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The New York State Single Tax League



EXECUTIVE OFFICES:
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BULLETIN No. IV

DEBATE ON THE SINGLE TAX

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AFFIRMATIVE,
NEGATIVE,
REBUTTAL.

SUBJECT OF DEBATE.

Resolved that the Single Tax—the appropriation of the rentable value of land by the community—is the only means of obtaining social justice with equality of opportunity, conforming as it does to the highest ideals of justice and equity; that it would abolish involuntary poverty and fear of poverty (not caused by physical or mental disabilities) and the crime due to poverty; that it is perfectly feasible under present conditions; that it would simplify, instead of complicate, our systems of assessment and collection of taxes, and that it is expedient that it should be introduced everywhere as soon as possible in the interest of civilization.

AFFIRMATIVE.

The Single Tax is one which proposes to take for the use of the community and the benefit of its component individuals, the rentable value of land and to abolish all other taxes, whether through the tariff or internal revenue, licenses, stamp dues or any other form of impost whatever. Progress and Poverty, Book VIII, Chapter 2.

NEGATIVE.

Before proceeding to discuss the merits of the question, it is permissible to ask whether the raising of revenue from one source alone like the tariff—would not also be a Single Tax, and whether the taking of all the rentable value of land would not exceed the uses of the community and destroy the selling price of land. Progress and Poverty, Book IX, Chapter 1.

REBUTTAL.

Yes; the raising of revenue from one source—like the tariff—would be a Single Tax, but it would not be what has come to be known the world over as *the* Single Tax. Whether such a tax would exceed the uses of the community, and the disposal of the surplus, if any, may be considered later. The taking of the annual rentable value of land would destroy the selling price of land so that land in Wall Street would sell for no more than land at the North Pole—that is, nothing.

JUSTICE.

It is just to take for the use of the Community the rentable value of land because this value is created by the community. "To the producer belongs the product." Properly speaking, this would not be a tax at all, it would simply be the taking of a community-created value which has hitherto inadvisedly been almost entirely left to individuals. It would merely take from individuals what they have no right to own. On the other hand, any other form of taxation is unjust, because it takes from the individual something he has earned by his labor or restricts the full exercise of his functions, or of the functions of others who have an equal right to their full exercise. It robs the individual of what is really his own. The question reduces itself to one of ownership. What, then, is the basis of ownership? First of all it is the right of a man to himself, then to the fruit of his labors, to what he produces and to whatever he may obtain by exchanging what he produces for the fruit of the labor of others—for what others produce. Now, as the rentable value of land is produced not by individuals, but by

the community as a whole, it properly belongs to the community, while what individuals produce properly belongs to them. Thus, a tax which would take the rentable value of land and abolish all other forms of taxation, would be in accordance with the highest ideals of justice—rendering to society what belongs to society, and to individuals what belongs to individuals. Progress and Poverty, Book VII, Chapter I.

EQUITY.

Every one would be treated equally by the Single Tax from the point of view of the fiscal obligations of individuals to the community and of the community to individuals. For from individuals nothing would be taken that they have earned, yet they would not be allowed to retain a value that belonged to the community. Confined to the Single Tax, society could not interfere in the private business of individuals as it does today, and could not leave in the hands of individuals business that is in its nature a public function.

THE SINGLE TAX WOULD ABOLISH INVOLUNTARY POVERTY.

What, then, is poverty? It is the lack of things necessary to life and conducive to liberty and happiness. Such things include food, clothing, lodging and, in a greater or less degree, the comforts and conveniences which modern civilization offers. How is it, then, that in a world of good things there should be so many persons lacking even enough food and clothing to live decently? Those who work hardest frequently obtain only a bare subsistence.

Without considering the exceptional cases of those who are afflicted with physical or mental disabilities, such as those who are insane and those born blind or crippled or who afterwards become so, the question is evidently one of distribution. No one will dispute that there is plenty in this world and that the greater the population the more they can produce of the things needed for life, liberty and happiness, given the opportunity to produce. Now the factors in production are land, labor and capital. In the last analysis, capital is only a form of stored up labor, so that the question resolves itself into the query why labor does not get the full reward of its exertions. Obviously it is because land, the other factor, through private ownership monopolizes the greater part of the earnings of labor. It is estimated that the State of Texas alone could support in plenty the entire population of the earth. With land ownership abolished, the few who now own the earth would not be able to take, from those who produce, part of the fruits of their toil, in the shape of ground rent, without giving anything in return except the permission to work.

