An Error in "A Single Tax upon Land."

IN his article on "A Single Tax upon Land," in the July CENTURY, Mr. Edward Atkinson says:

It was presented more than a century since by the economists of France known as the physiocrats; it was applied in France under Turgot, before the French Revolution, with very disastrous results.

This is a remarkable statement for a man to make who "has endeavored, to the best of his ability, to explore the subject," for the proposition of the physiocrats holds about the same relation to the modern proposition as Fulton's steamboat holds to the Umbria.

Besides, it was not applied by Turgot, though he attempted an approach to it, and as a result he was swept out of power by the privileged classes whose monopolies were threatened.

Henri Van Laun says in "The French Revolutionary Epoch," Vol. I., p. 35:

At all events, Turgot, "the man with the brain of a Bacon and the heart of a Chancellor de L'Hopital," is regarded as the likely savior of France. His fame had preceded him, and this led the people to expect a renewal of administrative marvels, such as his intendantship of Limoges brought to light. If regeneration without a revolution had been possible for France, Turgot would have accomplished it. Plans vast and numerous, comprising everything the Revolution afterwards effected, were incubated: the abolition of feudal rights, of laboring upon the highways, vexatious restrictions of the salt system, interior imposts, liberty of conscience and of the press, unfettered commerce and industry, disestabishment of the monastic orders, revision of criminal and civil codes, uniformity of weights and measures, and many others.

When at last Parliament was convened (see p. 41),

to them Turgot, with honest straightforward eloquence, unfolds his scheme. "No bankruptcy, no increase of imposts, no loans"; to which are added free trade in corn, the abolition of gilds, and last, but not least, equality of territorial imposts for all.

What matters it to them that in less than two years, with provisional measures of this kind, he has paid twenty-four million francs to the public creditors, redeemed twenty-eight millions of installed money, and moreover discharged fifty millions of debt. Let him do so again, but not ask them to abate one iota of their privileges. They refuse to be taxed like the common herd; they consider such demand preposterous, and flatly decline to listen to it.

As a last resort Turgot prevails upon the king to register the edicts in a bed of justice, but the pressure of the privileged classes is so great that Turgot is compelled to resign
Good Malesherbes, Turgot's trusty helper, disgusted with all these vile cabals, voluntarily quits the Ministry; the latter, more courageous, waits until he is sent away, uttering these memorable words at his first dismissal: "Sire, the destiny of kings led by courtiers is that of Charles I."

Says John Morley, 'Critical Miscellanies," Vol. II., pp. 150-151:

He suppressed the corvees and he tacked the money payment which was substituted on the Twentieths — an impost from which the privileged classes were not exempt. This was about as near to the *impot unique* as the privileged classes permitted him to get.

Leon Say in his work on Turgot, Anderson's translation (p. 205), says:

Calonne's territorial subvention, bearing upon all land owners and upon all estates without exception or privilege, was nothing more than the land tax of which Turgot was developing the plan at the very moment of his dismissal, and which was to have been the object of his next reform.

*James Middleton.*

NEW ORLEANS.

MR. ATKINSON'S CORRECTION. 'MR. JAMES MIDDLETON'S Open Letter, which I am glad to see in print, gives me the opportunity to correct the error in my article on the "Single Tax upon Land" and in the rejoinder to Mr. Henry George, to which Mr. Middleton refers.

The single tax, or what the physiocrats call *l'impot unique*, was not applied in France under Turgot; that is, it was not put into practice. The services which Turgot rendered are rightly and fully stated in the extracts given by Mr. Middleton. *L'impot unique*, or the single tax advocated by the physiocrats, may or may not have been of the same nature as the single tax on land valuation now proposed by Mr. Henry George. It was, however, based upon the same idea, in which Turgot shared, that all wealth is derived from land.

I may rightly give an explanation as to how this error crept into my copy and into THE CENTURY. You may remember that the first draft of this article upon the "Single Tax upon Land" was submitted to you, and while you liked it and desired to publish it, it was too long; neither did it satisfy myself that it was in a sufficiently popular form to be easily comprehended.
In that original draft I attributed the issue of the French *assignats*, the paper money of the French Revolution which collapsed in such a disastrous manner although secured upon the confiscated lands of the nobles, to the misconception in regard to land which had been held by the physiocrats and sustained or applied by Turgot. In making the necessary excision I overlooked the fact that I left the statement in an incorrect form, as if a single tax on land valuation, corresponding to the plan of Mr. George, had been actually put into practice in France. This is not the fact; and the simplest way is to admit the error. Even when writing my short rejoinder to Mr. George, I failed to observe that by my excision I had left the paragraph in its erroneous form,

*Edward Atkinson.*