

FORERUNNERS OF HENRY GEORGE

"When you have seen a truth that those around you do not see, it is one of the deepest of pleasures to hear of others who have seen it." Thus Henry George wrote on learning that his proposal for a Single Tax had been evolved by men before his time, dead and almost forgotten.

It would be an endless task to write adequately of all the thinkers who have denounced monopoly in land, and who have devised various remedies. This paper will be confined to those philosophers who have proposed for public purposes a single source of public revenue.

There have been various kinds of Single Tax. In Villari's *Savonarola* (I: 275) we read: "The first matter demanding attention was the revision of the taxes. Savonarola continually urged this in his sermons. . . . Levy taxes on real property alone, abolish continual loans, abolish arbitrary imposts." The law of February 5, 1495, "obliged all citizens to pay ten per cent. on all income from real property." (I: 277).

In Palgrave's *Dictionary of Political Economy* (II: 372) Caletot tells of an *impot unique* proposed in 1576-77 in France, in the states-general of Blois, "assessed according to the means of the owner of each dwelling." In 1573-75 and 1592-98 the cortes of Madrid proposed a Single Tax on grist, levied when it left the mill. In 1646 Arriaga in his *Universal Plan for Suppression of Taxes* proposed a general income tax of two per cent. In 1651 Father Davila proposed a single, general progressive poll tax. (Palgrave I: 485).

Shortly before his death at Amsterdam, Benedict de Spinoza (1632-1677) composed *Tractatus Politicus*, an unfinished work. Therein he holds (Chap. VI: 12):

"The fields and the whole soil and, if it can be managed, the houses should be public property, that is, the property of him

who holds the right of the commonwealth: and let him let them at a yearly rent to the citizens, whether townsmen or countrymen, and with this exception let them all be free or exempt from every kind of taxation in time of peace."

De Lajonchere, a French engineer, in the beginning of the 18th century advocated "one sole tax, without privilege or exemption, on the general produce of the ground, mines, quarries, etc." (Palgrave I: 537) In 1734 Jacob Vanderlint, a timber merchant of London, published his *Money Answers all Things*. (Eccles. X: 19). He advocated (p. 109) a Single Tax on lands and houses. In 1739 appeared an anonymous book, *On the Causes of the Decline of the Foreign Trade*, ascribed to Matthew Decker, a wealthy director of the East India Company, sitting in Parliament for Bishop's Castle. He proposed (p. 43) "to take off our unequal taxes and oppressive excises, and to lay one tax on the consumers of luxuries. . . ." His proposed list of luxuries begins with: "Keeping 2 coaches and six, £50." Again in 1743 Decker published *Serious Considerations on the Several High Duties*, with a proposal for raising all the public supplies by one Single Tax. Probably this was the first use of the English term "Single Tax." It was used in 1806 in an English translation of Filangieri's *Science of Legislation*, (Ostell, London, II: 206), and it appears again in Gourlay's *Statistical Account of Upper Canada*, (London, 1822, Intro., p. 9).

Decker's second proposal was for a Single Tax on inhabited houses with attached estates, exempting the poorer classes (assessments governed by the rents), the quantum recorded on a plate of brass attached to each house, "and there could be no dispute."

In 1775 Thomas Spence (1750-1814) of Newcastle, England, published: "*The Rights of Man*, as exhibited in a lecture read at the Philosophical Society in Newcastle on the 8th of November, 1775, for printing of which the Society did the author the honor to expel him." Spence held that the land, with all that appertains to it, is, in every parish, the property of the Corporation, with ample power to let, repair or alter any part thereof; that it should be confiscated and re-let in small parcels from time to time.

"There are no taxes of any kind paid among them, by native or foreigner, but the aforesaid rent, which every person pays to the parish according to the quantity, quality and conveniences of the land, housing, etc., which he occupies in it...."

In 1781 the American Colonies, in rebellion against Great Britain, adopted "Articles of Confederation." These fell to pieces, Congress, unfortunately, not having been clothed with power of enforcement. Article VIII provided for federal revenue by one tax on land and improvements:

"ART. VIII.—All charges of war, and all other expenses that shall be incurred for the common defence or general welfare, and allowed by the United States in Congress assembled, shall be defrayed out of a common treasury, which shall be supplied by the several States, in proportion to the value of all land within each State, granted to, or surveyed for any person, as such land and the buildings and improvements thereon shall be estimated according to such mode as the United States in Congress assembled shall from time to time direct and appoint. The taxes for paying that proportion shall be laid and levied by the authority and direction of the several States within the time agreed upon by the United States in Congress assembled."

In 1832 James Silk Buckingham, M. P. for Sheffield, issued his *Outlines of a New Budget*. He proposed a Single Tax on rank, beginning with five grades of noblemen, taxed 30% on arbitrarily assumed incomes; followed by six grades of gentry taxed 20%, and five grades of tradesmen taxed 10%—other classes exempt.

In 1828 Thomas Rowe Edmonds (1803-1889), fellow of Trinity College, Cambridge, published his *Practical Moral and Political Economy*, (London, 1828). He held, p. 157:

"An income tax is to be regarded as the most useful of all taxes, and all national governments would do well to begin a new system of taxation by substituting an income tax, or a tax equivalent to an income tax, for all other taxes."

Edmonds comes within our definition of "Single Taxer," although for sumptuary purposes he suggests:

"They might afterwards proceed on the principle of taxing all articles of luxury, in proportion to their indirect degree of utility."

Some day the world will learn that the taxing power should be used for taxation only; not for "protective," restrictive, sumptuary or police purposes. All these are misuses. Thomas Spence proposed the right principle for his Commonwealth:

"Freedom to do anything cannot be bought; a thing is entirely prohibited, as theft or murder, or entirely free to everyone without tax or price."

According to Konrad Haebler (Palgrave, II, 372) the Roman Emperor Charles V. (1500-1558) as King of Spain proposed a single direct tax, the earliest of several proposals of that kind. The writer cannot find supporting evidence. In 1539, however, Charles proposed an indirect tax on commodities, affecting all classes alike. The nobles and clergy refused assent, whereupon Charles dismissed them as unworthy to lay taxes, being unwilling to pay them.

In the 18th century among Occidental philosophers Chinese methods of government had a high reputation, perhaps due more to maxims of ancient Chinese philosophers than to their adoption by rulers at that time. In Miles Menander Dawson's *Ethics of Confucius*, he writes of Confucius (born about 551 B. C.) that his last words were regrets that none among the rulers then living possessed the sagacity requisite to a proper appreciation of his ethical philosophy and teachings. His follower, Mencius (Mang-tsze), born 372 B. C., for many years visited ruler after ruler without success, patiently accepting his failures as the will of Heaven. Mencius' proposals concerning agricultural land were agrarian, but the following recommendations (p. 205) concerning trade contain the Single Tax idea:

"If in the market-place he levy a ground rent on the shops, but do not tax the goods, or enforce proper regulations without levying a ground rent, then all the merchants of the empire will be pleased and will wish to have their goods in his market-place. If at his frontier there be an inspection of persons, but

no import duties, all travelers throughout the empire will be pleased, and wish to make their tours on his roads." (Mencius, Book 2, pt. 1, ch. 5).

In the *Economic Principles of Confucius*, by Dr. Chen Huan-Chang, the Master is quoted (p. 633):

"Formerly the wise Kings inspected the travelers at the custom houses, but did not levy duty upon commodities. They established public warehouses in the market-places, but did not tax commodities. They taxed one-tenth of the produce of the land. They employed the labor of the people not more than three days in one year. The entering into the mountains and the meres by the people was limited to the proper times by regulations, but not by tax....."

DIO CHRYSOSTOM

We are indebted to Dr. Marion Mills Miller, editor of *The Greek and Latin Classics*, for presenting to English readers in 1909, Dio Chrysostom's story of *The Hunter of Euboea*, translated by Prof. Winans. (Vol. 7, p. 302). Dio lived about 50-117 A. D. Although a stoic and democrat, both the emperors Vespasian and Domitian sought his advice. Dio's fable concerns some castaways on the uninhabited shores of Euboea. By hard labor they had gained a modest living, when complaint was filed at Athens that they had not paid a price for the land nor a tithe of the income. Their representative at the hearing was a young hunter. A volunteer whom Dio describes as "a kind, sensible man," defended the "squatters."

