

# Truer Than Ever

*It was more than ten years ago—September 23, 1932, to be exact—that GILBERT SELDES, well-known literary figure and at the time a special writer for the Hearst newspapers, devoted his column to a discussion of the "Single Tax," as it was commonly referred to in those days. Mr. Seldes' observations, timely and to the point in 1932, take on added interest today when the cumbersome tax structure against which he railed has become vastly more irksome and unwieldy, while the imperviousness to enlightenment on the part of taxing "experts," who decree how the long-suffering public shall be plucked, and the obtuseness of the public itself toward measures aiming at its own relief are in no whit changed.*

★ "AS TO MR. FORD," writes Mrs. B. W. Burger, "he has a great many admirable viewpoints, and he, like many others, is advocating a 'back to the land' movement as a panacea in our present depressing times. I am wondering if this is an answer to the problem, 'In times of stress, why not in times of prosperity?' Is it not an accepted fact that the savage, who had access to the land, was able to feed, clothe and house himself? Civilized man, in a world of plenty, suffers want." If you are familiar with economic argument you will recognize the key word in Mrs. Burger's remarks; it is "land." Mrs. Burger is inviting me to think about the Single Tax, that phenomenon in the economic world, a theory totally radical, and approved by conservatives; one which has never been tried on a grand scale, but which evokes the enthusiasm of practical men as often as that of fanatics. In admiration of Henry George you find Nicholas Murray Butler and Bernard Shaw and Leo Tolstoi and Mayor Gaynor and Justice Brandeis and Poultney Bigelow, all joined. And the first Single Taxer I ever knew was also the first great manufacturer I ever knew.

I have no text-book or authority on the Single Tax at the moment, but I know what has stood in its way: it is too simple, too logical, and even too just. The taxes people clamor for are complicated and vicious. Witness our adherence to the customs duties, which cause infinite difficulties in collection, are iniquitous to some and far too favorable to others, and are so complex that few of us take the faintest trouble to understand them. Or our inheritance and income taxes. They brought into being a whole new classification of lawyers and thousands of ways of escape. These are the taxes we ask for and get, with the help of Congresses we painfully elect for that very purpose. What is more, these taxes are uncertain; they are always failing to bring in the

required or expected revenue; and while a new tariff is being discussed business folds up in despair, not knowing what the verdict of the jury will be. We have seen our Congress discussing a tax bill for nearly a year—and that year happened to be one in which our industrial and commercial activities had all gone to pot—as the result of another tax bill, among other things.

So it is no wonder we reject the Single Tax. The very idea that one tax will be enough to keep the government running offends our taste, which has grown used to multiplication of everything. Furthermore, the Single Tax is levied, roughly, on land, and we no longer think of ourselves as a country primarily agricultural. Mrs. Burger quotes: "Rent of land belongs to the people, and it is the first duty of government to collect it," which I take to be a fundamental tenet of Single Taxation and which suggests that the Single Taxers do not propose to run our government on the proceeds of a tax on abandoned farms in Vermont.

The basic idea, as it has been explained to me, is that when the State of New York built, at public expense, a highway through the Bronx or Hutchinson River valley the enormous increase in the value of all the land nearby was not due to anything the owners of the land had done. It was due to something you and I had done, acting through the State. Therefore you and I—as the State—were entitled to the profit, or a good share of it. And, on the other side, if I proposed to keep as a private garden four square blocks along the Lake Front in Chicago I ought to be made to pay as much rent as the owners of hotels in the same district. In effect, none of us would own land individually, because all of us would own all the land and take the profits of land in rent; but we would own the improvements made on land, and there would be no amusement tax and no income tax and no bad Ides of March and no lobbies in Congress.

One trouble with the Single Tax is that it has a sound moral basis which no one is quite willing to admit. In the Wendel estate were slatternly tenements and even lumber yards left in the midst of great business houses and skyscrapers. In good times the value of the lots on which the tenements and yards stood would be a thousand times the price paid by the original Wendel owner; and no Wendel and no Wendel heir had ever contributed anything to make those lots more valuable. The growth of the city had done that. Yet the Wendel heirs could take the profit. The moral argument is that this isn't right.

We all think so until we possess just that kind of parcel of land. Then we talk of our own sagacity in holding on or the sacred rights of property—or anything to change the subject. For we know we aren't really in danger of the Single Tax. Because, as someone has said, there isn't a valid argument against it and there isn't a chance in the world it will be adopted. Brand Whitlock added that the Single Tax will have to wait because it is so fundamental, "and mankind never attacks fundamental problems until it has exhausted all the superficial ones." Quite a few of the latter are coming up right now. Turn on the radio.