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THE SINGLE TAX.

William Lloyd Garrison, Jr.

The single tax was deliberately chosen as the name of a reform which is based upon the most solid ethical foundation. It describes the instrument to bring about a result, and not the object to be attained. It is the method to be pursued in the solution of the labor-problem. The reason for adopting the name is this: It has a clear, specific, practical meaning. It is not nebulous or indefinite. A single tax is intelligible to the common understanding. Its aim is to abolish all taxes on property, and to raise the entire revenue of the country by a single tax on land-values.

It is necessary to understand terms clearly. The single tax is not a tax on ~~the value of~~ land.* If land is worthless because undesirable or remote, it would not be taxed. If of small value, then the tax would be small. All value is given to land by the presence of people who require it for use. Remove the people of Boston and place them on a spot where land can be had for nothing, and the land-values of Boston will fade away, and on the new site spring up full armed, like Minerva from the brain of Jove. Therefore remember that not land, but site-value, is to be taxed. It is a value made by the community, and justly belongs to the community. "Economic rent" is its scientific appellation, and "ground rent" the familiar term.

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What wonderful change can this simple process bring to society? The variation of a tax, a mere fiscal measure, is all that there is to the much vaunted movement? Is it for this that volumes have been written and newspapers established? Is it upon such a device that the abatement of poverty and the equality of opportunity is predicated? Even so. Let us get beneath the surface.

I wonder how many of you are familiar with the ninth chapter of Herbert Spencer's "Social Statics," that famous chapter on "The right to the use of the earth." For the moral statement of the cause we advocate, it leaves nothing to be desired. It is complete, and it seems to me irrefutable. You have doubtless seen the recent controversy between Spencer, Huxley and others on this very chapter, which Mr. Spencer, shrinking from the application of his teaching, suppressed in later editions. Even had he recanted his philosophy, which he did not, the philosophy would still remain to be judged on its merits, regardless of his altered opinion. To alter a little Arthur Hugh Clough's lines:

"It fortifies my soul to know
That, though men perish, Truth is so;

That, howsoe'er they stray and range,
Whate'er they do, Truth does not change.'"

Mr. Spencer stood by his proclamation, but shrank from the war that logically followed, and his critics improved their chance to "heckle" him for his inconsistency. But the right of mankind to the use of the earth stands impregnable.

It is upon this right that the single tax plants itself. Its advocates hold, with Spencer, that every human being born into the world has an equal right to the use of the earth upon which he must subsist; but it is imperative that no one shall use it in such a way as to prevent others from enjoying a similar use. Equity forbids property in land. "For if one portion of the earth's surface may justly become the possession of an individual, . . . then other portions of the earth's surface may be so held; and eventually the whole .... may be so held; and our planet lapse altogether into private hands." It follows, logically, from this, "that if the land-owners have a valid right to its surface, all who are not land-owners have no valid right at all to its surface," and can exist by sufferance only. "They are all trespassers." They exercise their faculties and can exist only by the consent of the land-owners, and consequently exclusive possession is an infringement on the law of equal freedom.

Mr. Spencer finds further reason to deny the rectitude of property in land, on account of defective title, and refers the doubter to the chronicles. "Violence, fraud, the prerogative of force, the claims of superior cunning — these are the sources to which those titles may be traced. The original deeds were written with the sword rather than with the pen; not lawyers, but soldiers, were the conveyancers; blows were the current coin given in payment; and for seals, blood was used in preference to wax. Could valid claims be thus constituted?" And he denies that "Time is a great legalizer," or that immemorial possession can constitute a legitimate claim. "This is the verdict given by pure equity in the matter," he says, "and dictates the assertion that the right of mankind at large to the earth's surface is still valid, all deeds, customs and laws notwithstanding." It reminds one of the New Hampshire judge who declined to deliver up the fugitive slave unless the claimant master could show a bill of sale from the Almighty.

All subdivision is of course impossible, not only because of the variation in the value and adaptation of the land, but because subdivision implies ownership, which we' are endeavoring to prove an injustice. Spencer insists that "either men have a right to make the soil private property, or they have not. There is no medium. We must choose one of the two positions. There can be no half-and-half opinion. In the nature of things the fact must be either one way or the other. If men have not such a right, we are at once delivered from the several predicaments already pointed out. If they have such a right, then is that right absolutely sacred, not on any pretence to be violated. If they have such a right then is his grace of Leeds justified in warning off tourists from Ben Mac Duhi, the duke of Atholl in closing Glen Tilt, the duke of Buccleugh in denying sites to the Free church, and the duke of Sutherland in banishing the highlanders to make room for sheepwalks. If they have such a right, then it would be proper for the sole proprietor of any kingdom — a Jersey or Guernsey, for example — to impose just what regulations he might choose on its inhabitants—to tell them that they should not live on his property unless they professed a certain religion, spoke a particular language, paid him a specified reverence, adopted an authorized dress and conformed to all other conditions he might see fit to make. If they have such a right, then is there truth in that tenet of the ultra Tory school, that the land-owners are the

