

## INTERNATIONAL CONFERENCE ON THE TAXATION OF LAND VALUES

OXFORD, ENGLAND, 13TH TO 20TH AUGUST, 1923

*To the United Committee for the Taxation of Land Values,  
11, Tothill Street, London S. W. 1, England.*

*Appreciating the commanding success of the International Conference, the value of the work it has accomplished and the mandate it has given the United Committee, I wish to make a special contribution to the expenses you have incurred as conveners and to have \_\_\_\_\_ copies of the Official Report of Proceedings, with text of the papers read and addresses delivered.*

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## SPEECH OF LOUIS F. POST

At Dinner of Manhattan Single Tax Club in New York City. Friday, 4th May, 1923

It may not be inappropriate to the circumstances in which we meet if I indulge in a personal reminiscence of Henry George. I am thinking of an incident at the close of the political campaign of 1887 here in New York. While the votes were being counted, he and I went together to a room in the Astor House for a few hours' rest. Both of us had spent a laborious day at the end of a laborious month in a political campaign in which he was the United Labour Party's principal candidate. But we had another motive besides getting a rest. The Astor House stood at the corner of Broadway and Vesey Street, and from our room in its south-east corner we could watch for the election returns. They were to be posted on the HERALD's bulletin-board diagonally across Broadway at the corner of Ann Street and directly opposite St. Paul's Church. Our expectations of victory, or near-victory, were somewhat swollen, for only the year before Mr. George had polled 68,000 votes for Mayor as the candidate of our party at its first venture in politics. But our bloated expectations soon collapsed. As the election returns appeared upon the bulletin-board, now from one precinct and now from another, we found our vote far down the list and with a big gap between it and the next above it. In a little while we knew that our third party in politics had collapsed, and about nine o'clock we left the Astor House for home. With heavy hearts and without a word we crossed Broadway, on the farther side of which we boarded a Fourth Avenue horse car. As my friend and leader stood upon the front platform with his back against the car, the incident I have promised to tell you occurred.

With one foot upon the step of the car and the other on its way to the platform, I glanced at Henry George's face. It was illumined as if by a spotlight. What did the illumining I do not know; possibly the moon, possibly

a near-by street-lamp. At that moment a question fitted into my mind. It bore an allusion to George's often-expressed confidence in Divine Providence, about which in those distant days I had my doubts, and it was inspired by the depressing result of the election. "George," I asked, "do you see the hand of the Lord in this?" His reply was instant. "No," he said, "I do not see it, but I know it's there."

A few weeks went by. President Cleveland issued his freer-trade message. National politics seemed for a time to be turning toward a division of parties over the abolition of taxes on imported goods. While this probability was at its height, Mr. George reminded me of my question on the Fourth Avenue horse car and his reply. "I was right," he said, "the hand of the Lord *was* in it. Our third-party movement in politics had to collapse, so as to open the way to the large political movement in our direction into which we are now going."

As to the wisdom of Henry George's outlook at that time, his followers may differ now as his friends did then. For my part I have never doubted it. At any rate, it was out of this circumstance that the Singletax movement, distinctively as such, sprang.

No new departure was that policy of George's in 1888. Four years earlier he had advised it in his book on PROTECTION OR FREE TRADE, where he gave his reasons for it. Listen to his words while I quote them literally. They appear in the 29th chapter of the book. "The advocates of a great principle," so he had written, "should know no thought of compromise. They should proclaim it in its fullness, and point to its complete attainment as their goal."

Sheared from its context this quotation might seem to imply that Henry George had reversed the position he took in PROGRESS AND POVERTY, where he advised progressive methods along the line of least resistance. But the words I have just read were only introductory; they cannot be sheared off without misrepresenting their import.

CAN it be that the gifts of the Creator may be thus appropriated with impunity? Is it a light thing that labour should be robbed of its earnings while greed rolls in wealth—that the many should want while the few are surfeited? Turn to history, and on every page may be read the lesson that such wrong never goes unpunished; that the Nemesis that follows injustice never falters nor sleeps! Look around to-day. Can this state of things continue? May we even say, "After us the deluge!" Nay; the pillars of the state are trembling even now, and the very foundations of society begin to quiver with pent-up forces that glow underneath. The struggle that must either revivify, or convulse in ruin, is near at hand, if it be not already begun. . . . But if, while there is yet time, we turn to Justice and obey her, if we trust Liberty and follow her, the dangers that now threaten must disappear, the forces that now menace will turn to agencies of elevation. Think of the powers now wasted; of the infinite fields of knowledge yet to be explored; of the possibilities of which the wondrous inventions of this century give us but a hint. With want destroyed; with greed changed to noble passions; with the fraternity that is born of equality taking the place of the jealousy and fear that now array men against each other; with mental power loosed by conditions that give to the humblest comfort and leisure; and who shall measure the heights to which our civilization may soar? Words fail the thought!—Henry George in *PROGRESS AND POVERTY*, Book x, Chap. v.

