

generals. In the same way the kind of whiskey indulged by Poe might be recommended to some of the so-called poets who clutter the magazines with their almost incomprehensible verse.

THIS merely by way of digression. Sixty-one votes were required to elect. Henry George received twenty-six, or five less than needed. A short fifty years have elapsed since Henry George was denounced by the "savants of society" and the conservative element everywhere as an anarchist and a dangerous enemy of the Commonwealth. Much water has passed under the bridge since then. Fifty-six out of one hundred and one eminent educators, authors, scientists, and public men representing every State in the Union, have signified their desire that this once despised printer and "agitator" be enshrined among the immortals. This is a great advance the world moves. His defeat by so narrow a margin, a victory for human intelligence and five years from now there will be another election. In the meantime his name is secure and growing.

The Single Tax*

By HENRY GEORGE

(Concluded)

TO give an illustration, let us suppose that a man of great wealth and benevolence, wishing to help a number of poor people, erects a building of many apartments. He stores the cellars with coal; he secures a supply of water; and he so adapts the building that elevators may be put in, and heat, light and water, and power be conducted through it. He does not wish to become a special providence to these men, for that would be to make and keep them babies. He wishes them, by doing for themselves, to develop manly qualities and to learn to live together. So admitting a certain number to the building, and providing for the future coming of others, he leaves them at liberty to manage as they please.

The donor of the building asks no revenue; he has made a free gift. But the tenants will need a revenue, since some of them must be occupied in taking care of the house, making improvements from time to time, and in doing other things for the common benefit.

Now, the proper way of raising this revenue will be clear—so clear that it will be certain to whoever considers it that the donor could have intended no other. And this way will appear as soon as the tenants come to settle the occupancy among themselves. Though for a day or two after they enter into possession they may

treat the house as common, yet they will soon discover the necessity for definite location. The question of how the apartments shall be assigned among them will thus come up. If all the apartments were alike, and if the matter of location with respect to other tenants made no difference, equality might be assured by letting each take an apartment leaving the unoccupied ones for newcomers. But the apartments are not all alike, and location in respect to other occupants is a matter of importance, especially since the erection of elevators, the distribution of heat, power, electricity, etc., could not be made all at once, but would come first in the best-tenanted parts of the house. The most desirable apartments would therefore command premiums. To collect these premiums for the common expenses would be the obvious way both to put all the tenants on a level with regard to the bounty of their benefactor and to provide for common needs and improvements. Under this system there would be no levy on any individual. There would be only a single tax, collected from the occupants of the more desirable rooms. No one would be taxed for living in the building or for having an apartment, for every one would be free without the payment of any premium, to take any apartment that no one else wanted. It would be only to the use of rooms of more than ordinary desirability that the payment of a premium would be a condition.

In this way as the new tenants came in, in accordance with the benefactor's will, they would, until the house was really full, find ample room on equal terms with those already there, and in this way all the common expenses and the costs of making improvements could be met. As the tenants increased in number and improvements were made, the relative desirability of the apartments might change. Some that at first were most desirable and paid the highest premiums might become of only ordinary desirability and cease to bring any premium while the upper stories, that at first no one cared to live in, might, when the elevators got running, seem most desirable and pay the highest premiums. But the aggregate premiums would increase with increase of numbers and the making of improvements, and a larger and larger common fund be available for common purposes.

Now this is the way of the Single Tax—the method which we Single Tax men would apply to that house of which we are all tenants.

But another way MIGHT be adopted. If such tenants were to do as we of the United States have done, they would let a few of their number claim the apartments as their private property, collect the premiums, and keep the greater part of them. They would let them claim whole blocks of as yet unoccupied apartments, and in the effort to get monopoly and speculative premiums hold them vacant long after those who ought to use them had arrived, compelling the new-comers to go farther upstairs or into the wings, or to sleep in passage-ways, and to wander around unable to find a place to work. They

*NOTE:—This article, written by Henry George, and published in *The Century*, July, 1890, in answer to the attack, written by Edward B. Kinison, entitled "A Single Tax on Land" in the same issue of the magazine, is here reproduced and slightly abridged by Anna George Mille.

would let other grabbers go into the cellars and claim the store of coal as their private property. They would let others claim the water supply, and others take the privilege of putting up the elevators, etc., and charging tolls. And then to supply the place of the proper revenue thus given away they would station guards at each entrance to the building to seize part of everything brought in, and send men nosing about the apartments demanding of each tenant to exhibit all he had, that they might levy toll on it. What liars and perjurers and evaders this system would make; how it would prevent proper improvement, and discourage honest work, and stimulate everything mean and wicked; how it would frustrate the benevolent intention of the builder of the house; how many of the tenants would be miserably poor, while a few could be lavish and lazy. This is our present economic system.