"He proceeded in a quiet tone to say that men do no harm in clearing and tilling the unutilized lands; that, on the contrary, they should have commendation; that the people ought not to feel anger towards those who build houses and plant orchards on the public lands, but rather toward those who let them go to waste..... Our lands should be brought under cultivation, and our people, all who will, be freed from two of the greatest of human miseries—idleness and poverty.

"For ten years let them have their farms rent free; after that time by a definite arrangement, let them pay over a small tithe of their crops, but nothing from their cattle.

"In my judgment, . . . we should let these men stay in possession of what their own hands have created, on their undertaking to pay a small rent hereafter. . . . And, if they desire to purchase this land, I move that we sell it to them cheaper than to any other."

YANG YEN

In *The Economic Principles of Confucius*, Dr. Chen Huan-Chang writes of a progressive minister about 780 A. D., (p. 652):

"Yang Yen was a great reformer. He abolished all other direct taxes, and reduced them to the land tax only. The poll tax was included in the land tax. This was the first time that the system of 'single whip' was originated. He made no difference between the stranger and the native, nor between the young and the adult. The only basis of direct taxation was the land, not the person. It was simple and uniform. The officials could not practice corruption, nor could the people evade their dues. ."

Of the sixteenth century Dr. Chen writes (p. 656):

"In 1581 A. D. the system of 'single whip' was universally established. The total amount of land tax and poll tax of each district was fixed, and the poll tax was equally distributed to the land. . . . All the different kinds of contributions, tribute etc., were simplified into a single item, and they were supplied by the officials with the money of the land tax. Land was the only object of direct taxation, and was taxed according to acreage."

LUDOVICO GHETTI

In Cossa's *Introduction to Political Economy* (p. 156) we read of Ludovico Ghetti, probably a contemporary of Savonarola, who "had a scheme for levying one tax, and one only." Further scanty information appears in Palgrave (II: 207): he "advocated the *impot unique*, and was one of the humanist philosophers who flourished in Florence during the fifteenth century."

BOTERO

Palgrave (I: 169 and II: 463) gives equally unsatisfactory notice of Giovanni Botero, born at Bene, Piedmont, in 1540; died at Turin in 1617. He "held that land taxes should be the only source of revenue."

BANDINI

From the same source (Palgrave, I: 90 and II: 372) we learn of Bandini, eulogized by Richard Cobden. Bandini was born at Siena, Italy, in 1677. He died in 1775. He was trained as a soldier, but preferred agriculture. He took holy orders, and became Archdeacon. He was president of the Physiocratical Society, intended to promote natural sciences, rather than literature. Among the objects sought by Bandini were (1) few and simple laws (2) rapidity and facility of exchange, which, and not abundance of money, are the causes of wealth (3) a Single Tax, as easier and cheaper for all parties; it ought to be imposed on land, and farmed out.

CENTANI

We are indebted to Palgrave (II: 372), for information concerning a pamphlet by Francisco Centani.

“Centani, however, is, more than any one else, entitled to be considered as a direct ancestor of the French Physiocrats. In a memorial entitled *Tierras*, and submitted to the King of Spain (1671) Centani, taking up an opinion expressed a few years before by Juan de Castro, explicitly asserts that land is the only real wealth (*la tierra es le verdadera y fisica hacienda*) and insists on the removal of all indirect taxation in favor of a direct and territorial taxation founded on an exact and extensive Cadastral Survey. About half a century later, the minister Ensenada gave orders to proceed with this survey in Castile on a plan which had been successfully carried out in Catalonia, and in 1770 Charles III decreed the *unica contribucion*, which was, however, never actually put in force.”

JOHN LOCKE

The author of *The Essay Concerning Human Understanding* was born in Wrington, Somerset, in 1632. He died in 1704, and was buried in the parish church at High Laver, Oates, Essex. Owing to limited space we shall omit biographical details concerning well known men, restricting ourselves to appropriate quotations. From *Civil Government*:

Section 1: "God hath given the world to men in common. . . . Yet every man has a property in his own person. The labor of his body and the work of his hands are properly his. . . ."

Section 32: "As much land as a man tills, plants, improves, cultivates, and can use the produce of, so much is his property. . ."

Section 35: "The measure of property Nature has well set by the extent of men's labor, and the conveniency of life."

In 1690 Locke published *Some Considerations of the Lowering of Interest*. It contains (p. 39) a proposal for a Single Tax upon land:

"If, therefore, the laying of taxes upon commodities does, as it is evident, affect the land that is out at rack rent, it is plain it does equally affect all the other land in England too, and the gentry as well, but the worst way, increase their own charges, that is, by lessening the yearly value of their estates, if they hope to ease their land by charging commodities. It is in vain in a country whose great fund is land to hope to lay the public charge of the government on anything else; there at last it will terminate. The merchant (do what you can) will not bear it, the laborer cannot, and therefore the landholder must: and whether he were best do it by laying it directly where it will at last settle, or by letting it come to him by the sinking of his rents, which when they are fallen, every one knows they are not easily raised again, let him consider."

WILLIAM PENN

The young "Quaker," William Penn, friend of Locke, projected Pennsylvania as a "holy experiment," and Philadelphia, his "city of brotherly love," as "a green country town." Alas! marvelously rich in natural resources, the State to-day is the Gibraltar of "protection," and the city is "corrupt and contented." Penn was born in London in 1644. He died in 1718, and was buried by the meeting house at Jordans, Bucks. Space will not permit of details of his useful life, but the reader who knows of Macaulay's charges is directed for refutation to Janney's *Life of Penn*.

Concerning land and taxation, we can only consider some fragments, bearing in mind that Penn was not a dictator; the colonists had a large liberty. We quote from "Certain Condi-

tions and Concessions agreed upon by William Penn and Adventurers and Purchasers," July 11, 1681:

"That every man shall be bound to plant, or man, so much of his share of land as shall be set out and surveyed, within three years after it is so set out and surveyed, or else it shall be lawful for newcomers to be settled thereupon, paying to them their survey money, and they go higher for their shares."

To "man" the land! What a fine thought! The following first tax law in Philadelphia, January 30, 1683, appears as a Single Tax on land:

"Put to the vote, as many as are of opinion that a Publick Tax upon the land ought to be Raised to defray the Publick Charge, say yea—carried in the affirmative, none dissenting."

The following from Penn's *Fruits of Solitude* (Part II: 222-year 1693) is a clear proposal for a Single Land Tax:

"If all men were so far tenants to the public that the superfluities of gain and expense were applied to the exigencies thereof, it would put an end to taxes, leave not a beggar, and make the greatest bank for national trade in Europe."

Penn's thought that men should be penalized, instead of rewarded, for neglect, was advanced, about the same time, by Archbishop Fenelon, in his famous story *Telemachus*, which excited the anger of Louis XIV. Fenelon causes Mentor to instruct a ruler, Idomeneus, in principles of government.

"He ordered, also, that trade should be perfectly open and free; and, instead of loading it with imposts, that every merchant who brought the trade of a new nation to the port of Salentum should be entitled to a reward" "But what shall I do," said Idomenedus, "if the people that I scatter over this fertile country should neglect to cultivate it?" "You must do," said Mentor, "just contrary to what is commonly done; rapacious and inconsiderate princes think only of taxing those who are most industrious to improve their land. . . . and they spare those whom idleness has made indigent. Reverse this mistaken and injurious conduct which oppresses virtue, rewards vice, and encourages supineness equally fatal to the King and

the State. Let your taxes be heavy upon those who neglect the cultivation of their lands; and add to your taxes, fines and other penalties, if it is necessary; punish the negligent and the idle, as you would the soldier who would desert his post." (*Telemachus*, Book XII).

