

CHAPTER 9

HISTORY OF THE MOVEMENT 1887—1932

The single-tax movement, in the sense of a large body of people propagating George's ideas, originated informally in the early 1880s and became organized by 1888. From the start it had a life of its own, closely involving that of its founder only at various points.

After George's creditable defeat in the 1886 mayoralty race, when this amateur land-tax movement gained in momentum, his connection with it was temporarily strengthened. The enthusiasm engendered by the campaign must, he felt, continue; and it was natural for him at this point to encourage existent and potential "George" clubs and societies. His followers wished the effort to be a semi-educational propagandist activity with ultimate political aims. But George, his original misgivings as to the wisdom of political action intensified, felt these aims should be very ultimate indeed, nor did he even care much for formal organization.

"Let us go each in our own way spreading the fire and hope of this 'new crusade' " said he in a victory-despite-defeat speech two days after the election, "not merely in our meetings, but in our homes and our lives, talking to our friends and acquaintances, in asking questions and setting men to thinking. Our work is the work of education." He advised enlisting wives, daughters and sweethearts in the project; having music, recitation, lectures, a real propaganda of ideas.

At a mass meeting in Cooper Union in New York shortly

afterwards, supporters of land taxation were invited to form local associations to publicize the matter through discussion, lectures and pamphlet distribution. Countless Land and Labor clubs sprang up, holding weekly or perhaps fortnightly meetings. Along with the group activity, members engaged in individual proselytizing, buttonholing acquaintances and enclosing propaganda with business and personal mail.¹

The influence of the Anti-Poverty Society headed by Father McGlynn brought into the movement religionists of many denominations, some of them cranks and fanatics.

In 1888 steps were taken toward formal organization of the land taxers. Again it was a political defeat which precipitated the action—this time the defeat of the President for a second term. The election had turned on the issue of tariff reduction which Cleveland supported, and the Henry George men, being ardent free-traders, had built up a certain amount of organization in his behalf. This organization they now utilized for their own purposes, George advising "that the enrollment be continued and pushed with renewed vigor."²

During this period the movement underwent some subtle but profound changes in direction. When in 1887 George ran for Secretary of New York State, he had refused the socialists' support on account of their insistence on "abolition of all private property in instruments of production"—and without their help had lost badly. Thenceforth the close connection of the land tax with organized labor in general was loosened, and the program stood out as something specialized and independent, with a good deal of middle-class support, rather than as a working-man's cause.

At the same time the emphasis within the movement itself shifted from its early predominant stress on land reform to include also much anti-tax activity. This trend, more or less consistent with the weakening ties with labor, was accelerated by George's associate, the lawyer Thomas Shearman who first had called the movement "single tax."

George had accepted the term and often used it in *Standard*

articles and in speeches. Yet eventually he was not entirely happy with it. "Somehow the name stuck," he later said—hardly an enthusiastic endorsement.³

Shearman also devised the legislative goal known as the "single tax limited." This is a difficult concept for modern readers, for it is predicated on an assumption that no longer exists: namely, that all prevailing taxation amounts to *less than* the annual rental value of land—and hence that to absorb for the state the entire exploitive profits of landowners would amount to *an excess over* all hitherto prevailing revenue. Shearman thought this excess would lead to government paternalism and corruption; hence he proposed that the land tax be "limited" to a rate that would just yield the amount of revenue previously furnished from all the other now-to-be-abandoned taxes.⁴

Although from a philosophic point of view this proposal didn't appeal to most single taxers, who wished to see the *entire* value of land state-appropriated, from a practical view it seemed to promise better results. After the turn of the century, all so-called "single tax" campaigns were actually the single tax limited, and often a form of it that was milder than the original on two scores: 1) Not only did it not absorb the full value of land, but often only a little more of it than heretofore; 2) It did not aim at remission of *all* other taxes, but often only at relief of the property tax, or some portion thereof. In fact, "land value taxation" in its modern form of aiming at building-tax relief exactly equal to the increase in land tax is a direct descendant of the "single tax limited."

