### REPORT

## to the General Meeting of the

International Union for Land Value Taxation and Free Trade at the International Conference at San Francisco 1979, on:

THE NAME OF OUR UNION

At the General Meeting of the International Union for Land Value Taxation and Free Trade held at the Villiers Hotel Douglas Isle of Man on Friday 14th September 1973 at 4.30 p.m.

a resolution was accepted to institute a committee to advise on the name of the Union, the task of the committee to be as follows:

'Propose - if advisable - a new name for our Union to be voted on at the next (14th) International Conference of the International Union for Land Value Taxation and Free Trade.

The following were appointed to this committee to examine the change of name:
J.J.Pot, Holland; Siebe Sevenst r, Holland;
Ashley Mitchell, England; Wim Costerus, Holland;
W.H.Pitt, Australia; V.H.Blundell (ex officio), England.

### REFORT

### THE NAME OF OUR UNION

"The name of the Union deserves detailed examination".

Ashley Mitchell, nov. 6, 1976.

(On the first International Conference of our Union in Danmark, 1925, Ashley Mitchell was active in helping to shape the actual name of our Union).

The Committee on the Name of our Union has issued six Papers on 'The Name of our Union'. There has been a broad discussion by correspondence. More than 68 different names have been proposed by at least 20 members. Only four members argued against a change of name.

Changing the name of our Union is not so much a question of academic niceties, but due to the fact that many members feel that the name of our Union stands in the way of our propgress.

## What's in a name?

"The name of our Union doesn't matter - a change of title will not change our strive".

True, the name of our Union is not of importance for the happy few of our philosophy, but for the hundreds of millions who never heard before of our ideas, the term 'tax' or 'singletax' in our name will throw them in the opposition at once. "The country has more than enough taxes to bear; I am opposed to any more taxes", a candidate for election replied when asked if he favored the taxation of land-values.

"People is familiar with taxation, but always opposed to be taxed."

"Today 'taxation' is a dirty, emotive word, possessing hateful implications."

"Why call our cause some kind of tax when we are actually proposing to abolish taxes?", George Tideman said.

"Taxation of Land Values is a misnomer and also a contradiction in terms", Adam Smith says in The Wealth of Nations.

"To tax means to burden according to the dictionary, but clearly no burden is involved when you give up something that isn't yours! If anything, land-value is the opposite of a tax." Lany Johnson in HGN, april 1986, p. 14.

"Taxes are improvised and altogether harmful from the sense of expediency, economics, ethically and from any sense one cares to judge the issue. Taxation is not a factor and

has absolutely no function in the Science of Wealth (production and distribution).

Taxation is a wholly unnecessary evil. Taxation is corrupt and corrupting.

Taxation destroys. Taxation is unworkable."

"As I see it, the whole exercise of the rich and vested interests is to brainwash the poor into believing that 'taxation' is the one and only way of raising State Revenue", James Mac Murchie says.

## Ownership.

"A tax is always taking away some of the property of somebody else than the taxing authority. So when you keep advocating the idea of land-value taxation, you implicitly acknowledge the right of any landowner to claim the land-value as his property, in stead of stressing the ownership of the community of its own product", Wim Costerus reasoned.

"Taxation implies the present private landowning system: someone to be taxed. Whom? Why?"

Taxation provokes a continual fight of the landowners for remission of the tax, reaching out for the irresistable glittering prize of a capital gain, Roland O'Regan said, (Remember also the Canberra disaster!)

"Ownership of the (annual) site-value should be recognised as belonging to the community and handled accordingly: that is given back to the community by those who now appropriate this site-value."

"The land-value tax is not odious because ultimately it is not a tax at all, but the collection by society of its own proper income."

"We do not propose to 'take' from anyone, not even from the landowner. He has only to hand back what by dubious law he retains from us! What he retains is really ours and the government ought to collect it from him but fails to do so."

"If an individual pays to the community an income unearned by him, but earned by the community, how can taxation be involved at all? If anything, land-value is the opposite of a tax - it's more like a bonus or a free gift of nature or communities."

"Indeed, LVT isn't a tax, but on the contrary it's a bid. It's the price one offers in the market. One is compelled to pay a tax by force and power - but what we ask is what one is willing to pay, a bid in free competition."

