

## STORIES of New Jersey

they say, land alone should be taxed, never the improvements on it nor the profits from it. This, they believe, would make it unprofitable for speculators to hold land unused. Under the single tax plan the land belongs to the community, not to the individuals who occupy it. Individuals pay a tax rent the amount of which is regulated by the cost of improvements and of providing services. As community costs rise the tax rent rises, regardless of whether any particular parcel of land has been improved or not.

Under our present system, of course, speculators may buy land in undeveloped communities, hold it unused while community improvements are made--meanwhile paying comparatively small tax--and sell their undeveloped land at a profit when space in the community grows valuable. Those who believe in single tax argue that everyone would eventually become a landholder, subject to taxation; there would be plenty of land for all, because it would be unprofitable for anyone to attempt to speculate in land or land values. The taxes paid on the land would furnish revenue for policing, fire protection, national defense, schooling and all the other services provided by the government.

Nearly every celebrity of Henry George's time had something to say upon the subject of single tax--either for or against the plan. Tolstoy, Russian novelist, contended that "no one could possibly disagree with Progress and Poverty." George Bernard Shaw, John Dewey and Lincoln Steffens were admirers of Henry George and his philosophy. Tom L. Johnson, onetime mayor of Cleveland, Ohio, happened to buy George's book on a railroad train; as a result he sold out his monopolies. Later he was elected to Congress on a reformist program.

Many socialists, on the other hand, argued against single tax because it was based upon the value of land, not labor.

George Fallon, economist, asserted that land tax under George's scheme would benefit neither agriculture, industry nor business, would increase the cost of living, and would destroy "billions of dollars of wealth of a large number of our citizens."

Another opponent, Alvin Saunders Johnson, said in the Atlantic Monthly in 1914 that the single tax was a "device for the spoliation of the middle class." He called attention to the fact that pioneers who crossed the plains, enduring great hardship, did so because the land was sure to rise in value.



Road to Free Acres

Free Acres cannot ever fully express Henry George's theory as long as it is part of a state and country governed by economic principles at variance with the single tax idea. But within the limits of Free Acres a certain amount of single tax demonstration has been in force since the community's beginning in 1910.

The land, about 60 acres originally owned by Mr. Bolton Hall, belongs to the Free Acres Association. Mr. Hall, a strong advocate of single tax, was one of the founders of the colony, incorporated under the Co-operative Act of New Jersey, which prohibits selling for profit. The land is