Though George was for the full land tax and didn't share Shearman's fear of government overspending, he accepted the single tax limited as a practical, supposedly interim measure that would lead to the advancement of his goal. This was typical of him.⁵

To the conservative businessmen of the era the "limited" had a double appeal: the fact that its tax-relief mathematics provided complete compensation to landowners as a body (though not to all individuals), and the avoidance of extra revenue in the hands of the state.

In 1890 the first National Conference of Single Taxers was

held in New York, with 500 delegates from over thirty states attending. It was a success, the press commenting favorably on the number of intelligent people who appeared interested in the movement. George, who had been abroad while it was being promoted, once it was in swing was mildly enthusiastic. Nevertheless, it is notable that his featured address was on free trade, not land reform.⁶

Moreover, he was not entirely satisfied with the straight land-tax program that had been prepared. At his instigation and over some opposition a final clause was inserted, providing that monopolies other than land, such as railroads, telegraph, and anything else that might threaten freedom of opportunity, be controlled by the government. In this he was less conservative than the bulk of his supporters.⁷

The sanguine single taxers now embarked on a peculiar and ambitious project. They decided to present a petition to Congress, asking merely for an investigation of the desirability of an exclusive tax on land. But the form of the petition was most elaborate. Each petitioner signed on a separate sheet, the sheets were filed by states in alphabetical order, bound into 691 books, and at the end of three years of solicitation, put into a handsome glass-topped cabinet. Under the sloping glass lay a photographic enlargement of George's individual petition, with the legend "Signed by Henry George and 115,502 others." The cabinet was delivered in 1892 to Tom Johnson, then Congressman from Ohio, who presented it to the Speaker of the House. The Speaker, with assurances as polished as the cabinet, passed it on to the Ways and Means Committee—and it was never heard from again.⁸

As was to be the case in many a future failure, the single taxers were not too discouraged by this. The very act of solicitation generated a fellow-feeling among George-men all over the country and, attracting notice from outsiders, had, it was felt, served a good purpose. Indeed, George and others had said from the outset that such effects would constitute an important benefit from the project, even if the legislative aspect should fail. It is a little difficult to know if the political effort was undertaken mainly for the sake of the propaganda, or vice-

versa; this peculiar blend of aims was to characterize many single-tax enterprises.

The movement headed by Shearman and Louis Post now rested largely in the hands of lawyers, businessmen and clergymen. A few times a year George made speeches in its behalf, but he felt he could serve his cause better through his writings. As Marxist ideas gained credence, he became more outspoken as an anti-socialist. Yet he was not as extreme in this as many of his followers, and this situation reached a mild but significant crux at the second National Conference of Single Taxers.

The Conference was held in 1893 in Chicago. In spite of coinciding with a World's Fair it attracted only a small audience. George had been reluctant to having it at all, since he wished the amateur movement to remain decentralized and non-political, and because the years since the previous Conference had seen little accomplishment for the Single Tax League of the United States.

His misgivings proved justified in more respects than that of poor attendance. The main body of single taxers wished to weaken the platform plank of three years earlier in which, at his instigation, it had been provided that state control of "monopolies other than land" should be adopted whenever free competition became impossible. Against their leader's speech and his vote, this was now so watered down by the mass of extremist single taxers as to imply that, except for a few specified public utilities, there would never be any such monopolies worth worrying about.

Louis Post interpreted the event as marking a cleavage between the socialist and the ultra-individualistic factions of the movement, with George belonging rather to the former camp. In his biography of him Post related: "There was pathos in the picture as I saw him marching demurely up the aisle at the tail-end of the minority procession of negative voters on that alteration." And George himself wrote: "At this meeting there was an outcropping of what was a strong tendency to anarchism."⁹

He now withdrew even more from the organized effort, and about the same time, as it happened, from the *Standard*. His

phases of fatigue, which had been climaxed by his stroke of 1890, prompted two rich friends to provide for him so that he could retire from editorial burdens.¹⁰ Intermittently he worked upon *The Science of Political Economy*, which was never to be completed; and, as has been noted, he took part in national affairs. Until his final mayoralty campaign of 1897, his contribution to outward single tax activity was henceforth slight.

