize that the cost of everything we buy is divided into the cost of the natural elements of production (the land) and the cost of the human element in production (labor and capital). Ground rent pays for the use of the natural element in production. Wages and interest together pay for the human element in production. When we consider the fact that an estimated 25 per cent of what it costs to live is required to pay for the use of land, leaving 75 per cent to pay for wages and interest, the estimate of 25 per cent, if anything, looks low rather than high.

Some day we will recognize natural relations and will change our land laws to allow the community to collect the ground rent it produces. When this happens, land will be free of purchase price and easy to acquire. Everyone will tend to become a landowner. The demand for land will be much greater than it is now. Ground rent will go up because many more will be demanding it. If 25 per cent is a reasonable estimate for the present amount of ground rent, it is reasonable to expect that ground rent will increase 10 to 20 per cent when ground rent is collected for community expenses. If 75 billion dollars is a fair estimate of ground rent at the present time, ninety billion dollars would be a fair estimate after the community collects the ground rent that belongs to it.

This sum is ample to support a reasonable government in all of its activities. Anyone who tries to find out how much is spent

for ground rent will come to the conclusion that the amount is a vast sum, whether he agrees with the foregoing calculations or not. This writer believes that the Creator is intelligent as well as Beneficent, that the ground rent provided by the Creator for the expenses of the government will be found to be ample for such purpose. Our land laws prevent the community from collecting this natural source of revenue, and therefore compel the government to collect from its citizens taxes on wealth to which the government has no natural or moral right. *Our land laws enable landowners to appropriate what belongs to the community, thereby compelling the government to appropriate what belongs to its individual citizens.* When this double misappropriation of wealth is corrected, as it would be if the community collected its natural source of revenue, the effect on distribution of wealth would be enormous.

Ground rent is the national source of revenue for the community. The community has no right to levy taxes on the wealth of its citizens, unless it can be clearly shown that the natural source of revenue is not great enough to pay ordinary government expenses.

Our land laws prevent the community from collecting ground rent for community expenses, but the laws give this vast sum to landowners who do nothing to produce it. If my calculations are correct, our man-made land laws compel our land-users to pay 75 billions of dollars per year to landowners who do nothing to produce it. The surprising thing is that we are as well off as we are, considering the vast stealing our land laws make possible.

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