

capitalized and subtracted from the purchase price, and it is only an increase in tax that any one land owner bears. As a consequence, the selling price would be reduced by the heavier taxes and the anticipation of an increased rate, instead of being swollen by the capitalization of the estimated future increase in earning power to be paid for by the tenants. This is what gives land its speculative value and keeps much desirable land out of use. By taking away some of these enormous profits, land ownership will become less valuable as a speculative investment, holding land out of use will tend to be unprofitable and much of the present vacant land will be offered for use. Coincident with this is the fact that an "adequate taxation of land values will release large sums of money for other purposes, such as constructing buildings, tending to reduce interest rates." Thus building and industry will be encouraged by this means as well as by their exemption from taxation, and lower rents and higher wages is the promised outcome.

There are many other claims made for the proposition that might be presented if space permitted, but most of them rest upon points given above. It is often urged as a panacea for all social ills, which of course it is not. The actual working out of the scheme will be dealt with in the chapter on the Single Tax in Canada.

(To be Continued).

EMASCULATED SINGLE TAX OR COMMON PROPERTY IN LAND, WHICH?

(For the Review).

BY ANTONIO BASTIDA

It seems to us that the following is an admirable expression of a point of view, in which, though there are statements from which we would dissent, we find much to commend. But at all events, it is certain to be read with interest, and expressions of opinion from readers of the REVIEW are invited.—Editor SINGLE TAX REVIEW.

In the Sunday schools last week, throughout the Christian world, was told the story of the angels who appeared to the shepherds in the fields of Bethlehem proclaiming the advent of Christ, with the glad tidings of "peace on earth and good will to man."

Why is it then that today almost all of the powerful Christian nations of the world are engaged in bloody strife? That pious, but rival, Emperors, Kings and peoples are daily praying to God to bless their armies and help them to slaughter those children of God who live on the other side of their political boundaries?

Is it not that Christians no longer follow the teachings of Christ who bade them work for the Kingdom of God on earth? "Thy Kingdom come, thy will be done on earth as it is in heaven." Is it not because they no longer preach the doctrine of the common fatherhood of God and brotherhood of man? Is it not because the effective force of the doctrine which looked toward reform on earth has been superseded by an attenuated spiritual doctrine which rewards suffering here below with an usurious reward on the other side of the grave?

Many writers have pointed out that the teachings of Christ were disturbing to the rulers and culture of His time, as indeed they are to the present, and to St. Paul is generally ascribed this shifting of the reward from this world to the next. Certainly it is due to his writings and advice, "Be ye all things to all men," that Christianity became respectable.

Shorn of its virility, impotent to harm privileged interests, loaded down with platitudinous precepts, robbed of its message of hope and happiness for mankind,—nearly all the civilized world now calling itself Christian—man is systematically exploited by man and nations engage in wholesale murder. This is emasculated Christianity!

In 1878 appeared a book destined to have a powerful influence on the future welfare of mankind; little at first when the small edition of "Progress and Poverty" was published and read by the professors of political economy; greater when Mr. George went to Ireland and was put in jail for preaching the truth in favor of the expropriated crofters; still greater when in an *independent* political campaign he polled 68,000 votes as a candidate for mayor in the city of New York.

We have all read this marvelous book, which combines crystal logic with word color and tone to such a degree that a critic was led to characterize the author as an inspired seer. This book has colored our lives; to it we proudly refer as to the source of our hope for the moral, as well as the material advancement of mankind; to many of us it is the bible of our only religion—humanity.

Now what was the message of Henry George to mankind?

After an exhaustive and close analysis of the causes of poverty and misery covering some three hundred pages, in book VI. of "Progress and Poverty" he brings forth his remedy.

"We must make land common property."

There then is the dictum of our prophet. Do we follow it? Are Single Taxers known as abolitionists of property in land? Does the democratic party reward confessed abolitionists of private property in land with appointments and nominations; does it send them to congress? The question may be begged by saying real estate men know it. To which I may rejoin, are we seeking to convert real estate operators while letting the people remain in ignorance of our cause? The truth is Single Taxers are not preaching the abolition of private property in land, so let us examine the book further.