The nature of his affiliation as a whole has been summed up by his biographer, Professor Charles Barker, as follows:

"Henry George had long cherished the idea; and in time he came to cherish the movement. Even so, events beyond his control had more to do with the development of the single tax than any efforts he sought to make. Not even in the crucial years 1888, 1889 and 1890 would the single tax occupy a great share of his attention and thought. A derivation from him, it would be less his concern than the concern of his followers, especially lawyers and businessmen."¹¹

After the failure of the 1893' Conference, the Single-Tax League terminated a three years' existence, and no comprehensive national organization took its place. Land-tax activity for decades hence was to depend on many loosely coordinated clubs, women's leagues, information bureaus, reading circles, papers and periodicals, which slipped in and out of existence, changing names through the decades. There arose all over the country a scattered, exhortatory dissemination of the single tax, with the emphasis ebbing and flowing, in various years, between the political and the educational.

The metaphysically minded were rife among the followers, whether they were literal single taxers who insisted on tax abolition, or merely those who would have liked but saw no prospect of this. The anti-taxation arm of the proposal, which was gaining a slightly increased ascendancy in George's pronouncement at the time, appealed to these amateur metaphysicians. For it bestowed a clear-cut, ethical structure on the plan: the concept of land as God's gift to all was neatly balanced by the concept of wealth as the inviolable, untaxable reward of those who have worked to produce it.

At the same time tax exemption, especially of "improvements," provided a quite different and more practical attraction to the single taxers. For though George had said that landowners need not be compensated, some form of relief to them at the time of change-over was a pragmatic necessity. The reduction of taxes on buildings and other wealth attached to land afforded a rough-and-ready, general strategy of compensation, since so many landowners were owners of such property too.

In 1896 a campaign to "capture" Delaware was decided upon. The land taxers felt that if their measure could be put through in one state, others would follow in the wake of its shining example. Delaware was chosen because it was a small state with few voters to convince, and because Wilmington and neighboring Philadelphia were already seats of single-tax belief. A platform was adopted asking that (except for a trifling poll tax) land be the sole source of revenue throughout the state. Eighteen months before the election of 1896, the campaign was begun.

It took the form of a physical influx. Every weekend droves of uniformed single taxers, largely from Philadelphia, invaded the state by bicycle or hiking, carrying knapsacks of literature, stickers and flags. They erected a tent complete with stereopticon; boys with hand-bells summoned people to the public squares, where young men earnestly besought citizens to the single-tax faith. A campaign paper, "Justice," was printed. Single taxers were arrested for disorderly conduct; at one time there were enough of them together to style themselves "The Dover Jail Tax Club."

This combination of county-fair and revivalist-meeting atmosphere had its dignified side. Mass gatherings were addressed by prominent speakers, including Tom Johnson and Henry George, now almost in the last year of his life.

But nothing availed the campaigners. The extremists among them had insisted on naming a full state ticket including governor, and—according to the more moderate single taxers—this ruined the chances for a modest victory on a local plane. All but three per cent of the voters voted Democratic or Republican

in the sweeping national election of that year. To cap the climax, the indignant Delawarites passed an amendment to their constitution, referring to the single taxers in a way suggestive of a horde of locusts. It provided that henceforth no one could make Delaware the seat of land-tax experiments, and that their "little garden spot" be protected forever from the "ravages" of those with strange fancies about land.¹²

Around this time the land taxers were starting to found the single tax colonies or "enclaves." In these small centers the land is leased on long-term, renewable, inheritable leases to the inhabitants, who pay the full rental value in taxes, while being relieved of all other local taxes. The two main enclaves are Fairhope in Alabama and Arden, Delaware, founded in 1895 and 1900 respectively; and there are several lesser ones in New Jersey, Massachusetts and elsewhere.

