Selected articles on single tax

Bullock Edna Dean
Title: Selected articles on single tax

Author: Bullock Edna Dean

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ON

SINGLE TAX

COMPILED BY
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EXPLANATORY NOTE

This Handbook conforms to the general plan of the Debaters' Handbook Series in its adaptation to the needs of the secker for general information as well as for the debater.

In arrangement it follows the customary sequence of brief, bibliography, general, affirmative and negative reprints. For the brief the compiler is indebted to Mr. Leo Jones, of the Bureau of Debate and Discussion, University of Washington, Seattle.

Bibliography of the subject is meager, though there is an immeasurable literature, much of which is not itemized in the Handbook because it is comprehended in the publications of the Joseph Fels Fund, and those of temporary agencies for defeating tax legislation. The bibliography is made up largely of literature that will set the subject squarely before the average citizen's mind, though the economic student of the abstract theory of taxation has not been ignored.

Students are advised to make use of the Fels Fund publications, the numbers of the Public, and the Single Tax Review, and the publications of the following societies:

Equitable Taxation League of Missouri, St. Louis. William Preston Hill.


Anti Single Tax Association, 508 Massachusetts Building, Kansas City, Mo.

Land Owners' Protective Association, 1401 Waldheim Building, Kansas City, Mo. E. B. Silvers.

Home Rule in Taxation League, 516 American Bank Building, Los Angeles, Cal.

September, 1914. E. D. B.
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BRIEF

Prepared by Leo Jones, and reprinted, by permission, from University Extension Bulletin, No. 6, University of Washington, Seattle.

Resolved, That all public revenues should be raised by a single tax on land values; constitutionality granted.

GENERAL STATEMENT

Henry George is often spoken of as being the originator and founder of the Single Tax doctrine. Such is not the case. The plan of raising all revenues for public purposes by a tax assessed against some single kind of property or based on some single criterion of wealth or ability is not a new one. There have been economists and tax reformers in the last two hundred years who have proposed single taxes on expenditure, houses, incomes, capital, and land.

The theory of the Single Tax on land values such as proposed by Henry George was promulgated a great many years before Mr. George presented it. Adam Smith in his "Wealth of Nations" recognized the fundamental basis of the land value tax, namely, that land values are created by society and not by the individuals owning the land. But the doctrine was first fully conceived and formulated by a French school called the Physiocrats. Henry George himself recognized this and dedicated his book, "Protection and Free Trade," "To the memory of those illustrious Frenchmen of a century ago, Quesnay, Turgot, Mirabeau, Condorcet, Dupont, and their fellows, who in the night of despotism foresaw the glories of the coming day."

The theory of the Physiocrats may be briefly set forth as follows: Land is the only source of new wealth and therefore the cultivation of the soil is the only really productive industry. Agriculture yields, in addition to the returns on labor and capital, a net product which is called rent. Since no new wealth can come from any other source all taxes must of necessity come out of rent. If placed on other things, they would be simply shifted to the owner of the land. All revenues should therefore be raised by a single tax on the rent of land.
Later, John Stuart Mill did much to develop the single tax on land theory. Mill laid great stress on the fact that there is an enormous unearned increment in the increase in land values due to the growth of population, formation of cities and other influences outside the individual. About 1870 Mill was president of a Land-Tenure Reform Association in England. The following is an extract from their program.

“IV. To claim for the benefit of the State, the Interception by Taxation of the Future Unearned Increase of the rent of land, (so far as the same can be ascertained), or a great part of that increase, which is continually taking place without any effort or outlay by the proprietors, merely through the growth of population and wealth; reserving to owners the option of relinquishing their property to the State, at the market value which it may have acquired at the time when this principle may be adopted by the Legislature.” This differs from Mr. George’s plan only in that it applies to future and not to all unearned increment past and future.

To Henry George belongs the credit of fully working out the Single Tax philosophy in its economic and social aspects and of stating the theory in a popular and effective form. His greatest work, “Progress and Poverty,” was finished in 1879. It has been translated into several foreign languages and has aroused much interest and comment in all the civilized nations. The essence of the Single Tax doctrine is well stated in the following extract from Henry George: “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.”

In practical application the full Henry George Single Tax has never been tried, but an approximation of it is in force in several parts of the world, and it may be said that the general tendency of tax reform in all countries is toward the higher taxation of land values. The Australasian tax system includes a modified Single Tax. It is in operation in New Zealand