

methods of agitation, his quiet positiveness, his deadly earnestness are overturning the foundations of landlordism in Great Britain and throughout the world. Could two more such men be found with the means to devote to it that Fels has, we would see in a decade the last vestige of land monopoly swept away, and the sons of men receiving from the storehouse of God all that they and theirs needed, with none to stand between them and the bounties of an infinite father.—Portland, (Ore.), *Labor Press*.

THE WISEST PLAN.

Those who have made a careful and scientific study of taxation are agreed that the wisest plan is to put all the burden of taxes which are not regulative upon privileges, to raise the money needed for public uses by taxing land values only, exempting from taxation houses and other improvements and personal property. Probably in the next generation this method will be the universal practice among the most enlightened peoples. This is called the Single Tax—meaning a tax on land values only. The present system penalizes the man who builds a house, whether a small cottage, a good residence, an office building or a business block, in keeping with the part of the city in which it is located, and favors the man who maintains an old, dilapidated building on ground that ought to be put to better use.

The Single Tax on land values would penalize the man who holds land out of use or inadequately used—the owner of a vacant lot or of an old shack—and encourage all lot owners to improve their property, because under that system buildings are not taxed.—From a recent address by DR. GILLAN before the Teachers' County Institute, Lancaster, Pa.

MACHIAVELLI'S ANTITHESIS.

And then a little man, poor, unknown, a printer, almost starving, meditating in this city of the Golden Gate on the problem of

the House of Have and the House of Need.

This printer wrote a book. It set the economists by the ears. It challenged the theologians. It shook Mammon in his temple, the Pope on the throne of Peter. It made men realize the sense of brotherhood. It created a religion of the here and now, with a remedy for want, a curb on human greed. The book was "Progress and Poverty." The man was Henry George the greatest social scientist since Buckle, the profoundest economist since Adam Smith, the ultimate perfection of antithesis to Nicolo Machiavelli.—WM. MARION REEDY in *The Fra*.

PRIVATE OWNERSHIP OF LAND AND THE SINGLE TAX.

(For the Review.)

BY THOMAS HUNT.

Some of our writers and speakers besides asserting that our purpose is to impose a tax on land which shall equal the ground rent (which is the Single Tax) also claim that they intend to abolish the private ownership of land.

Is there no difference between these two propositions? It seems to me there is an enormous difference. Not only in what they will be when they shall be achieved, but in the difficulty and time required for their achievement.

The Single Tax means the imposition of a tax upon land up to the amount of the ground rent and the relief of products of labor from taxation. The procedure to accomplish this is not complicated or difficult. It is simply a "matter of keeping on" increasing the tax on land and reducing that on improvements, and when the tax on land shall amount to the ground rent monopoly of land will be abolished and all that we are crying for with regard to the right and opportunity to the use of the earth for all men will automatically follow.

No man will hold land he does not use himself except in this way:—Suppose when the Single Tax is put in force I am the owner of a house and lot where I live and also own a vacant lot in another city. I would know very well that I would not hold the lot

vacant and pay taxes on it equal to what the ground rent would be, and if I had no capital with which to put buildings upon it I would let it be sold for taxes just as is now done under the present system. But suppose I have some capital, say enough to build upon the lot the kind of improvements most appropriate to the location. If I should like that kind of investment of my funds I would retain the title and ownership of the lot and build upon it the structures that a tenant would give me the most revenue for the use of. I would collect from my tenant the revenue for the use of both land and buildings which is now called rent for real estate. The assessor would know the amount that I could collect from my tenant for the use of the land and he would have that amount reported to the Auditor's Office and I would have to pay it into the public treasury as my tax on that land.

The amount I would collect for the use of the improvements would be mine without diminution by taxation and this would be no concern of the assessor.

In this case it might be said that I am holding land that I would not be using myself, but there would be no monopoly in such a case because the full payment for the use of the land would be made to the public and all the right of any and every other man to that land would be justly extinguished and monopoly eliminated. It seems to me that in case I pay the full ground rent for the land which is under and around the house which I occupy myself as well as the one I own in another city that all monopoly is eliminated and the equal right of all to the use of the earth is vindicated.

Now, my ownership and control of this property will not differ in the slightest degree from what it is now except in the amount of tax I will pay. The relation between me as the owner of these two pieces of property and the officials of the State, county or municipality, will not differ from what they are now as far as my private ownership and control are concerned except that I will have even more privacy of ownership than under the present system.

