

## The Single Tax on Land Values.

IN your issue for July you publish, under the title "Confiscation no Remedy," a letter from W. M. Dickson of Cincinnati, Ohio. Pray grant me the opportunity to answer briefly the objections raised.

Your correspondent says: "In his book Henry George clamors boldly for the confiscation of the land; for its seizure by the state without compensation to the owner. But of late, in his paper and speeches, he would reach this confiscation indirectly, by imposing upon land the whole weight of taxation."

Far from having advocated any such measures in "Progress and Poverty" as those here attributed to him, Henry George expressly protests against them. In Book VIII., Chapter II., on page 364, he gives the keynote of his theory: "I do not propose either to purchase or to confiscate private right to property in land. The first would be unjust, the second needless. Let the individuals who now hold it still retain, if they want to, possession of what they are pleased to call *their* land. Let them continue to call it *their* land. Let them buy and sell, and bequeath and devise it. We may safely leave them the shell, if we take the kernel. It is not necessary to confiscate land; it is only necessary to confiscate rent." No further comment is needed.

Next your correspondent states that at present the land in Ohio, his native State, pays about one-third the taxes, and improvements and personal property two-thirds; that to place this whole burden of taxation on land would greatly decrease its value and throw such of it as was not worth the tax on the market. The single tax on land values would undoubtedly act just as described — and *that is its object*. But your correspondent jumps at the conclusion that, this being so, the farmers would be most injured and would enlist in a body against the tax on land values; and probably knowing that the farmers constitute fifty per cent. of our population, he continues: "Hence, whatever its theoretic merits may be, George's plan is outside of practical politics. It is simply impossible."

This is a statement, but not an argument. The farmer is as good as any other citizen, but no better, and he is entitled to no special consideration, or special legislation. Nor is land in the country, whether under cultivation or not, any different, economically considered, from land in the city used for building sites. Land is land, and the taxation on its value will fall no heavier on the farmer than upon the manufacturer, or importer, or other citizen. On the contrary, being on land *values*, most of the tax will be paid where the value is highest — in cities, in mining districts, and upon land held under franchises. But your correspondent *having from sentimental reasons* selected the farmers (of Ohio) as a standard by which to test the justice of the measure, let us examine the effect the introduction of the single tax upon land values would have upon their condition.

There are three kinds of farmers in Ohio, as elsewhere:

*First.* Those who lease their farms and pay rent, in money or in produce.

*Second.* Those who fondly believe they own their farms, but who have them mortgaged.

*Third.* Those who own their farms free from all incumbrances.

The first class may be dismissed at once, for they have everything to gain and nothing to lose. They would pay their rent to the state in place of paying the landlord, and would be relieved of all the direct personal taxes and the indirect revenue and tariff taxes that they now pay upon everything they consume, from lumber, salt, and woolens through the whole category down to the Bible.

The second class is really part of the first class; for if their farms are mortgaged they do not own them to that extent, but are actually paying rent, and so far belong to the first class, and would enjoy the same advantages under the single tax. Another great and direct gain would be, that to start in life they would not be compelled to invest a large sum of money to buy a farm, but could lease it from the state for a moderate sum annually, and enjoy the same security of tenure as now under private ownership of land. The temptation to buy more land than they can cultivate, for speculative purposes only, thus making themselves land-poor, would also be removed. Inasmuch as they own their land clear of all incumbrance, they would belong to the third class.

This third class, holding their land free of all incumbrance, would of course, with the rest of the community, be relieved of all the direct and indirect taxes. Then it should be remembered that they now pay an annual tax not only on their land but also on their improvements. This tax, which now increases every year the more they improve their property, would be entirely removed. And, finally, consider the following:

In the census of 1880 these figures are given for the State of Ohio: Assessed valuation of real estate, \$1,093,677,705. And in another part of the same census: (Real) value of farms in Ohio, including land, fences, and buildings, \$1,127,497,353.