Mr. George goes on to say, "it is not necessary to confiscate land, it is necessary only to confiscate rent." "We may safely leave the landlords the shell if we take the kernel." Are we known as confiscators of rent? Again we may answer yes, by the real estate men, for it is their business to know and guard against us. But do the people know?

Turn to the book again. Mr. George says, "As we take already part of rent in taxation, all we have to do is to take the balance."

At last we have got down to a tax. From the remedy we have come to the method. Now I have no fault to find with the method; what I want to do is to show that Mr. George in converting us, first pointed out a remedy for poverty and then a method of applying it, and that we persist in trying to convert the people by preaching the method only, keeping silent about the remedy itself. Without playing on words I want to say we have become methodists and have ceased to be abolitionists, to the great detriment of our cause.

Why have we elevated a tax as our slogan in place of the inspiring cry of "the land for the people?" I think it was because we developed a modern St. Paul in our movement, a man who like St. Paul saw the light through the medium of his position and training in society. In 1887 Mr. Thomas G. Shearman, a prominent lawyer and millionaire, then traveling in Switzerland, sent the *Standard*, published by Henry George, an article pointing out that a tax on the value of land would be sufficient for all governmental expenses and that other taxes would be unnecessary. The acting editor of the *Standard*, probably with the best motives in the world, capped this article "The Single Tax."

From this article we derive our name, and from the teachings of Thomas G. Shearman, limited Single Taxer and free trader, as put forth in his book "Natural Taxation," we have become fiscal reformers and respectable, while still honoring Henry George as our prophet.

The consequence of this change has been enormous. To it is due undoubtedly Mr. George's error of judgment, when, against the advice of Dr. McGlynn, he dropped the battle cry of "free land and free men" and led us away from the local field where the land issue should be fought, and entered the federal field as allies of the democratic party on the tariff issue. In doing this we antagonize all believers in protection, who were then, and still are, a majority in the nation. Also we antagonized all the temperance men and prohibitionists, who were for a tax on liquor. Then, as now, in our stupidity, we said, and still say, "Oh, he is not a Single Taxer, he believes in a tax on imports or liquors, etc." Of course he is not a Single Taxer, if we worship the words Single and Tax, but if you come to hate both words and understand that our object is to confiscate rent to the uses of the people, you will have no reason to say that any one believing in doing that is not with us, no matter how many other taxes he believes in.

Shall we persist in this stupidity? Shall we continue, conceited in our

logic, boastful of our superior intelligence to insult our neighbors and then wonder why we do not make more progress? Must we always insist that a man shall cure himself of all economic fallacies before we will allow him to help us make land common property?

Is it not common sense on the other hand for us to say to the protectionist and the temperance man, your issues are national ones. We have an issue here in the State which we believe will cure poverty. We assert that land is of right common property and we want your help in making it so, and we care not how you vote for president and congress in the meantime, for cannot we do the same? After a man once sees the injustice of private property in land his eyes are opened and he soon drops his belief in a protective tariff; but a temperance man may still believe very logically in a tax on liquors as a restrictive measure.

To me it seems logical to think that it will be easy to get rid of taxes on the products of labor when the treasury is overflowing with collected rents, and conversely it looks beyond the bounds of reason to expect that governmental extravagance will allow the lopping off of any important tax beforehand.

Now for many years I thought the Single Tax programme was very beautiful. I wanted a tax—I did not want any other—consequently I wanted a Single Tax. Beautiful is the word, is it not? Well—after a Rip Van Winkle sleep I became conscious and was surprised to find that while I and my comrades had grown old, and that many had passed on, that there was a dearth of young blood. Where, Oh where is the army of young Single Taxers which should replace us? For lack of a fitting reply let us keep silent a moment.