About forty years earlier, the same thought occurred to Peter Stuyvesant, Dutch governor of New Amsterdam (New York). On Jan. 15, 1658, annoyed and indignant because of the neglectful land speculators, he caused to be issued a lengthy proclamation in which a special tax was imposed upon neglected land. The owner was required to do his own assessing, subject to the following interesting provision;

" it is left to the device of the Burgomasters, either to take the lot at the owner's price for account of the City, and sell it at this price to any one who desires to build, conformably to the ordinance, or else to leave it to the owner, until it is built upon by him or others, when this burden, for good reasons laid upon unimproved land, shall be taken off."

The world moves, although slowly; two hundred and fifty-three years after Stuyvesant's proclamation, the 1911 taxation act of the Province of British Columbia imposed upon "wild land" a tax of four per cent. upon the assessed value, while the same land, if improved to the extent of \$2.50 per acre, is assessed for Provincial purposes only one-half of one per cent. In other worlds, speculators pay eight times the figure charged to honest men who live by labor.

SIR WILLIAM WYNDHAM

An interesting chapter of England's history concerns Walpole's stormy failure to revive the salt tax (withdrawn March 2, 1732). His ultimate object was the establishment of excises, and the total abolition of the land tax, "to give ease to the landed interest" (Coxe's *Walpole*, p. 41). The debate on Walpole's proposal may be found in Cobbett's *Parliamentary History*, VIII. It is notable for Wyndham's formulation of the true principle of taxation:

“Every man ought to pay to the public charge in proportion to the benefit he receives.”

That maxim should be written in letters of gold in every legislative chamber on earth.

Wyndham declared further:

“Sir, I think it is as demonstrable as any proposition in *Euclid* that if we actually paid a land-tax of ten shillings in the pound, without paying any other excise or duties, our liberties and our properties would be much more secure, and every landed gentlemen might live at least in as much plenty, and might make a better provision for his family than under our present method of taxation.” (VIII, 956): “We ought,” he said on another occasion, “to consider that by taking from the rich, we only diminish their luxury, but by squeezing from the poor, we increase their misery. This, Sir, must be a moving consideration to every man that has any bowels of compassion towards his fellow creatures.” (VIII: 1020).

Wyndham was born at Orchard-Wyndham, Somerset, in 1687, and died at Wells in 1740. He headed the organized opposition to Walpole; “his attacks on Walpole’s excise bill have been considered his finest oratorical and intellectual efforts.”

CADWALLADER COLDEN

The surveyor-general of New York, in the year 1752, made a remarkable report.

Colden was born in Dunse, Scotland, in 1688. He practiced medicine at Philadelphia, whence he removed to New York. He was an able, versatile man with literary tastes, a philosopher and scientist, a friend of Franklin. In the wilderness of New York, as elsewhere, the forestaller was doing evil. We read of

“public indignation on the subject of land monopoly. People were actually being forced to send their children into other colonies because of the lack of free lands, when, at the same time, influential men were counting their acres by the hundred thousand, and scarcely cultivating a hundred. . . .” (Key’s *Colden*, p. 35).

In his report Colden dismissed as impracticable the confiscation of corrupt grants, although

“indeed there seems in common justice to be room enough for it.....

“The following proposal seems to me to be more practicable, viz..... to establish quit-rents on all past grants..... The quit-rents would in this case be sufficient to support the government, and if they were applied to that purpose, I believe would give a general satisfaction; because it would be as equal a taxation as could well be contrived, and the taxes would not, as they do now, fall only upon the improvements and the industry of the people. It would likewise absolutely remove the complaints of the merchants, so that it would generally please all sorts, excepting the owners of the large tracts.”

The wise surveyor-general died in 1776, and was buried at Spring Hill, Flushing, Long Island. His advice was disregarded and forgotten. Had it been followed, his monument might well have been inscribed: “The wilderness and the solitary place shall be glad for them, and the desert shall rejoice and blossom as the rose.”

THE PHYSIOCRATS

The eighteenth century is notable for the rise of the French school of social reformers known as “Physiocrats” (Greek—the natural order).

It was not increase of wealth they sought but, rather, a science of government, immutable physical and moral laws, the natural order. They held that the violations of this, through “ignorance, neglect or contempt of human rights, are the sole causes of public misfortunes and corruptions of government.” Unconsciously they advocated the political economy of Jesus of Nazareth. For his injunction also, was not to seek wealth, but to seek first the Kingdom of God and his right doing, “and all these things shall be added unto you.”

Briefly the Physiocrats held that all wealth is derived from the land, and that primitive industries, such as agriculture, mining, quarrying and fishing, are the only “productive” ones; that manufactures and commerce, while useful in modifying and

transporting, are "sterile" as regards the State, non-productive of that fund which the State may justly tax—the *produit net* (defined as "the surplus of the raw produce of the earth left after defraying the cost of its production"). Unquestionably this was error, but, as Henry George says, "not a vital one." For they were on the "narrow way which leads to life." The *produit net*, although limited, was "rent;" they held that it alone should furnish the needs of the State through the *impôt unique* (the Single Tax). They advocated complete freedom of trade, holding that the business of government was only the protection of life and property, and the administration of justice. It was not allowable for government to interfere with freedom of thought, person, production or exchange.

Physiocracy appears to have been only an approach to the Single Tax of Henry George. For George proposed to appropriate the entire ground rent by taxation. He intended that the public should take the kernel, leaving the shell to the landlords. On the other hand, the proposal of the Physiocrats was Single Tax limited—very much so. It was about six-twentieths of the surplus derived from primitive occupations. Du Pont said that the forerunner of the Physiocrats was the Duke of Sully (1560-1641), reforming minister to Henry IV, of France. Sully declared that "tillage and pasturage were the breasts of France."

Nevertheless, the philosophers themselves were great souled men, too little valued, too little known, even in our day. The founder of the school was Francois Quesnay, physician to the King. Quesnay was called the "European Confucius." With his philosopher friends, gathered in the upper rooms at Versailles, he planned for the safety of the State, while court profligates below them were devising new luxuries. Room may be found here for but two of many noble characters among the Physiocrats.

ANNE ROBERT JACQUES TURGOT

The most prominent of the Physiocrats was Turgot, sometimes called "the Godlike!" Born in Paris in 1727, he was,

during his childhood, afflicted with a painful timidity which never altogether left him. Educated for the church, with a prospect of high place, he abandoned it, saying that he could not wear a mask all his life. Early he was moved by philosophy. Having a passion for the public good, or, as a friend said, "a rage for it," he sought the public service. He liked scientific pursuits, but politics, the science of government, was with him an absorbing passion. To him it was the "science of public happiness."

For thirteen years, from the age of thirty-four, he served as Administrator of Limoges, perhaps the most hopeless district in hopeless France, drifting towards revolution. He did not spare himself. When urged to moderate his labors, he replied: "The needs of the people are enormous, and in our family we die of gout at fifty." Despite illness, he "toiled terribly," reforming, improving wherever and whenever he could, willing and thankful to be able to progress slowly, step by step, when it was not possible to be speedy. With the peasants he patiently explained and instructed, always with guiding principles in view. He considered no case too small for the application of its governing principle. He was a theorist to the limit.

With but limited powers, he yet served Limoges so well that when appointed Controller-General in 1774, masses were said in his honor, and the peasants wept at his departure. In his larger sphere he faced a difficult task, but he was brave and masterly. Supported for a time by the young King, Louis XVI, Turgot declared his programme: "no bankruptcy, no increase of taxes, no loans." In due time Turgot issued edicts in the name of the King, abolishing forced labor on the roads, establishing free trade, abolishing trade privileges etc. His edicts were preceded by explanations of the economic principles on which they were based. But, after a service of only twenty months, the weak King was compelled by pressure of the privileged classes to dismiss Turgot. The disgraced minister retired to a studious private life. He had bravely warned the amiable but weak King that weakness had brought the head of Charles I to the block. Thirteen years later Louis XVI faced the guillotine.

Carlyle said that Turgot had a whole, peaceful French Revolution in his head. Happily he did not live to view the catastrophe. He died in 1781, aged fifty-four. He rests in the Church of the Incurables, now the Laennec Hospital, Paris.

