

Editorial Acuity Test

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DURING a series of lectures delivered in 1931, Albert Jay Nock emphasized "the necessity of discriminating between a sound philosophical doctrine and the popular formulation of that doctrine, which may be fantastically unsound." By way of illustration, he pointed out that "the doctrine of the single tax is almost universally believed to concern a tax on land, which is precisely what it does not at all concern, instead of a hundred-per-cent tax on the rent of land."

To determine whether reliable reference books contribute to this "fantastically unsound" formulation, standard dictionaries and encyclopedias can easily be checked to learn how adequately and carefully they cover the subject of "single tax." It is fortunate, indeed, when reference books can be examined for such subtle distinctions as those brought to mind by Albert Jay Nock.

By unexpected coincidence, the three most popular collegiate dictionaries, in the medium-price range, contain faulty definitions of "single tax." As elucidated by Henry George in *Progress and Poverty*, "Single tax" may be defined as a tax on rent, or on land value. Henry George scrupulously repeated the expressions, "land value;" "value of land;" or "rent," and just as religiously refrained from referring to "single tax" as a land tax. Yet, *The American College Dictionary*, *Funk & Wagnalls New College Standard Dictionary* and *Webster's Collegiate Dictionary* define "single tax" as a tax on

land. Of course, there could be a land tax just as there is a poll tax, but "single tax," by definition, is known as a tax on rent or land value.

The shortcircuiting in the three trustworthy dictionaries undoubtedly occurred in abridgement since the lexicographers know the true meaning of "single tax." In *Webster's New International Dictionary*, "single tax" is defined as "a tax to be levied on a single object... especially by taking the entire economic rent of land." The *Funk & Wagnalls New Standard Dictionary* stipulates "a tax which some propose to levy upon value of land irrespective of improvements."

The *Dictionary of American English*, edited by William A. Craigie and James R. Hulbert, and the *Dictionary of Americanisms*, edited by Mitford M. Mathews, share the accurate and concise definition: "a proposed tax by which the unearned increment, or the economic rent, of land would be taken as the sole source of public revenue." The *Century Dictionary and Encyclopedia* likewise contains a correct definition under "taxation."

Some encyclopedias include pertinent statements under the heading, "single tax," as well as "Henry George." More often than not, however, the articles under "single tax" contain precise explanations whereas the articles under "Henry George" appear to be indecisive when not incorrect. The *Columbia Encyclopedia*, for instance, correctly defines "single tax" to be a "tax derived from economic rent." Under "Henry George,"

however, the *Encyclopedia* starts off bravely but then adds, "He believed that a single tax on land would meet all the costs of government." The *Lincoln Library of Essential Information* likewise carefully refers to "value of land," but lapses into the expression, "taxation of land."

The *World Book Encyclopedia* includes an article on "single tax" opening with the statement, "Economists have often proposed that governments should raise all needed revenues by a single tax on land," and closing with, "Single taxers . . . urge that the government should by taxation, take the entire unearned increment from land and use it for the public good." A cognate article under "Henry George" attests, "George favored making all taxation on land." Say not so.

The *Encyclopaedia Britannica* contains carefully worded explanations under "single tax" and "Henry George," never lapsing in fidelity but always using the terms, "land rent" and "taxation on land values." In *Britannica Junior* there is only an entry under "Henry George," but it faithfully adheres to the phrasing, "single tax upon land values." The article in *Chambers's Encyclopedia*, entered under "Henry George," scrupulously refers to "the appropriation of economic rent . . . by a single tax levied on the value of land."

In its article on "single tax," the *Encyclopedia Americana* sensibly quotes George's proposal: "to abolish all taxation save that upon land values." The article goes on to explain that the French physiocrats previously "visualized one tax upon land only." The article makes clear, however, that the single tax is also known as "land-value tax." Paradoxically, there is found lurking in a companion article under "Henry George," the expression, "land taxation."

