

JACKSON H. RALSTON: HIS LEADING ROLE IN SINGLE TAX NEAR-MISSES AND A LIFE DEVOTED TO THE RULE OF LAW AND TO JUST PRINCIPLES

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There is a small city not far from Baltimore where for just under a year between 1892 and 1893 the city actually adopted a single tax on the value of land. This is the town of Hyattsville, Maryland. The City of Hyattsville was incorporated in 1886, and by 1890 the city was one of only two cities in Prince George's County with a population greater than 1,000. At the time, a resident of Hyattsville named Jackson H. Ralston led an effort to change the way revenue was raised to pay for public goods and services.

Jackson Ralston was born in 1857 in Sacramento, California. After his father's death a few year later, his mother took the family east to live in Oyster Bay and Ithaca, New York for awhile, then to Washington, DC. After entering the printing trade, he managed to earn a law degree at Georgetown University Law School, graduating in 1876.

Sometime in the 1880s, Ralston attended a lecture by Henry George at a labor union meeting and almost immediately joined with others to promote Henry George's policy solutions to the land question. In 1882 Ralston had formed a law partnership in the District of Columbia. A good part of his law practice was devoted to the searching of land titles, so he intuitively grasped the significance of Henry George's message.

Ralston's standing in his community resulted in his election in 1892 to the position of President of the Board of Commissioners. He and two other members of the Board were committed Single Taxers, and they led an effort to abolish all taxes upon property improvements. They managed to secure from the Maryland Legislature authority to make such deductions or

exceptions from or additions to the assessment figures set by the town's assessors, based on what the Board itself determined to be appropriate and just -- based on market data. The Board proceeded to exempt all improvements from taxation and to raise the rate of taxation on land values from fifteen to twenty-five cents per hundred dollars.

No sooner had the new system been put into place than opponents went to court to have the changes overturned. The complainants appealed to the Circuit Court of Prince George's County for a writ of mandamus, directing the Commissioners to include personal property and improvements in their assessment and restraining the collection of taxes already levied. The court denied the writ and upheld as lawful the action of the single taxers. The case then was taken before the Maryland Court of Appeals. That Court denied the appeal on the ground that the action of the petitioners was wrongfully brought, that they should have proceeded by way of injunction and not by mandamus. However, the Court also declared that the action of the single taxers was in violation of the Maryland Constitution and would be so held by the Court. The single taxers, seeing that to continue would invite their defeat, gave up their experiment. Hyattsville's brief experiment with Henry George's system was brought to an end.

Other Single Taxers were working for legislative changes under the banner of the Maryland Single Tax League, headquartered in the Calvert Building in Baltimore. J. Ogle served as Secretary of the organization. Across the Potomac River in the District of Columbia a woman named Jessie L. Lane¹ (who resided in Riverdale, Maryland) served as President of The Woman's Single Tax Club. Others decided to follow the lead of Henry George's followers by establishing a Single Tax colony in Gilpins' Point, Maryland.²

Many leading Single Taxers remained determined to have at least one state in the United States become a Single Tax state. They chose Delaware, and Ralston was appointed to the National Committee to supervise the Delaware campaign. That campaign

ended in failure, Ralston believed, because Single Taxers adopted the wrong strategy, as he explained in a 1931 article appearing in *Land and Freedom*:

“An active campaign was carried on, and I am entirely justified in my belief that had it been possible to submit a properly drawn concrete proposition to the vote of the citizens of Delaware in the year 1895, such proposition would have met success. This was not possible. It happened that in that year the local element among the Single Taxers of Delaware determined to nominate a straight party ticket, and candidates were placed in the field for Governor, Congressmen and various other offices.”

“This was done against the advice and under the protests of the committee which had been named by the then national body, and which consisted of A.H. Stephenson, Harold Sudell and myself. ...So a most promising movement fell absolutely to pieces.”

Ralston continued in this article to elaborate on the errors in strategy he believed caused the marginalizing of Single Tax advocacy in the years that followed. In particular, he pointed to the efforts in California and Oregon to convince voters to approve immediate adoption of the Single Tax.³

Following the Delaware campaign, Ralston found time to earn a Doctor of Law degree from National University in Washington, D.C., which he received in 1897.