### Taxation.

"Taxation is the power to destroy" is the wellknown saying of Chief Justice Marshall. "Taxation is the power given by government to laws that take, extort, exact, expropriate, confiscate or simply steal from individuals and companies. Their action is pure legalised robbery: 'Stand and Deliver'!", argues James Mac Murchie. "How in the world can people have confidence in our proposals if what we propose is to tax. We thereby brand ourselves as robbers when exactly the reverse is the case. That is the real reason for its non-succes."

"Goodness knows with the false word 'tax' we have been led astray too often too long; Consider the method we desire to apply is NOT 'taxation'!" The State simply has to revindicate her own product, i.e. the annual social value of the land, called 'rent' for the common benefit.

"Consider the folly of trying to persuade 'the man in the street' i.e. the ordinary man, unschooled in Political Economy, that all taxes are wrong except one. Then, in having got so far, we say that the singletax is NOT a tax but a duty, a royalty, a fee, a bid, an obligation! Truly, for 99 years we have been on the wrong track, pursuing a wrong headed course."

Our aim is re-socialisation of the social value. To restore what's not yours is not a tax. You have to feel ashamed to commit your Union to 'taxation'!

## Nevertheless.

A.R. Hutchinson says: "I think that it would be a mistake to think that changes in the name by which the movement is known, will have any significant influence in the desired result."

Beware: our movement is un-known in the greater part of the world!

J. W. Murdoch says: "There is no necessity to change the name. The present title is perfectly well understood by all members of the Union".

By all members, yes, but not yet by the millions that have to be convinced!
"It is childish to fuss over the name of our union so long as the charge for the opportunity to hold land is collected by the community."

But the charge is not yet collected. People didn't even start to ponder about it and in that stage a wrong name is disastrous.

#### Land.

"Our opponents see our scheme as a means of levying all taxes on farmers. It will take some hard word to correct that impression" says H.T.A.McGahan. So forget about land, leave it to the farmers. All we are concerned with is revenue created by the community.

Land is not land, not the material sand or rock, but the immaterial 'location'. On the other hand 'land' in the extended meaning covers the material and the immaterial world as well: minerals and location. But what we aim at is not the land itself, but the permit to make use of natural—or community—created value. A permit to occupy space on a specific spot.

So the term 'land' should not appear in the name of our Union.

#### Value,

"As long as you advocate land-value taxation, people will continue to bid on land-value." "Of course the term Land Value Taxation stultifies itself, because if fully taxed, it has no value left", Joseph S. Thompson said.

"Coming to perfection, land value will disappear and only rent will remain", Henry George said in The Standard, febr. 1889 (IUN 3, p. 9).

Of course these statements are subject to confusion about the meaning of the word 'value'. Clearly, the real value is unaffected by any interpretation whatsoever. As soon as we tax away the whole rent, the word 'value' will lead to tremendous confusion. So drop it.

## Royalty.

Royalty is an accepted international term in common use for oil royalty and the like. Royalty-per-ton is NOT a royalty, but a tax on human exertion. Royalty is a pay for a grant, a consent, a permission of the King (the mediaeval way of saying 'the people'). A permit to make use of a natural resource or a community created value, maybe mineral or space, material or immaterial. For a permission, a license one has to pay, a duty, a Royal duty or royalty. We have to extend the royalty idea to all gifts of nature, land included.

### Rent.

"The movement has made a mistake in stressing taxation", Gaston Haxo said on the National Conference of Georgists, 1976, "for it is the rent of land that is for all."

Often 'rent' cannot be calculated. What about the calculation of the rent of my flower-garden? Nevertheless I am prepared to pay for a permit to occupy that space.

Rent payment commences long before the buildings are erected and in use. Rent is agreed upon long before the oil drilling company counts the barrels actually mined. So rent is a speculative bid. Maybe I offer the highest bid in the market for a lot that gives me a free outlook from the window of my livingroom. Any calculation of a rent in this case will fail. "It's the price one offers in the market."

#### George.

What about mentioning the name Henry George in the name of our Union?
McGahan: "If you adopt the name of a man, you are tied to his errors. It is a mistake to idealise any man, for you get his mistakes as well as his truths credited to you.
His mistakes call discredit and his truths ignored."