(See other side).

With the addition of not a single syllable Henry George passed on to the body of his thought. Here are his words which immediately followed those I have just quoted:—

"But the zeal of the propagandist needs to be supplemented by the skill of the politician. While the one need not fear to arouse opposition, the other should seek to minimize resistance. The political art, like the military art, consists in massing the greatest force against the point of least resistance; and, to bring a principle most quickly and effectively into practical politics, the measure which presents it should be so moderate as (while involving the principle) to secure the largest support and excite the least resistance. For whether the first step be long or short is of little consequence. When a start is once made in the right direction, progress is a mere matter of keeping on."

This quotation gives us, in his own words, Henry George's theory of promoting social progress. He held up his objective like a crusader's banner; but he proposed a process that would work. His process is progressive, his objective far-reaching.

Now, what is that far-reaching objective? To see it we must think about a few fundamental facts. In detail they are as numerous as the sands of the seashore, but they can all be classified in three categories. Mankind includes all varieties of man; natural resources includes all such gifts of nature as soil, mineral deposits, natural forests, air, water, sunshine, and sites for structures; artificial products comprises food, clothing, houses, machinery, everything produced by the art of man from and upon natural resources. Besides those three categories—man, natural resources, and artificial products—there is nothing whatever in this world. Now one thought more. Without artificial products, mankind cannot live, and without access to natural resources he cannot bring forth artificial products. Access to natural resources is therefore the fundamental condition of human life. In so far, then, as any man is cut off from access to natural resources, he is to that extent cut off from the right to live.

Of that conclusion Henry George was convinced. He therefore aimed at securing equal rights of access to natural resources. But he did not propose to turn natural resources into a public common. He did not propose to abolish private titles to land. He realized that private possession of natural resources is necessary for their best use. But he was not blind to the fact that private possession of natural resources has a tendency to distribute artificial products so as to give a constantly increasing proportion to the possessors, and a constantly diminishing proportion to the users, of natural resources.

This tendency may be readily apprehended if we remind ourselves that the natural resources of this city, of every city, of the country at large, are, as an aggregate, worth vastly more than they were a hundred years ago, whereas the values of nearly all the artificial products of a hundred years ago have vanished, and that all existing artificial products are constantly diminishing in value. It is a familiar fact that land values tend toward the limit of "all the traffic will bear"—to the largest share in artificial products that may be consistent with their continuous production. What is that limit? All but enough for a bare living to the lower levels of producers.

This tendency of land values to divert an increasing proportion of artificial products from producers to the possessors of natural resources was seen by Henry George. It suggested to him his objective. He realized that the equal rights of all to natural resources could be secured without interfering in the slightest with their ownership for use. Nothing more was needed than to require the annual value of natural resources to be paid into public treasuries instead of into private purses. Thereby all taxation could be abolished. The full share of artificial products would thus go to their producers, tax free. The owners of natural resources would have to compensate the public for their great and growing special privileges in proportion to the value of each. And there would be no incentive any longer to monopolize natural resources for

speculative purposes. They would be monopolized only for use, in consequence of which an abundance of un-owned as well as unused natural resources of high grades of productiveness would be constantly available to productive industry.

So Henry George proposed the abolition of all taxes upon artificial products, and the taking by taxation methods and for common use of all the varying values of natural resources. This was his objective. It is also ours.

But he did not suppose that so far-reaching an objective could be realized at once, in the face of the hostile customs of centuries. Nor do we. He knew, as we know, that it would be necessary to proceed step by step. He realized the necessity of a process for an objective so far-reaching. He said so again and again. He said it in *PROGRESS AND POVERTY* when he explained that "great changes can best be brought about under old forms," and climaxed with the figure that "with the current we may glide fast and far," but "against it is hard pulling and slow progress." He said it in *PROTECTION OR FREE TRADE*, using the language I have already quoted, in which he tried to impress upon his followers the equal importance of proclaiming the objective with the zeal of the propagandist and developing the process with the skill of the politician.

And a process he proposed. What is his process? It is so to alter our taxation laws from time to time as gradually to shift taxation from artificial products, and the processes of producing and distributing them, over upon those social values which attach to natural resources and which are commonly known as "ground rent," or "capitalizations of ground rent," or "economic rent," or "land values."