only legitimate rulers of a country — that the people at large remain in it only by the land-owner's permission, and ought consequently to submit to the land-owner's rule, and respect whatever institution the land-owners set up. There is no escape from these inferences. They are necessary corollaries to the theory that the earth can become individual property. And they can only be repudiated by denying that theory."

I leave the strictly moral consideration here, with an expression of my inability to answer the reasoning or escape from its conclusions. In the discussion of the single tax its critics, judging from my own experience, waste no words on the ethical side. They brush it away, as all right enough in theory or principle, but what has that to do with practical things? Personal ownership is established in all civilized countries. Laws, custom, prejudice are in its favor. As Boss Tweed remarked: "What are you going to do about it?"

Consider the problem which confronts us and forces us to answer it at the peril of relapsing into barbarism. The Malthusian bug-bear which alarmed our fathers and attributed to the Creator of the world a blindness which brought forth human beings with such inadequate provision that population was destined to outrun subsistence, no longer scares us. It painted a future of misery and starvation, when hungry and naked human beings would curse existence and perish miserably. It championed a hopeless and fatalistic creed. Since Malthus was laid away with his philosophy and his fathers, the population of the globe has steadily increased, and the fear he generated has vanished, for subsistence and production have multiplied in a greater ratio. The present embarrassment is the embarrassment of riches, and the surplus of food and clothing is made responsible for poor trade and hard times. With accumulating wealth we find a greater inequality of condition, and vice and poverty more than keep pace with palaces and millionaires. How is it that the producers of wealth are prevented from sharing equally its enormous growth?" Could a man of the last century," says Henry George, "a Franklin or a Priestley, have seen in a vision of the future the wonders that we are so familiar with, what would he have inferred as to the social condition of mankind?" And he answers, "It would not have seemed like an inference, further than the vision went; it would have seemed as though he saw, and his heart would have leaped and his nerves would have thrilled, as one from a height beholds just ahead of the thirst-stricken caravan the living gleam of rustling woods and the glint of laughing waters. Plainly, in the sight of imagination, he would have beheld these new forces elevating society from its very foundations, lifting the very poorest above the possibility of want, exempting the very lowest from anxiety for the material needs of life; he would have seen these slaves of the lamp of knowledge taking on themselves the traditional curse, these muscles of iron and sinews of steel making the poorest laborer's life a holiday, in which every high quality and noble impulse could have scope to grow."

But the fact remains quite otherwise than the vision. "Some get an infinitely better and easier living, but others find it hard to get a living at all. The 'tramp' conies with the locomotive, and almshouses and prisons are as surely the marks of 'material progress' as are the costly dwellings, rich warehouses, and magnificent churches." What is it which associates poverty with progress and increases want with advancing wealth? "This is the riddle," says Mr. George, "which the sphinx of fate puts to our civilization, and which not to answer is to be destroyed."

The trouble is not to be laid to the parsimony of Nature; it has to be accounted for by human

interference with the natural distribution of wealth, which is the product of labor and capital applied to land. Partial laws, privileges and protective tariffs account for much of the existing social confusion; but, abolishing all those, the fountainhood of misery will still be left untouched.

The question of taxation is a broad one. Granted the necessity of government, and the wherewithal to sustain it must be granted also. The methods of levying tributes in the form of taxes are innumerable, yet human ingenuity or avarice or tyranny or wisdom has never yet formulated a plan for a just and equal distribution of the burden of taxation. In every civilized community of the world the question is a burning one, and a sense of wrong underlies the popular complaint. The reason is that a tax on property diminishes wealth and decreases its production, subtracts from the earnings of labor, and, with a very few exceptions, taxes refuse to stay where they are put.

One of the objections most frequently urged against the single tax is that capital will thereby escape taxation. But capital laughs at the idea of being taxed. It gladly pays the tax because it can be easily shifted to the consumer. A more unequal arrangement than obtains to-day in the collection of revenue, direct or indirect, would be hard to devise. I sat beside a distinguished woolen manufacturer of Providence, while Judge Lawrence of Ohio, in advocating the protection of the wool-grower, intimated that the manufacturers of Rhode Island were amply able to pay the tariff-tax on raw material. "Does the dunce suppose *I* stand the tax of ten cents a pound on my Australian wool?" whispered my neighbor. "I add it to the price of my cloth, with interest and profit, and sell my goods to the Chicago Jews. They make it into clothing, and add the tax and profit and interest, and sell their goods to Judge Lawrence's constituents — the farmers, wool-growers and mechanics — who bear the entire burden. What does he take us for?" This is merely an example. As a rule a rich man sheds taxes as a duck's back does water, and they fall upon the weakest shoulders.