True, the worker would still pay the full real rentable value of the land he used, whether he was its "owner" or not. And if he did not "own" the land—that is, have the title to it—he would still pay this rentable value to a so-called "landlord." But the "landlord" would have to turn it over to the State and the worker, under the Single Tax, would not have to pay a fine for producing. His taxes would not be increased the more he produced, but he would get the full return for his exertions. Those who would not work

would get nothing; our idle rich and our tramps would disappear. Above all, the laborer would not be restricted to competing with his fellows for work. Although he would pay to the community directly, or through the landlord, the real rentable value of the land he used, he would not pay the enormous speculative rentable value now placed on land in addition to its real rentable value, through the prospect of an increase in value as population grows. It is thus that millions of acres are held out of use by speculators who have bought the land expecting to make a large profit by selling it again. They are holding for a higher price and refuse to sell. Thus the workers are crowded back into our cities and compelled to pay not only the real value of the land they use, but an inflated, fictitious, speculative value, caused by holding large tracts out of use, for the permission to live and work.

Now, under the Single Tax, these speculators would find their occupation gone. The land being taxed to its full rentable value, it would have no capitalized value and, the tax being raised as its rentable value increased, or lowered as it decreased, its selling price would always remain the same—that is, nil. The speculator would have to use it or let it go.

Thus, there would be an outlet for all who desired to work, and wages could never be reduced below what a man could earn by the application of labor to land. If a man had a \$1,000 bond renewable in perpetuity and drawing \$60 a year interest and it were taxed \$60 in perpetuity, the bond would not be good for more than waste paper. But if a man had a piece of land worth \$60 a year rent and it

were taxed \$60 the land would still be good to grow crops on and build houses on. And if there were no taxes on crop or home, there could be no poverty in the world. For there would be enough persons glad of the opportunity to grow crops and build homes to relieve the pressure on all other forms of labor, so that through mutual interchange of the fruits of labor, there would be no one without crops or food and clothing and homes with, at least, the ordinary comforts and conveniences which modern civilization offers. Thus would poverty be abolished. And crime due to poverty would also disappear. To state the proposition is to state an axiom. For if poverty were abolished, necessarily whatever is due to poverty would disappear. Many, however, will dispute that crime is due to poverty. I am not maintaining that all crime is due now immediately to poverty, but that merely whatever is due to poverty would disappear. That a large part of crime is due to poverty or the fear of poverty is admitted by the vast majority of economists and penologists. For instance, all crimes connected with the possession of money or goods of another—such as thefts, burglaries, embezzlements, defalcations and all forms of swindling are due to this cause. If an honorable career and the certainty of obtaining full reward for one's labor were open to all, how many would choose the much harder labor of the skilled thief, the burglar, the embezzler or the defaulter with the almost absolute certainty of detection and punishment in the end?

Almost all crime is the desire to get something that one has not, by means that are either immoral or illegal or both. Those that

are purely illegal under the Single Tax would disappear: like smuggling, for instance, for were there no tariff there could be no crime against the tariff. Of those that are immoral nearly all would also be eliminated, except those due to mental disturbance like kleptomania, to undue indulgence of the passions or to heredity. Even these would tend to disappear with the successive generations of a world of healthy workers.

NEGATIVE.

JUSTICE.

If the rentable value of land were taken in taxation, it would destroy any profit in the investment of savings in the purchase of land and thus discourage those who wished to own their own homes. The mere prospect of such a tax would discourage the buying of homes, for no one would care to invest in a property the value of which he knew would decrease in a few years.

There are many other sources of unearned income besides land; for instance, stocks and bonds in railroad and industrial companies. To take such sums would not be robbing the individual of what is his own.

