

90 years' tenure on the rental basis of the abnormally low values of the hard times of the '90's. By this transaction (engineered, by the way, by the Tribune's own lawyer, who was a member of the school board at the time) the school children of Chicago have been swindled out of millions of dollars. Even now, when the transaction is less than twenty years old, the Tribune's ground rent is hardly more than half as much as it would be if the ten-year revaluation clauses were still in force. The story of this grafting affair is written in the printed record of the proceedings of the Board of Education of Chicago and in the reports of the Supreme Court of Illinois.



Upon a recent court decision in its favor in the matter, the Tribune prides itself. So did the simple old Negro witness when asked on cross-examination if he hadn't once been indicted for stealing chickens. "Yes, sir," he replied, "I certainly was; but I came out, sir, with a perfect bill of health, completely exonerated, sir." "Prove your innocence, Uncle?" "No, sir; not to say prove it, sir; but I was acquitted with flying colors, sir." "Perhaps there was an alibi?" "No, sir; that wasn't what my lawyer called it, certainly; he called it the statute of limitations."



## FARMERS AND FARM TAXES.

Why is it that monopolists appeal to farmers when they need votes to help them get away with monopoly plunder? Is it because the farmer really is an "easy mark" for monopolists? or is it only because the monopolists think so?

The farmer vote on taxation in Oregon and Missouri next fall may throw light upon the question; for in those States the exemption of farm property is then to be voted on. Tax reformers there are proposing to exempt from taxation the values of all farm buildings, clearings, cultivation, fencing and other farm improvements, and to exempt besides all farm produce, animals, tools, machinery and other farming equipment—to exempt in a word, everything that farmers make.

Nevertheless, great land monopolists and their hired agents and newspapers are urging farmers to defeat that reform. They even predict that the farmers of Missouri and Oregon will defeat it, so confident are they that the farmer is an "easy mark" for them.

If the farmers of Oregon and Missouri do vote against those exemptions, the great land grabbers will have good right to go on laughing in their

sleeves. Think of it! A proposal to exempt farming property from taxation, voted down by farmers!



How could anything so absurd be possible?

We shall not even try to guess. A bare assumption that it is possible would reflect upon the intelligence of those Oregon and Missouri farmers. But we may explain how the monopolists expect to make it possible.

In those States land monopolists are publishing campaign documents, addressed especially to farmers, through which they try to make farmers believe that the proposed tax exemptions of farming property would ruin farmers. Their argument is much the same in both States. In the Missouri document it is well summarized in these words: "It would put the entire burden of supporting the government upon the shoulders of those whose lot in life it is to till the soil and labor with their hands." What would?

Would exemption of farming property "put the entire burden of supporting government upon those whose lot in life it is to till the soil and labor with their hands?" Would it?

The writer of that document would have to say so if he were under cross-examination. He tries to say, however, that the Missouri proposition is the Henry George proposition in disguise. But that amounts to the same thing, for *the Henry George proposition is to exempt everybody from taxation "whose lot in life it is to till the soil and labor with their hands."*

Henry George proposed to exempt all workers from taxation, and he considered farmers as workers. His proposition would exempt the workers, but not those who work the workers,—farmers who farm farms, but not farmers who farm farmers.

There's the rub with monopolists. They are workers of workers, farmers of farmers; and they want to keep on with that kind of working and that kind of farming, for "it's a snap." Therefore they send out a Macedonian cry to "those whose lot in life it is to till the soil and labor with their hands," to step up to the ballot box and vote down the proposed exemptions of farming property. As in the nightmare of the man who dreamed he had gone to hell, they are hunting around for farmers to hold between themselves and the fire "to keep off the heft of the heat."