PIERRE SAMUEL DU PONT

It is praise enough for any man to be known as "the right arm of Turgot." Du Pont was born in Paris in 1739, Turgot's junior by twelve years. At the early age of twenty-four he attracted the attention of Quesnay, and soon became Turgot's most intimate friend. It is said he had a rare capacity for work, being a "willing literary hack," and that he had done more than any one else to give currency to Physiocratic teachings. A condensed account of his useful, busy life may be found in the *Cyclopedia of American Biography* (6: 450). He was twice President of the Constituent Assembly, and author of its fiscal reforms. Being a Girondist, he was compelled to hide from the Jacobins, occupying his enforced leisure by writing *The Philosophy of the Universe*. Finally arrested and imprisoned, he escaped the guillotine only through the death of Robespierre.

In 1799 he emigrated to the United States. He was honored with the affectionate esteem of Franklin, Jefferson and Madison. At Jefferson's request he drew a plan for national education in the United States, an account of which may be found in *Jefferson and the University of Virginia* (p. 49). The headquarters of this projected "University of North America" was to be at Washington. Characteristically, Du Pont planned as one of the four departments a school of social science and legislation. He received Jefferson's thanks for assistance in promoting the cession to the United States of the immense territory then known as Louisiana.

By all accounts he was an admirable character. It is to be hoped that we may some day be favored with his biography in English. Schelle, a French biographer, says of him: "There have been profounder thinkers and more able writers than Du Pont, but none have surpassed him in love of truth for truth's sake, and in disinterested and continuous efforts to promote the wel-

fare of his fellow men." He died in 1817, and is buried in the family's burial ground near Wilmington, Delaware. He was one of those named by Henry George in a dedication "to the memory of those illustrious Frenchmen of a century ago who in the night of despotism foresaw the glories of the coming day." It seems appropriate that the visitor to his grave is directed to "take the car to Rising Sun!"

BENJAMIN FRANKLIN

In Christ Churchyard, Philadelphia, lies Du Pont's friend, Benjamin Franklin, "the many-sided," born in Boston in 1706, dying in Philadelphia in 1790. His memory is especially venerated in Pennsylvania, its thoughtless citizens not knowing that Franklin despised their beloved policy of "protection," and that he was an enthusiastic Physiocratic Single Taxer. His maxims of personal economy are household words, but his writings on political economy are neglected, forgotten.

The following letter was written by Franklin to DuPont:

London, July 28, 1768.

"I received your obliging letter of the 10th May with the most acceptable present of your *Physiocratie*, which I have read with great pleasure, and received from it a great deal of instruction. There is such a freedom from local and national prejudices and partialities, so much benevolence to mankind in general, so much goodness mixed with the wisdom in the principles of your new philosophy that I am perfectly charmed with it, and wish I could have stayed in France for some time to have studied in your school, that I might, by conversing with its founders, have made myself quite a master of that philosophy. I had, before I went into your country, seen some letters of yours to Dr. Templeman that gave me a high opinion of the doctrines you are engaged in cultivating, and of your personal talents and abilities, which made me greatly desirous of seeing you. Since I had not that good fortune, the next best thing is the advantage you are so good to offer me of your correspondence, which I shall ever highly value and endeavor to cultivate with all the diligence I am capable of.

"I am sorry to find that that wisdom which sees the welfare of the parts in the prosperity of the whole seems yet not to be known in this country; we are so far from conceiving that what

is best for mankind, or even for Europe in general, may be best for us, that we are even studying to establish and extend a separate interest of Britain to the prejudice of even Ireland and our colonies. It is from your philosophy only that the maxims of a contrary and more happy conduct are to be drawn, which I therefore sincerely wish may grow and increase till it becomes the governing philosophy of the human species, as it must be of superior beings in better worlds." (Bigelow's *Franklin*, IV: 195).

Later letters on this subject may be seen in Spark's *Franklin* (X: 300 and 345); and Bigelow's *Franklin* (IX: 414).

In the first of these letters, he agrees with his French correspondent, Abbe Morellet, that "liberty of trade, cultivating, manufacturing etc." is preferable even to civil liberty. The last letter (to Alexander Small, 1787) confirms his early confession of faith:

"I have not lost any of the principles of political economy you once knew me possessed of, but to get the bad customs of the country changed, and new ones, though better, introduced, it is necessary first to remove the prejudices of the people, enlighten their ignorance, and convince them their interests will be promoted by the proposed change; and this is not the work of a day. Our legislators are all landholders; and they are not yet persuaded that all taxes are finally paid by the land. . . . therefore we have been forced into the mode of indirect taxes, *i. e.*, duties on importation of goods."

WILLIAM OGILVIE

In 1899 Morrison Davidson dedicated to the "disinherited landless" his *Precursors of Henry George* (London: F. R. Henderson, 2s.) The writer is pleased to refer the reader to the excellent little book for better accounts than are here possible of Ogilvie, Spence, Paine and Dove. Mr. Davidson rightly speaks of his book as a "small but precious compendium." Tolstoy commended it as "an admirable work."

William Ogilvie, born in 1736, near Elgin, Scotland, was a patrician. At nineteen he was graduated from King's College, Aberdeen, At twenty-five he was appointed in that college, "Professor of Humanity (Latin Language and Literature) and

Lecturer on Political and Natural History, Antiquities, Criticism and Rhetoric." Davidson remarks: "a large enough order, even for the most accomplished scholar of his age." In 1782 he published anonymously his *Essay on Property in Land*. Davidson writes that, at that time

"Scotland was groaning under a despotism of the most crushing and flagitious order, and, except by insinuation or suggestion, there was no hope whatever of redress. . . . Landlordism ruled in Church and State with a rod of iron."

The condition of society may be judged from the fact that the State Church (1799) issued a pastoral admonition against Sunday-schools and against the teachers as "notoriously disaffected to the civil constitution of the country." Thomas Muir, an eminent advocate of Edinburgh, was banished for fourteen years, his principal crime being that he possessed a copy of Paine's *Rights of Man*. Robert Burns hid his copy with the blacksmith of Dumfries. Davidson says that Ogilvie's work would have been considered more criminal than these, for he dared to deny the divine origin of rents and tithes, defined them as the improvident regulations of human law, and cited Moses against them. He sent copies of his book to potent and divers men of affairs, Washington in America, Cornwallis in India, Frederick the Great of Prussia, among whose effects was found a copy "with the author's compliments." A copy with that inscription is in the Philadelphia Library, founded by Franklin. In 1793 the honorary degree S.T.D. was conferred upon Ogilvie by Columbia College, New York.

He died in 1819, and was buried in St. Machar's Cathedral, Old Aberdeen.

Although Davidson assumes that the book was suppressed, the facts are not known; a writer in the *Dictionary of National Biography* states that the authorship was well known. Ogilvie is characterized by Davidson as "the Euclid of land-law reform," a Single Taxer of most uncompromising character. Two quotations from the *Essay* are appended:

"The landholder must be allowed to have a full and absolute right to the original, the improved, and the contingent value of

such portion of his estate as would fall to his share on an equal partition of the territory of the state among the citizens. Over the surplus extent of his estate he has a full right to the accessory value. But to the original and contingent value of this surplus extent he has no full right. That must reside in the community at large, and, though seemingly neglected or relinquished, may be claimed at pleasure by the Legislature, or by the magistrate who is the public trustee.

The original value of the soil is treated as a fund belonging to the public, and merely deposited in the hands of great proprietors, to be, by the imposition of land taxes, gradually applied to the public use, until the whole be exhausted."

"Equity, however, requires that from such land taxes those small tenements which do not exceed the proprietor's natural share of the soil should be exempted. To separate the contingent value from the other two is less difficult and of more importance; for the detriment which the public suffers by neglecting this separation, and permitting an exclusive right of improving the soil to accumulate in the hands of a small part of the community, is far greater in respect both of the progress of agriculture and the comfortable independence of the lower ranks."

ALEXANDER SMALL

From letters to Franklin preserved at the American Philosophical Society, Philadelphia, we learn that Dr. Small, besides being a British army surgeon, was interested in agriculture, horticulture, apiculture, ventilation, pickling of sturgeon, new ways of uprooting trees, poor rates and politics. Like Franklin, he was many-sided. Franklin was eighty-one when Dr. Small wrote to him from London, July 3, 1787:

"Should auld acquaintance be forgot. We are ourselves growing old, and have therefore little time to lose.