If ownership were restricted to what one produced he would always remain poor. Moreover, if one could not invest in land he would have no security that he could reap what he had sown. The farmer, for instance, would not have assurance of his earnings in his prospective crops unless he owned the land, and of course if he owned it he would have a right to its rentable value, and this ownership would give him a right to any increase in the value of his land.

EQUITY.

The Single Tax, while taking unearned incomes as far as the rentable value of land is concerned, would leave in private hands other unearned profits, such as the increase in the value of collections of paintings, sculpture, works of art, coins, books and the like. Moreover, the community, by allowing individuals to own land as commonly understood, has practically given them a guarantee that they shall not be disturbed in such investments, and that any profits or increments accruing by the subsequent sale shall belong to them. Thus, even admitting the abstract justice of a single tax on present land values, it would be inequitable to increase such a tax to the extent of depreciating present values or to confiscate the capitalized increase up to the present time on the occasion of sales of land formerly purchased. Such profits rightfully belong to those who have made investments in real estate. Otherwise a small part of the community would have to pay all the revenue of government and the vast mass of people, including the owners of other unearned profits, would go scot free.

POVERTY AND CRIME CANNOT BE ABOLISHED.

To say that poverty can be abolished is a direct denial of one of the axioms of christianity—"The poor we have always with us." And the fact that poverty does exist is an opportunity for one of the sweetest prerogatives of the soul—the exercise of christian charity. How happy are the recipients—those who lack food and clothing and other conveniences when these are supplied out of

the fullness of the more fortunate! And how happy are the givers as well, in being able to distribute their goods to those who need them!

There is plenty of work for everybody and only the lazy or vicious need be without work. Moreover, wages never were so high in the history of the world, and the workers never were so well off. Capital is really the main factor in production today, for a man without capital cannot produce enough to satisfy his bare wants. Moreover, capital by the use of machinery can multiply the efficiency of labor a hundred fold, and the workers today are vastly better off than in the old days of hand labor alone.

The "idle rich," against whom you inveigh, are a great benefit to society. For they give employment to millions—not only personal servants, but whole branches of trade, milliners, dressmakers, florists, landscape gardeners, artists; and are also patrons of the arts and literature, besides being dispensers of charity; therefore, a wealthy class is a benefit rather than a hindrance to civilization. Competition is the best thing that could happen to labor, for it makes every man put forth his best work. If affluence were to be had with little labor nobody would work very hard—witness the prevalent laziness and indolence in tropical countries.

The profits of the land speculator are very much exaggerated. It is only in the big cities that there is much increase in value, and even there a purchaser of real estate often stands a good chance of losing by his ventures.

If farm lands were absolutely free and there were no taxes at all upon them, there would not be enough laborers willing to work

on them to relieve the congestion in the cities to any appreciable extent.

Poverty is due to idleness, laziness and drink, and these are responsible, with heredity, for the greater part of all crimes. To lay crime to poverty is illogical. Some may be due to poverty, but most crime is due to disinclination to work or due to drink.

REBUTTAL.

JUSTICE.

The Single Tax would destroy any profit in the investment of savings in the purchase of land, as land; but would not discourage those who wished to own their own homes. It would discourage land speculators, destroying their chances of profit, but would not discourage home owners. In fact, it would help those who desire to own homes by decreasing the price of land on which to build their homes, and if the full rental value of the land were taken in taxation, they could obtain the land for nothing, paying merely a nominal fee for transfer of title, making their homes only cost the price of construction.

Stocks and bonds in railroad companies are very largely shares in the ownership of the land on which the railroads run, and to the extent that they are land-owners instead of traffic carriers their income is unearned and rightfully belongs to the community. Similarly, most large industrial companies depend more or less on the ownership of land and where and to the extent that they do, their income is unearned. Where, and to the extent that they do not depend on land, the income is not unearned.

The question of whether one would always remain poor or not, if the Single Tax were in operation, has nothing to do with the question of its justice. There would certainly be as much produced in the world as there is today, and the fact that incomes unearned were abolished and taxation remitted from those earned would tend to a just distribution of the world's wealth. There is no necessity for land ownership to assure the reaping of what has been sown; all that is needed is undisturbed possession of the land, which has nothing whatever necessarily to do with ownership of its rentable value or with its increase in value.