Of course they don't put the matter in that plain way—those monopolists. They have respect enough for the intelligence of the farming com-

munity to know that farmers won't bite at a bare hook. They try to make farmers believe that location value is the principal value of farms. Their reason for this is that under Henry George's proposition, the exemption of improvements and produce is to be made up by higher taxes on location values. Incidentally, too, and like the legerdemain performers they are, they conceal the fact that the location values to be taxed higher are not the values of farming sites alone, but of city lots also, and of mineral deposits, railroad rights of way and similar monopolies of location. It is from such confusing juggles that the monopolists try to make farmers see that the exemption of improvements and the taxing of land values alone, would throw the whole burden of taxation upon farmers. In fact it wouldn't, as every farmer knows who stops to think. But the monopolists bank upon their belief that farmers won't stop to think.

If, however, farmers do stop to think, they will see clearly enough, as all other thoughtful men do, that the location value of the ordinary farm is its least value.

Let any ordinary farmer inventory his taxable property. He will find that if all of it were exempt except the farm site, the mere unimproved land, he could pay a much higher tax on the land of his farm and still pay less taxes than he does now.

The same thing is true of the village and town home-owner.

Nor is that all. Most of the great city values, most of the great railroad values, most of the great mining values, are land values. Under the proposed tax reform they would be taxed very much higher than now, which would make the taxes on small home owners' land, and all farm-land taxes, less than now. To exempt everything but land values and franchise values, is to lower the taxes of all "whose lot in life it is to till the soil and labor with their hands."

This must be true, also, on general principles. For the Henry George proposal is to tax monopoly and exempt industry, to tax privilege and exempt toil. How can the exemption of industry be a burden upon industry? How can the exemption of toil be a tax upon toil?



In the land monopoly campaign document for Missouri there are thirteen points against exempting toil from taxation.

A fatal thirteen for Missouri farmers will those points be if they are influenced by them to vote against tax reform in Missouri next fall. But a

fatal thirteen ought they to be to the Missouri land monopolists who are just now hunting for farmers "to hold between themselves and the fire."

The *first* point is that the State should be just in taxation; a sound principle, indeed, but one that requires the taxation of location monopoly and the exemption of toil and its products, which is the very essence of that Missouri tax reform proposal.

The *second* point is that this would make two opposing classes—taxpayers and non-taxpayers; but if it did the taxpayers would be those who have special privileges, whereas these are now the biggest non-taxpayers.

Then comes the *third* point, that young farmers would abandon agriculture, which is to imply that young farmers are so ignorant that they don't know that agriculture would thrive better if it were untaxed than under the tax burden it bears now.

The *fourth* point knocks the bottom out of the third; for it assumes that the Missouri tax reform would destroy land value. If it did, can't any sensible young farmer see that it would make places to farm obtainable for the asking, so that not only would his farming go untaxed but his chance to farm for himself would be easy to get.

The *fifth* point assumes that "the supply of raw materials produced from land" would be decreased; which goes to show that the big land monopolists think the farmer easily fooled. If by "raw materials" they mean land, then the "raw materials" are not "produced from land;" if they mean any kind of materials that are produced from land, such materials would be exempt from taxation and therefore likely to be more plentiful rather than more scarce.

On the *sixth* point those land monopolists run again into conflict with their fourth; for while in the fourth they assume "the destruction of land value," in the sixth they assume "increase in the market rental of farm lands occupied by tenants," which is as much as to say that the cheaper your land is the higher your rent will be. Has any real farmer ever thought so?

The *seventh* point is like the sixth, for it assumes "increased market rentals of city property." Every one who observes knows this to be absurd. Market rentals of city property do not go up as the value of the property goes down.

Now note the *eighth* point. It predicts "the abandonment of homes surrounded by lawns" in cities, because of "the enormous taxes levied against ground." This ignores the fact that most city residents don't have lawns now, but are corralled in stuffy spaces; and it disregards the probability that

with their buildings and furniture altogether untaxed, residents of cities would gladly pay fair taxes for lawn space in proportion to its desirability.