"I was in hopes that when you returned to your country, I might have observed by the laws you would have established, that you had retained some of Mirabeau's Patriotic Principles, which are more extended in the Tableau Economique. Nations do not sufficiently advert to that Truth that all taxes are finally paid by the Land. Merchants and Manufacturers pay double the tax they are charged with on the Several Articles taxed. The Consumer therefore pays so much more than the real value of the article. Establish therefore all your taxes on the land.

Laying taxes on imports is in fact taxing yourselves. Render Philadelphia a free Port, and it will soon become the center of the American Trade. You will by this means be ever free of those Locusts, the Officers of the Revenue. Why banish the Loyalists when the country was settled in peace? I see nothing of the liberal disposition of Dr. Franklin. I shall ever retain a most agreeable remembrance of the many happy hours enjoyed in Your Company."

GAETANO FILANGIERI

One of earth's noblest, Gaetano Filangieri, son of the Prince of Arinelli, was born at Naples in 1752. Bred as a lawyer, he practiced at Naples, but a rich commandery bestowed on him by his uncle gave him leisure for literary pursuits. He was, also, gentleman of the chamber to his Sicilian Majesty, Ferdinand, son of Charles III of Spain, to be noted hereafter.

At the age of thirty Filangieri published the first two of eight volumes of his *Science of Legislation*. Book II was concerned with economics. His biographer in an English translation (Thomas Ostello, London, 1806) says that seven editions of the first two volumes were soon published at Naples, Florence, Catania and Milan, and that a burst of admiration and applause followed. Filangieri was appointed counselor of finance. An English friend of the young statesman draws an attractive picture of him:

"In the society of his intimates he was the man of the world, always sprightly and active, with the warmest attachments to their interests. In the closet where he was employed on his celebrated work, he was the sage, occupied in laying the foundations of the future happiness of his country. . . . surrounded with seductions the most dangerous to the heart and character of a young man whose birth, talents and exterior advantages gave him a right to every pretension—in the midst of a voluptuous court. . . . the favorite of a monarch whose education he had shared—Filangieri was still himself, always equally great and noble, and worthy of esteem and admiration. Notwithstanding the King's attachment to him, he quitted the court, and devoted four years to work on his book. Recalled to become royal counselor of finance, his incessant labors caused illness and death."

Another eulogist, Tommasi, said of him what in different language had been said of Turgot:

“Unshaken resolution, incorruptible integrity, formed the basis of his public conduct. Of every branch of the administration he was completely master, and he saw with an intuitive glance into every amelioration of which it might be rendered capable. . . . In defiance of personal obloquy and personal danger, he had entered on the correction of a multitude of secret abuses in the general administration of the kingdom, and of the government of Naples in particular. . . .”

Chapter 30 of *The Science of Legislation* begins:

“A direct tax is no other than a tax on land, which is the true and lasting source of public riches, and should bear the whole burthen of public contributions. . . . On the first appearance the landowner might be supposed to pay the whole, but every class of the community would in reality bear a part of it, in proportion to its fortune and abilities. . . .”

He appears to have stumbled in holding that the tax should be permanent and fixed (202), yet in the same paragraph he says: “Every landholder would be taxed in proportion to his rents. . . .” This chapter is devoted to the advantages of the “unico dazio” and the objections thereto. The English translator (year 1806) uses the term “the Single Tax,” (p. 206). In Chapter 31, the young statesman proposes to introduce the reform

“gradually and with the greatest care. A tax particularly burdensome should be first taken off, its net amount accurately calculated, and an equivalent laid upon the land. When this step is once taken, a similar one should follow, and others gradually He proposed that the law should be a sacred obligation which every succeeding prince should acknowledge the very moment that he seated himself, for the first time, on the throne of his ancestors.”

In a modest letter to Benjamin Franklin, accompanying an early volume, Filangieri expressed the hope that he might merit Dr. Franklin's esteem. Franklin appreciated his worth, ordering eight copies of each of the succeeding volumes. Before

final delivery, the young statesman died, aged thirty six. A pathetic letter from his widow to Franklin announces the death of "my husband and my friend;" therein is told, also, an oft-told tale of those greatly concerned for the public good, viz., "he left no patrimony beyond the memory of his virtues."

It is pleasant to know that the King provided for the little family, though the young widow did not long survive her husband. He rests at Cava, eight leagues below Naples.

CHARLES III

The proposal for a Single Tax made in Spain in 1671 by Centani was addressed to Charles II, "the idiot king." Charles III (reign 1759-1788) was a different character. For an interesting account of his times the reader is referred to Buckle's *History of Civilization* (Book II, ch. I). Buckle characterizes Charles III as "the ablest monarch who has sat on the throne since the death of Philip II." Unlike Philip, he had a passion for the public good. Buckle speaks of

"improvement upon improvement, reform after reform"
 "these and other works which he not only planned but executed were not paid for, as is too often the case, by taxes which oppressed the people, and trammelled their industry" "In the reign of Charles III the face of Spain underwent greater changes than it had done during the hundred and fifty years which had elapsed since the final expulsion of the Mohammedans."

There is room for a few suggestive quotations. Of Charles' adviser, Count Campomanes, sometimes called "the Turgot of Spain," Palgrave says (I: 208):

"Eminently upright and disinterested, he was one of the foremost benefactors of his country."

From Hume's *Spain*:

"The sloth of centuries was at last broken through."
 "Financial and administrative reform also progressed apace; the collection of the public revenue was now economical and regular. . . . , the great plan for the substitution of one single

impot for all taxes was still the favorite project of each successive minister." (p. 402).....

"Minister Florida-Blanca's reforms directed to the relief of industry and the workers at the expense of the landowners, the nobles and the church. Intense opposition caused his resignation, to the grief of the King. (p. 409)..... The great project of the Single Tax was abandoned....." (p. 409).

Charles died in 1788, aged 73. Hume's tribute was:

"The only good, great and patriotic King that Providence had vouchsafed to Spain in modern times....."

JOSEPH II

When the democratic son of Maria Theresa, and brother of Marie Antoinette, visited his frivolous sister at Versailles, he declined to lodge at the palace, despising the "rascals" who surrounded royalty. Vainly he cautioned her not to interfere with Turgot, not to meddle with things she did not understand. Both Joseph II and his brother Leopold, Duke of Tuscany, greatly admired the Physiocrats. Joseph succeeded to the Austrian throne in 1780. He was known as "the reforming emperor;" his zeal outran discretion.

Although he was in practice afflicted with the disease of protectionism, in theory he was physiocratic, as will be seen from the following (from *Oestrichische Geschichte fur das Volk*, Vol. XIV):

"Land, which Nature has destined to man's sustenance, is the only source from which everything comes, and to which everything flows back, and the existence of which constantly remains in spite of all changes. From this unmistakable truth it results that land alone can furnish the wants of the state, and that in natural fairness no distinctions can be made in this.'

Joseph was a hard worker. A biographer writes of his "fiery enthusiasm." He, himself, acknowledged "fanatical zeal." But he was too far advanced for his people, and was broken-hearted by failure. In January 1790 he withdrew all his edicts, dying three weeks later, aged forty-nine. He was entombed

at the Capuchin Church in Vienna. Joseph's character has been highly praised, severely criticised. A fair judgment would be, perhaps, his own: "Here rests a prince whose intentions were pure, but who was so unfortunate as to see all his projects miscarry." This epitaph he requested for his tomb, but that poor satisfaction was denied him.