These colonies besides being fiscal experiments were, in a sense, pastoral retreats for like-minded people. Psychologically they were in the tradition of the Owenite communities, Brook Farm and other American centers where some Utopian practical plan was intermeshed with emphasis on spirituality, co-operative living, and perhaps faddist occupations. Several recommended vegetarianism, near-nudism, temperance or women's suffrage; and their attractions embraced open-air pag-eants, the study of Esperanto, mushroom-growing and the making of leaded glass.

These secondary phases came and went, but the land-tenure system remained, and on its own scale has been successful. The settlements have had a vitality eclipsing that of other cooperative communities founded in the same era.

Yet though "the full value of land" is appropriated, it is a far cry from Henry George's world vision to these little oases of exemption from local taxes. Not only do the denizens still have to pay federal, state, and sometimes school and county taxes as usual, but since the value of real estate in these semi-rural colonies is modest, the single-tax principle was here planted in a very small context. George himself said the ventures were not meaningful as evidences of his reform.¹³

The single taxers as a whole still had broader purposes in

mind. But after the Delaware fiasco of 1896, they abandoned the frontal attack as means of getting their way. Instead they adopted a more tentative and practical approach which Shearman and others now favored.

This method—which George with his liking for decentralization had approved—was to try to get some limited measure of land value taxation passed in as many small localities as possible. But since the communities derived their taxing powers from the states, it was necessary to get the states' permission for any changes. Hence the technique now proposed as a preliminary step to the collection of land-rent was agitation for "home rule in taxation." In many states George's philosophy several years after his death in 1897 became funneled into a fight for this local option.

Such activity was usually sheer tactics. Little did the single taxers reckon of "home rule" except insofar as it might be a springboard for the land tax. This strategy of course didn't go unnoticed by their opponents, who presently sniffed "single tax" in any attempt at local independence in taxation. Several campaigns for home rule, including an arduous one in Colorado in 1902 were defeated (though this state did pass such a law in 1912).¹⁴

After the Colorado defeat, the legislative efforts went into abeyance for a while, and plain propagandist activity took the field. The cranks who had been attracted to the movement ever since it started were still there, trying to tie it in with such things as spiritualism, dietetics, numerology and free silver. But many intelligent, sober-minded people also were deeply involved. Often there was a thread of personal association: they had heard Henry George or one of his intimate followers speak, or had read *Progress and Poverty* during his lifetime, when its inspiration had an added immediacy. In later years it was the sons or younger associates of such persons who gave backbone and faith to the movement, passing on to it a tradition of interest and belief. As one reads single-tax history one catches the glint of significant friendships, and of honored names held high in the movement, rarely heard of outside.

One of these was Charles Fillebrown, a cultivated Boston

lawyer, who thought very little of the legislative tactics and antics of single taxers. As an improvement on these to him futile polemic efforts, he organized what was called "irenic" or "peaceful" propaganda. From 1896 to 1907 a series of nineteen banquets were held in Boston by the Massachusetts Single-Tax League of which he was for ten years president.

Each banquet was tendered a different group whose sympathetic interest was sought. These included assessors, landlords, merchants, real estate and business associations, the Y.M.C.A., the Boston Economic Club, labor, women's suffrage, free trade, Catholic organizations and others. When the after-dinner speaker had finished, he or Fillebrown would answer questions.

The evenings were marked by a high-minded, amicable tone not usual at conferences where single taxers and outsiders met. The press was favorable, commenting on the temperate, liberal, tactfully managed tenor of the occasions, and the respect that was being gained for land-tax ideas. One particularly noteworthy banquet was that of 1902, given to the American Economic Association. A questionnaire aimed at discovering if economists did not automatically accept many single tax premises had been sent out beforehand, and the answers indicated quite an area of agreement. Professor Edwin Seligman, the Association's president, presented a paper wherein his fundamental opposition was for the moment smoothed over with concessions at the points where he *did* concur. But as a whole he, and most of the others, didn't quite agree "with our single tax friends."¹⁵