True, our supporters unite under the name of Henry George, but for every newcomer the name of a (to him) unknown man doesn't make sense. For propagande the name Henry George is more a roadbloc than support. Therefore I ask: can there be a name that makes sense to an innocent reader, that can awake action by a prospect, that can be used to challence people to be convinced?

Pitt: "Because of the immense effort that, over the years, has used the name Henry George, has caused financial institutions supporting our principles to be set up in his name, has established Schools and Journals with his name, and has researched his

subject almost around his name, in academic circles, it seems that the majority of those who form the workforce today for our movement would think it essential that the impact of that effort around the name of George should not be thrown away but should capitalised upon."

But - the 'immense effort' that has used the name Henry George is not immense compared with the world that up to date never before heard of that name! "To mention George in every line or word takes our mind off the real problems. It makes us intellectually lazy."

"In Australia there is a move to drop the name George entirely", McGahan,

## Union.

Do we need before or after the name of our union a term such as union, foundation, movement, society, league, institute, association, trust or else?

Basil Butterworth thinks a foundation is a body endowed with funds, as the Ford Foundation. But that is not necessary. For instance our Foundation GRONDVEST has not.

John T. Tetlev says: "Because of the many years I have studied and taught 'Land Value Taxation' and to some extend 'Free Trade', I believe I—thoroughly understand the title. That it is too long, I appreciate. Personally I do not like 'union'. We do not need 'movement' or 'union'. I do like 'Foundation', particularly for 'Foundation' is not merely a league or union with members, but an institute of importance."

# International.

Which terms are internationally understood? Royalty is a wellknown term, but we have to extend the meaning from natural resources to land, f.i. by raising 'Land-royalty'. Union, society or association maybe undestandable internationally. On the other hand, if the meaning of terms is different or not internationally understood or difficult to translate, we may consider an artificial name.

Moreover the trouble is that so many terms have different meanings. Therefore we searched for a tailored name, as was done in Holland. 'GRONDVEST" is an artificial name, tailored from Land and Charter. However, we do not aim at the land, but at the 'rent' for the common benefit.

### A tailored name.

If someone who never before heard of our movement asks us 'what's that'?', which will be the very first words of our answer? Almost every word we say can be understood in a different way. The essence however is that the rent is 'made' by the community and consequently should be restored to the same community, that is to the common treasury. Restore the rent! So if we call our Union RESTORENT, you can explain to everybody that it's the rent to be restored to the 'makers', that is the society.

### Conclusion.

Our secretary V. H. Blundell writes:

"Let me say at once that your logic is indisputable. Calling our reform a tax on land values must have been a very great handicap over the years - and probably still is. I should tell you nonetheless that the subject has been discussed on numerous occasions in recent years and we always come up against the same problem, i.e. a suitable alternative or description. After so many years (in this country in all events) of the use of our terminology by professional, governmental and political bodies and by writers, historians, etc. we feel it is too late to change now. After some lengthy explanation of what we mean by our new terms, the reply we would likely to get would be 'oh, you mean taxation of land-values'. We are in the cleft stick. Maybe if some new Georgist group starts up, they would follow your recommendations."

On the other hand this can be considered as an over-estimation of the merits mentioned. Our movement and even our principle is unknown in the greater part of the world. World-wide our influence after a century is still infinitesimally small. We have still to convince millions and millions op people who never had the sligthest idea of our philosophy. Therefore it is of paramount importance that the name of our Union should not be a roadbloc on our way.

Keep in mind that at the very moment people for the first time read the name of our Union, you are not standing aside of the millions we intend to inform, to explain to them what's meant with the name. Suppose that we in a small country such as Holland have to explain to fourteen million people that with 'land' we do not mean land but the title, that with 'value' we do not mean the value but the price, that with 'taxation' we do not mean taxation but restoration, and that the only thing we are interested in is RENT, a term that is not in the name! This nonsense must be an unsurmountable roadbloc for progress.

In fact we in Holland have had similar trouble with our half a century old union called 'Recht en Vrijheid' (Justice and Liberty). Eight years ago the union founded a foundation. The union has kept her name, kept her members and kept her way of presenting their philosophy, connected with the name Henry George. The Foundation has got a callname: 'GRONDVEST' and has got the task to carry out the idea by all means. Financially it is a separate body and has up to now a financial strength of some ten times that of the old union. GRONDVEST was active in making a draft legislation and has had the financial means to print it and to distribute it. It works!