It will be seen from these figures that *all* the real estate of the State of Ohio was *assessed* at less than the *real* value of all the *farms* and their improvements, leaving out all city lands and mining lands, which are by far the more valuable. Two reasons or explanations exist for this: first, the undervaluation of improved property, which is practiced everywhere more or less, but especially in the large cities; and, secondly, the entire absence from or nominal valuation upon the tax-lists of tracts of unimproved farm lands. These two facts are notorious, and result in the shifting upon the shoulders of the working farmer of taxes that should be paid or shared by land speculators, city property holders, and corporations.

We therefore confidently assert that, by taking all taxes from improvements, by removing all existing direct and indirect taxes, by assessing all land at its full value, whether improved or unimproved, and by taxing all land values to the extent of their rental value, the taxes of the farmers of the third class also would be less than they are at present, and that they would for the first time get the full return of their labor. This is self-evident when we consider that under the single tax upon land values the farmer would pay *no* taxes whatever except the rent of his bare land, and that being based upon the natural advantages he enjoyed, he could *always afford* to pay. All this is more ably discussed in "Progress and Poverty," Book IX., Chapter III.

As to believing that the single tax is a cure for all

ills that flesh is heir to, Henry George does not assert, nor has he ever asserted, it. He does believe that the land monopoly is the greatest of all monopolies, and that it should be the first attacked; but the social benefits to be derived from an introduction of the single tax are so numerous and so far-reaching that even a partial enumeration of them seems indeed like setting up a claim for a panacea.

And here is Mr. Dickson's solution of the social question: "The remedy is restraint, pruning, regulation, not confiscation." But this, instead of being a remedy, is exactly what we have been doing for centuries. No! decidedly other measures are necessary.

First of all, we must stop the restraining, pruning, regulating work of those unjust laws which take from one to give to another; which in violation of the spirit of our Constitution create a privileged class. And after that we must give all the same opportunity to that element *land*, which is as much a matter of necessity to man as air. This will be doing justice; and this the single tax on land values will accomplish, by killing land speculation and practically restoring the land to the people, without disturbing security of titles or tenure.

*William S. Kahnweiler.*

NEW YORK.

#### Country Roads.

THE average country road as at present maintained and repaired is a constant source of unnecessary expense to taxpayers and an almost constant vexation to travelers. At its best the dirt road is good for only a few months in the year, and those months the time when the farmer — the man most interested in good country roads — is using his horses on the farm. In the fall, winter, and early spring, when the great bulk of teaming is to be done, the roads are in bad shape, except when kind Providence sends a snow that makes "good sleddin'." Bad roads mean small loads, and small loads mean to the farmer proportionately small profits. I know many and many a farm where the saving in time from hauling larger loads, the saving in wear and tear of horseflesh, wagons, and harness, would over and over again pay for the increased initial cost of a good macadam road.

Made of the best dirt obtainable, applied under intelligent supervision, and kept in order with proper road-making tools, the dirt road never is entirely satisfactory. What, then, can be expected of the quality of roads made of the material most easily obtained, applied by men ignorant of the first principle of road-making, working without proper tools, and supervised either by men equally ignorant, or not at all?

The true remedy for poor dirt roads is good macadam; but with no greater expenditure of money than now, the present roads might be vastly improved. The road tax should be paid in cash: the system of loafing out the tax under pretense of "working the roads" should be abolished. This money should be expended under the immediate supervision of one man for each township, selected for a knowledge of road-making, and put under bonds for the faithful performance of his duties. This would introduce into the system the element of responsibility, which is sadly lacking at present, and to the lack of which are due many of the abuses of the present methods. One man hiring his labor where he pleased, and paying cash for a day's

work, would get considerably more done for the money than a dozen or fifteen roadmasters working out the tax in conjunction with their neighbors and fellow-farmers.

Proper tools should be provided to work with. Road-scrappers are almost unknown in many country districts, and plows and shovels are the tools most commonly used. Very good road-scrappers can be bought to-day for only two or three times the cost of a good plow, and two men, two horses, and a road-scraper will do the work of an equal number of horses and ten men with plows and shovels, and do it better.

Only the best obtainable materials should be used in repairing the roads — gravel when possible, and when not, the dirt most nearly approaching it in quality. The use of "gutter-wash," sods, and stones larger than two inches in diameter should be forbidden. I have seen roads, "mended" with sods, that were for weeks impassable at any gait faster than a walk, and I have seen holes in the road-bed filled with large stones that were a nuisance for years.