Ralston’s philosophical principles also brought him to join the National Anti-Imperialist League, where he served as legal counsel during 1910 and 1911. In 1910 he participated in the Single Tax Conference held that November in New York City. His views on foreign relations were expressed in remarks he delivered at a 1914 meeting, later reprinted⁴:

“The American Peace Society is eighty-six years old, as we are told. Within that time it has, of course, done a great

work in the way of education, in the way of propaganda, and for many years to come it will be possible to continue that work. But something more, in my judgment is necessary. Propaganda work has, after all, a certain academic nature. It does not appeal to the imaginations of men; it does not appeal to their hearts to a large degree, and it is not that concrete, practical application which so often appeals to the American mind. ...There are concrete, practical questions coming up all the time, and we are not altogether meeting them. ...You must ask men to do something. You must have their energies directed to certain important, definite propositions."

No, he was not addressing an audience of Single Taxers but his message would likely have been the same had this been the case.

During 1915 he helped to draft a Referendum Constitutional Amendment that was adopted by Maryland.

In 1916 he was drafted by the Democratic Party to stand for election to the U.S. House of Representatives from the Fifth Maryland District.

Jackson Ralston decided to retire from his law practice in 1924. He was 67 years old. He returned to live in California, residing in the city of Palo Alto. He was one of the nation's leading legal experts on international law, authoring the book *International Arbitration From Athens to Locarno*, published in 1929.

He continued his involvement in the now contracting Georgist movement, serving as a delegate to the 1930 Henry George Congress held in San Francisco. That same year he authored a pamphlet titled *An Unshackled Civilization*, reviewed by the editors of *Land and Freedom*, who concluded the author had made "a rather too cautious advocacy of our principles, but is good as far as it goes." Far from dismayed, Ralston came out with a new book in 1931, *What's Wrong With Taxation?* He challenged

economists to give a more thorough and objective study of the potential effects of the taxation of land values:

“Their productions have generally revealed, a want of appreciation of its fundamental and inescapable principles. Their errors have received little analysis, and have for want of exposure influenced much current thought among legislators and taxing authorities. It is in an endeavor to place local taxation upon a firm and logical basis that this book is written.”⁵

That same year he attempted to provide guidance to the dwindling number of devoted Henry George followers:

“For more than forty or even fifty years the Single Taxers of this country have been wandering in the wilderness and still find themselves as far from the promised land as they were at the beginning of such period. ...[W]e have been resting quietly on our oars and discussing theoretical considerations and how far economic rent should be taken for public purposes, instead of addressing ourselves to the more practical question of the methods of taking increasing portions of such rent for the use of the state. ...My proposition is that ... carefully prepared constitutional amendments be submitted to the vote of the people, which amendments will provide substantially that during each of the succeeding ten or twenty years there shall be an exemption by all taxing jurisdictions 10 or 5 per cent, of the value of improvements, and that at the beginning of such period all tangible personal property shall be exempt from taxation.”⁶

The respect earned by Jackson Ralston outside the community of Single Taxers is indicated by the reading in the United States Senate by Henrik Shipstead of Minnesota of a statement written by Ralston titled “The American Way Forward.” This occurred on the 24th of April, 1936 and subsequently appeared in the *Congressional Record*. Senator Shipstead provided this introduction:

“Mr. President, since the foundation of the Union, our system of taxation has always contrived to shift the burden from the privileged few to the backs of the consuming masses. It is a vital and threatening issue before the National Government and every State as well.”

Jackson Ralston, true to the strategy he embraced, proposed an amendment to the United States Constitution for a gradual elimination of sales taxes, then all other taxes to be replaced by land value taxation.

At the fifth international conference to promote Land Value Taxation and Free Trade, held that September in London, Ralston presented a paper updating attendees on the efforts being made to similarly amend the California Constitution:

“In 1933, the Legislature of California, under the influence and control and at the instigation of the great landed interests of the State, so changed the Constitution as to make a sales tax practically inevitable.”

The State Federation of Labour endorsed the proposed amendment at its annual convention. The state’s Real Estate Boards and the State Chamber of Commerce vigorously opposed the amendment. As Ralston explained:

“Our opponents complain of us very bitterly because we have united a repeal of sales tax with the abolition of taxes on improvements and tangible personal property. ... We believe the man who is opposed to the sales tax can readily be educated to the point of antagonism to the other taxes of which I have spoken.”

The California campaign failed, although between 300,000 to 400,000 Californians voted in favor of the amendment. Ralston was not dismayed:

“There will always be a question of methods. We know that any attempt to invoke too great a change at once invites disaster. We were sufferers from past efforts of this sort, and we may ourselves have attempted too much in a limited time. This point requires a great deal of thought.”⁷

Now the problem was one of timing. The priorities of thoughtful people were changing as economic depression moved to the background and the threat of global war intensified. Even so, Ralston urged new campaigns guided by the lessons learned:

“First, of course, methods of education in economics are to be cultivated.