In the *ninth* point there is an unintentional hint at the source of this Missouri document itself; for here the plea is for Big Business, which strikes its roots deep in land monopoly and thereby sucks up the earnings of those who toil for the benefit of those who don't.

When our Missouri tractarian gets to his *tenth* point he indulges again in some of that kind of loose writing of which a newspaper reporter once said it might better be called "tight writing." Here he talks about "taxing the major part of the incomes" of "those who earn their incomes directly from working upon the land." But the proposition is not to tax any one's earned income; it is to exempt earned incomes altogether from taxation.

The *eleventh* point infers the destruction of small farming because "the amount of land necessary to support a family by its product over and above taxes and expense of cultivation would be increased." That is a unique bit of mental gymnastics. As if exemptions for producers could lessen their production, because monopolizers of productive opportunities instead of themselves were taxed! To exempt producers and tax monopolizers of productive opportunities is to increase production.

The *twelfth* point assumes a reduction of the farmer's income "to merely what could be produced on the poorest land," a twisting of an economic formula that should make even the farmers' horses laugh. That ambitious farmer-fooler seems totally incapable of realizing, although he states its equivalent again and again, that if opportunities for farming could no longer be monopolized profitably by farmers of farmers, those opportunities would be a drug in the market. In consequence "the poorest land" in use—for it is not the absolutely poorest land that is involved in the point, but *the poorest in use* (land of high grade if unused land were not monopolized)—would be highly productive. Farmers' incomes would consequently be greatly increased instead of greatly diminished by Henry George's plans—the incomes, that is, of farmers who farm farms.

Finally we have the fatal *thirteenth* point: "The lands of the country," says this monopolistic "friend of the farmer," "have passed from hand to hand on the strength of the nation's original grant in fee simple," and "to take or destroy its value now would place an unfair and unjust burden upon present"—farmers? No, indeed, not "upon present

farmers." The sleek monopolist forgot his farmer there. Not upon present farmers, but upon "present owners," does he say that this "unfair and unjust burden" is to be placed. And who are those owners, pray? Measured by land *value*, which is the proposed measure of the proposed tax to which Missouri land monopolists object, farmers are not owners to any great extent. Land value in New York City alone, twice the value of all the improvements there, would equal a path of farm land worth \$100 an acre two miles wide all the way around the globe at the equator; and working farmers don't own enough of it to count. So of every other great city. What pitiful tommyrot it is, all that begging of the farmers who toil, to get in between owners of great land values and the fire. And what a hogwash of an argument, this appeal to working farmers in the thirteenth point to vote against a plan of taxation which they say would place "an unfair and unjust burden upon present owners" of land, after having in the sixth and seventh points assumed that land would command "increased market rentals" if it were so taxed!



Some of the thumb marks of that pamphlet prove its authorship to have been of plutocratic, monopolistic, corporation, Big Business origin. Yet it reads so much, on the whole, like a travesty of the standard books in opposition to Henry George, that we find it difficult to avoid a suspicion that the author may be a Singletaxer palming off a practical joke. His name is E. B. Silvers and his book, "Single Tax a Fallacy," bears a Kansas City imprint. If Mr. Silvers is a genuine anti-Singletaxer, his skill in exposing the weakness of his own cause should put Mallock to the blush.

---

## EDITORIAL CORRESPONDENCE

---

### ST. PAUL'S NEW POPULAR CHARTER

St. Paul, Minn.

The new charter for St. Paul which was adopted at the Spring election in May, is one of the best yet adopted by any city, and it is the product of a civic club. There had been a charter commission for years, which spent much time and some public money in charter drafting without producing anything that they themselves or any one else could agree upon. At last the Current Topics Club undertook the job with no official authority, and their work was endorsed at the election by the people of the city by a tremendous majority.

The drafting committee appointed by the Current Topics Club consisted of John W. Bennett, Chairman (lawyer and editorial writer); Hugh T. Halbert (lawyer); G. Winthrop Lewis (lawyer); C. J. Buell