EQUITY.

There are no other unearned profits than those that are derived from or associated with ownership of land, as understood in economics; that is, site value. Such things as the increase in the value of works of art, coins, books or the like, are not the measure of an unearned value, but are rather the capitalized wages for the labor of looking after and making such collections and caring for them after they are made. Such increase also includes risk of insurance against loss, for not every such collection invariably increases in value. There are frequent losses.

As to the community having recognized ownership of land and, therefore, entitling owners at least to present values, the community once recognized ownership of slaves, but by abolishing slavery without compensation destroyed their money value to their owners. Moreover, the community has never recognized absolute ownership in the rentable value of land. It has always taken part of it

in taxation, sometimes more and sometimes less. While allowing individuals title and undisturbed possession of land, it has never guaranteed that the money value of land shall not be impaired by taxation. There is no iniquity in the community taking what it has created by its mere presence. All would be treated alike, for all men are users of land and all, under the Single Tax, would pay the rentable value of the land they use. The only differences would be that those who do not hold the title to the land they used would pay its rentable value to the landlord, who would turn it over to the State instead of putting it in his own pocket as at present; that those who do not hold the title would pay less than at present because the prospect of future increase adds a speculative value to the rent they pay now, and finally, that being relieved of all other taxes, there would be a fair field and no favor for everybody to exert his full productive powers to the utmost with the assurance that he would not be robbed through unjust taxation of any part of the fruits of his labors. No one would go scot free under such a system and all would be treated equally.

POVERTY AND CRIME.

It is not true that "the poor we have always with us" in the sense that poverty is a necessary accompaniment of civilization. That it has generally been so is not a proof that it is necessary. In fact, in new communities where there is plenty of free land or land of very little value, there is no involuntary poverty. Witness our early New England or Dutch colonies. Those who are poor from physical disabilities as already alluded to, we

may have always with us, but that is the only kind of poverty that cannot be eliminated—the poverty that comes from heredity or accident. The environment is all right: we are surrounded by enough good things for all.

To encourage the existence of poverty for the purpose of alleviating it by charity would be like setting a house on fire for the pleasure of extinguishing the flames, or giving a person a disease to prove the efficacy of a cure. The less of that kind of christian charity the better, both for its recipients and for christianity.

There would be plenty of work for everybody were opportunities now unused set free for the use of all, but with all the land monopolized in the hands of a few owners the landless have to compete with one another in a restricted market and beg for permission to live on the earth and to work for its owners. The fact that wages are high is a fact chiefly in this country, and is partly due to there being vast areas of land here still unmonopolized or held very cheaply, and partly to the strength and solidarity of trades unions and labor associations which maintain wages by brute strength, limiting apprenticeships and threatening strikes. Relatively speaking it is a question whether the workers "never were so well off," and if they are better off it is due partly to the fact that a larger share of the rentable value of land is taken in taxation than ever before, and partly to the gradual evolution of the human race, which makes for the improvement of sanitation and general conveniences made obligatory on unwilling landlords by force of law.

Capital is a very large factor in production and is a benefit to humanity by cheapening

goods or increasing the quantity so that more can be purchased for the same price. But a large share of these benefits is absorbed by landlords, for the value of the land rises in favored localities where capital is invested and most of the profits of manufacturers and machinery thus go to the landlord, the interest of capital and the wages of labor both declining as population grows and land values rise. The idle rich do not "give" employment. They merely happen to have wants which can be supplied by a large number of persons who would be much better employed in more useful pursuits. The best patron of the arts and literature is an educated public. Charity is not needed. A large part of the so-called charity is simply restitution in another form. Through the alchemy of land ownership a man can appropriate millions wrested from workers on starvation wages and be looked up to in admiration as though he had earned it. If, in addition, he does out a small share of his plunder in establishing public libraries and other benefactions, no words of praise are too high for him from a sycophant press. The wealthy persons who most benefit rather than hinder civilization are those who employ their wealth in trying to bring about a better understanding of the great evil that, at present, threatens civilization from an unjust distribution of the world's products, instead of trying to cover up the cancer by futile expedients or, worse still, living a life of luxury with "The Devil take the hindmost" for their motto.