THOMAS PAINE

"I could never reconcile it to my principles to make any money by my politics or my religion. . . . In a great affair, where the happiness of man is at stake, I love to work for nothing." This from the maligned Paine, born at Thetford, England, in 1737. His services to mankind will not be sketched here; the reader is referred to Conway's *Paine*. But, in the interest of fair play, consider briefly Paine's religion. Few men have been so unjustly, persistently libeled as was, "Tom Paine, atheist!" In daily expectation of death in a French prison during the Revolution, he had written a book, of which he afterward said (Conway's *Paine*, IV: 202):

"The people of France were running headlong into atheism, and I had the work translated and published in their own language to stop them in that career, and fix them to the first article (as I have before said) of every man's creed who has any creed at all, I believe in God. . . ." In the same letter he says he endangered his life a second time by opposing Atheism. His religion he declared to be "to renovate the age by inculcating in the minds of youth the fear and love of the Deity and universal philanthropy."

Paine, poor and neglected, died in 1809, and was buried on his farm at New Rochelle, New York. His monument bears his motto: "The world is my country: to do good is my religion."

The following quotation illustrates Paine's Physiocratic ideas regarding land:

"Man did not make the earth, and, though he had a natural right to occupy it, he had no right to locate as his property in perpetuity any part of it; neither did the Creator of the earth open a land office, from whence title deeds should issue. . . . it is the

value of the improvement only, and not the earth itself that is individual property. Every proprietor, therefore, of cultivated land owes to the community a ground rent, for I know no better term to express the idea by, for the land which he holds; and it is from this ground rent that the fund proposed in this plan is to issue."—*Agrarian Justice*.

Agrarian Justice was written in 1795, but the following quotation from *The Financier and Finances of the American Revolution* (I: 134) shows that he had a right sense of the source of war revenue long before:

"When it was feared that the English would invade New Jersey, or even attack Philadelphia, during the siege of Yorktown (1781) Thomas Paine proposed to Morris to levy a tax of $\frac{1}{4}$ or $\frac{1}{8}$ of the rental of Philadelphia as an emergency tax. At a guess he estimated the rental of the city at £300,000."

GUISEPPE SARCHIANA

From Palgrave's *Dictionary of Political Economy* (3: 352) we get information of Guiseppe Sarchiana, (1746-1835) born at San Cassiano, in Tuscany:

"With the view to convince the public of the usefulness of freedom in trade, in labor, for the abolition of corporations—(abolished in Tuscany in 1770) Sarchiana translated a pamphlet by Abbe Coyer, showing the absurdity of corporate regulation. His work on public taxation contains a clear and detailed explanation of the doctrine of the Physiocrats. With them he advocates a Single Tax on land, advising gradual reform. . . . as desired by the Physiocrats."

This author was in a sympathetic environment. He co-operated in the extensive and liberal economic reforms made by Leopold, Grand Duke of Tuscany.

THE FOREIGN INFLUENCE OF THE PHYSIOCRATS

The impression that the Physiocrats made upon monarchs and rulers outside of France is astonishing. We have noted the impression made upon Joseph II, of Austria. His brother and successor, Leopold, then Grand Duke of Tuscany, was their en-

thusiastic admirer, as we learn from Campan's *Marie Antoinette*, wherein they were known as the "innovators." Passing from the noble Charles III, of Spain, to his son, the King of Naples and Sicily, friend of Filangieri, we note that Catherine II, of Russia, impressed by them, sought to increase and re-vivify trade by giving it freedom. (Palgrave, 3: 337). From Lalor's *Encyclopaedia* (3: 197) we learn of their influence on Gustavus III, King of Sweden, Stanislaus Augustus, King of Poland, the dauphin son of Louis XVI, and the Margrave of Baden; the latter attempted to institute their reforms in three villages of Baden, but without success. The age appears to have been one of enlightened monarchs, benighted peoples. The Physiocrats thought it a short cut to convert monarchs. It is said (without proof) that even Turgot exclaimed: "Give me five years of despotism, and France shall be free!" Joseph II, of Austria, had this spirit of benevolent despotism. Bright, in his *Joseph II*, says, (p. 135):

"The attitude assumed by the Emperor may be seen in a declaration which he sent to the Bohemian Estates in 1784. He told them that he was introducing a new system of taxation, and that 'it was not their business to discuss whether the measure was desirable or not, but only to consider the best means for carrying it out.'"

There is a lesson here for reformers who think to establish a reform by "passing a law." However desirable the change may be, it must be desired by the people; else the reform will not be permanent. In his *History of Civilization in England* (Book II, ch. 1) Buckle writes wisely:

"To seek to change opinions by laws is worse than futile. It not only fails, but it causes a reaction which leaves the opinion stronger than ever. First alter the opinion, and then you may alter the law. As soon as you have convinced men that superstition is mischievous, you may with advantage take active steps against those classes who promote superstition and live by it. But, however pernicious any interest or any great body may be, beware of using force against it, unless the progress of knowledge has previously sapped it at its base, and loosened its hold over

the national mind. This has always been the error of the most ardent reformers, who, in their eagerness to effect their purpose, let the political movement outstrip the intellectual one, and, thus inverting the natural order, secure misery either to themselves or to their descendants. They touch the altar, and fire springs forth to consume them."

The practical influence of the Physiocrats upon the Americans, Franklin and Paine, has been noticed. It is not improbable that Article VIII, of the "Articles of Confederation," already quoted, was due to Physiocratic influence. While Thomas Jefferson was not a convert, it is interesting to note a letter written in 1797 to Fitzhugh (*Works*, Ford's edition, 7: 136) in which he suggests that the quotas due from the several States to the federal government, be provided by a land tax, levied by the federal government, giving the individual States, however, liberty to provide their dues in any other ways more pleasing to themselves. Here is an early suggestion of "home rule," to which our civilization has not yet advanced. This was a theory which Physiocrats urged. Turgot, in his "Essay on Municipalities," advocated home rule minutely, beginning with village communities which should rule in strictly village matters, sending delegates to county assemblies, ruling county affairs; they, in turn, sending delegates to provincial assemblies; these last sending delegates to a national assembly. Turgot desired to educate the people in the practical management of public affairs. (White, *Seven Great Statesmen*, p. 223). We find as minute a subdivision suggested by Jefferson, probably learned from Du Pont (*Works*, Ford's edition, 1: 113).

A thought dear to the heart of Turgot was that children should be instructed in their obligations to society, the duties which they have in fulfilling these obligations, and the interest they have in fulfilling these duties for the public good and their own. (Say's *Turgot*, chap. V). How benighted we are, compared with the Physiocrats, may be realized from the fact that as long ago as 1750 Mirabeau pleaded for decentralization—home rule (Higgs' *Physiocrats*, p. 20), and that in 1768 he wrote an essay on the economic education of girls, insisting on the necessity of instructing them in the science of the natural order. (Palgrave, 1: 744).

ROBERT FLEMING GOURLAY

The forgotten subject of this inadequate sketch was one of Scotland's greathearts. Born in Fifeshire in 1778, descended from father and grandfather who had served the public good, Gourlay showed deep, practical sympathy with the cause of the poor. He was personally acquainted with Arthur Young and Malthus. Young said that Gourlay "knew more of the poor of England than any man in it."

A partial story of Gourlay's strenuous, unselfish life to the age of forty-four is told in his *Introduction to a Statistical Account of Upper Canada*. (London, 1822). His enthusiastic nature led him, a young man, commanding time and money, to travel extensively in England, with a view to devising remedies for "the greatest evil which overshadows the fate of England—the system of the poor laws." He said:

" I determined to follow out a study of such infinite importance; and I actually resolved to shape the course of my life to this end."

For a time he worked as a practical farmer in Scotland, and then removed (for the purpose of study) to Wiltshire (pp. 129, 138). He was a diligent pamphleteer, writer to newspapers, a poster of handbills. His sympathetic nature is revealed in an address in 1815, "to my poor neighbors of Wily Parish" (p. 123) in which he writes: "my heart has often bled for the wretchedness of your situation: but, alas! what can a single individual do to alleviate general calamity?"

Gourlay made little progress in England; in 1817 he sailed for Upper Canada, (Ontario), hoping to provide for "a grand system of emigration." While he collected much interesting, valuable information, he was hounded and harassed by the monopolists who controlled the politics of the province.

"The professional and military classes formed, as it were, an offensive and defensive alliance against the incursions of democracy. Governor after governor, coming out to the province with an open mind, fell under the sway of the "Family Compact,"

and public lands were freely bestowed upon the members." (Griffith, *The Dominion of Canada*," p. 33).

