

Science has taught us many lessons during the last few decades as to the rapidity with which the entire social habits of a people may change in obedience to the stimulus of such seeming trifles as cheap postages, telephones and automobiles. The emergence of an emancipated "proletariat," a working class who could dictate the price of their labor as merchants can do with their goods, and who should find employers competing for the privilege of purchasing work, would be as startlingly new phenomenon as the world has ever seen. Yet the adaptation to the changed conditions will probably take place as quietly and naturally as such changes have occurred before at epoch-marking times. The stones which the empire builders have refused will become the chief headstones of the corner. Self-respect and sobriety will evolve naturally under the encouraging stimulus of economic independence, while culture and taste for the higher amenities and courtesies of life will generate themselves as they have already done among the well-to-do classes. That large capacity possessed by all animal organisms and particularly by man, for responding to change of environment, may be trusted to realize all the ideal conditions dreamed of by visionaries after the final liberation is effected that shall make man free to enjoy Nature's bounty. Truly it may be said of a nation as of an individual soul, "The kingdom of Heaven cometh not by observation. Neither shall ye say Lo here or Lo there, for the kingdom of heaven is within you."

THE SOUL OF THE SINGLE TAX

(For the Review.)

By **BENJAMIN F. LINDAS**

Whenever I use the term, Single Tax, I always feel that to those who are not familiar with its principles, it conveys an entirely erroneous idea. I always imagine that the name, to many, merely stirs up visions of endless statistics, dry details, tedious classifications, and technical comparisons of matters that are foreign to the interests of most of us.

This is one misconception of the meaning of the term, Single Tax, that cannot be too thoroughly dispelled. Single Tax is not in its essence a mere fiscal reform, but is really a religion—a way of life. Under Single Tax the collection of taxes would be but a means to an end; the end being the freedom of the individual in a commonwealth governed in accordance with the doctrine of the brotherhood of man.

But to be more particular, what, then, is the Single Tax?

Let us imagine the human race placed on this earth that has been stripped clean of all artificial fixtures; without homes, railroads, skyscrapers or tene-

ments. These people find that in order to live they have to produce; with the start of production they soon discover that everything they have to eat and wear, the materials for shelter, the tools by which production is increased—in other words, all wealth comes from human labor, assisted by capital—stored labor, applied to the land. Finally, the discovery is made that the production of wealth is greatly increased by co-operation and the division of labor, and so vast numbers pool their efforts and congregate in particular spots forming towns and cities; places that have been favored by the people for some particular reason; either their closeness to the coal fields that makes manufacturing more economical; their closeness to rivers cheapening transportation, or their proximity to harbors, bays, etc.

Let us take another glance at the earth and we now find that judged from the standpoint of productiveness, beauty, and healthfulness, human habitations are far from meeting these ideal requirements. We see spots of natural beauty, and spots of unnatural ugliness. We find places of artificial attractiveness, and places unfavored by man's decorative genius. But we all can't crowd on the same productive farm, some of us must live on the rocky slopes and in the weed-choked hollows; we all can't have our business houses on the main street, some of us must work on the side streets and in the byways; we all can't build our dwellings on the lake-shore drives and the park-bordered boulevards, some of us must live on the modest streets in the background.

These natural differences cannot be changed, but they can be equalized. But how? By compelling those who occupy the favored sites to pay for the favor. But pay to whom? To those who live on the poorer sites? To those who arrived in the wilderness first and who have laid claim to all that they happened to see? Certainly not. Pay it to the whole community, to all the people as tenants in common of the earth, to that artificial entity of which we are all a part. For what purpose should this money be paid? First—To pay the actual expenses of the government and, secondly, to provide a surplus that can be used to enable everyone to enjoy an independent and helpful livelihood. But what amount shall each pay? The amount is already determined, and is paid every day by everyone who occupies a foot of earth in town, city or country. But to whom is it paid now? To the class that claims ownership of the soil, and that for the use of every foot of ground exacts payment in the form of ground-rent. Now, the Single Tax means that the community shall take this payment instead of a few individuals. But, you may ask, what is the difference, as it has to be paid anyway? The difference is this: Now you pay a single tax to the individual for the sole use of the individual, and in addition, you pay a series of multiple taxes to the community, partly for your benefit, but mostly for the benefit of the very people who have already taxed you all that you can possibly bear. Now all these extra taxes; taxes that raise the prices of all the necessities of life; taxes that interfere with the carrying on of business; taxes that discourage