Why should one work very hard if it were not necessary? Work in itself is not an admirable thing—it is the efficiency of the work. And if the affluence of nature in tropical coun-

tries renders abundant return for little labor, so much the better.

The profits of the land speculator may be exaggerated, so might be the profits of the pickpockets; the evil is that there should be any profit at all.

How many city laborers would work on farm lands, if absolutely free and untaxed, is a hypothetical proposition that has never been put in practice. Certainly, confronted with starvation in the city and assured of living in the country, with no fines in the shape of taxes on their improvements and easy access to the land, there would be as many flow to the country as in former years when land was given free and untaxed to settlers. Workingmen are not lazy as a class, and are not idle if they have the opportunity to work. As to drink being the cause of poverty, rather the reverse is true, for poverty and the resultant lack of leisure and enjoyment, and depression at the prospect of not being able to better one's self, is a frequent cause of driving men to spend what little they can earn in a few hours of exhilaration or the oblivion of intoxication. And, as a matter of fact, drunkenness is quite as prevalent among the idle rich, although it is not so much dwelt upon in the learned essays of our philanthropists.

FEASIBILITY.

The Single Tax can be most easily and cheaply collected, for the ownership of land cannot be hidden, and the land cannot be transported to another country; thus, the tax cannot be evaded or sworn off. Moreover, there already exists in most countries some form of taxation on land or land values. The

system need only be concentrated on land values. As has been said, we already take some rent in taxation, we only need to extend the principle to take it all.

FEASIBILITY.

NEGATIVE.

The ownership of land can easily be hidden through deeds in fictitious names, stock companies with dummy directors and similar means. Of course, the land cannot be transported to another country, but the tax can be sworn off like taxes on other property, by borrowing on its value just before pay day and returning the loan just afterwards. And if the land be rented the owner can evade the tax by charging it to the tenant. To concentrate the present system of tax assessment and collection would prove an almost impossible tax, owing to the necessity of making a valuation of every separate parcel and separating the improvement value from the value of the bare land.

FEASIBILITY.

REBUTTAL.

All such subterfuges as fictitious names in deeds or dummy directors will be of no avail where the tax is a direct prior lien on the land. It would make no difference to the State who paid the tax as long as the tax is paid, and if the title happened to be temporarily in the name of some one not the real owner, he would be obliged to pay and collect from the owner. There would be no possibility of hiding the land.

As to the owner charging the tax to the tenant, it is true that the tenant already pays the tax. The tenant pays to the owner rent—

which includes interest on the value of the improvements, the real rentable value of the land and the speculative rental value, where such exists, in view of a prospective increase. As has already been shown, the latter would disappear entirely, for when it was certain that any future increase in value would be completely absorbed in taxation, there could be no speculation based on the prospective increase. The speculative rentable value would, therefore, not exist, but the tenant would still pay to the owner the interest on the value of the improvements made by the owner and the real rentable value of the land. The owner would be obliged to turn over to the State this rentable value. His real legitimate profit would come from the interest on the improvements he made—the value of the houses, fences, trees, drains and the like. At present the tenant pays the rentable value of the land to the owner, and the owner appropriates all but the small proportion which the State at present takes in taxation. In addition, the tenant is taxed indirectly on everything he produces and on everything he buys and, if his income be large enough, has to pay an income tax as well as the landlord, though his income may be entirely earned, and that of the landlord only partly earned. Now, under the Single Tax, the landlord could not charge the tenant any more because the State takes from him the rentable value of the land. He already gets that in the rent the tenant pays. The State takes a little from the landlord now. If it took it all, he could not get a penny more from the tenant, for he gets all that he can now. He already charges the full amount in the rent he gets from the tenant and he could

not get any more, whether the State took all the rentable value of the land from him or took none of it. If the land became more valuable the tenant would pay an increased tax through the increased rent he paid to the landlord, but it would not benefit the landlord, because he would have to pay it over to the State; all economists agree that land values cannot be shifted.

