

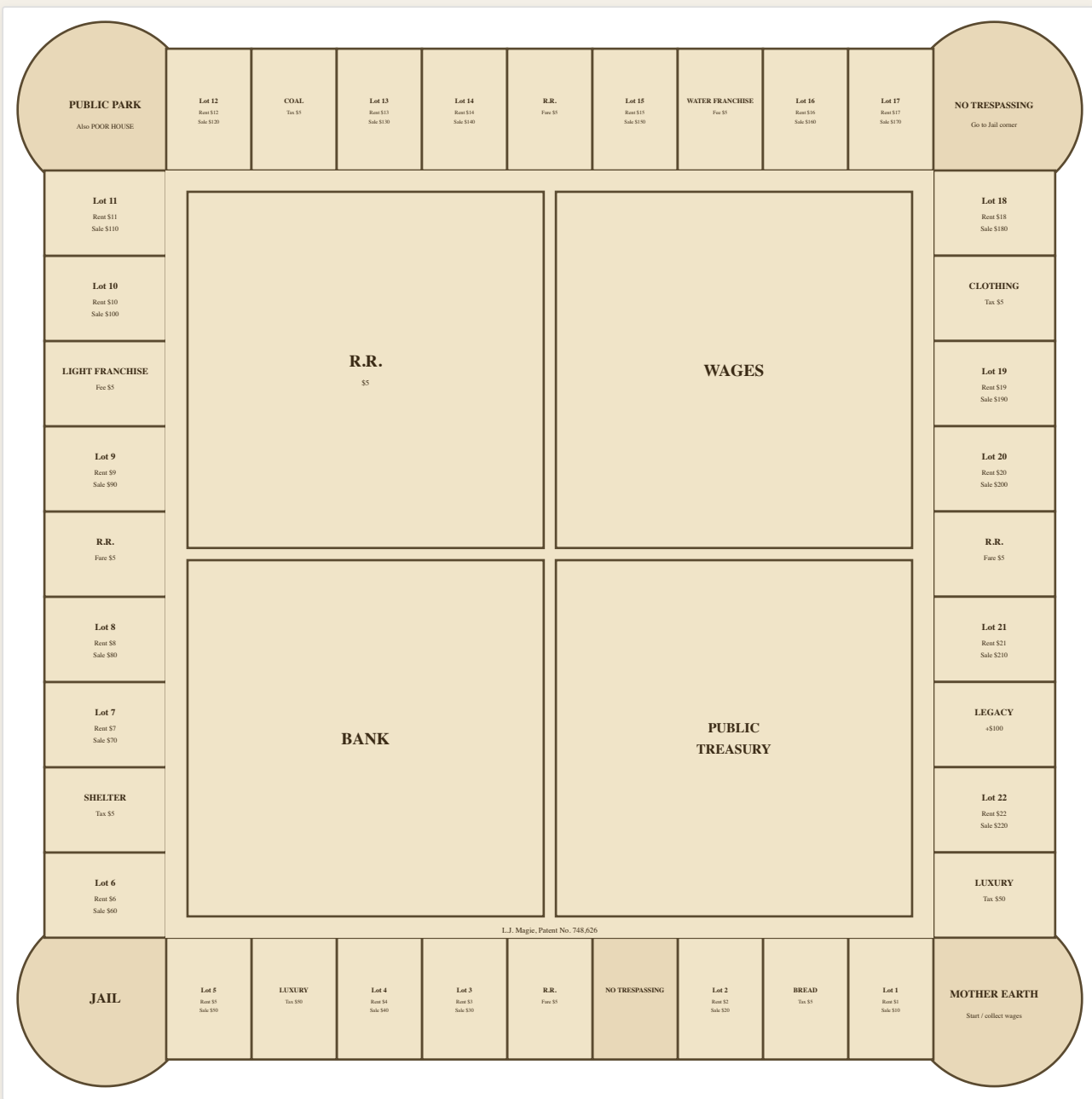
THE LANDLORD'S GAME · VARIANT 3 OF 5

Single Tax

Circular 40-space track
BOARD

2–4
PLAYERS

SINGLE TAX



Single Tax — starting position

<https://engine.moddable.games/play/?game=landlords-game&variant=single-tax>

The Single Tax rules appear in the 1906 Economic Game Company edition as a variant that can be entered mid-game by majority vote. They enact Henry George’s single-tax philosophy through play: land rents flow to the Public Treasury rather than individual owners, financing the progressive public acquisition of utilities, railroads, and eventually colleges, while wages rise with each increment of public wealth. The 1932 Adgame Company edition later named this process “Prosperity” and gave it a discrete win trigger; see the Prosperity variant for that version.

SETUP

As per the 1906 Commercial Edition.

Single Tax mode may be entered at any point during a 1906 Commercial Edition game when at least 2 players vote to switch. Players keep all current holdings when switching; Title Deeds become worthless once Single Tax takes effect.

RULES

Rule 1: No taxes on Absolute Necessities. Blue spaces (Food, Fuel, Shelter, Clothing) are free under Single Tax.

Rule 2: All land rent is paid into the Public Treasury for public improvements, not to individual lot owners.

Rule 3: Railroad fares and franchise rates continue to be paid to individual owners until the Public Treasury acquires them (see Rule 6). Thereafter they are free.

Rule 4: When stopping at an unimproved lot — pay full land rent to the Public Treasury; the player may then improve the lot with a house. When stopping at a lot with another player's house — pay full land rent to the Public Treasury AND full house rent to the house owner. A player may erect a house on any unimproved lot on their turn (not only where their checker currently stands), subject to competitive bidding.

Rule 5: D.F. Hogg's Game Preserves and Lord Blueblood's Estate are reserved as sites for Free Colleges. The Jail penalty for landing on these spaces remains in effect until the Free Colleges are built.

Rule 6 — Public acquisition sequence, triggered by each \$50 increment added to the Public Treasury:

- 1 First \$50: buy out Soakum Lighting System — that space becomes free to all players.
- 2 Next \$50: buy out Slambang Trolley — free.
- 3 Subsequent \$50 increments: each railroad in sequence — free.
- 4 Then: Free College built on Lord Blueblood's Estate (Jail penalty annulled for that space).
- 5 Then: Free College built on D.F. Hogg's Game Preserves (Jail penalty annulled for that space).
- 6 Then: wages raised to \$110 at MOTHER EARTH. Each subsequent \$50 in the Public Treasury raises wages a further \$10.

Rule 7: After the first Free College is built, players stopping there may draw Education cards. Four Education cards may be exchanged for one Professor card, which counts 100 at the end of the game.

Rule 8: The Poor House is eliminated. A player who cannot afford to make a move places their checker on any Natural Opportunity space (inner corners of the board); they collect wages from that space on their next turn, pay rent to the Public Treasury, and then move out normally.

WINNING

The Single Tax mode has no individual winner. The game demonstrates Henry George's single-tax principle through play: as the Public Treasury accumulates and acquires utilities, railroads, and colleges, necessities become free, wages rise, and the burden of taxation shifts from labour and consumption to land alone. The collective end state — all utilities and railroads publicly owned, wages at their maximum, colleges built — is the win condition for all players.

ATTRIBUTION

Single Tax. Rules from the Economic Game Company edition, New York, 1906. Designed by Elizabeth J. Magie. Public domain.
Sources: landlordsgame.info/rules/lg-1906_rulebook.html (transcription via hoelzl/L3 public repository); Wikipedia: The Landlord's Game (CC-BY-SA).