Another undertaking somewhat more cultural in purpose was the Henry George Lecture Association of Chicago. Founded in 1903 by Frederick Monroe, its chief aim was to place speakers, especially one, before all sorts of groups: commercial and professional clubs, labor unions, churches, fraternal orders, farm organizations, high schools, colleges and universities. It was financed by citizens interested in progressive thought, and brought the movement into temporary relation with both radical and conservative people. Several debates were held under its auspices on "Socialism Versus the Single Tax."¹⁶

Its chief lecturer was John Z. White, a man with the intellectuality and impassioned idealism of some of the founders of the movement. He went on countless tours, explaining "the relation of taxation to community development," and stimulating towns to form their own land-tax societies. There were also lectures by White and other volunteer speakers on a heterogeneous array of artistic, literary and economic topics that, to the cultured single-tax mind, appeared related to its main philosophy. These included such titles as "Walt Whitman: A Study in Democracy"; Altgeld's "Cost of Something for Nothing"; "An Hour with the Caricaturists," and "Poetry and the Common Life."¹⁷

A third organization—in contrast to the others verging on the political—was the Manhattan Single Tax Club of New York (1888—1948). Thomas Shearman was a founder; Lawson Purdy, later Tax Commissioner of New York City, and Judge Samuel Seabury, both of whom had campaigned for George, were among its presidents. The Club was educational rather than sharply legislative in intent, interested in general civic betterment related to the land tax. Its chief achievement was that, due largely to Purdy's efforts, a law was passed providing for the separate assessment of land and buildings. (This had been done already in a few other cities and was to extend to many more). It was not direct victory for land value taxation since buildings continued to be taxed at the same rate as land—but at least it suggested they *could* be taxed at differing rates.¹⁸

During the first years of the century, single-tax publications were in their prime. *The Single Tax Review*, founded in 1901 by the movement's "beloved sage and poet," Joseph Dana Miller, was a frankly partisan house-organ, favoring everything done by the "sterling single taxers." A journal with a broader and more penetrating point of view was the *Public*, a current-events weekly published from 1898 until 1919 in Chicago by Louis Post. Although its editorial bias was, among other things, pro-single tax, its news reporting was impartial, and it enjoyed a good reputation among progressives uninterested in the land problem.¹⁹

In addition to New York and Chicago, other cities including St. Louis, Cleveland and Philadelphia had single-tax publications, clubs, press and lecture bureaus. Yet according to Post many people in general sympathy with the aims of the movement did not wish to work for it and be known by its label. Compared to its extent in earlier times (there were 131 clubs in 1889) the formal activity by 1904 had dwindled.

A half-dozen years later, things had changed. The records for 1910—1914 show a surprising succession of legislative campaigns suddenly taking place, both here and abroad. If one traces these ripples to their source, one finds they originated in the Fels Fund of America.

Joseph Fels of Philadelphia, the manufacturer of Fels-Naphtha soap, was an idealistic Jewish millionaire with an unusual approach as to how to dispose of his surplus fortune. The ordinary forms of charity didn't appeal to him, and having given thought to both poverty and idle land before ever having read Henry George, after reading him felt he had found the true channel for his benefactions. Thenceforth he donated enough hundreds of thousands to constitute a real personal sacrifice to the support of existing single-tax institutions, the financing of legislative campaigns, and the dissemination of land-tax literature in Europe, Canada and Australia, as well as the United States. He himself spoke ardently both on lecture platforms and in drawing rooms, but didn't attempt to guide the organizations he so lavishly supported.²⁰

"Mr. Fels is never at rest; never cool; never silent; meet him anywhere and he bursts at once into a long discourse on Henry George and the Single Tax . . . this fiery little spirit seems to live, move, and have his being in the Single Tax idea." So wrote an admirer in the *Single Tax Review*.

Under the impetus of Fels' money, single-tax activity underwent a militant reblossoming. Single taxers from all over the country swarmed to the annual three-day Fels Conferences, which constituted the nearest approach to national assemblages there had been since 1893. The typical American love

of fraternal association and a certain uplifting gregariousness found a specialized vent in these meetings. Their members were united by enthusiastic unanimity of purpose.

