

THE SINGLE TAX PLATFORM.  
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Adopted by the National Conference of the Single Tax League of the United States at Cooper Union, New York, September 3, 1890.

We assert as our fundamental principle the self evident truth enunciated in the Declaration of American Independence, that all men are created equal and are endowed by their Creator with certain inalienable rights.

We hold that all men are equally entitled to the use and enjoyment of what God has created and of what is gained by the general growth and improvement of the community of which they are a part. Therefore, no one should be permitted to hold natural opportunities without a fair return to all for any special privilege thus accorded to him, and that value which the growth and improvement of the community attach to land should be taken for the use of the community.

We hold that each man is entitled to all that his labor produces. Therefore no tax should be levied on the products of labor.

To carry out these principles we are in favor of raising all public revenues for national, state, county, and municipal purposes by a single tax upon land values, irrespective of improvements, and of the abolition of all forms of direct and indirect taxation.

Since in all our states we now levy some tax on the value of land, the single tax can be instituted by the simple and easy way of abolishing, one after another, all other taxes now levied, and com-

mensurately increasing the tax on land values, until we draw upon that one source for all expenses of government, the revenue being divided between local governments, state governments and the general government, as the revenue from direct taxes is now divided between the local and state governments; or, a direct assessment being made by the general government upon the states and paid by them from revenues collected in this manner.

The single tax we propose is not a tax on land, and therefore would not fall on the use of land and become a tax on labor.

It is a tax, not on land, but on the value of land. Thus, it would not fall on all land, but only on valuable land, and on that not in the proportion to the use made of it, but in proportion to its value - the premium which the user of land must pay to the owner, either in purchase money or rent, for permission to use valuable land. It would thus be a tax not on the use or improvement of land, but on the ownership of land, taking what would otherwise go to the owner as owner, and not as user.

In assessments under the single tax all values created by individual use or improvements would be excluded, and the only value taken into consideration would be the value attaching to the bare land by reason of neighborhood, etc., to be determined by impartial periodical assessments. Thus the farmer would have no more taxes to pay than the speculator who held a similar piece of land idle, and the man who on a city lot erected a valuable building would be taxed no more than the man who held a similar lot vacant.

The single tax, in short, would call upon men to contribute to the public revenues, not in proportion to what they produce or

accumulate, but in proportion to the value of the natural opportunities they hold. It would compel them to pay just as much for holding land idle as for putting it to its fullest use.

The single tax, therefore, would:

1. Take the weight of taxation off of the agricultural districts where land has little or no value, irrespective of improvements, and put it on towns and cities where bare land rises to a value of millions of dollars per acre.

2. Dispense with a multiplicity of taxes and a horde of tax-gatherers, simplify government, and greatly reduce its cost.

3. Do away with the fraud, corruption and gross inequality inseparable from our present methods of taxation, which allow the rich to escape while they grind the poor. Land cannot be hid or carried off, and its value can be ascertained with greater ease and certainty than any other.

4. Gives us with the world as perfect freedom of trade as now exists between the states of our Union, thus enabling our people to share, through free exchanges, in all the advantages which nature has given to other countries, or which the peculiar skill of other peoples has enabled them to attain. It would destroy the trusts, monopolies and corruptions which are the outgrowths of the tariff. It would do away with the fines and penalties now levied on anyone who improves a farm, erects a house, builds a machine, or in any way

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adds to the general stock of wealth. It would leave every one free to apply labor or expend capital in production or exchange without fine or restriction, and would leave to each the full product of his exertion.

5. It would, on the other hand, by taking for the public use that value which attaches to land by reason of the growth and improvement of the community, make the holding of land unprofitable to the mere owner, and profitable only to the user. It would thus make it impossible for speculators and monopolists to hold natural opportunities unused or only half used, and would throw open to labor the illimitable field of employment which the earth offers to man. It would thus solve the labor problem, do away with involuntary poverty, raise wages in all occupations to the full earnings of labor, make over-production impossible until all human wants were satisfied, render labor-saving inventions a blessing to all, and cause such an enormous production and such an equitable distribution of wealth as would give to all comfort, leisure and participation in the advantages of an advancing civilization.

With respect to monopolies other than the monopoly of land, we hold that where free competition becomes impossible, as in telegraphs, railroads, water and gas supplies, etc., such business becomes a proper social function, which should be controlled and managed by and for the whole people concerned, through their proper government, local, state or national, as may be.