All wealth comes primarily from the earth by the application of labor. A denial of access to land prevents the production of wealth and diminishes the opportunity of the worker. Yet we see land-owners grow rich, in utter idleness, by simply taking from the land which they hold the value given to it by others. Long John Wentworth of Chicago understood and practised the scheme. His advice to a young man was to buy a farm on the outskirts of a city. "Grow cabbages upon it," he said, "and the assessor will tax it lightly. By and by the city will envelop your acres, and you can sell house-lots by the front foot and at a great price." This is the secret of the Astors' fortune. All the time that land is held for a rise in value, those who would use it to advantage are denied the chance. The owner declines to sell it, and refuses to improve it, knowing that the growing community is increasing the value of his possession without causing him expense or effort. And the present custom of assessing land favors this kind of speculation. If two men own adjoining city lots of equal value, and one improves his by a useful building, the tax on his lot is immediately raised. He is fined for adding to the wealth of the city, and his neighbor is rewarded for preventing the addition of wealth by holding his lot idle for speculation. Under the single tax the vacant lot would pay as high a tax as the improved lot, and the holder would find it to his advantage to build upon it or allow some one else to do so. It would, therefore, make building-lots plenty, and multiply stores and dwellings. For, then, buildings would not be taxed. Personal property would not have to hide itself away in dark corners, and tax-payers would have no temptation to perjure themselves or move to Nabant or Lancaster. There would be no tax-

dodging. The land cannot be hidden.

"This might answer in the city," you say; "but how about the poor farmer whose chief possession is land? You would exterminate him." This was the assertion of the chairman of the committee on taxation this year from the town of Barnstable, anxiously concerned for the fate of his farmer constituents. Look around today under the present vaunted system. Is the farmer's lot a desirable one? On the contrary, of all the great industries of the country, what is there which compares in depression with agriculture? The farmer is taxed on everything he has, for the assessor can usually enumerate his property to a sheep or a hog. For the staple product of the farm he has to accept a price based on the world's value of his surplus in London or Liverpool. It is to him, of all men, that the single tax would come as an angel of relief. No improvements would be levied upon; only the bare land would be taxed, just as if no spade or plow had ever turned up its surface. The house and tools and machines and stock would be freed. The indirect tax on his lumber and hardware and glass and blankets and carpets and stoves and crockery and clothing would vanish. Unless his farm was more valuable for other purposes, like the one on the outskirts of the city, the relief would be immense. Instead of refraining from improvement and enterprise as now, for fear of higher taxes, the stimulus of hope would come to the tiller of the soil. Doubtless the single tax would diminish farms of excessive extent of which only part are cultivated, for the reason that use alone would be profitable. Unused tracts of land now held out of reach would seek cultivators. As buildings would increase in the cities to the great advantage of masons and carpenters and mechanics generally, so in the country farming would be encouraged, and on account of accessibility, farms would multiply.

You tell me that this is unlikely, as there is a surplus of farm-products now. To this I answer, that gluts must exist as long as governments make it a punishable offense for people to exchange their grain and fruits and cattle where it shall profit them most. As long as human beings anywhere on the globe hunger and starve there is congestion and bad distribution, but no real surplus of food. By value a farmer is much less a land-owner than he is a capitalist and laborer. But the owner of the small lot on the corner of Washington and Court streets, upon which Sears' building stands, is a land-owner indeed. Just try and estimate the number of farms he could get in exchange for that diminutive piece of land. I know no better illustration of land-values. Boundless acres weighed in the balance of one city lot, and the acres kick the beam.
Wm. Lloyd Garrison.
[To be concluded.]

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[Concluded from the November Number.]

The twenty-five cities of Massachusetts, while they cover less than 5 percent of the area, contain 77 percent of the land-values of the State. Boston alone contains 45 percent of the land-values of Massachusetts, and only 20-47ths of 1 percent of the area. Under the single tax Boston would pay, at the present valuation, 46 percent of all the taxes raised in the State. At present it pays 35 percent. Three-quarters of an average acre along Washington street is worth as much as all the land in Southboro'. The owner of the $19,500 building at the corner of Washington and Winter

streets, standing on a $122,500 lot, would have his tax increased heavily and find it profitable to erect a better building; but Fred. L. Ames would probably pay a less tax on the corner of Court and Washington streets than will be levied under the present system.

