

# Land Restoration or Tax Reform—Ignoring the Major for the Minor Premise

**I**N the article in the July-August number of the *SINGLE TAX REVIEW* we endeavored to make plain that the true aim of our movement is to open to labor the natural resources of the earth. We indicated that it was to this single aim the work of Henry George was directed, and to that aim we should bend all our energies.

We tried to show that Mr. George set out to seek an explanation for poverty in the midst of plenty, and that he discovered it in the system that made land private property. He then sought for a method by which the system of land tenure could be changed so as to secure the equal rights of all men to the earth.

## ALL METHODS CONSIDERED

That he must have considered other methods of changing the system of land tenure in accordance with the object in view, is certain. We must assume that this indeed lay in the direct line of his inquiry. His occasional reference to the Mosaic Code as supplying for the simpler society of the Hebrews a quite adequate system of land tenure, is proof of this. The phenomenon of rent, however, provided him with the instrument to effect the change he sought, and the taxing machinery lay ready made to hand. In the light of this great fact—the existence of a natural fund for the needs of society—he saw the means to effect the desired change. Other solutions, which were considered each in its turn, were rejected, and in the revelation that burst upon him, another great fact impressed itself—that taxes levied upon labor might be dispensed with, leaving only one source of revenue to be drawn from. The argument from utility as well as the argument from justice confirmed the wisdom of the expedient.

## ONLY AN EXPEDIENT

But it was only an expedient. That it was the wisest expedient, seems clear. Other solutions that presented themselves were either too partial or too revolutionary in their incidence. These were weighed and found wanting, and the method finally selected was the taking of the annual rental value of land by the taxing machinery. Incidentally it appeared that other taxes might be abolished, economic rent being sufficient to maintain the cost of government, though exigencies might arise calling for the retention of other taxes. Freedom to use the earth secured, these taxes did not greatly matter. The abolition of most of them followed on the demonstration that economic rent was sufficient, and, on the whole, better adapted as a source of revenue. The substitution for all the varied forms of taxes levied by the community of this one method of taking the economic rent of land, fell naturally into its place as a conclusion from the major premise—that men have equal rights to land.

## TAX REFORM A MINIMIZING OF A GREATER PRINCIPLE

To the convinced Georgist all this seems quite obvious. But what we sometimes ignore is the major premise in considering the minor. There follows from this a natural tendency to minimize the declaration of a great principle. To this process of quite unconscious attenuation (for the most part unconscious) an unfortunate name, the Single Tax, has contributed. The inadequacy of the name is recognized, and propositions have been advanced for a change of name by Mr. E. S. Doubleday, of Brooklyn, and others. These have pointed out that the name is not only inadequate, but because the application of the principle abolishes every vestige of taxation—or makes possible such abolition, and is not itself a tax at all, but is the natural fund provided by society for its needs and growing with its growth, is an actual misrepresentation of our aim. And because it has been popularly understood as dealing with taxation it has not met with acceptance by the masses of men who have so much to gain by its adoption.

## A LAND AND SOCIAL MOVEMENT

With this contention we are entirely in agreement. But it has had other bad effects. It has made in great part a revenue movement of what is a land and social movement. It has served as a justification for those who have preached it, very effectively, it is true, as a reform in taxation. It finds itself buried under schedules and discussions of "rates," incidence and valuations. As a great means of social reform designed to open up mines, unused lots, idle farm lands—all the great natural opportunities—it is seen only as through a glass darkly. The great object which is the aim of the movement, which started Henry George on his inquiry, looms only as a shadow at the end of a long corridor. It is there, and you and I recognize it as Single Taxers. But "the man outside looking in"—he does not see it, and whatever impression is made on him is but a fleeting one. He is able to see in the teaching an improved method of taxation—he will not see the thing as a measure of social justice, he will not see in imagination the falling walls of privilege, nor the barriers lifted that bar labor from the undeveloped and monopolized resources of the earth. The tremendous economic implications of the Single Tax may be hinted at, but they are barely more than hints.

## REALLY A DIFFERENCE IN PRINCIPLE

In this there need be no reflection on any Single Tax speaker or lecturer. But it is to be noted that the explanation of the aims and purposes of the Single Tax that we have given in what has preceded—one which we believe

ninety-nine out of every hundred of our readers accept—does not teach the principle as some of our lecturers present it. The difference is not solely one of presentation—it is a difference in principle, and very vital it seems to us.

The Single Tax is being presented as the abolition of one tax after another, trusting that they will fall, in a certain happy sequence, on land values. But Single Tax teaching should not consist merely in pointing out how obstructive to industry and how essentially stupid are nearly all the taxes levied by civilized governments, although the pointing out of these absurdities should form part of every Single Tax talk. The abolition of all these very stupid taxes is one of the strongest recommendations for the fiscal method to be adopted.

#### OUR MOVEMENT THE MOST REVOLUTIONARY IN HISTORY

But if this were all it would do little but furnish an interesting lecture room topic. This is what we mean when we say that it stalks respectably before Chambers of Commerce and Boards of Trade. It is the unhappy experience of history that such bodies do not create social revolutions, and the Single Tax calls for a social revolution. This is not "emotionalism," but a hard, stubborn, serious fact. If it is unpleasant to so regard it, then it must remain unpleasant. The destruction of land monopoly will cause the greatest social revolution ever witnessed on this planet.

