

in social regeneration is included in the motto of those Russian patriots sometimes called Nihilists—Land and Liberty.”

Restriction of the amount of land that one may hold would not be a cure. After it was all appropriated there would still be some who would be without. Re-distribution of land would not be effective, because the very causes that make land concentrate in fewer hands now, would operate then in the same manner and with the same results.

The remedy must, of course, apply to the land. The remedy must strike at the root of landlordism, that flourishes by reason of the right to appropriate the earnings of those who have to use the soil. The remedy must also be with the current of the times; it must not be unjust or unreasonable; it must be natural; it must not be too difficult of accomplishment; it must be in accordance with the best thought of a society that has been thousands of years in the growing. Such a remedy we think we have found in Single Tax. Single Tax, which in few words, means to remedy the unequal and unjust distribution of the wealth of the world, by making common property of land. Not by confiscating the land; not by taking it from the present owners; not by disturbing land titles; not by purchasing it; not by the creation of thousands of government officials, who are to seize the holdings in the name of the government and make us all vassals of the State, but by making land values common property, by taxing into the public treasury for the use of all the people the rental value of all the land that is useful for society.

SOME QUESTIONS AND ANSWERS

(For the Review)

By **ALDEN T. AMES**

The following letter was addressed to me by the State Tax Commission of California. It will explain itself. I believe the questions and answers may be of interest to readers of the REVIEW:

“For the purpose of ascertaining general opinion regarding certain tax questions raised in California and in other States, and in order that the legislature at its next session may have the benefit of your ideas, we submit to you the following questions and respectfully urge that you give us your candid opinion regarding the same and your reasons therefor. We are sending these inquiries to a hundred representative people in each county. Your name will not be given publicity.

Thanking you for your favor and kindly co-operation, I am,
WILLIAM V. COWAN, Secretary.”

QUESTION—Would you favor the exemption from taxation of all factories and manufactured products? (Effort is being made along this line in several States, particularly in New Jersey). Give reasons.

ANSWER—I should favor the exemption from taxation of all factories and manufactured products of every kind and nature because they are the fruits of individual labor. Under the present system our assessors are a law unto themselves. But the system is at fault, not the assessors.

QUESTION—If most of our public revenue continues to come from property taxation, do you believe any property should be exempt from paying, in some way, its percentage of such tax? If so, what property would you exempt?

ANSWER—I should exempt from taxation all property except land values. Under the present system of taxation our farmers are rapidly becoming tenant farmers. Something must be done to relieve the pressure.

QUESTION—Would you favor the discontinuance of the tax on personal property and the adoption of a reasonable income tax in its place? (This has been recommended by various tax commissions, and has been partially put into operation in Wisconsin and recently adopted in Massachusetts). Give reasons.

ANSWER—I should favor the discontinuance of all taxes on personal property. Under the present system, the taxing of personal property is a farce and an incentive to perjury. Personal property taxes are never levied justly. As a palliative measure, a reasonable income tax would be far more just than the present system. The only thing, however, in favor of the income tax is that it is direct. Were we to defray war expenses by an income tax, we would have no war because those responsible for war would be obliged to pay their share of the expenses of war.

QUESTION—Do you believe improvements on land (houses, trees, etc.) should be taxed in the same proportion as the land itself? Give reasons.

ANSWER—I do not believe that improvements on land should be taxed since they are the result of individual labor, while land values are created by the people as a whole. Is it right and just to fine (tax) a person for improving his property since all the land in the vicinity is enhanced in value by his labor and enterprise?

QUESTION—Do you favor the gradual reduction of taxation upon buildings, trees and vines and the assumption of that tax burden by the land? Give reasons. (This proposition has been discussed in New York and other States and attempted in Canada, New Zealand and elsewhere. It is estimated that land in California is assessed at about one-half its full value and it has been argued that if it were assessed at full value, improvements could be exempted without increasing the tax rate).

ANSWER—I do favor the gradual reduction of taxation upon buildings trees and vines and the assumption of that tax burden by land values, because all improvements on land are the result of labor and I do not think that the

products of labor of any kind should be taxed. The great bulk of the land values of California is in our cities and in the large tracts of unimproved, idle lands that are held out of use for speculation.