I grant that, under the system which we advocate, speculation in land would cease, as no one would desire to possess it except to use it; nor would it profit anyone to do so. It would cease to be an investment. Imagine that landownership had never existed in Boston; that all land was accessible to him who wished to use it by simply paying its yearly rental value; that no landlord, as now, stood ready to gobble up in rent the profits of labor; that each tenant were secured legally in his possession, as he now is in ownership, had no fear of taxes direct or indirect, and that no barbarous custom-houses interposed an unnatural barrier to free trade; that the wage-earner, allowed free access to the opportunity of land at present locked up from him, instead of begging for work as now, were free to employ himself: — would not Boston be better than Bellamy's dream of it, and that without the sacrifice of individual independence? Then, there could be no excuse for idleness and poverty, except through personal fault or misfortune; and not, as now, enforced by cruel laws which breed evil conditions. To able-bodied people seeking work or charity, we would say, "Go and employ yourselves." Human wants are illimitable. Opportunity is opened for all who will use it. The profits of labor cannot then be filched from the laborer. No armies of officials will interfere with our exchanging freely what we raise or make for something else that we want. Universal interchange means increased human satisfaction and an unending demand for workers. Therefore, the more workers the more wealth.

Under the single tax the farmer would not be taxed for a single improvement. He may have an adjacent neighbor who neglects his farm and lets it run down; but as both have, by situation, land of equal value, he will pay no more rent for his prosperous farm than the sloven will pay for his neglected one. Now if those two farms were in Massachusetts, and the farmers were the owners, the idler, under the present system, would pay a low tax and the industrious one a high rate. The law thus rewards idleness and punishes thrift.

In the city what happens now? Crowded tenements and lofty buildings and vacant lots. It is computed that New York city is today only half built upon. Per contra, in Philadelphia, where personal property is lightly taxed and ground-rents are common, there are more homes and more comfortable ones for the working-people than in any city of the union, and fewer tenement-houses in proportion. Manufacturers gravitate there. I saw it stated the other day that the manufacturing interests in the city of Philadelphia equaled those of all New England. But think how much more Philadelphia would prosper, and labor secure its comforts, if the ground-rent went to the city treasury and not to private pockets. Professor Ely, of Johns Hopkins university, at one time an assessor of Baltimore, asserted that, with the single tax on land-values in that city, it would be the most desirable place for living in the United States. Not only would the land yield sufficient revenue for governmental needs, but enough for other public purposes, including a reduction of the fares on the street-railroads. Perhaps no single expense of municipal or town government is so great as that of the streets and roads. They are in a perpetual state of repair and extension. They have a great capacity to absorb the money paid in taxes. None of them are too good, most of them are far from satisfactory, but they represent an immense investment made by the people. Notwithstanding their importance and cost, private corporations have no difficulty in getting for nothing the street-franchise for their railroads or gas-pipes or electric wires. Here is an

enormous value, created by the community, and belonging to it, practically confiscated by a few shrewd men who profit by the simplicity and blindness of the citizens, who submit to and ratify the injustice. If the revenue were paid to those who have the rightful claim to it, it would lift the burdens of labor instead of swelling the pockets of the speculators. The single tax would prevent such spoliation, and corporations would pay for the privileges granted them.

But for a consideration of the remedy: I once asked David A. Wells this question: "Supposing the country were to start afresh, and individual ownership of land not rooted in law, would it not be better for all land to be rented by the people?" "Unquestionably," he answered; "but the trouble is to reach that desirable condition without confiscation and great unjustice." And this is the position of Herbert Spencer. The principle we contend for is granted, but its application is deprecated.

I am one of those who believe that right principles are always susceptible of application, and while, popularly speaking, Wells and Spencer would be called safe and considerate guides on this point, and Mr. George a theorist and fanatic, I venture to prophesy that posterity will give a different verdict.

No reform is possible without disturbing vested property and privileges. When railroads were first proposed, the stage-coach interest fought them tooth and nail. When gas was introduced, the makers of lamps, the dealers in oil and the whaling interest protested against it as ruination to their business. In turn, gas antagonized the electric light as long as "a fighting chance" was left. Investments made in good faith, with a belief in the stability of things, are often wiped out by new discoveries and innovations. It is unquestionably hard for the sufferers, but the many are benefited and blessed, and progress is the law of life and civilization.