The value of land in cities is higher relative to the value of improvements than in farming districts. Hence it is clear that to abolish all taxes, save a tax on land values, would be to the gain of the farming districts. In such case there is but little real land value, and under the Single Tax such farmers would pay but a small tax. But under the present system they are taxed most heavily. There are taxes on their buildings, their improvements their stock, their furniture, their crops, and in many of our States on their very mortgages—for the tax levied on the mortgagee the mortgagor must pay. Taxes compel them to wear shoddy when they might wear wool, to sleep under quilts and comfortables when they might have blankets, to pay for three bushels of salt or two lumps of sugar in order to get one. From the plow that turns the ground to the machine with which he harvests the crop and the steel rails that carries it to market, from the lumber and nails of his house to the hat on his head, almost everything the farmer uses is increased in cost by taxes that fatten rings, combinations and favored individuals. The American farmer, like Issachar, is a strong ass; but today he is crouching, with almost broken back between two burdens—the burden of land speculation, which makes him pay for land he ought to get for nothing, and the burden of taxation, which wherever else it may not stay put, does stay put when it reaches him. Between the two he is being crushed out. All through the United States the typical American farmer is disappearing, and the tenant, or "blanket man," is taking his place, or the land is relapsing to wilderness.

Those methods of plucking the goose without making it cry, such as indirect taxation, have always proved curses. Without them the wars, the standing armies, the enormous public debts of our modern world would have been impossible. Out of them has come that doctrine of protection that negatives the benefits of invention by raising in hostile tariffs greater obstacles to human intercourse than seas and mountains; that legalizes robbery and

makes piracy pass for patriotism; that teaches so-called Christian people that "they didn't know everything down in Judee," and that the interests of men are not mutual but antagonistic. It is this taxation that maintains the standing armies that prop European thrones with bayonets, and that has made our republic rotter with corruption.

Look at the willful extravagance this system has caused in the United States. Our Federal taxation is kept up for the sake of monopoly. Every proposition of waste has the powerful support of interests that want taxes imposed or maintained to enable them to rob their fellow countrymen; interests whose impudence and pertinacity have actually made many Americans believe that they can get rich by taxing themselves—that the way to help the laborer is to pile burdens on his back. But for this system of indirect taxation we might since the war have paid off every penny of the national debt, and had today nothing but a nominal Federal revenue to raise.

The Single Tax would destroy this vicious system. It would end the pressure to impose and maintain taxes and would enable us to dismiss a horde of officials and bring the Federal Government to its proper simplicity.

The tax on land values would be collected just as it is now, and where improved land was sold for taxes, which would be seldom or never the case, an adjustment could readily be made which would secure the value (not cost) of the improvements to the owner. Land would be more readily improved than now, since it could be had for improvement on easier terms, and the whole value of the improvement would be left to the improver. As the tax was increased speculative or anticipatory values would rapidly disappear, while selling values would diminish and if the tax were pushed to theoretical perfection they would also disappear. But rental or use value would remain. It does not lessen the value of land to the user if what he must pay to the owner is taken from that owner in taxation. If we ever reach the point of theoretical perfection so nearly that selling values disappear, then we shall only have to abandon the American plan of assessing selling values and adopt the English plan of assessing rental or use values. With speculative values gone, and with public attention concentrated on one source of revenue, there could be no difficulty in this.

To reach this point of theoretical perfection, at which land would have no selling value,—i.e., would yield to the mere owner no income,—would be to reach (what Mr. Atkinson himself confesses to be) the ideal. Then labor and capital could be applied to land without any artificial obstruction whatever. They would be free from all taxes on themselves or their products, while they would not have to buy land, but would only pay for its use where peculiar advantages gave them a large return. Even before this point was reached mere owner

ship would cease. Men would not care to own land they did not want to use, and users of land, where their use was more than transient, would become the legal owners, having the assured privilege of peaceable possession and transfer as long as the tax was paid.

