

who would use them. If they persisted in holding them idle they would be obliged to pay the community for that wrongful privilege, a thing they would not be likely to do for any length of time. Land monopoly and land speculation would be destroyed, but although the selling value of land would be greatly diminished, its value for use would be as great as ever. Land being plentiful and cheap the opportunities for labor would be vastly more numerous than at present. It is true that all men could not get their living directly from the land, but a sufficient number would be able to do so to relieve the labor market.

On the other hand an immense impetus would be given to the production of wealth by the removal of the various taxes that now weigh upon industry. Put a tax on dogs and the result is fewer dogs. Tax fences and people will do without them as far as possible. Tax fruit trees, and the owners will cut them down. Take the taxes off machinery and you encourage manufactures. Take the taxes off houses and more houses will be built. All this would mean a greater demand for labor, and where the demand for labor is good wages are high. To make a good demand for labor is the only way by which the wages of the working masses can be advanced. When there is no such demand, no strikes or boycotts, no combinations or trades unions can permanently prevent wages from falling. When the working people are prosperous, business men will be prosperous too. No one can deny that if the Single Tax will bring about such a result, its serious study is demanded by all those who would foster by their agitation and votes the improvement of the economic condition of our people.

WHAT IS THE SINGLE TAX?

(For the Review.)

BY J. C. BARNES.

It is not a tax at all in the sense given by the dictionaries, as "A *charge* or *burden* laid upon *persons* or *property* for the support of a Government." It is a term used for want of a better one to concisely express the *modus operandi* of collecting the economic rent or annual *value* of land for all the people—land values being the only values produced by *all* the people in common, which should be collected annually and restored to the common treasury for all the people. This fund may be drawn upon by the people in lieu of all other taxation for public needs. The annual value of land, exclusive of all wealth *on* the land, is exactly adequate to defray the expenses of national, state, county and municipal governments, and seems to be a *Natural Tax* if it may for purposes of popular understanding be termed a tax.

The *principal* object of the so-called Single Tax is to equalize the use of

the earth to all, and is the *only* way possible that land, upon which all depend as land animals for their "inalienable right to life, liberty and the pursuit of happiness" can be made accessible on terms of equality.

It is argued by Single Taxers that since *all* have an equal right to all land, and only a few can occupy or possess the more valuable sites, they who do so should *pay* to others the excess of the value of such land in use. Or, to make the possession of land *absolutely* equitable, all should pay into a common treasury the value of their land for the *privilege* of security in its possession. It would by abolishing taxes on movable and intangible property, remove the temptation to fraud in assessments—for land lies out of doors where all may know its value, and it cannot be hidden nor taken away. It is further urged in favor of the Single Tax on land *values*, that wealth belongs to the producer of it as against the world, and the state has no just right to cause him to divide up the products of his wealth every year in proportion to his industry and economy, as is done now under the name of taxation.

The Single Tax would not only equalize the ownership of the earth to all, but would tend strongly to the equalization of wealth by giving all equal access to natural opportunities to produce wealth. These opportunities the landless do not possess. Land rents, which are the cause of the selling value of land, are produced by all the people and advance with the social growth of the community. The poor add to its value as much as the rich, but do not get these values they help to create. But if the annual value of land were taken as a tax the poor and rich alike would share in it, and no one could be involuntarily poor, and no one very rich, for the value of land, comprising half of the values of the United States, would belong to all alike—to the poor as much as to the rich. The Single Tax would destroy the selling value of land, for unlike other property, the more land value is taxed the cheaper land becomes. With labor products this is not so, for the tax, as well as a profit on the tax, is in this instance shifted on to the consumer. Taxes on land values cannot be so shifted on to the tenant, for land becomes by reason of the tax more accessible and cheaper. The tax increases not the actual, but the market supply of land, and thus really cheapens it.

By taking the economic rent of land as a tax, the very rich would find their wealth decreased fully one half, for at least half of the country's estimated wealth is in land values. Then half of this so-called wealth, (*real wealth* consists of the products of labor,) would go to the people. Every man, woman and child adds \$500 to the value of land exclusive of all wealth on the land. And every man, woman and child in a city, adds \$4 to the center acre, and to other acres proportionally as you recede from the center. The people do not get this value now, but would under the Single Tax, part in public improvements and part in the greater value that would then revert to labor.

In addition to equalizing land ownership to all, the Single Tax would exempt all products from tariff and other taxation that is shifted to the consumer, and products would be that much cheapened. This would be equivalent to raising the wages of the laborer by just so much, for it would increase

production and the demand for labor, and make unnecessary all strikes and lockouts.

No one could afford to pay as high a tax on a vacant lot as is paid on an improved one and the owner would build on it or abandon it to some one who would build. Houses would be more plentiful and rents in consequence lower. The congested tenement houses, the hotbeds of crime and disease, would be relieved. Thus as a moral and sanitary measure, the Single Tax is worth consideration by the student of social conditions.

The only cost of land anywhere would be the economic rent paid by the occupier, and no one could complain of that, for he would get the benefit of its location, and the tax or rent he would pay would be paid to himself in a sense, for he would get the good of it in paved streets, lighting, water, sewerage, fire and police protection. The police expense would be reduced, for crime, the result of poverty and the fear of poverty, would be diminished.

The economic effect of the Single Tax is so far reaching that it cannot be adequately summed up in a brief statement like this one, but one fact corroborating may be cited in the theory that the very wealthy get their wealth through special privileges, the greatest of these being the privileged monopoly of land values, which the Single Tax would destroy.

Marshal Field died with an estimated estate of \$100,000,000. He bought cheap lots in Chicago just after the fire and held on to them till the population of two million people added each \$4 per acre to some of his land. His store covers $3\frac{1}{4}$ acres of land now worth \$26,000,000 exclusive of the building. The annual rent of the land on which his store stands in the heart of the city, at 5 per cent on its value, would be \$1,300,000, which may be saved and added to the capital, while some of his competitors must *pay* out the same proportionate amounts, giving him that much advantage over them. It was not legitimate trading or operation of capital that made him so rich, but the monopoly of land. Had it not been for this monopoly, he would not have died worth these millions. The same is true of nine tenths of all great fortunes.

Study the Single Tax, and learn all about this great moral movement with a fiscal name.

SLUM STUDIES.

By JUDSON GRENELL.

A city slum is a product of an imperfect civilization. Wherever there is a large city there will be found a congested population and a city slum.

Detroit has her slum as well as New York, London, Chicago, Paris, Berlin, Boston and other commercial centers of the world. These slums present a somber background to the wealth and luxury of our holders of special privileges, our divine-right rulers, our manipulators of stock in railroad corporations,