As long as I do nothing to interfere with the health or rights of my neighbors I could

build houses or tear them down, plant trees or cut them down, plant grass or corn in my front yard as suited my inclinations, and have entire management and control and private ownership, precisely as I have under the present system, but as I say with even a little more of privacy in ownership because the assessor need not come inside of my house to assess the property if I should say no, because he could do his work in the public road or street in front of the property. The officials of city, county or State would not have a word to say to me as regards the management of the property any more than they have at present.

So that it is apparent that private ownership of land will not be abolished by the Single Tax, but on the contrary will be extended to every human being who wants land for a home or as an opportunity to make a living, and every man can sell his land and improvements to any other man, or rent it, or mortgage it with the improvements without asking permission of any State official.

Those who claim that they intend to abolish private ownership do not give the method of procedure they intend to pursue to accomplish it. They do not go even as far as the Socialists in revealing their plans. The Socialists say they will "take over all the means of production and distribution." Those who claim to be Single Taxers and who also claim that they propose to destroy private property in land, and are consequently Land Nationalizationists, do not present any means to achieve land nationalization except taxation.

But the Single Tax will not achieve land nationalization because, as we have seen, it will not abolish private ownership.

But what is land nationalization? Here is the way Herbert Spencer describes it: "The change required would simply be a change of landlords. Separate ownership would merge into the joint stock ownership of the public. Instead of being in the possession of individuals, the country would be held by the great corporate body Society. Instead of leasing his acres from an insolent proprietor the farmer would lease from the nation. Instead of paying the rent to the agent of Sir John or His Grace he would pay it to the agent or deputy-agent of the

community. Stewards would be public officials instead of private ones and tenancy the only land tenure."

Do we want to inaugurate such a social order as this? Is it as good a state of society as the Single Tax will achieve with the private ownership maintained, but with monopoly abolished? The American people will not stand for this any more than the English people did when Spencer proposed it; for the English writers banged and battered Spencer and this untenable proposition until he wiped it from his books and his philosophy.

Spencer made an excellent argument to show the right of all men to the use of the earth, but he failed to furnish a method of achieving that right. I am not aware that he proposed to accomplish it by taxation. Private ownership of land can be abolished and land nationalization accomplished only by compelling people to make deeds of their lands to the State, and thus surrender their title and ownership to their property.

But how about the improvements upon the land? The State can make no just claim to them and yet the title to them would have to go along with the land to the State and the user would have to get a lease for the whole outfit from the State.

If you talk about abolishing private ownership the man whom you ask to join you in doing so will ask questions about leasing the property back again from the State which you will find it difficult to answer consistently with the facts of State ownership. You would also have to acknowledge that it is impossible to confiscate real estate by taxation which shall effect only the site value of the land, so you would have to propose some other as yet unstated method to induce or compel people to surrender their property to the State. If you have to confess to those whom you want to proselyte when they ask questions, that the Single Tax will leave the present owners in possession of all their property that they will pay the tax upon, that it will still be theirs to control, manage, sell or keep as long as they wish, that the title deeds will still be in their name, that there will not be a particle of difference in the buying, selling and renting

of real estate from the method now existing except in the amount of tax that has to be paid upon the land, if you confess to all these things as you will have to do if you stick to the proposition of taxation of land value, your listener would exclaim "Why in the name of common sense do you talk about the abolition of private ownership of land when you not only do not mean it, but present no method by which it can be accomplished."

The Single Tax is an invention, discovery or arrangement that justifies private property in land. It is necessary for the proper care of land and to give the idea of home to the occupier, that he shall be the owner. As John Stuart Mill said, "It is the magic of ownership" that gives encouragement to those who toil on the land and when they know that whatever they do in the way of making improvements to make their place look more beautiful or more productive, that it is their own home and private property that they are beautifying, there is the incentive to do so. Private ownership and control is absolutely essential to the best use of land and the organization of the best society.

A report of a committee on real estate and taxation endorsed by the Pittsburg Chamber of Commerce urges the abolition of the present classification of city real estate for taxation, and that all properties be assessed at their true value. It condemns the present system as encouraging the speculation in vacant lands.

Mayor Fitzgerald, of Boston, in a recent address expressed himself in favor of taxing heavily those who hold unimproved land for speculative purposes. He condemned the present system of taxation in Boston on account of the restricted business district where land values increased overnight. He also reviewed the experience of German cities in taxing the "unearned increment." His remarks have occasioned much comment as showing how irresistibly the teachings of Henry George are urging forward our public men.