

Human Rights and State Duties

By J. RUPERT MASON

WE ARE more than happy to meet again in Denmark and to have the opportunity to join hands, minds and hearts with you, whose love of liberty and justice is so widely known. We celebrate the fact that it was here in Denmark in 1926, where the Third International Conference for Land Value Taxation and Free Trade was held, that our International Union was constituted.

As the Hon. Charles O'Connor Hennessy so well said in his presidential address at the 1926 Conference: "It would seem that the attainment of justice and economic emancipation for the people of Denmark is now but a matter of keeping on. I feel certain, at any rate, that the militant Henry Georgists of Denmark will help to keep this to the front in the practical politics of their country, so that the Government may be led to go on to the end of the road that leads to complete social justice, offering a shining example to the less enlightened nations of the world."

In my own country the chief source of revenue of state and local governments has long been the taxation of real estate in which land values and buildings are both taxed. We know how wrong it is to tax buildings and how evil it is in social and economic effect. The natural and rightful public revenue is in the land value. The existing real estate tax takes only a small part of the land value. These should be a complete transference, abolishing the taxes on buildings and assessing the taxes on land value only. But feudal interests look on the matter from an opposite point of view.

Thus we discover that the feudal interests have worked to shift the cost of supporting our federal, state and local governments to the producers and distributors of the things man desires. That they have had their way is evidenced by the growth of taxes on *earned* income, and sales, use, purchase, tariff, license and other taxes too numerous to list, imposed by federal, state and local governments in recent years, all of which are poison to our body economic.

For example, more than 60 per cent of all public revenue raised in the State of California in 1935 (federal, state and local) was paid by the holders of real estate. The effort to shift taxes off land values during the next ten years was so steady and successful, that in 1945 this 60 per cent had dropped to less than 8 per cent.

The financial and economic trend is the same (more or less) in all our states today, which accounts for the frequent strikes to get more wages, futile statutes to try to put a lid on prices, while the cost of living keeps rising, and we seem willing to try anything, except the sound and rational way of raising public revenue from the value of land apart from improvements, so as to allow those who produce the things we desire to keep more wages and the fruit of their work, free from taxation.

That some leaders realize that the tax pendulum has swung too far, is proved by the vote in the Senate and Assembly of Pennsylvania, last year, when approving a new law which allows most cities in that state to shift taxation upon land values and free machinery and buildings from the burden. Bear in mind Pennsylvania (although the state in which Henry

George was born) is noted for its "conservatism," there being 30 Republican Senators and 20 Democrats. The truly amazing fact is that this new law scored a clean sweep victory in the Senate of 50 to 0. In the Assembly, after a real debate, it won by a vote of 184 to 11. It was promptly signed by the Governor and is now law. More recently, the Maryland Municipal League has unanimously voted to work for a similar tax law in that state giving all the cities and towns and special taxing authorities power to exempt buildings by increasing the taxation upon land values. The opportunity the new Pennsylvania law gives to cities is such that neighboring states are watching it with interest and concern.

Readers of Land & Liberty have also been encouraged by the latest voting returns from cities in Australia, New Zealand and South Africa, which have added to the already large number of cities and towns applying the land-value-tax principle to the partial or complete relief of buildings.

In the United States, and in each of the states forming the United States, the only authority or power enjoyed by government to require from land holders a specific land-value contribution is that delegated by the people to their states and nation under the provision known as the tax clause in the Constitutions of United States and each state. That the inherent sovereign power and authority of a state to raise money by taxing land values is "inexhaustive," is settled by a very long line of court decisions. It is furthermore of great moment that early in the 1800's the U. S. Supreme Court made it clear that if our government should need to collect the rental of land, and leave no rent surplus for any private interest to appropriate, it would infringe no "property right" secured by our Constitution.

With regard to the problems caused by tariffs, quotas, and other obstructions to commerce and trade, Henry George in 1877 posed a question which fell on deaf ears then and the response to which is still timorous. Speaking as the Orator of the Day, July 4, 1877, in San Francisco, he asked:—

"Is it too soon to hope that it may be the mission of this Republic to unite all nations of English speech—whether they grow beneath the Northern Star or Southern Cross—in a league which, by insuring justice, promoting peace, and liberating commerce, will be the forerunner of a world-wide federation that will make war the possibility of a past age, and turn to works of usefulness the enormous forces now dedicated to destruction?"

The "World-wide federation" vision by Henry George did not involve the *surrender* of sovereignty by any nation or state, but the *exercise* of *sovereign powers* by each nation for itself to abrogate the laws or statutes which establish and maintain tariffs on imports, quotas, subsidies on exports, or other barriers, the cumulative effect of which is always to push down real wages and push up living costs.

The efforts to unite the nations after World War II have been scarcely more fruitful than the attempts made after World War I. Is it possible that leaders in the League of Nations and

To the Readers of The Henry George News:

Georgists all but "occupied" Denmark for the past two weeks. The Eighth Conference of the International Union for Land Value Taxation and Free Trade was given the widest possible help by press and radio. The spirit of enthusiasm and hearty cooperation at this Conference has perhaps never been surpassed. Georgists from Australia, South Africa and nearer lands exchanged ideas for educational and political action with a zeal and purpose which everyone felt.

Having been re-elected for three more years, I am both grateful and humble. There are friends and workers in so many nations, that we must work more closely than in ordinary times. Land & Liberty Magazine will publish many invaluable reports and articles. You are invited to urge all friends to become members of the International Union and join actively in the effort to protect fundamental human rights and so prevent another war.

Very sincerely,

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August 11, 1952
Copenhagen, Denmark

the United Nations have put the cart before the horse, so to speak? What greater contribution could there be to the uniting of the people of all nations than the removal of the present tariffs, quotas and other obstacles that prevent trade and commerce, and the repeal of taxes which penalize producers of wealth and make it possible for land holders, as such, to get rich and powerful by appropriating the fruit of other men's labors?

As our late president, Bue Bjorner, reminded us, neither Denmark nor any other nation needs permission from other nations to abolish its own import duties. Many respected Americans are urging the U.S.A. to adopt Free Trade. I am very sure it would be better for the U.S.A. to abolish all import taxes than to be involved in another war. I have little doubt that if the U.S.A. would let goods come in, duty free, many nations would soon follow that lead. Thus no surrender of sovereignty would be necessary. On the contrary, by each nation *exercising* its sovereign powers to repeal present laws that lay taxes upon imports, and to repeal other unjust tax laws, a solidly United World would soon emerge.

As alert officers and members of the International Union for Land Value Taxation and Free Trade in a world profoundly upset by deep economic, social and political conflicts, our opportunity and duty has never been as clear as it is today. The freedom to produce and exchange goods with others, the play and interplay of human activities among all the people is necessary for the vitality and strength of the people living on the territory of any nation. No people today can live alone, and by themselves achieve success or immunity from war. Our course must continue to have justice as the goal. Regardless of the drains on our purses, and the irritations created by those demanding unfair privileges, we will never falter. Above all we shall remain confident that each one of us can make his influence felt, and that the opportunity to win friends and influence people is greater than ever before.