There was much dogmatic diversity as to how this purpose should be carried out. There were the "step-by-steppers" who wanted to increase the tax on land very gradually, and the "whole-hoggers" who wanted to take it all right away. There were the out-and-out single taxers, and later the "double taxers" who admitted of an inheritance tax, and the "triple taxers" who allowed also for an income tax. There were the sticklers for complete non-compensation of landholders in all cases. People had varying concepts as to how assessment and other technicalities should be managed; the movement was thick with individuals each riding his own hobby or splitting some different hair. Along with the idealism of the "kindred spirits," "indefatigable workers" and "soldiers in the cause," as the *Review* called them, went a good deal of snappishness; one speaker adjured his hearers to forget that "there's only one Simon-pure single taxer, and that's me."

Toward the deluded outsider who might doubt the wisdom of the land tax, the single taxers' attitude was frequently marked with pious belligerence. Didn't he see that all men had equal rights, didn't he know that Man couldn't live without Land?

In spite of the impoliteness of such members, the movement at this time attracted distinguished support. Besides such confirmed Georgists as Tom Johnson, Louis Post and Frederic Howe, the Fels Commission included several eminent progressives: the suffragist Carrie Chapman Catt, Lincoln Steffens, and a much-respected judge, Jackson Ralston. Samuel Gompers of the American Federation of Labor addressed one of the Fels Conferences.

Such people apparently valued the humanitarianism of Fels, and that of the land reformers, more than the sheer merits of the land tax. At Fels' funeral in 1914, Steffens eulogized him: "A great light is breaking upon the world. . . . It shone directly upon, it filled the whole being, of that great man whose little body lies there before us." The light Steffens referred to, how-

ever, was not land taxation, but the idea that social evils are removable.²¹

During the Fels-financed period the single taxers concentrated on direct aims. That is, they tried for measures to increase the site-tax and exempt the building-tax, rather than on "home-rule" legislation merely preliminary to this. The chief purpose, conceived by Fels, was "to put the single tax into operation somewhere in the United States within five years." (By this they meant the principle, not a real *single tax*).

In 1912 Oregon was concentrated on for such a demonstration. As in the 1902 Colorado attempt, the full land tax, in the sense of 100% absorption of ground-rent into the treasury, was not advocated; but it was proposed to increase the rate on sites and exempt buildings and other property. In an arduous campaign the single taxers spoke on street corners, distributed pamphlets, and printed detailed taxpayers' lists comparing what individuals currently paid with what they would be charged under the "single tax." For instance, anyone who cared could learn that, under the proposed measure, Mrs. Hannah Bluhm of Clackamas County would save \$7.90 a year because, though her site-tax would be slightly raised, her buildings, livestock, tools and household goods would be exempt.

This opportunistic appeal notwithstanding, the opposing interests carried the day. Composed of real estate, electric power, Standard Oil and railroad men and—according to the single taxers—conniving banks and a prostituted press, they conducted in hotels, saloons and homes a campaign that convinced Oregonians (like the Delawarites of 1896) that they were being made the goat for a noxious experiment. The movement failed by a vote of two to one.²²

In Missouri, also in 1912, there was an even fiercer campaign for a statewide amendment to the constitution. The Equitable Taxation League took the lead in this move, stressing exemption of property rather than any specified increase in the land tax. The "single tax" was mentioned chiefly by the opposition. But the embattled farmers, resenting the "consarned outsiders" who came to "dictate" to them, threw eggs and threatened murder to the orators who wanted to exempt "rich men's dia-

monds and automobiles." (This last phrase is interesting, for it shows that the farmers, though hardly economists, favored the "ability-to-pay" theory of taxation.) The amendment carried about one-third of the city vote, less of the rural.²³

The *Single Tax Review* had foreseen victory in these campaigns; the *Public* had calmly mentioned the possibility of defeat. Both journals declared, however, after the returns were in, that the showings had been good.