improvements: all these taxes, amounting to millions of dollars a year, you save at one stroke. Land value increases with every advance of civilization; increase in population, wider diffusion of education, improvements in the arts, and perfection in methods of government all add to the value of the land. The right of individuals to wield this taxing power for their own benefit having thus made land a basis of speculation, land ceases to be considered as a fundamental unit of production, and becomes the chips in a gigantic gambling swindle, in which all the cards are marked. Farms become too expensive to farm and too difficult to secure, and production is lowered and prices raised. Farmers crowd to the cities, and the resulting competition for work lowers wages. These increased prices and reduced wages necessarily reduce the purchasing power of the people, which in turn shuts down factories, the closed factories embarrass the banks, the embarrassed banks lose the savings of their depositors, and the cycle is completed with the periodical panic.

Change this Single Tax from private to public hands and these fictitious land values cease; this unnatural speculation ends; the closed opportunities are reopened and a sane and natural production ensues.

Now this is my idea, in general terms, of the Single Tax. I do not intend, however, to revert to its technical features, but to devote a few words to the spirit of this world-wide movement. A community may have perfect laws, and yet be far from law-abiding. An individual may have the ten commandments and an elaborate system of ethics by heart, and yet lead an immoral life. A reform may be theoretically perfect and yet be simply an inanimate thing—a lifeless figment of the imagination. Does Single Tax come under this classification? Is it just a fanciful theory, an excuse for the exercise of the mind, a metaphysical abstraction? Or is it animated by a soul—a living, pulsing soul—an immortal spirit, that sooner or later, in some form or other, under this name or some other, must control the actions of men before their full, complete, and lasting development can be realized?

Emerson has said: "What we commonly call man, the eating, drinking, planting, counting man, does not, as we know him, represent himself, but misrepresents himself. Him we do not respect, but the soul, whose organ he is, would he let it appear through his action, would make our knees bend. When it breathes through his intellect, it is genius; when it breathes through his will, it is virtue; when it flows through his affection, it is love. And the blindness of the intellect begins when it would be something of itself. The weakness of the will begins when the individual would be something of himself. All reform aims in some one particular to let the great soul have its way through us."

Thus while we say that the eating, drinking, planting, counting man is not the real man, but the mask behind which the real man lies hidden, so, like these formal rules of conduct that subdue the natural expressions of the real man, many reforms under an impenetrable cover of temporary expedi-

encies hide the great soul that seeks expression through its teaching and philosophy.

Reforms are but crystalized thoughts and ideals, and only in so far as those who propose reforms are responsive to the soul that controls the actions of men through their will, intellect and affection, will the reforms be based on justice, virtue and love. Thus I want to sound a warning to those who are working to instill into the hearts and minds of men the truths of Single Tax, not to quench its soul for some slight temporary gain. It is right to urge the establishment of proper methods for assessing and collecting taxes. It is proper to urge the partial exemption of buildings from taxation. It seems to be good politics to prepare elaborate statistics to show to property owners the savings that will result from the application of a limited Single Tax. All these methods are good inasmuch as they cause people to think about, and inquire about, the reforms that are so zealously discussed. We should not, however, neglect the basis of the original inspiration, but like the weary pilgrim tramping to the Holy Land, we should occasionally make a mental exploration in search of the great soul of the cause.