How close it might be possible finally to come to the point of theoretical perfection, or whether it would be best to leave such a margin as would give a small selling value, are matters which, like other questions of detail, it is not now necessary to discuss. But in thinking of details it should be remembered that we cannot get to the Single Tax at one leap, but only by gradual steps, which will bring experience to the settlement of details; and that from the abolition of present taxes, and the resulting ease in social conditions, we may expect moral improvements, which will make easier than might now seem possible the fair and full collection of a tax that looks for the use of the community only values due to the progress of the community. Taxes on the products of labor, taxes which take the earnings of industry and the savings of thrift, always have begotten, and always must beget, fraud, corruption, and evasion. All the penalties of the law—imprisonments, fines, torture, and death—have failed to secure their honest and equal collection. They are unjust and unequal in their very nature, always falling on the poor with greater severity than on the rich. Their collection always entails great waste and cost, increases the number of office holders and the complexity of government, and compels interference with individual affairs; always checks production, lessens general wealth, and takes from labor and capital their due reward—the stimulus to productive exertion. Men naturally evade and resist them, and with the sanction of the moral sense even where their duller intellectual faculties are convinced that such taxes are right and beneficial in themselves. There may be protectionists who will not smuggle or undervalue when they get a chance, but I have never met them. There may be rich men who make a true return of their wealth for taxation, but they are very few. Rent, however, is usually a willing payment. It is the strength of landlordism, so outrageously and preposterously unjust, that it appropriates a natural contribution or tax that in itself men recognize as just. For the privilege of occupying a superior location to that of others a man feels that he ought to pay. A while ago it was discovered that a man had been for years collecting rents on some blocks of land belonging to the city in the upper part of New York. Those who paid the rent had not inquired into his ownership. They knew, though perhaps they did not reason it out, that THEY were not entitled to use this superior land any more than other people, and were willing to pay for the advantage they got.

Is there any scarcity of capital? Why, everywhere there is a seeming surplus of labor. Even in what we have become accustomed to think normally good times there are men ready and anxious to labor who cannot

get the opportunity—masses of men wholly or partly unemployed who would gladly be at work. So much is labor in seeming excess of the opportunities to labor that from all parts of the country come requests for laborers to keep away; that we talk and think of work as a thing in itself to be desired and to be "made;" are beginning to keep convicts in idleness or at unproductive labor that honest men may have work; and to take the first steps in shutting out laborers who come from abroad.

With an abundance of capital, with a surplus of labor, —the thing that makes capital,—with a people anxious for more wealth, why is not more wealth produced? Is there any scarcity of land? To ask the question is to answer it. In this country there are as yet but (sixty-five millions*) of us scattered over a territory that even in the present stage of the arts could support a thousand millions! Any scarcity of land? Go where you will, even in our cities, and you may see unsued land and half-used land—natural opportunities lying idle while labor presses for employment and capital wastes.

What is the cause? Simply that instead of applying economic rent to the purpose for which in the natural order it was intended, we leave it to be a premium and incentive to forestalling and monopoly, while we tax industry. There is no real scarcity of land, but there is an artificial scarcity that has the same effect. Our land is not all in use—we have hardly more than begun to scratch it; but it is practically all fenced in. Wherever labor and capital go to find employment on land they find the speculator ahead of them, demanding a rent or price based not on present development, but on the prospects of future development.

To end all this, to open to labor and capital opportunities of employment bounded only by the desires of men, we have but to conform to the manifest intent of the Builder of the house, to abolish unnatural taxes, and to resort to their natural source for public revenues. On the one hand we would do away with all taxes that now fine industry and thrift, and would give free play to the human factor of production. On the other hand we would break up the monopolization of the natural factor. When economic rent was taken for public use the mere ownership of land would become as profitless as it is sterile. No one would want to own land unless he wanted to use it; and for all who wanted to use land there would be land enough and to spare. With the forces of production thus set free, with the natural and limitless means of production thus opened, who could set bounds to the production of wealth? Were invention and discovery to stop today the productive forces are strong enough to give to the humblest not merely all the necessities, but all the comforts and reasonable luxuries of life with but a moderate amount of labor—to destroy utterly the nightmare of want.