"The vote last week in Missouri and Oregon," wrote Post, "furnished phenomenal testimony to the solid growth of the single tax idea in American thought . . . and the battle hasn't failed. Though it be not won, tactical positions are gained." And the first Fels Conference held after the election adopted the same never-say-die attitude.

This was fortunate for the morale of single taxers, for defeats were the order of the day in California, Texas, Washington and Ohio. There were scores of paid workers and volunteer speakers, tens of thousands of explanatory pamphlets were mailed, individuals engaged strangers in conversation in grocery stores and railway stations. But there were no statewide victories, and gains wildly hailed—in three small cities—were soon repealed through the chicanery of anti-land tax assessors, or because the original move was deemed unconstitutional. The fears of farmers (some of whom thought their land would be taxed according to *area*, not *value*); the objection to supposedly destroying "private property in land" and the belief that the slightest advance in that direction would be "an entering wedge for the (full) single tax," combined to defeat almost all measures.

Fillebrown, who was an historian of the movement and also its severest critic from within, branded these Fels-inspired activities as a total loss. In a pamphlet, *30 years of Henry George*, he wrote in 1913:

"If any one thing is prominently in evidence, it is that the formal combination of the single tax with political action and methods has been uniformly disastrous to the single tax . . . In the last two years political methods have once more been invoked in connection with the expenditure of a couple of hundred

thousand dollars of most generous money and much vigorous and unselfish effort by speakers and organizers. . . . With what result? That today in those regions the press is closed and the farmers' minds are closed, and that both will be so much the harder to open in the future."

Readers may be surprised to learn that in the end Fillebrown's opinion was apparently concurred in by Fels' ghost. By 1920, Mrs. Fels averred that her departed husband's spirit had appeared to her advising her to drop the single tax as a beneficiary of the Fels Fund, and to support Zionism instead—which she duly did.²⁴

Around the time of Fels' death, the most solid achievement of American land taxers was beginning to get under way. In 1913 a law was passed in Pennsylvania requiring Pittsburgh (and, automatically, the other "second-class city" of the state, Scranton) gradually to shift part of the real estate tax from buildings to land. The rate on buildings was to be reduced by ten percent and that on land correspondingly increased, with further such ten percent steps to be taken every three years, until the building rate should stand at only fifty percent of that on land. This was done, the reform being completed by 1925.

Several factors facilitated the unique success of the single taxers of Pittsburgh. Land monopoly was here at its height. Huge holdings bought for a trifle from the heirs of William Penn (to whom the whole state had been deeded by Charles II of England) had risen tremendously in value as the glass, oil, steel and railroad industries rapidly enhanced the value of the city.

Moreover, Pittsburgh was ripe for reform. For many years it had been ruled by a Republican machine described by an historian as the most viciously corrupt in urban politics. The officials, entrenching themselves by the granting of funds and franchises, had not disturbed the archaic assessment system whereby unimproved or vacant land, conveniently classified as "rural," was taxed much more lightly than "urban" land. This system, encouraging speculators to profit from underused

ground, of course embodied the exact opposite of Georgist principles.

A counterreaction set in as public-spirited citizens started to work for all sorts of changes. Against this background, members of the Single Tax Club—a band of young workers possessed of an almost religious enthusiasm and mostly affiliated with the minority Democratic party—found people ready to listen to their ideas.

The proposal to tax land and buildings differentially and to do this gradually, known as the Graded Tax Plan, was brought before the public by the Civic Commission, a non-partisan group. The single taxers, while remaining discreetly in the background, induced the Board of Trade, Chamber of Commerce and other such bodies to hear—more as an entertaining novelty than anything else—speakers recruited largely from Monroe's Lecture Bureau. The plan was not a Fels Fund project, but members of the Fels Commission tangentially helped it: Fels himself, Post and Howe were among the lecturers, and Steffens in *The Shame of the Cities* had earlier exposed the landholders of Pittsburgh.

