

### A NEW REFUTATION OF THE SINGLE TAX\*

In "The Ownership, Tenure and Taxation of Land; Some Facts, Fallacies and Proposals Relating Thereto," the Right Honorable Sir Thomas Wittaker, P. C., M. P., has undertaken to bring together a mass of historical and statistical information, and to discuss this and the problems which bear upon the ownership, tenure and taxation of land. The author claims to be merely an average man of fairly wide experience, who has devoted a considerable amount of time to an endeavor to ascertain facts and arrive at sound conclusions. His aim, however, he says, has been to enunciate the fundamental principles of economics and ethics, and to clear away a dense mass of error and misconception in which prejudice and lack of knowledge have enveloped the whole subject.

The book has nearly 600 folio pages, and is divided into parts dealing with (1) the ethics and origin of the private ownership of land; (2) economic progress and the ownership and value of land; (3) the history of land ownership in England; (4) who really owns the land, some considerations of honesty and honor; (5) the enclosure of common lands in England; (6) some difficulties and theories in the evolution of national and local taxation; (7) the incidence of local taxation; (8) the English leasehold system; (9) various proposals for the taxation of land values; (10) summary of conclusions; (11) agricultural wages and problems of tenure and housing in town and country.

The author has been industrious in gathering statistics and facts or statements of facts, and, although these refer almost wholly to British conditions, the inquiring reader will find much to inform him. The chapters on the history of land ownership, tenure and taxation of land in England are full of information, one of the most interesting being that on the English "land

taxes" of 1692, 1697 and 1798, the author's conclusion being that the ideas of Richard Cobden and others as to English landlords gradually shifting taxes from themselves to others were erroneous and based upon a complete misconception of facts. "The history of taxation in England for several centuries," he says, "is a record of the continual and successful effort made by the general taxpayers to evade their share of the tax burdens by lifting them from their own backs to those of the landholders."

Four chapters of the book are devoted to an account and consideration of the enclosure of English common fields and waste lands. The author concludes that enclosure was, beyond question, a necessity to give place to efficient, progressive and scientific farming, and, while inconvenience, loss, suffering and therefore discontent and complaint attended the change, "it is the general experience in all cases where new and better systems and methods supersede old ones, to the great advantage of the community as a whole, the change involves hardship and loss to some"—an observation, it may be said, not without pertinence regarding tax reform proposals.

The reader will find in this ambitious attempt to controvert the Single Tax philosophy nothing of importance on the side of ethics or economics. Sir Thomas may be an average man, but apparently he has not sensed the overwhelming importance of his subject. The ethics of private possession of valuable land deal with too serious a subject to be decided by sophistical arguments such as those of Professor Huxley, to which our author gives prominent assent. Huxley's first proposition was that a natural right is only such a right as that of men to kill tigers, and tigers to make tiger-meat of mankind—two kinds of natural rights, "quite indisputable and alike founded on a law of nature, but diametrically opposed to one another." To proceed from this indisputable statement to the conclusion that no question can be raised as to the natural right of one set of tigers to private ownership of access to the natural offering of

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tiger-meat, or as to the natural right of one set of men to private ownership of the earth to the exclusion of their fellows, would seem to be too transparent a sophistry even for a British baronet.

Huxley's next proposition, curiously enough held to be fatal to the assertion of a natural right to equal access to the earth, is that if Robinson Crusoe had a natural right to take possession of his island, upon the appearance of another Crusoe each would have to renounce the law of nature and put himself under a moral and civil law, replacing natural rights, which have no wrongs, for moral and civil rights, each of which has its co-relative wrong. Sir Thomas thinks this argument disposes effectively of all talk of natural rights affecting men in their civil life. It is not believable that Sir Thomas has spent much time on the ethics of the land question. It is no wonder he quotes approvingly "one of Scotland's ablest thinkers," Professor Ritchie, who once wrote "We must admit there was a stage in human development when slavery, being useful for the purpose of mankind, was not contrary to what then could have been considered natural rights, although when slavery is no longer an institution of progressive societies it becomes contrary to what people now consider natural rights." Perhaps some day a professor, paraphrasing this statement, will substitute for the word "slavery" some other that will define "private possession of land values."

Sir Thomas accepts the Ricardian theory of rent, and, true to the English standard, appears to consider it as applicable to agricultural land only. He makes a very unsuccessful attempt to deny and refute the claim that improvements in the arts increase rent or the share of product absorbed by landholders, and is thus led to assert that improvements in transportation and transit lower rents by throwing out of use the poorest land, enabling the margin of cultivation to be raised!

The final judgment on this book, undoubtedly the result of much labor and

little independent thinking, must be that while it should be read and is worth reading, it offers no sound reason for abandoning or modifying in any important particular the Single Tax propaganda.—GEORGE WHITE.

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### THE ORTHOCRATIC STATE\*

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To men of a reflective turn who are consciously breaking away from the trammels of the past and reaching out to the larger freedom which looms upon the horizon of life, there must at times occur the questions, What will be the ultimate forms of a Society founded upon righteousness? is there room in the conception of a free people for a compulsory form of government? is there any logical halting-place in the aspiration towards political liberty short of complete anarchy or the negation of all force in government and its replacement by internal guidance? is it "by Wisdom" (or our lack of it) that "Kings reign and Princes decree justice, that Princes rule, and Nobles and all the judges of the earth?" is there a place in that "far-off Divine event" towards which the whole creation moves for the thought of even the smallest infringement of spontaneous action, of the right of a man to manage his own life so long as he interferes not with the similar liberty of others? Below the surface-consciousness of most men's minds a vague oscillation is constantly going on between the craving for complete deliverance from governmental interference and the recognition that some interference will be for ever necessary; that government has a natural right to exist, some warrant in the constitution of human nature for a certain as-yet undefined measure of interference with liberty of action.

Many attempts have been made as Mr. Crosby has indicated in the book published since his lamented death, "The Orthocratic State," to formulate a science of society which may serve as a basis for that

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\*The Orthocratic State. By John S. Crosby.