

# INTRODUCTION

BY ERNEST BRIDGES

As a special number, THE LIBERTARIAN for this month presents, not the usual arrangement of independent articles, but a series of essays designed to afford, collectively, an introduction to the study of a great movement now in progress on every continent of the earth, the fiscal and social reform movement which seeks to effectuate the equal right of all men to the use of natural resources, the use of what in economic science is called land.

Because the Henry George Movement aims, by concentrating taxation on land values, to free land from monopolistic control, it is often referred to as the Single Tax Movement. Though the latter designation does not express the full import of the movement and fails to signify that the objective is not merely a fiscal but above all a social reform, yet since the movement does advocate the Single Tax as the indispensable method of a reform that is at once both fiscal and social, it is well to begin with a short explanation of what the Single Tax is. A clear and very useful definition is that given by Mr. Louis F. Post in the following language:—

*"When land value taxation is exclusive, it is appropriately enough called THE SINGLE TAX, meaning only one tax and that upon land values."*

*"We may make the following enumeration of different kinds or degrees of land value taxation:*

*"1. Land value taxation together with taxation on improvements and personal property. This is commonly known as the GENERAL PROPERTY TAX.*

*"2. Land value taxation together with taxation on improvements, personal property being disregarded or exempt. This is commonly known as the REAL ESTATE TAX.*

*"3. Land value taxation to the exclusion of all other revenue taxes, but limited to the needs of government. This may be distinguished as the SINGLE TAX LIMITED.*

*"4. Land value taxation, whether exclusively such or not, which begins with a low rate or none on land of moderate value and increases progressively in rate on land of higher values, with a view to encouraging small holdings and discouraging large ones, is known as the PROGRESSIVE LAND VALUE TAX.*

*"5. Land value taxation to the exclusion of all other revenue taxes, and to the full rental value approximately of the land. This might be called simply the SINGLE TAX."*

The Single Tax is the proposed remedy; what, next, is the ailment to be cured?

The involuntary poverty that afflicts the laboring masses of the people, depriving them of their just share of the benefits of civilization and causing them to be more or less enslaved, can be traced to a great evil. That evil is not private property as a whole but private property in land.

If private property is to be held sacred, it is necessary to observe the difference between wealth and land, so that the mistake shall not be made of including in the category of private property either more or fewer things than rightly belong in that category.

Now wealth is produced by human labor, and belongs entirely to the laborer who produced it, unless he voluntarily conveys to another his title of ownership; but land, which existed before the origin of primitive man, may best be regarded either as a gift of Nature or as a gift of God, to all members of the human race. Accordingly, when in the course of human events some men, by unjust laws, succeed in effecting a claim to exclusive ownership of the earth and thus disinherit their fellowmen, forbidding them to use or occupy land except on the payment of tribute, it becomes necessary to recognize and insist that the earth is the common heritage of all men. The earth was not created by the few any more than it was created by the many; nor can the masses live without the use of land any more than the usurping landlords can. Consequently, as the eminent economist John Stuart Mill said:—

*"The essential principle of property being to assure to all persons what they have produced by their labor and accumulated by their abstinence, this principle cannot apply to what is not the product of labor, the raw material of the earth."*

Unless then the landowner can prove that his fellowmen can live and work without the use of land with its resources and opportunities, unless it be pretended that law can justly permit some men the privilege of dictating for their own enrichment the terms on which other men may occupy and use an earth which belongs by nature as much to one man as to another, unless the land values created by the presence of a numerous and progres-

sive population are to be entirely pocketed by land owners, unless land owners are to be allowed so to hold land out of use and so to rack rent the landless population as to reduce that population to a state of poverty and slavery, then surely a government ought to take for the community, in taxes, the land values produced by the community, to terminate the abuse known as the unearned increment, and to prevent the anti-social vice of gambling in real estate.

To enforce the equal rights of all the people to use land without being held up by exorbitant prices, it is not necessary for government to buy land and divide it equally among all the citizens. Private sale of land and permanent private possession of it, would cease to be an evil if all taxes were abolished except the tax on land values. If the economic rent were taken by government, all other taxes being done away with, and if government expenditures were made for the benefit of society as a whole, all the people would share alike in the value of land; moreover, the price of land would no longer be so high as to prevent the prompt and productive utilization of it by the masses.

The Single Tax is not only scientific, it is the only method of raising political revenue that is scientific. As to its efficacy, let the facts decide that question; let the fairminded person inquire as to the results that have been accomplished in all instances where the principles of the Single Tax have to any extent been followed by governments. Other taxes now levied are a multifarious, complicated, chaotic, clandestine, benighted, wicked, and destructive system of extortion that compels the productive laborers to surrender as taxes and rent an ever increasing part of their earnings so that idle land owners may be exempted from taxation and permitted to seize for themselves the land value, the economic rent, that belongs to the population as a whole because it is produced by the presence, the character, and the needs of the population as a whole.

Of course no objection is made to collection of rent for houses and other products. And the Single Tax does not tax, it exempts from taxation, the houses and all other improvements and all activities and commodities produced by expenditure of labor and

---

capital; it collects for the public only the land value which is not earned by the land owner because not produced by the land owner's labor or capital.

The Single Tax takes from the landlord only the privilege of being a monopolist; and I deny that there is any injustice in destroying the parasitism of the landlord who by means of economic rent exacts tribute though he performs no service but rather a disservice. The earth belongs to all the people, not to a favored few. The land owner who has paid for land in order to acquire the power of levying tribute on persons who need land for use, should be informed that no truly civilized population will allow any such power to be bought. The fact that such power can at present be bought, accounts for the fact that the landless population is now in a state of virtual slavery, since they are at the mercy of the landlords who withhold land from persons unless they consent to pay in the form of rent a larger proportion of their meager earnings. Considering that the mines and forests and water power and choice country and city land are the unearned but exclusive property of a few monopolists, one is not surprised that in the United States two per cent of the people own sixty per cent of the wealth.

By reason of an unjust distribution of wealth and power, discontent is growing and troubles are increasing. Because of the present system of private property in land, the city slums and the farm tenantry are excessive, agriculture is depressed, democracy is stifled, government is tyranny, the rich are becoming richer and the poor are becoming poorer, society is sick, the petty privilege of the few is preferred to the most sacred rights of the many, honesty has ceased to be common, and for purposes of speculation so much land is being held out of use that one does not have to go far to behold "the intolerable trinity of idle land, idle rich, and idle poor."

Confronted by these signs of inhumanity, most thinkers who have a conscience are perplexed even to despair. It is to the credit of Henry George that he had the vision to locate the specific wrong and to find the way of complete deliverance. His message, in *Progress and Poverty*, is a disclosure of fact, a teaching of mercy and hope, a contribution to the building of a new, a free and perfect society.

High in his purpose, and with a shrewd practicality in his regard for the law of appropriate and sufficient causation, Henry George proposed the Single Tax as a method that will do more than any other to "raise wages, increase the earnings of capital, extirpate pauperism, abolish poverty, give remunerative employment to whoever wishes it, afford free scope to human powers, lessen crime, elevate morals, and taste, and intelligence, purify government and carry civilization to yet nobler heights."

