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BOOK NOTES

Cord, Steven B. (2002). Society at the Crossroads: Choosing the Right Road. Columbia, MD: Aurora Press. 390 pp. ISBN 0 9711742 3 7 (hard cover), 0 9711742 4 5 (paperback)

Henry George is best known for his proposal that is summarized as the "single tax." Governments should obtain revenue by taxing the full rental value of unimproved land and other natural resources, replacing taxes on products of human exertion and enterprise. His proposal was based on the ethical value of justice. Natural resources are gifts from God to be shared equally by all people. Producers of goods should not be required to share their revenues with governments.

Contrary to socialists, communists, and fascists, Henry George ardently supported individual liberty and the free market (George [1879]1979: 546–48). He realized that freedom to own land and other natural resources is compatible with equal sharing if the owner pays the full rental value to the government.

Society at the Crossroads by Steven B. Cord replaces Henry George's ethical values of justice and liberty with a single ethical principle: that human beings should treat things as they are. The author claims that the ethical need to accept reality is new, provable, and universal, without cultural or religious differences. The ethical need of equal rights for all people is derived from the fact that we should be free to treat things as they are. "It logically follows that everyone has a right to one's own life, liberty, and property limited only by the equal rights of others" (p. 222).

The text is divided into two sections. Most of the first section describes the prevalence of crime and other afflictions in contemporary society due to the ethical relativism of postmodernists. Ethical rationalism is characterized as a necessary and effective remedy. The author's brief survey of philosophical writings, mostly by Kant and Hegel, seems insufficient to support his claim of novelty and uniqueness of the ethical principle that we should treat things as they are.

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Most of the second section is in the form of a dialogue between an ethical rationalist and a postmodernist. The ethical rationalist cogently describes and defends Henry George's proposal. The ethical principle justifies land value taxation (LVT) instead of taxing products of human effort and enterprise: "If an urban fiend wished to kill a city, he or she would devise a building tax and not an LVT" (p. 279); "We may have a religious obligation to support the poor, but not if force via taxation is used" (p. 198); "Equality of opportunity, limited by the equal rights of others, is served by free enterprise and the absence of monopoly. On the other hand, in a socialist economy, government bureaucrats have greater power than others in determining who gets what and at what price" (p. 233); "We can allow private property in land-it's highly practical to do so-if we tax it according to its annual rental value; the revenue so obtained can fund the government instead of onerous and unjust taxes on producers; thus, all would share equally in the advantages of landownership" (p. 241). Pages 281-83 list 15 reasons why LVT benefits farmers. There are many other persuasive statements by the ethical rationalist.

The writing throughout the book is fluent and clear but rather argumentative and repetitious. Many quotations are interspersed with the text. The quotations are appropriate and set off between horizontal lines, but they add substantial verbiage and distract the reader's attention from the principal information and arguments.

There are more than 600 endnotes. Most of them refer to articles in magazines and newspapers, and their dates range from several decades ago to 2001. A book cited several times is *Slouching Towards Gomorrah* (1996) by Robert Bork. Endnotes that are comments rather than references are identified by a dagger symbol following the number, both in the text and in the endnotes.

The ethical principle that we should treat things as they are is based on reality, but it is limited to what ought to be the moral choices. Actual moral choices depend on complex social reality, such as the conflict between maximal liberty for oneself and minimal infringement on the liberty of others. The second section of the book contains good discussions of the moral choices for and against capital punishment, war, abortion, gun control, and the impeachment of President Clinton (pp. 257–64). A hierarchy of ethical values is life

above liberty and liberty above property. Telling a lie violates the ethical principle of treating things as they are, but it is morally justified if the purpose is to save a person's life.

The initial mention of Henry George's proposal is on page 103. Following an extensive description of the prevalence of theft and shoplifting in contemporary society is the statement, "All taxes on labor and capital are robbery". A few brief references to Henry George's proposal are added subsequently in the first section of the book.

The second section of the book contains a description of the author's leadership role in advocating and obtaining partial shifts of real estate taxes from buildings to land in more than a dozen cities in Pennsylvania. Each study of the effects has shown a subsequent beneficial increase in number and total value of building permits.

The book contains additional interesting information. The first section describes many afflictions of contemporary relativistic society, and the second section contains many witty statements by the ethical rationalist. The author suggests that treating things as they are might include accepting reports of the efficacy of prayer (pp. 330–31 and 352) and occurrences of reincarnation (pp. 305 and 366).

The author's information and arguments effectively support both the ethical basis and the practical advantages of Henry George's proposal. The book is available from Aurora Press, 10528 Cross Fox Lane (#E2), Columbia, MD 21044. It can also be ordered on the Internet from amazon.com or barnesandnoble.com or by email to stevecord@hotmail.com.

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Reference

George, H. (1979[1879]). *Progress and Poverty*. New York: Schalkenbach Foundation.