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A SINGLE TAX MAN OF 1848. N.B

Through the kindness of W.I. Boreman of Parkersburg, W. Va., I am favored by Richard Wilson, of the same city, with a sight of "Excursion No. 45, Clearance No. 3, of the Portland Pleasure Boat, J. Hacker, Owner, Master, and Crew," published in Portland, Me., "7th day, 6th month, 10th, 1848." It is a little sheet of four pages, somewhat less in size than the pages of THE STANDARD, containing no advertisements, and divided into departments such as Land Office, Poet's Cabin, Female's Cabin, Inquirer's Cabin, Quaker Cabin, Treasury Department, Loafer's Cabin, and Intelligence Office. The Loafer's Cabin is devoted to offering a reward of one cent for two delinquent subscribers who, after ordering the Pleasure Boat for three months, had failed to pay for it; to a notice, also by name, of two "miserable, loafing constables," of Portland, who had arrested an old colored man and fined him a dollar for smoking in the street, and to a recommendation to a lot of young loafers who disgrace their families by puffing cigars, that they should go to work. Every other department is devoted to or contains denunciations of Land Piracy.

Owner, Master, and Crew Hacker was, I take it from an allusion, of Quaker extraction, and was evidently one of the land reformers of that time, of whom Henry Beeney, H.K. Ingalls, and Elder Evans of the Shaker community, are yet left, and whose agitation was largely instrumental in the passage of the homestead law of 1852. They had some idea of the evils of land monopoly, but their ideas of remedy went no further than to the limitation of land ownership and the providing of all with homesteads. Mr. Hacker, by-the-by had a pretty clear

idea of the relation of land monopoly to standing armies, as may be seen from a vigorous item in the Intelligence Office:

"The ragamuffin, who was recruiting landless human cattle in this city to supply the Mexican maggots with Summer provisions, hauled down his striped rag a day or two after he was noticed in the Boat, and cleared out with some five or six whom he had enlisted. The poor fellows, after arriving in Boston, probably began to think they were on the wrong course to the "Northern frontier and beautiful and healthy climate," for all but one deserted. If any more of these striped rag chaps are sent here to collect food for maggots, I hope all boys and men will keep clear of them."

But the noticeable article in this number of the Pleasure Boat is a letter from Edward Burgess, of Racine, Wisconsin, published under the heading of Treasury Department. After sending a year's subscription, Mr. Burgess thus goes on to propose the Single Tax:

"I want now to say a few words on the best means of raising 'revenue' or taxes so as to prevent land monopoly. I know not what are your views on the subject, but should like to have you inquire whether raising all the taxes off the land in proportion to its market value would not produce the greatest good to mankind with the least evil of any means of raising revenue. Taxing personal property has a tendency to limit its use by increasing its price, and the consequent difficulty of obtaining it, whether in the form of a duty to the Government or a profit by the maker or seller. The higher the duty demanded by the Gov-

ernment, the more capital will be required to prepare the article for the purchaser, and as the Government duty has diminished the same, a larger profit on a smaller sale will be required to remunerate the capitalist for investment, hence the consumer has to pay a sort of treble tax; the Government tax, the extra capital tax and the tax consequent on diminished sale. Apply this rule to any taxed article you choose - cloths, coal, tea, coffee, lace, silks, knives, etc., etc. Now the diminished use throws the workman out of employment, overstocks the labor market, lowers wages, causes pauperism and the vices consequent, or indolence, or the want of healthy excitement. We must do something bad or good; then let us give every encouragement to doing good.

"Let us now consider the consequence of laying all the taxes on land. The landholder would then have so much less interest in keeping the land by the extra amount of taxes levied on it. To make it equally profitable, it must be better cultivated; and if they cannot or will not do it themselves, it will be their interest to sell it, or hire the cultivation to be done. This will give employment and food, instead of diminishing them, as in the taxing of personal property. Look at the dreadful condition of France at the present moment. Thousands of her heroic sons digging up stones in one part of the streets and removing them to another, just to keep the people from anarchy! Will this give permanent and profitable employment to the unemployed? Is this the way to lighten the burden of taxation and make it easy for the taxpayer? Who can foresee the poverty, the

bankruptcy, the misery, the crime, that must follow the continuance of such a course? The workmen now look to government for employment and wages. How can the wages be continued without the land being made productive? How can the land be made productive without the requisite labor? Then why not make it the interest of landholders to have the land cultivated by laying all the taxes on the land, and thus throw the speculation in personal property? What care we how much personal property any one has, if we have the use of the land to make the same for ourselves? If the legitimate landholders are wise, they will see to this before the workmen assert their claim to the soil, and enforce it by arms.

"Ought taxes to be raised in such a way as to encourage industry? Now, if two persons own equal quantities of land, say eighty acres each, one puts a thousand dollars worth of improvement on his land, the other one hundred dollars, the improvements are taxed according to their value; consequently, the one who has made a thousand dollars improvement has ten times the taxes to pay for industry that the other has to pay for his indolence. Does not the industrious man pay off the idle man's taxes? As they each occupy an equally valuable portion of land, why should they not contribute equally for its use, to defray the necessary expenses of Government?

"Let us look at the economy. One valuation, less difficult than valuing what personal property you can find, would suffice. No one would be interested in denying what belonged to him. We have now several valuations for different taxes; I think three,

with as many different sets of officers to pay, which is inquisitorial and vexations.

"Now, as to the moral results. The getting rid of paying a tax by smuggling or false swearing seems almost considered smart, which lessens respect for all law and honesty. Three of our principal merchants swore off their personal tax last year, others have to pay their tax, which encourages them to do the same, till the habits of all become more corrupt. One of the three merchants got up a petition this year to allow the merchants to swear off what goods they owed for, so that while the owner of a house must pay his tax, though he owes the full amount of it, the merchant may evade the tax by swearing he owes for all his goods.

"Please, as soon as convenient, oblige us with your views on this subject. Right or wrong, I am anxious to know it.
Yours respectfully,

Edwin Burgess. "

This is a clear and admirable statement of the reasons for the Single Tax from the fiscal side. It may seem remarkable that in writing to one of those who without seeing how to secure them did see that all men have equal rights to land, Mr. Burgess should not have pointed out how completely the means he proposed would have secured this equality of right. But that he himself did see this I have no doubt, and I imagine that his reserve was prompted by the same reason which, in the pamphlet ("Our Land and Land Policy, 1871") in which I first proposed what we have since come to call the Single Tax, I avoided proposing in terms the abolition of private ownership of land.

I know nothing more than this of Mr. Burgess, but some of THE STANDARD readers may be able to tell us something more. It is pleasant that the progress of our ideas are reviving the memory of men who advocated the same truths ere the time was ripe for them, and who, seeing no results could only trust that.-

"After hands shall sow the seed;

After hands, from hill and mead,

Reap the harvest yellow."

The Liverpool Financial Reformer is republishing some of the chapters of Patrick Dove's "Human Progression", first published in 1850, and of which I gave an account in THE STANDARD some two years ago. I should like to suggest to the Reformer the republication of the whole book. Between Great Britain and the United States I should think there would be a sufficient sale.

D.C. MacDonald, of Aberdeen, has not yet, I think, reprinted Professor Ogilvie's "Essay on Private Property in Land," published in 1782, an account of which I gave at the same time with that of Dove's book. But he has unearthed some interesting facts with regard to the Professor, and secured a portrait of him from which he has had an engraving made.

HENRY GEORGE.

Aug. 5, 1891.