Thomas G. Shearnan, "Natural Taxation," pp. 129-132. Ricardo's "Principles of Political Economy and Taxation," McCulloch's Edition, p. 107. Ricardo's "Principles of Political Economy and Taxation," Chapter X, Section 2. Walker, "Political Economy," Edition of 1887, p. 413, quoting Ricardo approvingly. E. K. A. Seligman, "Incidence of Taxation," pp. 244, 245.

SIMPLIFICATION.

AFFIRMATIVE.

The Single Tax would simplify, instead of complicating our systems of assessment and collection of taxes. For, there being only one class of taxation, all others would be abolished. There would be no inquisitorial inspection of a man's personal property. The present complex and cumbersome machinery of assessment and collection of taxes on a great variety of objects would be done away with, and replaced by one simple process.

NEGATIVE.

It would be impossible to determine land values exclusive of improvements, especially when the land became more valuable by irrigation or fertilization. It would require complex and cumbersome machinery to assess and collect the taxes. If the selling value of land

were destroyed by taxation—that is, reduced to nothing—there would be nothing on which to base assessments. No matter how high a rate were charged on nothing, the tax would be nothing; for nothing multiplied with any number of figures, gives nothing as the result. Even, if possible, there would come an increase of want from the large number of taxation officials, state, federal and county, who would lose their positions.

REBUTTAL.

Land values are determined today separate from improvements in many countries, states and cities. The value of irrigation or fertilization is always known from the cost of such processes, and a fair valuation of the interest on their cost could be deducted from the rentable value. Under the Single Tax, assessors, it is true, could not figure the tax rate on the selling value of the land, for there would be no selling value; but they could just as easily assess the rentable value as private owners today assess their tenants for the use of vacant unimproved land, especially on farms in the West, or on city lots leased for tennis courts, skating ponds, moving picture shows and similar tax-paying devices. Instead of making a rate per cent. of the capitalized value, they would assess directly at so much per year.

CIVILIZATION.

AFFIRMATIVE.

It is expedient that the Single Tax should be introduced everywhere as soon as possible in the interest of civilization. For civilization cannot last when the wealth of the world, through unjust usages, is being certainly

transferred from the many who produce it to the few who appropriate it without doing anything in return. Such a process breeds an inequality under which the few live in luxury on unearned profits, while the makers of that luxury live in a penurious condition of semi-starvation, both bodily and mentally, in good times, and in hard times thousands are actually squeezed out of life, perish in the struggle, dying by the roadside from disease or actual want or suicide. Thousands of others, vaguely feeling the injustice, to escape such evil effects, regard social laws as their enemy, and prey upon society through every possible crime and immorality. Hence, there is a cleavage in society dividing every nation into the few very wealthy and the millions condemned to life-long poverty. Such conditions inevitably breed disaster and lead to revolution. It is like damming up an ever-increasing body of water, which in time is sure to burst its bounds.

Palliatives only build the wall higher; private or public charities do not set matters right, for charity can never take the place of justice. When justice is done through the abolition of private property in land (by which I mean the present system through which the so-called owner acquires the value accruing to the land by the taking in taxation of the rentable value of land) the crime due to poverty will disappear, and the huge mass of lawyers, prison keepers and others, whose business depends on the continuance of a criminal class, will be forced to seek more productive occupations. The State, with this vast fund at its disposal, will be able to administer many things for the common good that it now poorly performs or neglects al-

together. But if justice is not done our civilization will decline as has every previous one through the unequal distribution of wealth and power. Democracy cannot live with inequality. It will revert either to despotism or anarchy, and in the cataclysm the accumulated treasures of learning, literature and art will be swept away.

NEGATIVE.

It is impossible to foretell the future, therefore, no one can say that the Single Tax will prevent the decline of civilization, or that civilization ever will decline again. If by civilization is meant the general education and enlightenment of a whole people, it is doubtful if civilization really has ever declined. History, taken broadly, seems to record a constant progress, a continued evolution from a lower to a higher civilization, in spite of the fact that the Single Tax has only been heard of for less than forty years. Besides that, the wealth amassed by individuals through the appropriation of rent is quickly dissipated in the second or third generation, and there is little danger of the establishment of an aristocracy of wealth.