The process of disturbance is going on every day. The new brutal tariff-bill will make and mar many a fortune. It will undoubtedly annihilate entire interests and grant profitable privileges to others. When a tax was put upon foreign copper for the benefit of the Calumet & Hecla mine, it shut up the Revere copper works at Point Shirley and deprived 150 men of employment. It injured the cotton and shoe manufacturers, who used to exchange their goods for the copper ore of Chili. It helped kill the American shipping that carried the South American trade. That was an instance of wanton confiscation that cannot be justified, but the tale arouses no indignation when it is recited. When, however, a change in the interest of justice and against monopoly is demanded, indignation is on tap at once, and confiscation and robbery the ready cry.

Who talks of compensation when by intermeddling legislation private interests are injured? Who is to compensate the Tremont iron company for idle works and empty furnaces that would be running full blast if it were allowed to buy its coal and iron where nature dictates? When Boston decides to close a large proportion of its saloons by granting licenses to a minority of liquor-sellers, who asks that the men whose business is thus abruptly destroyed shall be compensated? Who paid the ship-owners of the United States for their ships annihilated by the tariff? But when, with long warning, it is announced that the method of imposing taxes is to be gradually changed from property to land, which is in truth not a proper subject of individual ownership any more than the air and sunlight, then arises on all hands the cry of "Confiscation and robbery!" How strange it is that the oppressor ever gains the popular sympathy, and the oppressed is forgotten.

The protected manufacturer is always remembered, and the burdened consumer is not thought of. It was a dreadful and unjust thing in the popular mind to liberate a slave without compensation to his master; but who ever asked compensation for the slave, who was forced to give his earnings to another? Mr. Emerson was one of the few who did. He said:

"Pay ransom to the owner
And fill the bag to the brim.
Who is the owner? The slave is owner,
And ever was. Pay him."

So, in your sympathy for the monopolists of land, who are to be the chief losers in the day of the single tax, think for a moment of the millions who crowd the ranks of poverty and want, simply for the reason that the opportunities to labor have been closed to them by the iron hands which grasp natural privileges, and save a few tears for them. Who can remunerate them? Pity the owners of the rich stores of mineral wealth, the iron and copper and coal, for whose benefit Nature, for thousands of years, has been storing her bounty; but never mind the freezing families who cannot get coal to burn, because some man or corporation has and holds the key to the earth and all that its bosom holds. Who shall remunerate people made paupers, not by Nature, but by the greed of their fellow-men?

We grant that disturbance will take place in the realization of the single tax; that those who are speculating in land will be losers; that those using land inadequately will suffer loss, though in a less degree. But we challenge you to parallel this just and fundamental movement for the rectification of social conditions and the abolition of unwilling poverty, by any other in history, more conservative or considerate or merciful. It imposes no burden of a hair's weight. Its one function is to remove burdens that now press down humanity which stoops beneath the load.

Desirable though it would be to have the reform immediate and unconditional, the nature of the case forbids it. The result has to be reached through a series of steps slow and tentative. To use the familiar simile, the present tax-system is a pyramid. At the base is the land-tax, which is never escaped, and is paid by the landlord who has no power to shift it. Above that is placed the tax on houses and personal property. The houses cannot escape, though generally the tax can be shifted to the tenant. Personal property can largely escape, especially if held by rich people. But the poor man, like the farmer who cannot hide his cow or horse or plow, pays the full tax. The widow and orphan are fully taxed. The next layer of the pyramid is the indirect revenue-taxes for the support of the national government, and its apex is the so-called protective tax, the most iniquitous, unequal and undemocratic one ever devised. It is made on purpose to be shifted from the strong to the weak. It steals from labor by allowing favored individuals to levy upon their fellow-citizens for selfish ends. It is despotic and anti-republican. It belongs to the dark ages and to the category of human slavery, for by it the fruits of freedom are despoiled.

Under the single tax, only one condition will be exacted. Choose what spot you will, as much as your use requires, be it more or less, and pay for the privilege what it is worth to you and no more, gauged by what others will readily pay for it. Hesitate not to improve it. Heap up all possible produce from it, whether in grain or goods, in warehouse or in buildings, for others' use.

No finger but your own shall ever subtract a penny from it. You made it, and it is yours against the world. Not one extra cent will be levied upon you because of your improvements. If it should happen that through increase of population and consequent rise in site value of the land you occupy, it shall be worth more for some different purpose, no one can take it from you unless he remunerates you for your improvements; and plenty of land suitable to your occupation awaits you. Above all things, your tenure, as long as you pay rental, shall be as secure as any title of ownership now gives you.

The basis of the scheme is justice.

Wm. Lloyd Garrison.

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