
Mark. A. Sullivan explains

WHY I AM A SINGLE-TAXER

MY philosophy has always supported equal access to the earth and equal participation in all affairs that directly affect the community. "Self-government" accurately describes this position. As I see it, every person should have an equal share in the ownership of society (of its land and of its collective services) and an equal voice in any necessary social decisions. It is axiomatic that this involves equal liberty and respect for everyone's desire to be free to control his or her private affairs. It can all be summed up thus: absolute individual sovereignty over personal affairs and equal individual sovereignty over collective affairs.

One collective affair is the matter of land tenure. Since your occupation of land prohibits my occupation of the same location, and since we all need to occupy land in order to live, the equalisation of land possession is a social affair. Compensation from those who "own" the better lands to those who "own" worse lands, or no land at all, accomplishes this. And this is the idea, as I understand it, of 100 per cent land-value taxation.

Those services which benefit community members *whether or not* they use them (such as roads, sewers, pollution control and territorial defense) are also collective affairs. These services are natural monopolies and are involved with the larger question of land ownership. The paying of land values (which reflect the value of these services and the social environment in general) to finance these services ensures that those who benefit the most pay the most. Thus, no one carries more than his share or benefits at the expense of others.

While control of the land-value fund should be democratic, with each community member having an equal voice, I personally would prefer that it be used to support only genuine public services with the surplus redistributed equally to all. For this main reason I am a strong advocate

of the ST. I do not think land-value taxation even at 100 per cent is enough and I happily note that Henry George seems to agree with me on this point:

"The *abolition* of all taxes that restrain production or hamper exchange, the doing away with all monopolies and special privileges that enable one citizen to levy toll upon the industries of other citizens, is an integral part of our program. To merely take land values in taxation for public purposes would not of itself suffice. If the proceeds were spent in maintaining useless parasites or standing armies, labor might still be oppressed and harried by taxes and special privileges. We might still have poverty; and people might still beg for alms or die of starvation."

I regard the ST as an instrument of self-government. To use the ST to support repressive state functions would constitute, in my mind, a betrayal of its purpose.

The advantage of a ST is that it *limits* the amount of public revenue to the total of all land values which, as I see it, is the total of all benefit, public and otherwise. If the government wants more revenue, it has first to do a better job in order to raise land values. Thus, the ST subjects government to the market, and keeps it in its place as the servant, not the master, of society.

If the ST tax does not produce all the revenue government wants, that is an indication that it needs to reduce or simplify its functions, or be more productive (instead of inefficient or destructive). One obvious way in which it could economise would be to get out of the business of managing and regulating money and exchange, controlling commerce and industry and meddling in our personal lives. Government would certainly be simplified, less oppressive and costly, if it were relieved of the burden of manufacturing and enforcing statutes that make criminals out of persons

who are living their own lives harming no one, except, perhaps, themselves. If private organisations and persons must make ends meet with what they can produce, or *earn*, so must government.

I accept that national defence is an expensive business but I do not think we will ever need more national defence than we can afford. National defence should *not* mean defence of multi-national corporate investments outside our own borders, or of petty dictators who oppress their subject populations, or of other industrialised societies who can well afford to defend themselves.

Finally, if government is the employee of the people (as it should be), all public services should be contracted-out on a competitive-bid basis. This is not usually done, especially in the area of defence contracts. A ST and competitive bidding allow the people to say to government: "This is your budget, spend it wisely, for you will get no more. And if you don't like it, we'll hire somebody else!"

Dissertations and Essays

ARCHIMEDES by Mark Twain

An economic discourse in satirical vein pointing out the consequences of treating land as private property.

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(continued from page 6)

tion, the concept of an easy fit, the knowledge that some of their kind see merit in that, and they are asked if they, too, would help launch this new vessel.

Industrialists would welcome freedom from rating on all but their sites, often situated in areas of lower land values. A common basis of assessment for all types of property should smooth the ruffled feathers of the non-domestic groups and site value rating would eliminate the real and the often imagined grievances of residential ratepayers.

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HOLLAND IN 1982
see page 9