

# A Word With You

WE New Yorkers now have the doubtful honor of being the first people to pay a triple income tax—one for the city, one for the state, and one for you-know-what.

All this would make it appear that our Georgist goal of one single tax is more remote than ever. Yet, paradoxically the movement for land value taxation is making progress. More practical consideration is being given than formerly to making land values yield more public revenue. Those of our friends working at it are seeking to shift at least some of the burden of taxation from improvements to land, on the local level. This is the logical place to begin.

But does this mean that we have to stay only on that level and forget about the singleness of the single tax? Must we look the other way if they start imposing a fourth income tax for the county? Are we to say it's none of our business, we have only to do with land and houses? No. These other taxes are being imposed *just because* we have failed to tap sufficiently the growing value of land for public revenue.

Critics of the single tax use most frequently the argument that government budgets are big and getting bigger all the time, and that the rent of land would be woefully inadequate. The proof? Usually, it is simply that this is "well known" or "common knowledge." Once in a while, a more

diligent critic will peck out a few inept figures and let it go at that. The fact is that there still has been no thorough study of the real rent of the land of the nation, in the full economic sense. What surveys there have been leave too much out and depend too much on obsolete assessments.

Furthermore, the situation is looked at too statically. After all, the Georgist reform is not just removing taxes from one set of objects and placing them on something else. It is a social reform, a quest for justice in the production and distribution of wealth. Things should start happening when we change those taxes around. Unless we are sheer lunatics for thinking so, removal of taxes from wealth should stimulate the production of wealth, and putting taxes on land should encourage the use of land.

When we start reckoning up all those items in the budget that are swollen precisely because of unsolved economic problems, we can see how off the beam is the argument, "it won't be enough." Budgets will go down, and revenue from rent will go up.

Just get it started with land and houses (understanding that it is but a start) and far-reaching effects will take place showing that all the other things we talk about fit into the picture — including the possibility of a single tax.

—Robert Clancy

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The Henry George News, published monthly by the Henry George School of Social Science, 50 E. 69th Street, New York, N.Y. 10021, supports the following principle:

The community, by its presence and activity, gives rental value to land, therefore the rent of land belongs to the community and not to the landowners. Labor and capital, by their combined efforts, produce the goods of the community — known as wealth. This wealth belongs to the producers. Justice requires that the government, representing the community, collect the rent of land for community purposes and abolish the taxation of wealth.

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