The roads should be worked at proper times. The need of the dirt road is little repairs often made. The common practice is to do almost all the work just after "corn-planting." This is wrong, for two reasons: it is too late for the best results, and too much is done at one time. Six inches of earth or gravel will make a far better road if put on in layers of, say, two inches at intervals of a month or so, than will the entire amount applied at once. Just as soon as the roads are settled in the spring, and before they have become dry and hard, the scraper should be put to work leveling and filling the ruts worn during the winter, and slightly rounding the road-bed towards the center. The ground being still moist, and not compact as at the usual time of doing this, the work can be done more easily and rapidly and the road will pack better. Later, a light coat of earth or gravel, to be followed by another when the first becomes packed hard, and this in turn by a third if possible. Lastly, in the fall the entire road should be gone over to see that all gutters and bridges are free, that the road may not be washed out by winter storms and spring rains. All mudholes of course should be filled promptly at all times so that no water may stand in the road, and loose stones should be removed at least once a month.

The usual time for cutting brush — August — seems right, but some reform is needed in the way of doing it. The brush should be cut close down to the ground, and not, as often is the case, cut a foot or more above it, leaving long unsightly stubs to sprout the ensuing spring. It should be piled at once, and burned when sufficiently dry. Under the present system I have seen brush cut, left as cut, the next year's growth cut over the top of that, and the resulting tangle abandoned the third year.

With some such system as this I have sketched, the application to the road work of the business rules which govern every progressive farmer in the conduct of his farm, with the work done under the supervision of a responsible man, done at the proper times instead of whenever convenient, with the proper tools and with a proper quality of earth, by men who were compelled to give a day's work for a day's pay, the dirt road could be made not good, but vastly better than it is. But at its best the dirt road is a costly one to repair:

letter of yours to him. I am jealous because you did not write to me—perhaps you have forgotten me. Don't you remember a long black fellow who rode on horseback with you from Tremont to Springfield nearly ten years ago, swimming our horses over the Mackinaw on the trip? Well, I am that same one fellow yet. I was once of your opinion, expressed in your letter, that presidential electors should be dispensed with, but a more thorough knowledge of the causes that first introduced them has made me doubt. The causes were briefly these. The convention that framed the Constitution had this difficulty: the small States wished to so form the new government as that they might be equal to the large ones, regardless of the inequality of population; the large ones insisted on equality in proportion to population. They compromised it by basing the House of Representatives on *population*, and the Senate on States regardless of population, and the execution of both principles by electors in each State, equal in number to her senators and representatives. Now throw away the machinery of electors and this compromise is broken up and the whole yielded to the principle of the larger States. There is one thing more. In the slave States you have representatives, and consequently electors, partly upon the basis of your slave population, which would be swept away by the change you seem to think desirable. Have you ever reflected on these things?

But to come to the main point. I wish you to know that I have made a speech in Congress, and that I want you to be *enlightened* by reading it; to further which object I send you a copy of the speech by this mail.

For old acquaintance' sake, if for nothing else, be sure to write to me on receiving this. I was very near forgetting to tell you that on my being introduced to General Quitman and telling him I was from Springfield, Illinois, he at once remarked, "Then you know my valued friend, Hewett of Natchez"; and on being assured I did, he said just such things about you as I like to hear said about my own valued friends.

Yours as ever,

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#### Horace Greeley at Lincoln's First Nomination.

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With regard to S. S. Prentiss (who, by the way, was lawyer, orator, and statesman, but not an editor), letters from lawyers state that while he did fight two duels with General Foote, he fought no others, and was really opposed to the practice; yielding in these cases to what Dr. Nott in his sermon on the death of Hamilton termed "the force of an imperious custom."

## BRIC-À-BRAC.

### The Present Style.

JONES, Smith, Robinson,  
Simmons, Kent, Parr,  
Riley, Moore, Grant, Dunn,  
Little, Lillie, Carr,

Marsh, Dusenbury, Bland,  
Hurley, Murphy, Daw,  
And Jamison, Attorneys and  
Counselors at law.