Go to a Socialist meeting and observe the enthusiastic young men there. Why are they there and not with us? Because in our fiscal teaching there is nothing to enthuse over, and frankly, for that reason, the Socialists have a profound contempt for the Single Taxer. I am sorry to say this contempt in my opinion is merited. Had we preached common property in land they would have respected us.

Now I do not want to convey the impression that our wrong policy is maliciously maintained, for it is not, no more than are the platitudinous teachings of the church by the congregations. There, as with us, the really religious clothe the platitudinous mouthings of the ministers with their own deep feeling so that they do not perceive or suspect the absence of application or force in it. And so we hear or read a fiscal argument with its well known phrases for the Single Tax, and knowing that our own intention is the ultimate confiscation of rent, we fancy it says so in the argument. But to the uninitiated it is not there at all, and if we read it again with our attention drawn to it, we too must confess that it is not there. Take the letter-head of a leading Single Tax club, containing an exposition of the Single Tax. Now the writer of this letter-head is no doubt a good Single Taxer, no doubt

either that he was honestly using the current style of argument, but, does he really convey our truth to the heathen? No; we can see it, but the heathen cannot. Suppose we put the club letter and a paraphrase of it in parallel columns; perhaps we can see then why it does not.

CLUB LETTER.

The Single Tax will abolish all taxes save one on the value of land, exempting improvements.

The Single Tax is not a tax on real estate, which includes improvements. Nor a tax on land, for it would tax only such land as is valuable, and would tax that in proportion to value. This would provide all public revenues—municipal, county, State and national.

The Single Tax would get rid of those taxes which promote fraud, perjury and corruption. It would enormously increase the production of wealth by removing the burdens that now weigh upon industry. A tax on things made by man tends to decrease the supply and increase the cost.

But the taxation of land values makes land more available, since it would be unprofitable for owners of valuable land to hold it idle for speculation.

Taxation of the products of labor and the insufficient taxation of land values produce an unjust distribution of wealth, which gives us the hundredfold millionaire on the one side and the tramp and the pauper on the other.

This condition generates thieves and social parasites of all kinds, and requires large expenditures of money and energy in watchmen, policemen, courts, prisons, and other means of defense and repression.

The taxes we would abolish fall most heavily on the poor, and tend to congest population in the great cities. The Single Tax would destroy that monopoly of land which is crowding the people too close in some places, and scattering them too far apart in others.

PARAPHRASE.

The Single Tax will abolish all taxes save one on the value of slaves, exempting their clothing.

The Single Tax is not a tax on plantations, which includes improvements. Nor a tax on slaves, for it would tax only such slaves as are valuable and would tax them in proportion to their value. This would provide all public revenues, etc.

The tax on slaves would get rid of the taxes which promote fraud, perjury, etc.

But the taxation of slave values make slaves more available, since it would be unprofitable for owners of valuable slaves to hold them idle for speculation.

Taxation of the products of labor and the insufficient taxation of slave values produce an unjust, etc.

The taxes we would abolish fall most heavily on the poor, and tend to congest population in the great cities. The tax on slave values would destroy that Monopoly of slaves which is crowding them and the people too close in some places, and scattering them too far apart in others.

Now it is very clear that there is no argument in the paraphrase for the abolition of slavery, and just as clearly is it apparent in reading the letterhead, as it was written, that there is no argument in it for the abolition of private property in land; neither does it advocate the confiscation of rent to the use of the people. The simple change of slave value for land value exposes the weakness of the fiscal form of propaganda, but a greater evil grows out of its use, for in and out of the shifting technical interpretations of fiscal terms the Single Tax politician can dodge his accusers. Now I am getting on dangerous ground. For, is it not treason to criticise those Single Taxers who, by reason of appointment or election, have secured the prefix of Honorable to their names? Are these men holy because they are known to us as Single Taxers? Unfortunately, many people believe it is treason or sacrilege; unfortunately, instead of holding the belief that just because they are Single Taxers much is expected of them, the style is to defend their silence as good policy, or to extol their bravery if they emit some innocuous Single Tax platitudes. This attitude abets the propaganda of emasculated Single Tax.