First noting that conditions in Canada afterward, in 1837, led to armed rebellion, we quote from Gourlay's *Introduction*; (364):

"Being in Upper Canada in 1818, I found that country, by nature the finest in America, completely ruined, in my opinion, by mal-administration, and advised the people to send home a commission to entreat the government to correct existing evils. This proposal brought upon me the wrath of men in power, and on false allegations they had me arrested in two different districts. I was twice tried, twice pleaded for myself, and twice honourably acquitted. . . . I was again arrested, under colour of a statute, applicable only to aliens. . . . I was ordered to leave the province. In my right as a British subject, I refused to obey, and was then committed to jail, where I remained without benefit of bail, for nearly eight months. During the last six weeks of this period, being closely shut up in a cell, while the weather was intolerably hot, cut off from all communication with the press, and for some time denied free conversation with law counsel, and even magistrates of my acquaintance, my health declined, and my mental energies became altogether weak. At the assizes I was brought up for trial, but the fresh air proved too much for me. I forgot that I had a protest in my pocket against trial under the alien law, consented to trial in a state approaching delirium, and was banished, not for any crime, but merely because of my refusal to leave the province."

The first two trials were held at Kingston and Brockville. From the jail at Niagara, Gourlay emerged suffering from a nervous malady which, however, failed to quench his passion for the public good. On his return to England he was afflicted with a fear of sinking into imbecility. On June 11, 1824, in order to call attention to his proposed reforms, he committed a mild assault on Henry Brougham in the lobby of the Commons, and was sent to Coldbathfields workhouse. Joseph Hume testified for him that he was an excellent man, that his work in Canada was creditable, but that his mind had been affected by his sufferings. (*Times*, June 26, 1824.) In 1836 the Canadian Parliament annulled the sentence, offering Gourlay a pension, which he refused, claiming compensation. After his death the arrears

of pension were paid to his family. Of his activities (if any) in the matter of land reform after 1836 the writer is not informed. He died in 1863, and was buried at Wariston Cemetery, Edinburgh.

He was an earnest advocate of free trade (461), deriding customs officers as "prevention men" (178). He regarded misapplication of taxation as the sole cause of the national distress (178). His practical proposal follows:

"My proposal then is to have but one tax for the collection of revenue in this province—a general land tax, making no distinction whatever between wild and cultivated lands, public or private property, that of residents or absentees; the rule of estimating value to be governed by one consideration, the rate of population of the township in which the land is situated, taken in conjunction with that of the neighborhood (381).... Lastly, and here I shall have opposition from every bench of worshipful magistrates, there should not even be a tax upon taverns. All—all should be free of taxation but land. . . . Off—off, with all taxes but one on land; and then, the heavier that is made by large and judicious expenditure on public works, so much the better; then, indeed, Canada shall flourish."

In passing it is interesting to note that Gourlay used the term Single Tax (XI). Concerning his proposal to value land by the number of inhabitants, we find that Pelatiah Webster in his *Political Union of the United States* (1783) wrote: ". . . .when the inhabitants of Russia, Poland, etc. sell real estates, they do not value them as we do, by the number of acres, but by the number of people who live on them. . . ." James Madison (*Madison Papers*, 1: 300) made a similar proposal.

There is reason to believe that a realization of a relation between the value of land and the number of people on it led to the former provision in the United States Constitution that "No capitation or other direct tax shall be laid, unless in proportion to the census or enumeration." The suggestion is crude, but it holds a grain of truth.

THOMAS CHALMERS

This eminent Scotch clergyman was born at Anstruther, Fife, in 1780, and died in 1847, "his funeral attended by half the people

of Edinburgh." He was a voluminous author. In 1832 he published his *Political Economy*, from which we quote (p. 296).

"Every commutation of a tax from commodities in general use to the rent of land lets forth the agriculture, instead of contracting it. The people are translated into better circumstances; and they may be taught, in the season of intermediate abundance, to have a permanently higher demand for the enjoyments of life than before. They may be raised to a higher status, and of that status they may be enabled to keep the permanent occupation in virtue of their higher standard of enjoyment. Were the economic only followed by the moral enlargement, then, instead of a brief evanescent holiday for the people of our land, the whole platform of humble life may be elevated, and made to sustain an erect and independent and prosperous commonalty to the most distant ages."

JOSEPH RODES BUCHANAN

The *Arena* magazine of March and April, 1891 reprinted from the *Herald of Truth*, Cincinnati, Ohio, with portrait of the author, an essay, dated 1847, proposing a gradual establishment of the Single Tax. The author, Joseph Rodes Buchanan, was born in Frankfort, Kentucky, in 1814. *The National Cyclopaedia of American Biography* (X, 277) gives a more adequate account of the activities of a busy life than is possible here. He is described as printer, educator, author, physician. What is more important is that he was a "statesman" in the best sense, pointing out the way of safety long years before evil was apparent to the multitude. In 1842 he established in Cincinnati a medical institute devoted to independent thought. At the time his essay was published, America was still young, business was prosperous, the great West was inviting settlers to land that could be bought for a song, or had for nothing. The essay was twenty-four years in advance of Henry George's first pamphlet, thirty-two years before *Progress and Poverty*. Passing over various professional activities, we find Dr. Buchanan maintaining a college of therapeutics in Boston from 1883 to 1892. He died in San Jose, California, in 1899. His ashes were interred in the Cave Hill Cemetery, Louisville, Kentucky.

At the early age of thirteen he had read an article in Poulson's *Philadelphia Daily Advertiser*, justifying the English system of tithes. It made a deep impression on the boy. The essay in the *Herald of Truth* was published when he was thirty-three. Of the re-organization of society he says:

"There are immense interests involved in things which are not the product of human labor. The air, the sunshine, the water and the earth which man receives direct from God, and which are not the products of his own exertions, must be considered in any scheme of society; for they are the first necessities of life, and their distribution is one of the most important measures. . . . The nation should deliberate earnestly and long upon the question to ascertain what justice demands, and how the universal prosperity may best be promoted in the distribution of its land. . . . The earth is an original gift of God to man, and, as such, belongs of right to the human race in general, and not to the individuals of the race, separately."

His practical plan is thus proposed:

"To produce the least possible disturbance in the existing arrangement of business, the Commonwealth shall in no wise meddle with the details of agriculture, renting and leasing of estates, determining possession etc., but shall leave property in the hands of its owners, precisely as before, except that it shall levy an *ad valorem* rent of the most moderate and reasonable character upon the soil alone, claiming no interest in the buildings and other productions of manual industry.

The rent shall be a uniform percentage upon the market value of the land in every part of the country, but varying progressively during the first sixty years of its establishment. . . . The land rent shall be so graduated to allow the lapse of at least two generations before the usufruct of the soil shall pass entirely into the possession of the people."

PATRICK EDWARD DOVE

The Theory of Human Progression, by Patrick Edward Dove, was published in 1850. It excited the enthusiastic admiration of Senator Charles Sumner of Massachusetts, who wrote:

"To the author of this important work we confess a debt of gratitude. We do not believe that any Christian lover of his

race can read the volume without feeling the delight which springs from the confirmed assurance that the 'good time coming' is not merely a fancy of the poet, but the promise of religion and philosophy. Nowhere else has this subject been treated with equal care and fulness. Such a work is at once an important contribution to the science of theology and the science of politics. No clergyman can fail to be instructed and elevated by it; no politician can fail to find new light in it for his steps. As we perused it, we were forced to the conclusion that no philosophical production of our day surpasses it in interest or importance."

Nevertheless, the book met an undeserved fate; it was quickly forgotten; its admirable author with it.