When we look at the world, or at man, we observe phenomena disjointedly. We see the world piece by piece; we see man, action by action. We see the sky, the sun, the moon, the trees and the hills. We see in man an action here, an action there, an expression of love here, of justice there, an expression of intellect, and then of virtue. Not one of these constitute the soul, but all joined together, for "the soul is the vast background of our whole being." And any cause to be great, any reform to be lasting, should be so universal in its expressions and desires that it holds captive within it the essence of this great eternal soul.

We say of some men that they possess great souls, and when we analyze their actions we find them men of trust, or virtue, and of love. Of such a type was Socrates, Buddha, Jesus, Marcus Aurelius, Abraham Lincoln and Henry George. The same qualities of the soul that made these men great must be present in the soul of any reform that is destined to be great. It must be true; it must be just; it must be actuated by an inspiring sense of brotherly love. And such is the soul of the Single Tax.

Is it true? Subject it to the keenest analysis by the most philosophical mind, and every principle will be found in inseparable alignment with natural law; man is entitled to himself and what he produces, the community to what it produces. Man is entitled to the results of his labor. All men are equally entitled to what was given by nature for the use of all, the land, which must be passed on for equal enjoyment from generation to generation until the end of time. Is not all this truth, absolute, unalterable truth?

Is it just? Ask yourselves this question: Is it just to unclasp the hand of privilege and to throw open natural opportunities to the equal enjoyment of all? Is it just to say to man that what he sows he shall also reap? Is it just to say that everyone is entitled to the full reward of his toil? Is it just

to demand that chattel, wage and tenant slavery shall be abolished, and that no man shall be carried on the shoulders of another? If these things are just, then is justice one of the constituent parts of the soul of the Single Tax.

Does the Single Tax aim to perpetuate the principles of true brotherly love? Listen! To the firm believer in Single Tax there are no black men, or red men, or yellow men, there are simply men. The object of this great movement is not to place a coterie of politicians on an absurd pinnacle of temporary fame, but to reach a helping hand to the poverty-stricken and the helpless, to bring a message of hope to the disheartened, to awaken the latent powers of those who are oppressed with the ominous signs of an empty future, and to give all men a chance to grow and develop and to work out their destinies free from the hampering restrictions of artificial laws.

This, then, is the great soul of the Single Tax—a soul of truth and justice and of love—a soul that was infused into the movement by the great man from whose brain it sprang.

The soul of a genius lives forever in his works. Here is a painting centuries old. The colors are beginning to fade. The wall upon which the painting was placed is crumbling with age. The dust of hundreds of years is obscuring the figures, and yet from this old relic the soul of the artist that placed it there is shining with such brilliant rays that like some powerful magnet it draws people to it from all over the world. So it is with sculpture; with literature; with law and with economics, and the great souls still live whose bodies have long since passed away. Phidias still holds sway over the scattered fragments on the Acropolis at Athens; Michael Angelo still lives in the Holy City of Rome; Cellini is in his bits of brass and gold; Shakespeare yet holds forth in his little world upon the stage; the soul of Blackstone is in his laws, while the soul of Henry George will live forever in the immortal truths he taught.

I wish to close, therefore, by giving in the words of Henry George, his own conception of the great soul that is driving it all: "It is not selfishness that enriches the annals of every people with heroes and saints. It is not selfishness that on every page of the world's history bursts out in sudden splendor of noble deeds or sheds the soft radiance of benignant lives. It was not selfishness that turned Gautama's back to his royal home or bade the Maid of Orleans lift the sword from the altar; that held the three hundred in the pass of Thermopylæ, or gathered into Winkelried's bosom the sheaf of spears; that chained Vincent de Paul to the bench of the galley, or brought little starving children, during the Indian famine, tottering to the relief station with yet weaker starvelings in their arms. Call it religion, patriotism, sympathy, the enthusiasm for humanity, or the love of God; call it what you will; there is yet a force that overcomes and drives out selfishness; a force which is the electricity of the moral universe; a force beside which all others are weak. He who has not seen it has walked with shut eyes. He who looks sees, as says Plutarch, "that the soul has a principle of kindness in itself, and is born to love, as well as to perceive, remember or to think."