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Kindly allow me, through the efficient organization of which you are president, to address those of my friends in the United States and Canada who, like myself, have long been attached to the Singletax movement.

Some of them doubtless know that this movement got its first impulse from the impressive literary quality of Progress and Poverty, a phase of it, however, that was soon obscured by the Labor-party phase which began with Henry George's campaign for Mayor of New York in 1886. The benefits of that contest lay, it should be remembered, in the publicity it gave to the principles of the movement, no value whatever attaching to its political-party feature.

To Henry George this outcome seemed so probable at the time that he strongly advised against a party organization. The result of ignoring his advice was unfortunate. A meager vote throughout the State of New York in 1887 discredited the favorable vote in New York City of the year before; and to cap that discouraging climax a farcical campaign for President of the United States in 1888 brought the Labor-party phase to an end.

But the movement continued. No vital movement ever dies. Though malignant antagonists misrepresent and denounce it, though thoughtless protagonists subject it to ridicule, a movement into which the breath of life has once been breathed lives on. This is the kind of movement ours has shown itself to be.

When the Labor-party phase of it ended, a new phase appeared. The new phase harmonized, as the other had not, with the broad purpose and progressive method which Henry George from the beginning advised. The first Singletax phase distinctively was developed in 1889 under the leadership of William T. Croasdale, with the encouragement, advice and assistance of Henry George, Thomas G. Shearman and Tom L. Johnson; and in 1890 it expressed itself nationally through a widely representative Conference at Cooper Union, New York City. After an interval of activity followed by one of inaction, the movement in this third phase was taken up and promoted with good judgment by the Joseph Fels Fund; but, diverted by factional activities from its distinctive fiscal policy, it collapsed soon after a discordant Conference at Niagara Falls in 1917.

Since the World War, however, our movement appears to have set out upon a vigorous revival of the fiscal policy of the Croasdale period. Inspired by the principles and guided by the program proposed by the Singletax Conference of 1890, which were formulated by George, Shearman, Johnson and Croasdale, it seems now to be winning in public sentiment a place more extensive and secure than any it has hitherto held. To appreciate those prin-



ciples and that program, one must recur to their origin in Progress and Poverty.

When in that inspiring book Henry George had declared and justified his ultimate purpose, he proposed a fiscal method for its realization progressively.

According to his fundamental contention, human industry and natural resources are the primary requisites for every kind and stage of human development, individual and social, including all phases and degrees of business activities, every other requisite being secondary and derivable only from those two. When, for instance, a loaf of bread is analyzed, every process of producing it---raw materials, machines, factories, railways, stores---proves to be fundamentally only an application of human industry to natural resources. From this irrefutable premise, George argued that the custom of monopolizing natural resources operates, in greater or less degree according to the completeness of the monopoly, to subjugate the human factor in industry.

Yet he did not advocate government ownership of natural resources. What he advocated was fair annual compensation from the owners of those resources to the public for the market value which their holdings derive annually from the social service of the community in which they lie---this compensation to be measured by the market value of the holdings respectively.

In the course of his argument he showed, what no one can convincingly dispute, that the community, by its growth, its governmental protection, its public service of different useful kinds, endows privileges of land owning with varying market values which continue and increase with the progress of the community, and which in fairness ought to go to its support. While, therefore, he did not advocate eviction of land-owners, nor compensation from them for any public benefits they had enjoyed in the past, he did advocate compensation from them annually for public benefits in the future. And inasmuch as they are now required to make such compensation in slight degree through inadequate taxation of land values, he proposed to abolish all taxes on improvements and other industrial products until land value taxes had risen to the level of full compensation by land owners annually for the market values which the community annually gives to their holdings.

But while he advocated full taxation of annual land values, he did not expect to reach that limit at a bound. On the contrary, his practical proposal was to "abolish all taxation save that upon land values" by progressive stages.

Though George would doubtless have shifted taxes to land values all at once had he been able to do so, he knew as a student of statesmanship that he was not able and that none of his followers would be. In chapter xix of Social Problems he urged the abolition of all other forms of taxation "until the weight of taxation rests upon the value of land irrespective of improvements." In the next to the last chapter of Protection or Free Trade he



explicitly advocated the progressive substitution of land-value taxation by abolishing other taxes, "one after another." At the famous Singletax discussion of 1890 at Saratoga he gave special emphasis to this view by declaring that the change he proposed could come only "step by step." That those expressions were not afterthoughts is a reasonable inference from the phrasing with which he had already introduced his Singletax proposal in chapter ii, book viii, of *Progress and Poverty*, where he based it upon his expectation that the tax on land values must necessarily be increased "as we abolish other taxes."

Upon that progressive policy the distinctive Singletax movement began. There can be no mistake about it. The original Singletax platform was specific in its declaration. Its adoption at the Cooper Union Single Tax Conference of 1890 was deliberate. Formulated by Henry George himself and recommended by a committee of which he was chairman and Tom L. Johnson and James G. Maguire were members, it was considered with care by the committee and adopted unanimously by the Conference. The policy recommended by that platform was a progressive step-at-a-time policy. Its second clause remanded "increase of present taxes on land values until all public revenues are drawn from that source;" its first clause called for "abolition, one after another, of all existing taxes other than taxes on land values."

Looking over the history of our movement and at its different phases in the past forty years, one may see with increasing clarity that Henry George's original proposal, adopted by the Single Tax Conference of 1890, was wise. It is wise to-day. In form it harmonizes with prevailing fiscal customs, which is a manifest advantage. It finds favor for itself in the growing tendency toward separate valuations, for taxation purposes, of the two radically different constituents of improved real estate---the improvements and the land. Its wisdom is further demonstrated by the fact that every implusive deviation from it, of which there have been several, has lowered the vitality and checked the progress of the movement. It is still further demonstrated by the contrasting fact that to this policy all our practical progress is due.

When Pittsburg exempts real estate improvements at the rate of 10 per cent triennially to a maximum of one half, she thereby and to that extent shifts public-revenue obligations from values individually earned to values added to building sites by the benefits of public service. When thousands of home-owners in Toronto set on foot a local movement (temporarily frustrated by special interests through legal technicalities but evidently popular) to reduce taxation on improvements, incomes and business at the rate of 10 per cent a year for nine years and thereafter to zero, they also adopt Henry George's proposal for practical progress. So also of the various progressive steps in Australia and New Zealand. Of those in western Canada, too, which building-site gamblers, assisted by faithless officials, have temporarily checked. The