What is poverty?

*Now in 1935 one hundred and twenty million.

Is it not the want of the things that work produces on the part of those willing to do reasonable work. Why is there such want?

I need not point out that while a few of our people have more wealth than is wholesome for men to have,—for great fortunes have been growing here faster than ever before in the world's history,—the masses of our people do not have wealth enough to give them the comforts, the leisure, and the opportunities of development that in this stage of civilization ought to be possible to the humblest; that most of us by working hard merely manage to live, and must stint and strain and worry; that many are becoming criminals, tramps, and paupers, and many are eking out an existence by charity in one form or another; that children die when they ought to live; that women are old and worn when they ought to be in their prime of womanly beauty and charm; that men are aged physically and stunted mentally and morally when they ought to be in the highest development of their faculties; that many who ought to have wives feel too poor to take them; that many who ought to have husbands are cheated out of the fullness of the life for which nature intended them. What a pitiful possibility does this represent for the average American citizen?

We want more wealth. Why, then, do we not produce more? What factor is short? Where is the limitation?

But instead of invention and discovery stopping, they would only have begun. What checks invention and discovery today is poverty; what turns the very blessings they ought to bring to all into curses to great masses is that fundamental wrong which produces that most unnatural and helpless of all objects, the mere laborer—the human being feeling all the wants of a man, having all the powers of a man, yet denied by human laws all access to or right in that element without which it is impossible for human powers to satisfy human wants. To what as yet undreamed-of powers over natural things man may rise, in a state of society where, the forces of production being unhampered and the natural opportunities for production being unmonopolized, there shall be work for all, leisure for all, opportunities of full development for all, the inventions and discoveries of the century just closing afford but hints.

The cause of poverty is not in human nature; it is not in the constitution of the physical world; it is not in the natural laws of social growth. It is in the injustice which denies to men their natural rights; in the stupidity which diverts from its proper use the value which attaches to land with social growth, and then imposes on industry and thrift taxes which restrain production and put premiums on greed and dishonesty; injustice and stupidity which ignores the true rights of property and turn governments into machines by which the unscrupulous may rob their neighbors.

What to Emphasize in Teaching the Philosophy of Henry George

BENJAMIN W. BURGER OF NEW YORK CITY
AT HENRY GEORGE CONGRESS

I HAVE often wondered why a reform, eminently just as ours, should be so long delayed in finding common acceptance. Looking back over the pages of history at other great reforms, now happily accomplished, the mystery becomes more understandable.

Chattel slavery, the ownership of one human being by another, was abolished in this country a short seventy years ago. As we look back, we wonder how anyone could have justified slavery. Yet we know that not only did it have stout defenders, particularly in the South but men of the cloth quoted Scripture to justify it. Four years' bloody war was necessary to end it in the United States; it has not yet been abolished throughout the world. In Ethiopia, Arabia, Liberia and Central Asia there are today 5,000,000 slaves.

Today we look back upon slavery as an obvious evil and wonder why a handful of delegates from the slave and free states, sitting around a table, could not amicably have arranged to abolish it without the terrible expense misery and suffering of prolonged warfare. Human slavery, we say, was an obvious evil. But no more obvious than the present industrial slavery which permits a small number, purporting to own the earth, (which is not a product of human labor and therefore cannot be owned) to rent it to us before we may live and work.

The obvious things in life escape us. The disenfranchisement of woman, another obvious evil, was abolished only after years of persistent agitation. What more obvious than that women are affected by the political, social, and economic conditions surrounding them, and therefore have an *inherent right* to participate in making laws? Yet it required one hundred years intensive agitation to secure this simple right. There are still millions of men, and women too, who look with disfavor upon woman suffrage. That women have not yet made the best use of their newly acquired right is beside the point. They have a right, an *inherent right*, with their brothers, fathers and husbands, to determine the conditions under which they live and work and raise their children. They had to fight long and hard to acquire that right. In the same way, we wonder how cannibalism, and other terrible practices of our hoary past could be defended. Yet we know there were those who justified them, every one; cannibalism, slavery, witchcraft, woman disenfranchisement, absolute monarchies and, in modern times, war, religious strife, race hatred, vaccination, capital punishment, misappropriation of land rent, and many other wrongs.

How can we explain this? Well, one answer is that