Supported not only by the civic bodies mentioned above, but also most effectively boosted by a Real Estate Board director, oddly enough named George (William D.), the measure was adopted a year after its formal proposal in 1912. Initiated by Democrats, it had received bi-partisan promotion and was passed under a Republican mayor and governor.²⁵

No other American city (except for automatically included Scranton) followed the legislative example of Pittsburgh. Yet much effort was afoot in New York City to do the same thing. For four successive years, 1911 to 1914, bills proposing higher tax rates for land than for buildings were offered and then killed in committee.

The prime mover in this matter was a Congestion Committee appointed by the mayor to relieve housing and tenement conditions. It gave ear to the arguments of both land taxers and opponents, the former including Fels and Howe; the latter, Professor Edwin Seligman and the real estate interests. Lawson Purdy, president of the New York City Tax Department,

who had come to Pittsburgh to speak for the legislation there, must have exerted a strong Georgist influence in his own town.

The proposal was finally rejected as causing too much diminution of invested capital in return for uncertain benefits; as discriminating "in the Borough of Manhattan, at least" in favor of the owners of costly buildings; and as involving a danger of overbuilding. It was also emotionally presented as an entering wedge for the single tax; and in an editorial, "Unfit to be voted for," the *New York Times* quoted George's misleadingly phrased and radical-sounding statement that "private property in land is a bold, bare enormous wrong."²⁶

Outside of Pennsylvania, the only contemporaneous application of the land-tax principle concerned the irrigation districts of California. In 1909 it was required that the entire real estate tax on new irrigation districts be levied on land alone; and this system, continuing into the present, proved beneficial to these areas. However, it is little more than an extension of the principle of special assessments.²⁷

The pre-World War I history of single tax agitation in the United States was thus a record of idealism and argumentation, of dedication and fiscality, of strenuous efforts ending in tenuous legislative results. More often than not the propaganda seems to have been self-defeating. In 1913 Fillebrown wrote:

"The cause has been consigned to scattered organizations, which have proceeded to discuss the theoretical possibilities and impossibilities and improbabilities of every phase of the land tax question, combined with other questions more or less related, to the end of the catalog. . . . This hectic discussion . . . has been perpetual in club, in league, on lecture platform, by spokesmen and organizations, until the conclusion seems unavoidable that in American centers, the more numerous the militant single taxers, the less progress towards the single tax."

Such permanent effects as took place consisted chiefly of by-products, such as the more accurate, higher valuation of land, the repeal of some general property taxes, and the less careless handing-out of franchises. In the spirit though not the letter

of George's teachings some of his followers also advanced conservationism.

But few had heard of the incipient land-tax process in Pennsylvania, or of the meanderings of the Georgist theory into the tiny enclaves and the irrigation districts. There was nothing in the way of a clear-cut demonstration to attract the attention of outsiders.

The shining philosophy of "the land belongs to the people" had meanwhile become somewhat dulled with the increase of business leaders in the movement. According to Louis Post, the Manhattan Single Tax Club was operated "as a propaganda agent along business lines, in business circles and by business methods." Shearman's *Natural Taxation*, one of the texts of the movement, tried—according to Professor Barker—"to concentrate land-value on fiscal needs, and make it acceptable to the minds of businessmen."²⁸ And over two thirds of the single tax clubs were in industrial, not agrarian states.

From 1913 on there was no land-tax legislation in the United States until after the second World War. The propagandist activity diminished, although the spark never quite failed, and outside interest in it declined still more. Whatever impression land-value taxation as a philosophy had made on intellectuals or businessmen, it was not deep enough to hold its own among the interests now confronting them. Faced with the giant forces of democracy versus German imperialism, men were not interested in something that had manifested itself, if at all, in the fiscal policies of a few municipalities. By the nineteen thirties, when the depression that was to sweep so many people into communism was gathering force, George's philosophy was almost forgotten.

Only with the founding of the Henry George School in 1932 was the movement very slowly to rise again.

Yet whereas George had always concerned himself with the issues of his times—the rights of Labor, the too rapid growth of monopolies, the Cleveland and William Jennings Bryan campaigns—the movement which bore his name was to follow a law into itself, with little contact with mainstream America.