

market can be found." Presumably any remedy which tends in that direction is bad. Would the single tax, for example, tend in that direction? According to the theory of the single tax, "destroying land monopoly" makes land "free" and forces unused land into use. If that be true, how will overproduction be helped by forcing more land into use? It looks dreadfully as if the SINGLE TAX REVIEW had landed a devastating blow upon its own head.

To make the matter more interesting is the suggestion that the single tax would relieve the farmer of his burden of taxation. In Texas the average agricultural land pays six cents an acre to the Treasury at Austin. The highest land in Texas—the highest average rendition in any county, that is—pays about sixty-cents an acre taxation to the State. Now the single tax that the REVIEW advocates is a tax which will amount to the "complete collection of the economic rent." That is defined as five or six per cent. (or whatever the current rate of interest is) per year of the value of the land apart from its improvements. State tax now averages six cents an acre, but the single tax would be, let us say, six cents per \$1. of the value of the acre. If land in Texas is worth on the average of but a dollar an acre, the single tax would exactly equal State tax. If Texas land is worth more, the single tax would be proportionately more. At ten dollars an acre it would be ten times the State tax. At a hundred dollars an acre it would be a hundred times the State tax. Under this phase of the matter, possibly the SINGLE TAX REVIEW is right—its tax would reduce over-production by running the farmer out of business.

There is something in that. But there is mighty little in it to cause jubilation on the farm..

Before we drop the subject, however, it is but fair to say that in proposing to collect "the full economic rent" the SINGLE TAX REVIEW is more extreme than the "modified" single taxers. The SINGLE TAX REVIEW is what is called a "pure" single taxer. Single tax advocates have tremendous disagreements among themselves over how much of the economic value of land they are going to confiscate by taxation. But all single taxers countenance to some degree and in some manner the confiscation of a part of that economic value. They don't call it confiscation, or at least very few of them do, but if you happen to own the land the result is much the same.

Dallas, (Texas) *Morning News*, Oct. 25.

The Single Tax Cureall

FROM the headquarters of the Single Tax League comes a copy of the resolutions passed by the international conference of the Single Taxers held at Oxford, England, August last, at which conference delegates from fourteen nations met. The charge made by this conference against the present system of land holding is embodied in the following paragraph:

"Plainly the unjust inequalities of wealth, the ever-recurring business and industrial depressions and the persis-

tence of poverty with the vice, crime and misery it compels are results of private monopoly of land, the private confiscation of land rent and the denial of the rights of the people to the land of their country."

The remedy for this wrong and the defense against the consequent imminent social overturnings forecasted by the conference, is according to a further resolution: "The recognition of the equal rights of all to the land by collecting as public revenue the economic rent of the land by direct taxation of land values," the abolition of all other taxes and the establishment of absolute free trade throughout the earth.

There is enough truth in the Henry George theory to demand a serious survey of the argument. Doubtless the proprietorship of land in a large way has from time immemorial acted against the best interests of man. It is doing so now in more than one section of the earth. The unearned increment in land—that value that accumulates on idle land by virtue of improvements made to neighboring land—has worked rank injustice at times. Every observer of land booms and the improvement of new lands has seen examples of this. A modified single tax law has done much to defeat this kind of unearned profit.

But the private ownership of land is not always an un-mixed blessing to the owner of the land. The average man who owns vacant property in this city, for example, is just now squirming under his taxes and regretting the lost interest on his money invested. It is the history of such property in this city that the man who has attempted to speculate in this way has generally lost. Thousands of city lots have come into the city's hands by the misfortune of taxes too heavy to be borne. The fact is we have in Oregon today a tax policy almost identical with that proposed by the single taxers and the movement is on to remove the burden from land rather than increase it. It would be difficult to persuade the average landholder in Oregon that he had an unfair advantage over the landless citizen.

Farming conditions just at this moment show that millions of land owners are not making as good an income as employees. The awful pictures of the oppressed landless wretches drawn by this international conference do not much apply to America at the present time. There are evils in the present system of land holding, but it is debatable as to whether Henry George has shown the way out of the woods or a path deeper into the forest.

—Portland *Telegram*

THIS land question is the bottom question. Man is a land animal. Suppose you want to build a house; can you build it without a place to put it? What is it built of? Stone, or mortar, or wood, or iron—they all come from the earth. Think of any article of wealth you choose, any of those things which men struggle for, where do they come from? From the land. It is the bottom question.

—HENRY GEORGE.