The *American Peoples Encyclopedia*

has the double entry, the second of which is a little dubious. Under "single tax," it states "a term commonly applied to a policy of eliminating all taxes except that levied upon the value of land . . ." Under "Henry George," however, the ubiquitous expression, "taxation on land," appears. Otherwise, the two entries are on the whole correct. The sole entry in *Collier's Encyclopedia* is under "Henry George," but it rightly refers to "economic rent of land" as the base for the single tax.

The *Grolier Encyclopedia* in its article on "single tax" gets off to a poor start with the statement, "used by the American economist, Henry George, to describe the doctrine that all revenue should be raised by a tax on land." Henry George would never have appreciated such an opaque allusion to his lucid doctrine. The rest of the article clears up the ambiguity well enough for the cognoscenti.

Perhaps the safest way to define a term is to quote the man who originated it. This sound policy is adopted by the editors of *Our Wonderful World*, "an encyclopedic anthology for the entire family." Their article on "single tax" contains a crystalline excerpt from *Progress and Poverty* embracing such specific phrases as "confiscate rent," "appropriate rent by taxation," "taxation of rent, or land values," and including the final proposal, "to abolish all taxation save that upon land-values." The editorial interpretations of Henry George's doctrines are accurate and precise. The topic could not be improved upon.

The titles of numerous books written on this subject should reveal whether authors assiduously avoid the slovenly use of the term, "land tax," in referring to "single tax." The following entries, culled from the catalog of a local research library, confirm that their authors have meticulously

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maintained the fine distinction drawn by Henry George:

The Essential Reform: Land Values Taxation in Theory and Practice by C. H. Chomley;
Taxation of Land Values by B. C. Marsh;

The Taxation of Land Values and the Single Tax by W. Smart; and
Outlines of Lectures on the Taxation of Land Values by L. F. Post.

No complaint can be found with such authors, but how about catalogers of library books? The Library of Congress *List of Subject Headings* recognizes the two headings, "single tax" and "land taxation" and this would be

perfectly all right save for the fact that each subject heading includes a "see also" reference to the other heading. A "see also" reference is not a synonym; it is merely a reminder. That is the great trouble with such a reference. In the case of the "single tax" to "see also land taxation" puts ideas into a library user's head.

Albert Jay Nock was absolutely correct in asserting that "the doctrine of the single tax is almost universally believed to concern a tax upon land." Who is to blame—the editors of the abridged dictionaries, the compilers of encyclopedias, or the library subject-heading specialists?



HOW TO PAY FOR THOSE NEW ROADS

The administration's \$45-billion highway program is carefully scrutinized by Daniel P. Moynihan in the April 14th issue of *The Reporter*. Quoting *The Wall Street Journal*, he refers to this as "a vast program thrown together, imperfectly conceived and grossly mismanaged, and in due course becoming a veritable playground for extravagance, waste and corruption."

With a searching analysis of "urban chaos," the author shows that "suburbs eat endlessly into the countryside" and this, he feels, calls for effective zoning regulations, and buying up development rights of open land in the suburbs.

How could this money be raised? "A practical solution," he writes, "would be the technique of 'excess-taking' as proposed by President Roosevelt in his 1939 message to Congress. As he put it: 'The government, which puts up the cost of the highway, buys a strip on each side of the highway itself, uses it for the rental of concessions and sells it off over a period of years to home builders and others who wish to live near a main artery of travel. Thus the government gets the unearned increment and reimburses itself in large part for the buildings of the road.'

"This 'unearned increment' can be staggering," the author notes, "a five thousand per cent increase in land values is not uncommon. At a time when state and local governments are reaching a limit of the money they can get out of taxpayers, here is an opportunity to get money that doesn't belong to anyone: it doesn't exist, as it were, until the government builds the highway. It represents a legitimate source of government revenue of great potential. Used to shape the development that the highways make possible, it could transform the suburbs of the next half century."

Now that it is established and generally conceded that the unearned increment exists, why should this complicated system be recalled and proposed, instead of the relatively simple one to which this points so dramatically. Why not tax *all land* on the basis of its location—not just the land along the dreamed-of highways?