“Next we must develop popular government. ...The Initiative and Referendum must be materially revised and extended to new states.

“More importantly, we must study a new approach. I am sure that at some point the citadel of privilege will be found vulnerable. What that point may be I am not wise enough to say today. Want of success in our endeavors proves we have not yet struck the weakest spot.”⁸

With war erupting around the globe, Ralston applied his legal mind to the problems of international law. The result was the book, *A Quest for International Order*, appearing in mid-1941. He concluded that the global system of national sovereignties stood in the way of both peace and progress, asking: “Who created that imaginary thing called the State, and endowed it with a mythical sovereignty and independence?” He also argued that essential to the just society is “an equal share in the offerings of nature and the highest degree of comfort.”⁹ His Georgist principles were firmly on display.

With the United States fully mobilized in war against the Japanese and Germans, Ralston continued his process of self-examination. He pulled his thoughts together in an article¹⁰ that

appeared in *Land and Freedom's* September-October, 1942 issue, largely repeating what he stated and wrote in prior years:

“We are still suffering, though in diminishing measure, from the ‘evangelism’ of forty to fifty years ago when adherents to the principles we know to be sound sloganized themselves into the category of schemes to get Utopia over-night. The result is that men in positions of authority who are receptive to logical procedure in harmony with those principles can be scared out of their reason by some one yelling ‘Single Tax’.”

As the Second World War was coming to its end, Ralston once more sought to bring public attention to the Georgist cause with a new book, *Confronting the Land Question*, published in 1945. In the Forward, he paid homage to Henry George:

“He laid down the basic principles upon which all government must rest if the progress of mankind is to be furthered.”

Yet, he admitted to the possibility that changing conditions warranted constant re-examination of systems of law and taxation embraced:

“We will all agree that justice should prevail, and equality of opportunity among men. But what is justice? How can we know absolutely when we are just or even protecting human rights? ...Will certain means absolutely bring about the ends aimed at? Are they the best attainable? We know that in all scientific matters we ask these questions and as to them we are always striving for perfection. Why may this not be the case in the elusive science we are studying?”

Perhaps he had some sense that his time was short. He died of a cerebral thrombosis that October during his 89th year. His last writing for a Georgist audience appeared in the May, 1945 issue of the *Henry George News*, in which he raised the question, “Do

Business Leaders Want Free Enterprise?" His answer was that their opposition to the program he repeatedly put forward confirmed their opposition to free enterprise.

William C. Dennis remembered Ralston's long career in the law in the January, 1946 issue of *The American Journal of International Law*:

"Mr. Ralston's career was typically American. His long life was crowded with varied and useful accomplishment in all three of the vocations from which the ranks of our [American] Society [of International Law] are mainly recruited - the practice of law, law teaching, and public service."

An altogether too brief remembrance appeared in the *Henry George News*.

Ralston's widow, Opal, provided funds in 1972 to establish The Jackson H. Ralston Prize in International Law at the Stanford Law School. The first Jackson H. Ralston Lecture was delivered there in 1985 by Tommy T.B. Koh, the then Ambassador to the United States from Singapore. His subject was the future of the United Nations. Ralston would have found it encouraging that the United Nations had, in fact, survived a tumultuous first four decades.

1 On 12 April, 1914, Jessie Lane delivered an address titled "Christianity and the Single Tax" to members of the People's Church of Washington, D.C., stating: "I selected this subject because with me, the Single Tax is a religion. It shows the way we may bring about the 'Kingdom of god' on earth."

2 In 1933 Gilpin's Point defaulted on its mortgage debt and was threatened with foreclosure.

3 Joseph Dana Miller, Editor of *Land and Freedom*, responded to Ralston's criticisms but also acknowledged his proposition as "a very practical suggestion, though beset with obstacles that might enumerate."

4 *The Advocate of Peace* (1894-1920), Vol.76, No.6 (June 1914), p.133.

5 From the Prefect to: Jackson H. Ralston. *What's Wrong With Taxation* (San Diego, CA: Ingram Institute, 1931)

6 Jackson H. Ralston. "An Analysis of Single Tax Political Strategies," *Land and Freedom*, May-June, 1931.

7 Jackson H. Ralston. "The California Campaign," *Land and Freedom* November-December, 1938.

8 Jackson H. Ralston. "Experience and the Future," *Land and Freedom*, January-February, 1940

9 Jackson H. Ralston. *A Quest for International Order*. (Washington: John Byrne & Co., 1941), p.192.

10 Jackson H. Ralston. "Why the Single Tax Was Opposed in California: A Guide for Future Action," *Land and Freedom*, September-October, 1942, pp.139-141.