For example, in a certain State at the last election a well-known Single Taxer ran for Congress. As he failed of election he is not an Honorable, and I may therefore possibly criticise him without being excommunicated. Mr. R., candidate for United States Senator, was accused by Senator S. of being in favor of land confiscation. Did Mr. R. say to Senator S., "No, Senator, I do not think it is necessary to confiscate land, I hold with Henry George, that it is only necessary to confiscate rent." Now if he had said this it would have been the truth and you will notice the distinction would not have made much difference. However, he did not say this, but like Peter he denied his Master. He said, "The statement is false and Senator S. knows it, yet he will continue to use it." Then as a further argument for the Senator not to press this charge he said, "He (Senator S.) knows that it is not within the power of Congress to change our system of taxation. Under the Constitution Congress cannot levy a land tax and a Senator cannot vote for a land tax." Why then does Mr. R., a Single Taxer, and others like him, try to go to Washington? Why not go to his State Legislature? I thank him for giving me such a fine endorsement of the policy I have been advocating for the past four years. Now Senator S. is not deceived by this denial, and it served only to deceive the people, for the Senator knows that it was a cowardly evasion, and respects him as one politician respects another. Mr. R. went on to say—"Many of the largest land owners in the State are my friends and are working for my election." God save the mark! Did Mr. R. ever test these friends by telling them that landlords might safely be left the shell if the people took the kernel of rent? Of course not. He probably expounded the beauties of free trade and the abolition of taxes which bear on industry.

Let Single Taxers proclaim that they are out to abolish private property in land and I will assure you that none of them will be nominated or appointed to office by those parties whose treasuries are replenished in campaign times by vested interests.

Will the cause suffer if certain individuals can no longer hope to satisfy their political ambitions by hanging onto the skirts of the Democratic or Progressive parties? Must we concede that there is no means for them to gain a livelihood outside of political office? No, the cause will not suffer; on the contrary, let the issue be boldly proclaimed, inflexibly maintained, that the land of a State belongs to the people of the State; that the looting and locking up of this common estate by monopolists is the cause of unemployment and poverty to the expropriated, and there will be an awakening among the people of the State which will quickly restore that "howling dervish" enthusiasm which permeated the ranks of the early Single Taxers.

Let this condition once be established and I prophesy that these same men and others like them will start or support State independent political parties, which under the banner of Land and Liberty will march on the State capitals; then will they enroll the people on an issue which appeals to the moral sense of justice of all men.

Why then should we not organize? Is not the issue of common property in land big enough, broad enough and fundamental enough to warrant the organization of State parties to attain it? Is it not of more importance than any or all of the issues now dividing the parties within State boundaries? Can a real Single Taxer return any other than an affirmative answer? What then is needed? Simply the coming together in each State, where there are any Single Taxers left, of a few men animated by zeal and enough self-sacrifice to work for the formation of a State organization.

Shall we wait for other nations to lead the way? Impelled by misdirected patriotism and on mainly inconsequential, if not wholly fallacious issues, our kindred across the sea are engaged in a titanic struggle involving the reckless sacrifice of the flower of their manhood and the destruction of the accumulated wealth of the peoples; why should not we, the native and adopted sons of America, forming a composite nation, set them and the whole civilized world the example of brotherhood by burying all differences of birth and creed and start a battle through the ballot box for the common heritage with its open opportunity; the object of which shall be to bring justice, peace and plenty to all and sorrow to none?

This cause shall prevail, not by hiding its light under a bushel; not by evasions or diluted teachings, but by the force of the living truth that is in it. And, while we older men may not live to see the harvest, we shall fill the present day with honest endeavor and thereby merit and command the esteem of our comrades, at the same time setting a worthy example for them who shall follow after us on the path toward Land and Liberty, with resultant health and happiness for society.

ASSOCIATION in equality is the law of human progress. Association frees mental power for expenditure in improvement and equality prevents the dissipation of this power in fruitless struggles.—Henry George.