REBUTTAL.

We have an aristocracy of wealth already—an aristocracy directly based on land like that of the Astors already in their fourth generation; on railroads, largely the outcome of land monopoly, like that of the Vanderbilts or the Goulds, already in the fourth and third generations, or the combined mass of industrial capital, also in great part based on land through the ownership of natural opportunities advantageous to the business, like the

Steel Trust, which employs one out of every hundred working persons in the United States, or through mortgages, like our large banks and banking houses. As invention and the efficiency of machinery increase, the needs of the world can be supplied by the labor of a constantly decreasing number of men. As population is constantly increasing, the competition to share in this labor increases, lowering wages and raising rent. The owners of the earth are benefited, but not the workers. These owners need a less and less number of workers to supply them with every luxury. The rest can starve for all the owners care or, not realizing, for all they know. But the workers will not willingly starve amidst plenty; they will seize upon it—law or no law. First will come strikes, then civil war and revolution. It is easy thus to foretell the future, for like causes produce like effects and, in spite of assertions to the contrary, there have been long lapses in the history of mankind when civilization has certainly declined—witness the loss of Egypt's art and learning in the days before the rise of Greece, the latter destroyed by Rome, and Roman civilization itself giving place to the darkness of the middle ages. Moreover, though the Single Tax has only been heard of for less than forty years, other events have operated in history to reduce the rentable value of land, such as the crusades, which decreased the population of many countries, or the emigration of vast proportions of whole nations or the French revolution, which by confiscation of the estates of emigrés, gave greater opportunities to labor and during which, according to Carlyle, the French people were never so well off and never so happy. Trace every

accumulation of great wealth back to its cause, and it will be found to arise from the ownership of land. The appropriation by the few of the earth on which and from which all must live is the underlying cause of the difference between wealth and competency on one side and poverty and crime on the other. Destroy this monopoly by taxing out its full value and it would make no difference even if one man owned the whole earth, for the wealth then created would be enjoyed by all exactly according to his deserts, and there would be no crime due to poverty, and no poverty in a world of willing, happy workers.

EXTRACTS FROM "THE MANLY REPORT OF
THE UNITED STATES COMMISSION ON
INDUSTRIAL RELATIONS."

"The most exhaustive investigation ever made showed that the incomes of almost two-thirds of the wage earners' families (including the earnings of father, mother and children) were less than \$750 per year, and of almost one-third were less than \$500.

All the investigations that have been made in different parts of the country show that the least that family can live on in anything approaching decency "\$700 per year" (p. 10).

"The death rate of babies whose fathers earn less than \$10 per week, is 256 per 1,000, while those whose fathers earn \$25 or more per week die at the rate of only 84 per 1,000. Thus the babies of the poor die at three times the rate of the fairly well-to-do" (p. 12).

"The last of the family to go hungry are the children, yet statistics show that in our largest cities from 12 to 20 per cent. of the children are noticeably underfed and ill-nourished" (p. 12).

"In 77 of the workers' families two or more persons occupied each sleeping room, in 27 per cent. three or more, and in 15 per cent. four or more persons" (p. 11).

"In New York City one out of every twelve persons that die is buried in the 'Potter's Field,' or turned over to physicians for dissection. Everyone knows that particularly among the workers every dollar and every stick of furniture will be sacrificed and unending debts will be incurred rather than allow a member of the family to lie in a 'pauper's grave'" (p. 11).

"Between one-fourth and one-third of the male workers, 18 years of age and over, in American factories and mines earn less than \$19 per week; from two-thirds to three-fourths earn less than \$15, and only about one-tenth earn more than \$20 per week. This does not take into account lost working time for any cause" (p. 25).

"All available statistics show that in our great basic industries the workers are unemployed on an average at least one-fifth of the year" (p. 34).

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REFERENCES

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Protection or Free Trade.
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