QUESTION—It is argued that land values in cities and other social centers are greatly augmented by the amount of population and that the community itself, and not any effort on the part of the owner of the land, gives it the high value. If this is true, do you, or do you not believe that a man who gains this extra wealth from the community, instead of by his own efforts, should pay a greater tax proportionately? Give reasons.

ANSWER—The man who benefits by holding land out of use for speculation in either city or country, the value of which is increased by population, should pay taxes in proportion to that increased value, for in my judgment the value that the community creates should go to the community that creates it in taxes to pay community expenses.

QUESTION—If you state in your answer to the preceding question that you are in favor of a greater tax upon unearned land values, then what percentage of this unearned value do you believe should rightly come back to the community, instead of being retained by the owner? Give reasons.

ANSWER—All unearned land values should be returned to the people as a whole because it is the people who are the sole creators of land values. It is only right and just that the value created by the community should go to pay community expenses, instead of going into the hands of the individual, the land speculator, for, without people, land has no value.

Land monopoly is the father of all monopoly—all monopolies are founded on the land. Taxing land values will squeeze the monopoly out of land and all natural resources.

QUESTION—Do you believe that land held for speculation should be taxed heavier than the land used for home, agricultural or business purposes? Give reasons.

ANSWER—Land held for speculation should be taxed in proportion to its real or selling value just as used land should be. If this were done, there would be very little speculation in land, for land would have no speculative value. Since the speculative value of land is a detriment to the man that tills the soil, it would benefit the condition of this man to tax unused land at its full selling value. Placing all of the burden of taxation on land values is a humane measure, hence the man who thinks, acts and votes from the broad, humanitarian standpoint that he serves his own interest best who serves the interest of all, will use his influence at all times to abolish all other methods of taxation.

QUESTION—Do you favor the idea of setting aside certain classes of property to be taxed for certain purposes (for instance for State or county purposes solely) without regard to the relative burden of tax borne by the different classes of property? Give reasons.

ANSWER—I do not favor the idea of setting aside certain classes of property to be taxed for certain purposes, as this would be unjust discrimination. Taking land values only will reduce the price of unused vacant land. The owners of same would be obliged to either cultivate their land or sell it to some one who would. If California would exempt from taxation all improvements on land and all kinds of personal property and place all the burden of taxation on land values it would, in my judgment, double the population of California in from three to five years. It is people that California wants—not idle acres.

QUESTION—Do you favor classifying property according to its earning ability and taxing it in proportion to that ability? Give reasons.

ANSWER—I favor classifying property according to its earning ability if by "property" the Commission means property in land earning ability as the real test of land values. Only 27% of the tillable land of the United States is farmed (Gov. Report). If that is true, and I do not question it, hardly fifteen to a possible twenty per cent. of the tillable land of California is farmed. The balance is held out of use for speculation. Were all of our taxes raised from land values, it would force this idle land into use.

QUESTION—Do you favor a system of indirect taxation for city and county governments, similar to that now used by the State? Give reasons.

ANSWER—I do not believe in indirect taxation for any purpose. Indirect taxation is a method by which the burden of the expense of government is placed upon the poor, "a system of getting the most feathers with the least squawking," because the average man does not know when or how he is being robbed by indirect taxation. When taxes are direct, the people know what they pay and why they pay it.

TWO BLADES OF GRASS

(For the Review)

By GEORGE WHITE

There are two propositions, different and antagonistic, often presented to the farmers of the United States as desirable and to be adopted by those who work on farms and those who can affect legislation designed for the benefit of agriculturists. The first is that farmers should be more industrious, more skilful in their art, in order that production may at least be doubled—two blades of grass being grown where only one has previously appeared. The second is that farmers can and do already grow more than they can sell at a profit: that there is a manifest difficulty about marketing products; that, out of the final consumer's dollar, often only thirty-five cents is obtained by the producer. The first proposition is a favorite with the railroad people, interested in transportation. The second is stoutly maintained by many farm paper editors.