### The Name.

Should the name of our Union reveal our philosophy, our goal or our method?

LVT is only one of the many methods along which our philosophy can be implemented.

Our goal is a payment to the common treasury for a permit.

Where does the value of land come from? After some reasoning the conclusion is that it is a socially created value. A value that comes into existence where man live together. Therefore we say that the profiteer should restore this value to the society that created it. In particular to restore the annual value, termed 'rent'. Our name should reveal that we urge to restore rent. So our union essentially may be called by the name: restore the rent, or:

RESTORENT.

## RESOLUTION.

I. The Committee on the Name proposes to the General Meeting the following Resolution:
"The name of the International Union for Land Value Taxation and Free Trade
shall be substituted by the name:

## RESTORENT FOUNDATION

II. In case this resolution may be rejected, the Committee on the Name proposes the following Resolution:

"The International Union for Land Value Taxation and Free Trade institutes a permanent Committee within the Union with the name:

#### RESTORENT COMMITTEE

The task of the Committee shall be:

- 1, to advise all means and ways of propaganda for the restoration of the economic rent:
- 2. to contact authorities:
- 3. to coordinate and publish studies on principles in relation to the rent-phenomenon. Membership open to everyone who wishes to join the discussion by correspondence. The first members are the same as from the Committee on the name (that has to be dissolved).

Financial support by donations from the correspondents to the Committee. We wish to continue, extend and intensify the discussion by correspondence already started in the Committee on the Name.

Correspondence to be addressed to:

Jan J. Pot. Welgraveniaan 27, 6741 ZH Lunteren, Netherlands.

#### APPENDIX.

During six years, in six papers on the 'Name of the Union' and an extensive correspondence with some twenty members, the committee gathered the following proposals to substitute the name of the International Union for Land Value Taxation and Free Trade.

Association for the Collection of the Community's Rent and the End Elimination of Taxation.

Association of Taxpayers

Better Government

Community Land Trust

Coveland Foundation

Equal Rights

Free Land and Trade Association

Ground Rent for State Revenue

Ground Rent for Government Revenue

GRREVENUE

Ground Fee Foundation

The Human Heritage Union

The Henry George Movement

The Henry George Union for Socialisation of Site Rent

International Union for Economic Reform

International Union to End Economic Favoritism

International Union for the Equal Rights to the Rent of Land

International Union for Free Land and Free Trade

International Union of Henry George Leagues.

International Union for the Human Heritage

International Union for Land Rental Taxation and Free Trade

International Union for Land Value Taxation

International Union for the Public Collection of Land Rent

International Union Rent Community Revenue

International Union for the Single Tax

International Union of Single Taxers

International Union for Site Rent Revenue

International Union seeking Site Rentals for Public Revenue

International Headquarter for Economic Equality

International Land Restoration League

International Land Restoration Movement

International Public Revenue Institute

International Rent Resoration Movement

International Single Tax Union

International Single Tax Association

International Society for Progress with Justice

Land Charter Foundation

Land Chartist Foundation

Land Duty Association

Land Profit Fund

Land Reform

Land Reform International

Land Rent Association

Land Royalty Movement

Land Use Royalty

Land Value Tribute (LVT)

Landut Foundation

Landuty Foundation

Location Value Turnback (LVT)

Movement for Community Created Rent

Movement for Ground Rent for State Revenue

No Taxation & Prosperity

Our Rent Foundation

Royal Rent Trust

Site Duty Association

Site Fee Foundation

Site Rent for Revenue International

Site Value Public Revenue

Site Va**lue**Tribute

Scientific Taxation

Single Tax

Single Tax Association of the World

Social Charter Foundation International

Social Fund Foundation

State Revenue by Ground Rent ONLY

Social Value Fund for the Benefit of the People

Union for the Equal Rights to the Rent of Land

Union for the Socialisation of Site Rent

Universal Free Enterprise

World Justice Movement

Worl Movement for Justice

World Movement for the Common Property of Terrestrial Bounty

World Movement for Revenue from Royalties