

James R. Brown on Confiscation

JAMES R. BROWN, president of the Manhattan Single Tax Club, in reply to Lee Day Woodworth, real estate dealer of this city, who makes the charge of confiscation against the Single Tax, deals with the subject in this trenchant fashion:

The general present meaning of this word is to take, without payment, private property from a citizen. I am agreed with you as to "confiscation"; it is wrong, utterly wrong, to take from any citizen his private property, wrong for the State to do it as well as wrong for an individual to do it.

It is because I am against confiscation that I am a Single Taxer. The present method ruthlessly and recklessly confiscates private property. That is the major charge in our indictment against present methods of taxation. Now it is not wrong for a citizen to take his own property, said property being a product of labor and capital to which there is a valid title that rests on production. Nor can it be an act of confiscation for the State to take its own property to which it has a moral and defensible title resting upon production.

There are two kinds of property, private property consisting of labor and capital products, and public property or land value consisting of the result of social presence and activity. Now when you raise the cry, stop thief! one must establish the fact of theft by the fact of private property. No man can be robbed of a watch who does not own a watch. No man can be robbed of value or property he did not produce or hold under title from the producer.

When society taxes or takes property from a citizen merely because he has produced property, it is simply stealing by due process of law, because it takes that which society did not produce and to which it has no moral title. On the other hand, land value is solely the creation of society. When society collects land values it but takes its own, but if it fails to collect it to the last cent for social uses, it robs society of its own property, allowing it to go to private individuals who have rendered no service and delivered no goods, thus becoming a premium on idleness. Because in the past we have been ignorant and foolish enough to allow a publicly-created value to go into private pockets, and as a result of this folly have been driven to take private property for public use, is no reason we should continue to do so.

Under the Single Tax a citizen is more secure in the enjoyment of his rights in private property than he is now; he simply cannot collect payment for idleness or gather where he has not sown, but to the last cent all that he produces will be his to use, enjoy or bequeath.

The muddle your mind is in arises from your failure to perceive the difference between land values and labor values, and to appreciate what taxation really is. Taxation is payment for public services, such as roads, streets, police, lights, schools, fire department, etc. Taxation is payment for what society does for the citizen, and the value of what he does for himself is not and cannot be the measure of the value of the services society renders to him.

Under the Single Tax a man's possession of his land would be undisturbed as now if he pays his taxes, and his taxes will be an honest charge for what the town does for him, and not a system of fines and penalties levied on industry. If a man paints, improves or builds a house, he pays for these things or services to the painter or builder; then why should he be called upon to pay again for them to the town that did not build, improve or paint? Now the value of the streets, roads, sewers, fire department and schools is only expressed in the value of land, not in the value of the buildings or improvements. In other words, land value is really not the value of the land, but the value of public services and advantages.

Wise real estate men are Single Taxers, for the real estate business is the bringing of owner and buyer or prospective user together, and the Single Tax would stimulate mightily real estate activities. Idle land produces nothing, not even commissions to real estate agents, and our present system of taxation is nothing less than a payment to owners to hold land out of use, and a penalty if they put it to use. Under the Single Tax, we simply offer the golden fruit of labor to the industrious and say to the idler, he that will not work, neither shall he eat.

Resolutions of the National Single Tax League

ADOPTED AUGUST 18, 1918

(1) Land is the source from which man produces capital and meets all his material needs. The right to use land is essential for the use of water, light and air. The right to use suitably located land is essential for a home, for the conduct of a business and for the activity of man. Land is the basic necessity of human life. On the wisdom and justice of the terms of land ownership, the stability of society depends. The land question is accordingly the basic social question.

(2) Private ownership of land at present includes two features— one essential and good, the other unessential and bad.

(3) The good feature in private ownership of land is the right to use land and enjoy in security the fruits of one's labor. The bad feature is the right with impunity and even with profit to prevent the use of valuable land; a right which gives power to name the terms on which land may be used, the terms upon which capital and labor may function; a right which gives power to absorb by ever increasing exactions and without service in return the social value of all invention, discovery and civic advance; a right which gives power through arbitrary control of the surface of the earth to control the lives and fortunes of men.

(4) The bad feature in private ownership of land is the one essential stronghold of landed autocracy, ancient and modern; between it and democracy there can be no peace; so long as it lasts men cannot be free; so disastrous has been its effect, to such an extent has it overborne the good feature in land ownership that the resulting discontent mistakenly threatens the whole system of private ownership of land.

(5) The harm experienced under private ownership of land is, however, not inherent in private ownership; it is due solely to the one bad feature in private ownership—a feature which has far too long found support because of its supposed inseparability from the good feature.

(6) Existing tax laws require a land owner to pay more taxes if he uses his land than if he does not. They also permit him to absorb site value, which is the value which the development of society causes to accrue to land. The result of these two conditions is an effective premium upon withholding valuable land from use. Thus is produced and maintained the bad feature in private ownership of land.

(7) All about us are the inevitable consequences of this policy: agri-