R. K. Munkittrick.

### Observations.

To know a thing we must see it as a whole; to understand it we must see it as a part.

WHETHER I shall be unfortunate depends also on others; whether I shall be unhappy depends only on myself.

EVEN mine enemy can sympathize with my grief; but only my friend can sympathize with my joy.

HEAVEN is a place into which the more I push others the more I am led myself.

TWO men have no need of philosophy—those who have no leisure for it, and those who have.

Ivan Panin.

### Some Bookish Rhymes.

#### AN UNCUT COPY.

WHEN I was young I sent my friend a copy of "My Verses,"

And when he died he left his books to me, dear to his heart.

To-day I looked them over all, and find—ten thousand curses!—

My book is there and no two leaves have e'er been cut apart.

#### AN INCONSISTENCY.

THE bibliophile who loves his margins wide—

Who grudges e'en to type an inch or two—

Most strangely has not ever stepped aside

To read with glee a virgin blank-book through.

#### THE GRANGERITE.

HE says he 's fond of books as of himself—

This man who never yet has hesitated

To hack and cut a dozen books for pelf

Wherewith *one* may be extra-illustrated!

John Kendrick Bangs.

letter of yours to him. I am jealous because you did not write to me—perhaps you have forgotten me. Don't you remember a long black fellow who rode on horseback with you from Tremont to Springfield nearly ten years ago, swimming our horses over the Mackinaw on the trip? Well, I am that same one fellow yet. I was once of your opinion, expressed in your letter, that presidential electors should be dispensed with, but a more thorough knowledge of the causes that first introduced them has made me doubt. The causes were briefly these. The convention that framed the Constitution had this difficulty: the small States wished to so form the new government as that they might be equal to the large ones, regardless of the inequality of population; the large ones insisted on equality in proportion to population. They compromised it by basing the House of Representatives on *population*, and the Senate on States regardless of population, and the execution of both principles by electors in each State, equal in number to her senators and representatives. Now throw away the machinery of electors and this compromise is broken up and the whole yielded to the principle of the larger States. There is one thing more. In the slave States you have representatives, and consequently electors, partly upon the basis of your slave population, which would be swept away by the change you seem to think desirable. Have you ever reflected on these things?

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With regard to S. S. Prentiss (who, by the way, was lawyer, orator, and statesman, but not an editor), letters from lawyers state that while he did fight two duels with General Foote, he fought no others, and was really opposed to the practice; yielding in these cases to what Dr. Nott in his sermon on the death of Hamilton termed "the force of an imperious custom."

## BRIC-À-BRAC.

### The Present Style.

JONES, Smith, Robinson,  
Simmons, Kent, Parr,  
Riley, Moore, Grant, Dunn,  
Little, Lillie, Carr,

Marsh, Dusenbury, Bland,  
Hurley, Murphy, Daw,  
And Jamison, Attorneys and  
Counselors at law.

R. K. Munkittrick.

### Observations.

To know a thing we must see it as a whole; to understand it we must see it as a part.

WHETHER I shall be unfortunate depends also on others; whether I shall be unhappy depends only on myself.

EVEN mine enemy can sympathize with my grief; but only my friend can sympathize with my joy.

HEAVEN is a place into which the more I push others the more I am led myself.

TWO men have no need of philosophy—those who have no leisure for it, and those who have.

Ivan Panin.

### Some Bookish Rhymes.

#### AN UNCUT COPY.

WHEN I was young I sent my friend a copy of "My Verses,"

And when he died he left his books to me, dear to his heart.

To-day I looked them over all, and find—ten thousand curses!—

My book is there and no two leaves have e'er been cut apart.

#### AN INCONSISTENCY.

THE bibliophile who loves his margins wide—

Who grudges e'en to type an inch or two—

Most strangely has not ever stepped aside

To read with glee a virgin blank-book through.

#### THE GRANGERITE.

HE says he 's fond of books as of himself—

This man who never yet has hesitated

To hack and cut a dozen books for pelf

Wherewith *one* may be extra-illustrated!

John Kendrick Bangs.