

## Abolish Taxes

\* THE ONLY value of land is its variable value for use; the price of land is due only to someone who claims what no one created, the land.

This value does not reside in the land. It arises from the presence of the people, goes with the people, belongs to the people. The land of a permanently abandoned city or farm would have no value.

The community alone creates this value, and morally and even legally owns it, so that the annual collection of land value by the community is not in the nature of taxation.

Buying and selling the privilege of appropriating this value by individuals is wrong and anti-social because—

1. It robs the community of its one just revenue.
2. It destroys equality of opportunity by forcing the people to pay the land holders for the privilege of working or living at all anywhere.

This vicious plan is the sole cause of our having to levy taxes. Abandon this planless plan and we need not have a single tax.

—BOLTON HALL