Dove was born in 1815 at Lasswade, near Edinburgh. He was instructed in scientific farming, acquiring in 1841 a farm near Ballantrae, Ayrshire. He was an all-round expert, a popular landlord and advisor-general to farmers of the neighborhood. In the year 1848 a bad speculation swept away most of his fortune, but not his courage. He spent some time at Darmstadt in the study of German philosophy, and, in 1850, issued his book. We learn of his lecturing on "Heroes of the Commonwealth," "Wild Sports of Scotland," "The Crusades," and of his editing *The Witness* newspaper during the illness of his friend, Hugh Miller, the geologist. We learn of a treatise on the revolver, of the invention of a rifled cannon, of the contribution of the article *Government* to the *Britannica*. "In his case," says Davidson, (*Four Precursors of Henry George*), "the adage, 'jack of all trades and master of none,' was strikingly falsified." He was master of all.

In 1860 he suffered a stroke of paralysis. He visited Natal in search of health, but died of softening of the brain in 1873. He was buried at the Grange Cemetery, Edinburgh.

Characteristic quotations follow:

"To whom, then, ought the rents of the soil to be equitably allocated?"

"I do not hesitate to say to the Nation. For the service of the nation, taxes must be derived from some quarter or other; and if the taxes had always been derived from the rents of the soil, there never would have been any tax on industry, any Custom House, any Excise or any of those restrictive measures that repress industry, while they eminently contribute to separate

nation from nation, and to prevent the commercial intercourse that ultimately would have abolished war. National property there must be somewhere, and, assuredly, it is more just to take that property from the natural value of the soil than from the individual fruits of labor. From one or other it is and must be taken, and if there would be injustice in taking it from the impersonal rent of the soil, there is certainly more injustice in taking it from the profits of individual exertion."

"This is the true. . . ., and the only true, theory of a Nation—that the soil belongs to it in perpetuity, and never can be alienated from it; and that he who will give the greatest rent for the soil becomes its cultivator, and pays the rent to the nation for the benefit of the whole community. Then, but not till then, will labor reap its natural reward—the reward appointed by Providence in the divine constitution of the terrestrial economy. Then will the welfare of one be the welfare of all; then will men be banded together by a true citizenship; and then will the first great step be taken towards that mighty Brotherhood which springs from our common parentage, and which is at once the promise and the prophecy of the Christian faith—

"And man to man the world over
Shall brothers be and a' that."

HERBERT SPENCER

This eminent philosopher, whom his friends loved to call "the master," was born at Derby, England, in 1820. In his young manhood he became a civil engineer, but left this work for a more attractive subject, politics, the science of government. This is social engineering, the noblest study to which man can address himself. At the early age of twenty-two he wrote for the *Nonconformist* a series of letters on *The Proper Sphere of Government*. At thirty he published *Social Statics, or the Conditions Essential to Human Happiness*. The original edition of this book (1850) is a well of inspiration. His test for government, as for the individual man, is "conformity to the Divine will." *Social Statics* is saturated with the idea of unquestioning obedience to what God has ordained for society. "Then must all things prosper." Spencer's Law of Equal Freedom is a valuable contribution to social science: "Every man has freedom to do all that he wills, provided he infringes not the equal

freedom of any other man." From this law Spencer derived and asserted right after right; the rights of private property in things and ideas, the rights of women and children, the rights of free speech, free trade, the right to the use of the earth, even the right to ignore the State!

The ninth chapter of the 1850 edition of *Social Statics* is a challenge to monopoly; it asserts "equal rights to the use of this world." Land reformers have scattered millions of copies of this chapter, as they might scatter leaves from the tree of life for the healing of the nations.

Spencer was counted on by social reformers as a tower of strength; alas! he fell away, withdrawing the book from circulation; but the inexorable logic of the ninth chapter remains, unanswerable. The story of his defection is told in Henry George's *Perplexed Philosopher*.

Spencer died in 1903, and is buried in Highgate Cemetery, London. The following extracts are from the ninth chapter of the original edition of *Social Statics*:

"It can never be pretended that the existing titles to such property are legitimate. Should any one think so, let him look in the chronicles. Violence, fraud, the prerogative of force, the claims of superior cunning—these are the sources to which these titles may be traced."

"Equity does not permit property in land."

"..... The change required would be simply a change of landlords. Separate ownership would merge into the joint stock ownership of the public. Instead of being in the possession of individuals, the country would be held by the great corporate body—Society. Instead of leasing his acres from an isolated proprietor, the farmer would lease them from the nation. Instead of paying his rent to the agent of Sir John or his Grace, he would pay it to an agent or deputy-agent of the community. Stewards would be public officials, instead of private ones; and tenancy the only land tenure."

Toward the close of the chapter the philosopher becomes stern and harsh.

"Our civilization is only partial. It may by-and-by be perceived that Equity utters dictates to which we have not yet

listened; and men may then learn that to deprive others of their rights to the use of the earth is to commit a crime inferior only in wickedness to the crime of taking away their lives or personal liberties. . . . We find, lastly, that the theory of the co-heirship of all men to the soil is consistent with the highest civilization; and that, however difficult it may be to embody that theory in fact, Equity sternly commands it to be done."

EDWIN BURGESS

In the city of Racine, Wisconsin, U. S. A., at various times in the years 1859-1860, there appeared in the *Racine Advocate* letters and poems signed by Edwin Burgess. These writings have been collected by two friends, to whom "it seemed unfair that the work and memory of such a man should be allowed to perish in the place of its birth." (*The Edwin Burgess Letters on Taxation*—Wm. S. Buffham, Racine, Wisconsin.)

Edwin Burgess was born in London, in 1807. In the forties he settled in Wisconsin, engaging in business as a tailor. At the outbreak of the American Civil War he retired from business with a modest competence, being in impaired health. He appeared to have been one of those men of whom George speaks, "who in narrow circles live radiant lives." He did what he could where he was placed; no man can do more. But the Civil War was impending; the letters excited little note or comment.

In the year 1864 he visited England, taking with him an edition of the letters, distributing several hundred on Broadway, New York City, and the balance in the streets of London. After his death his wife returned to England. In accordance with his wish she had an edition printed for free distribution; one of these is now in the British Museum. The following extracts from Letter IX illustrate the style of his letters, written "as a working man, speaking to working men."

"Land is frequently advertised for sale in England, 'land tax and tithe redeemed,' for these tithes are commuted for in the same manner, and there God is still professedly worshipped by priests sustained by public plunder; there the protection demanded is more against cheap food than cheap manufactures. What

an idea, protection against cheap food, against the fertility of the earth, and the freedom to eat of it! But what is the remedy? I say put all the taxes on the land, and repeal your stamp duties, your duties on imports, your inquisitorial excise laws, your robbing legacy duties, which tax nothing for the inheritance of land, because the land monopolists made the laws. Put all the taxes on the land, and then the landlord's rent will pay the cost of government, and keep the land at the lowest price forever; then cultivation, production and plenty will prevail, and much of the manufactures which you are now exporting will be needed at home; your home market will be vastly increased, you will be prosperous and permanent customers to each other, your poor laws will be diminished, your credit will not be needed; then poverty, beggary, and a landrobbing aristocracy and a tithe-eating Church and State priesthood will soon be among the things that were."

"Then free trade, by removing the necessity for standing armies and navies, would open the reign of peace on earth and good will to all mankind; then arts, industry, commerce and morals would progress with accelerated force; our whole attention and energies would be devoted to the promotion of human good, the supplying permanently and bountifully our wants, and elevating our conditions physically, mentally, morally and socially; all nations would become as one family, in which a wrong done to one would be resented by all. The universal brotherhood of man would be realized, and the earth in its fruitfulness, bloom and beauty would become the Eden home of the free, the noble and the good."

Edwin Burgess died in 1869, and is buried in the Mound Cemetery at Racine. Time has obliterated part of the inscription on the headstone, but the Recording Angel has his record in the Book of Life.

This paper has not been written for entertainment of readers, but, rather, in the hope that some may be moved worthily to honor dead and gone and sometimes forgotten saints by more active work in that world-wide field wherein the laborers are few. The eleventh chapter of Paul's Epistle to the Hebrews is a brief recital of forerunners of whom the world was not worthy, who plainly declared that they desired a better country. Paul closed his inspiring account with an appeal as appropriate here:

“Wherefore, seeing we also are compassed about with so great a cloud of witnesses, let us lay aside every weight and the sin which doth so easily beset us, and let us run with patience the race that is set before us!”—S. M.