Whoever reads *PROGRESS AND POVERTY* through with attention will recognize my description of George's process for attaining his objective as true. Whoever reads the next to the last chapter of *PROTECTION OR FREE TRADE* cannot fail to recognize it. Parts of this chapter I have already quoted, but in addition there is a specific declaration that monopolization of natural resources can be abolished only through taxation, and that the process—"the way," as this book calls it—"consists simply in abolishing, one after another, all imposts that are in their nature really taxes, and resorting for public revenues to economic rent, or ground value."

To think of that proposal as a mere tax reform is to ignore the importance of taxation. Taxation is for the support of government, and government is indispensable to civilized society. It is the executive committee of all the people of a nation, a state, a municipality. Inasmuch, then, as government cannot function without financial support from the people it serves, taxation too is a necessity of civilized society.

Now, there are two basic doctrines of taxation that clash. According to one, taxation should be in proportion to ability to pay. This is the *confiscatory* doctrine. According to the other, taxation should be in proportion to benefits. This is the *compensatory* doctrine. The latter is the kind of taxation which Henry George proposed as the process for realizing his objective. It is the kind of taxation which the Manhattan Single Tax Club, carrying on the work of Henry George, advocates over this continent, especially in its municipalities, for making Henry George's objective possible.

Let us show our tax-burdened communities that by lessening taxes on artificial products—houses, for instance—and taxing natural resources correspondingly higher, though of course in proportion to the value of the holdings respectively, their tax burdens will be legitimately lightened. When once it begins to dawn upon the public mind that the value of houses, which are artificial products and lose their value year by year, but that the sites of houses are natural resources the values of which do not decline but grow with social growth and social service—when these easily observable facts get public recognition, progress toward Henry George's objective will be a matter, as he said, of merely keeping on.

We live in what Dr. Osler called "day-tight compartments." Some of us think of the evil of the day, others of the progress of the day, as sufficient thereunto. Henry George also inhabited a day-tight compartment. He was content with each day's progress. But his compartment had windows forward. He looked through them into the future. He told what he saw. Because he saw great possibilities, some of us have been inclined to abandon our own day-tight compartments and spring out into the blissful future. It cannot be. Social progress is not gymnastical, it is progressive. Growth is a universal law. God never made even so simple a product as an apple; He grows apples progressively from the ground up. For all His objectives He has a process. There is no direct line from aspiration to realization. One of the wisest of sayings was made by Macaulay when he put upon the tongue of Milton these words in defence of Cromwell: "He who would walk in a straight line may do so in Sahara but not in Cheapside." And the whole story of progress is told, no less for every individual than for society as a whole, in Holland's uplifting verse:—

"Heaven is not reached in a single bound,  
But we build the ladder by which we rise  
From the lowly earth to the vaulted skies,  
And we mount to its summit round by round."

### TOM MARSON

In the lamented death of Tom Marson, of Hanley, Stoke-on-Trent, the movement for the Taxation of Land Values has sustained a very great loss. Mr. Marson came to Hanley in 1917. He was a man of deep convictions and unparalleled courage. He had always been impressed by the fact that in spite of the progress of invention and civilization appalling poverty was to be found side by side with luxuriant and ostentatious wealth. He came to Hanley as a Socialist of the most virulent type. He was out against the "Capitalist" every time and all the time. In 1918 he met Andrew MacLaren, who was assisting R. L. Outhwaite in his election campaign, and for the first time became aware of the fact that there was a landlord in the political picture. He read *PROGRESS AND POVERTY*—a copy presented to him by MacLaren—and became a fervent Single Taxer. He realized that for years he had been honestly engaged in a campaign against poverty, which was leading to nowhere, and lost no time in endeavouring to make up for his past waste of energy. At all political meetings his questions regarding land became an essential part of the proceedings, and his deep voiced, "Hear, hear," when the speaker alluded to the iniquity of private ownership of natural resources was so frequent and so well known, that the remark, "Hello! Marson's here," was passed in all parts of the hall.

He would allow no leader writer to omit reference to the Land Question without a prompt reminder in the form of a critical letter, and if MacLaren's speeches in the House were not reported.

He was a most enthusiastic and ardent worker in MacLaren's fight in Burslem last year, and became quite a force on the platform.

He died very suddenly of pneumonia on 2nd July last at the age of 33, leaving a widow and little son. His copy of *PROGRESS AND POVERTY* will always be cherished by the dear ones left behind, and I have no doubt that it will in the future be a fruitful source of recruits to the Movement to which Tom Marson was so fervently attached.

—C. A. B.

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