

THE SINGLE TAX PLATFORM

ADOPTED BY THE NATIONAL CONFERENCE OF THE SINGLE TAX LEAGUE OF
THE UNITED STATES AT COOPER UNION, NEW YORK, SEPT. 3, 1890

We assert as our fundamental principle the self-evident truth enunciated in the Declaration of American Independence, that all men are created equal, and are endowed by their Creator with certain unalienable rights.

We hold that all men are equally entitled to the use and enjoyment of what God has created and of what is gained by the general growth and improvement of the community of which they are a part. Therefore, no one should be permitted to hold natural opportunities without a fair return to all for any special privilege thus accorded to him, and that value which the growth and improvement of the community attach to land should be taken for the use of the community.

We hold that each man is entitled to all that his labor produces. Therefore no tax should be levied on the products of labor.

To carry out these principles we are in favor of raising all public revenues for national, State, county and municipal purposes, by a Single Tax upon land values, irrespective of improvements, and of the abolition of all forms of direct and indirect taxation.

Since in all our States we now levy some tax on the value of land, the Single Tax can be instituted by the simple and easy way of abolishing, one after another, all other taxes now levied, and commensurately increasing the tax on land values, until we draw upon that one source for all expenses of government, the revenue being divided between local governments, State governments, and the general government, as the revenue from direct taxes is now divided between the local and State governments; or, a direct assessment being made by the general government upon the States and paid by them from revenues collected in this manner.

The Single Tax we propose is not a tax on land, and therefore would not fall on the use of land and become a tax on labor.

It is a tax, not on land, but on the value of land. Thus it would not fall on all land, but only on valuable land, and on that not in proportion to the use made of it, but in proportion to its value—the premium which the user of land must pay to the owner, either in purchase money or rent, for permission to use valuable land. It would thus be a tax not on the use or improvement of land, but on the ownership of land, taking what would otherwise go to the owner as owner, and not as user.

In assessments under the Single Tax all values created by individual use or improvement would be excluded, and the only value taken into consideration

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would be the value attaching to the bare land by reason of neighborhood, etc., to be determined by impartial periodical assessments. Thus the farmer would have no more taxes to pay than the speculator who held a similar piece of land idle, and the man who on a city lot erected a valuable building would be taxed no more than the man who held a similar lot vacant.

The Single Tax, in short, would call upon men to contribute to the public revenues, not in proportion to what they produce or accumulate, but in proportion to the value of the natural opportunities they hold. It would compel them to pay just as much for holding land idle as for putting it to its fullest use.

The Single Tax therefore would—

(1) Take the weight of taxation off of the agricultural districts where land has little or no value irrespective of improvements, and put it on towns and cities where bare land rises to a value of millions of dollars per acre.

(2) Dispense with a multiplicity of taxes and a horde of tax-gatherers, simplify government and greatly reduce its cost.

(3) Do away with the fraud, corruption and gross inequality inseparable from our present methods of taxation, which allow the rich to escape while they grind the poor. Land cannot be hid or carried off, and its value can be ascertained with greater ease and certainty than any other.

(4) Give us with all the world as perfect freedom of trade as now exists between the States of our Union, thus enabling our people to share, through free exchanges, in all the advantages which nature has given to other countries, or which the peculiar skill of other peoples has enabled them to attain. It would destroy the trusts, monopolies and corruptions which are the outgrowths of the tariff. It would do away with the fines and penalties now levied on anyone who improves a farm, erects a house, builds a machine, or in any way adds to the general stock of wealth. It would leave everyone free to apply labor or expend capital in production or exchange without fine or restriction, and would leave to each the full product of his exertion.

(5) It would, on the other hand, by taking for public use that value which attaches to land by reason of the growth and improvement of the community make the holding of land unprofitable to the mere owner, and profitable only to the user. It would thus make it impossible for speculators and monopolists to hold natural opportunities unused or only half used, and would throw open to labor the illimitable field of employment which the earth offers to man. It would thus solve the labor problem, do away with involuntary poverty, raise wages in all occupations to the full earnings of labor, make overproduction impossible until all human wants are satisfied, render labor-saving inventions a blessing to all, and cause such an enormous production and such an equitable distribution of wealth as would give to all comfort, leisure and participation in the advantages of an advancing civilization.

With respect to monopolies other than the monopoly of land, we hold that where free competition becomes impossible, as in telegraphs, railroads, water and gas supplies, etc., such business becomes a proper social function, which

should be controlled and managed by and for the whole people concerned, through their proper government, local, State or national, as may be.¹

¹The second Single Tax Conference, held at the Columbian Exposition, in Chicago, affirmed August 30, 1893, this platform, except the last paragraph, "With respect to monopolies," etc. For this paragraph the Chicago Conference substituted the following: "In securing to each individual his equal right to the use of the earth, it is also a proper function of society to maintain and control all public ways for the transportation of persons and property and the transmission of intelligence: and also to maintain and control all public ways in cities for furnishing water, gas and all other things that necessarily require the use of such common ways." Henry George himself drafted the platform adopted in New York in 1890, including the final paragraph, and was chairman of the committee that reported it. As a member of the Conference at Chicago he opposed and voted against the alteration. —ARTHUR NICHOLS YOUNG'S *History of the Single Tax Movement in the United States*.

BOOKS FOR THE STUDENT

A complete bibliography of Single Tax literature is printed in succeeding pages. For those who wish to study the Single Tax philosophy and its application to current economic and political problems the following principal works are suggested:

Progress and Poverty, by Henry George.

This is the foundation work of the Master, in which the theory and principle are elaborately but compactly treated.

Social Problems, by Henry George.

Short chapters in popular style treating of the principle as related to current events.

Protection or Free Trade, by Henry George.

Showing that real free trade requires the removal of obstructions to production at home as well as obliteration of tariff barriers.

The Story of My Dictatorship.

A work printed anonymously, but written by Messrs. Berens and Singer, of London. Presents in the guise of fiction the methods by which the Single Tax could be put into practical operation, with the resultant effect on Wages, Unemployment, etc.

Taxation of Land Values, by Louis F. Post. (Early editions published as *Outlines of the Single Tax*.)

This work is based on a series of lectures delivered by Mr. Post and is illustrated with charts and diagrams. Contains also Answers to Questions, many of which were put to the lecturer. An excellent brief statement of the practical aspects.

Natural Taxation, by Thomas G. Shearman.

Treats of the Single Tax as the natural method of raising public revenue.

The Principles of Natural Taxation, by C. B. Fillebrown.

A compilation of extracts from the writings of Henry George, Dr. McGlynn, Thomas G. Shearman and others. With some chapters from Mr. Fillebrown's *A. B. C. of Taxation*. It is an elaboration of the viewpoint set forth by Thomas G. Shearman, in *Natural Taxation*.

History of the Single Tax Movement in the United States, by Prof. Arthur Nichols Young.

A very thorough and sympathetic account of the movement in the United States told by a competent investigator not himself a Single Taxer.