Nor need we fear this social change. We are living now in a social chaos. A change that will replace this system by another and better economic condition, will call for red-blooded men who are not afraid of the doctrine that men have equal rights to life and the means of life and are prepared to assert it. "Emotionalism" has its place, but to call this statement of our doctrine emotional is to misuse terms.

That the purely fiscal presentation of the Single Tax which, with most of our lecturers, is the favored method, has its uses, we will not deny. But we sincerely deplore that they have not seen their way clear to preach the full message of Henry George. Our criticism is not that they have omitted the emotional appeal, it is not that what they say is without force, but that so much is omitted—that they talk tax reform, and tax reform alone—almost.

#### LAWSON PURDY CONFIRMS OUR VIEWPOINT

In this connection we are glad to be able to print the following communication from Hon. Lawson Purdy. It seems to us to point out a very vital distinction. It is a confirmation from a high source of the position we have taken, and as such we welcome it with a feeling of genuine pleasure.

Mr. Purdy says:

"In your article, 'Land Tenure or Tax Reform,' you give no place to a theory which I expressed to Henry George and he approved, and on which I have always acted.

"Propaganda for tax reform should be kept separate

from propaganda of the whole George gospel. In my time I have tried to do both, but not at the same time. The most important is preaching the whole gospel, but both have their place. Usually tax reform is hindered by linking it with condemnation of private property in land. On the other hand, converts for life are not often gained unless they see that we have equal rights to the use of the earth and accept the faith that the rent of land is the natural fund for the support of government.

"I think further that they should have faith to believe that we have certain inalienable rights and among them are freedom to speak and write, being responsible for the abuse of that right, the equal right to use the earth, and freedom to produce and trade anything we please anywhere."

Mr. Purdy was an early friend of Henry George and for a number of years President of the Board of Taxes and Assessments of this city, to which position he was appointed by Mayor McClellan and reappointed by Mayors Gaynor and Mitchell. He is probably one of the greatest living authorities on questions of taxation.

#### WE SHOULD READ HENRY GEORGE MORE CLOSELY

We do not read Henry George enough. If we did we would come nearer to his spirit. We can bring this article to a close with no more appropriate conclusion than these words of the great leader from a speech delivered in Glasgow on April 28, 1889: We ask our readers to consider it in connection with what we have written:

The men who deny that there is any practical way of carrying into effect the perception that all human beings are actually children of the Creator, shut their eyes to the plain and obvious way. It is, of course, impossible in a civilization like this of ours to divide land up into equal pieces. Such a system might have done in a primitive state of society. Among a people such as that for whom the Mosaic code was framed. It would not do in this state of society. We have progressed in civilization beyond such rude devices, but we have not, nor can we, progress beyond God's providence. There is a way of securing the equal rights of all, not by dividing land up into equal pieces, but by taking for the use of all that value which attaches to land, not as the result of individual labor upon it, but as the result of the increase of population, and the improvement of society. In that way every one would be equally interested in the land of his native country. If he used a more valuable piece than his neighbor he would pay a heavier tax. If he made no direct use of any land he would still be an equal sharer in the revenue. Here is the simple way. Aye! and it is a way that impresses the man who really sees its beauty with a more vivid idea of the beneficence of the providence of the All-Father, it seems to me, than anything else. One cannot look, it seems to me, through nature; whether he look at the stars through a telescope, or have the microscope reveal to him those worlds that we find in drops of water, whether we consider the human frame, the adjustments of the animal kingdom, or of any department of physical nature, he must see that there has been a contriver and adjuster, that there has been an intent. So strong is that feeling, so natural is it to our minds, that even men who deny the creative intelligence are forced, in spite of themselves, to talk of intent. The claws of one animal were intended, we say, to climb with, the fins of another to propel it through the water. Yet,

while in looking through the laws of physical nature, we find intelligence, we do not so clearly find beneficence. But in the great social fact that as population increases, and improvements are made, and men progress in civilization, the one thing that rises everywhere in value is land, we may see a proof of the beneficence of the Creator. Why, consider what it means! It means that the social laws are adapted to progressive man! In a rude state of society where there is no need for common expenditure, there is no value attaching to land. The only value which attaches there is to things produced by labor. But as civilization goes on, as a division of labor takes place, as men come into centers, so do the common wants increase, and so does the necessity for public revenue arise. And so in that value which attaches to land, not by reason of anything which the individual does, but by reason of the growth of the community, is a provision intended—we may safely say *intended*—to meet that social want. Just as society grows so do the common needs grow, and so grows this value attaching to land—the provided fund from which they can be supplied. Here is a value that may be taken without impairing the right of property, without taking anything from the producer, without lessening the natural rewards of industry and thrift. Nay, here is a value that must be taken if we would prevent the most monstrous of all monopolies. What does all this mean? It means that in the creative plan, the natural advance in civilization is an advance to a greater and greater equality instead of to a more and more monstrous inequality.

JOSEPH DANA MILLER.