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GPR

THE SINGLE TAX

That it is not, and what it is

"Single Taxers" are constantly making apologies for using the term "Single Tax", - apologies that are quite in order if one shares the quite general, but erroneous concept of what the Single Tax is. One cannot consistently claim not to "believe in Ghosts" unless and until one knows exactly what one means by "Ghosts" and one cannot consistently claim that "Single Tax" is a misnomer unless and until one has carefully defined single tax for one's self. One must see clearly what the thing actually is, for which one claims a given name to be a misnomer.

"Georgists" hold a great variety of views as to what Single Tax is. Which view is correct? Instead of laying down an arbitrary answer to this question and asking others to accept it, let us reason it out - let us see what concept is possible that will be in record with all known facts, and that one can therefore defend against all attacks and arguments.

1. It is the proper purpose of Government to insure equality of opportunity among its citizens.
2. Equality of opportunity is possible only through treating land as belonging equally to all.
3. There is no other practicable way of treating land as belonging equally to all, than by taking from every occupant the rental value of his holdings.
4. The payment made by the occupant thus becomes a payment, by him, to the members of the community, for yielding their equal "rights" to occupy that which he exclusively occupies. Such payment is a quid-pro-quo. It is a purchase, on a value for value basis, of something real, and therefore the payment, by no stretch of the imagination can be conceived <sup>of</sup> as a "Tax."
5. The fund comprising the sum of all such payments obviously must be regarded as belonging equally to all the members of the community.
6. If this fund, belonging equally to all, were divided equally among all, it would then be necessary for Government to levy on other property for its expenses.
7. More sensible and practicable would it be, that Government use the fund, or such portion of it as may be necessary, for its expenses.
8. But here is a fund, collected by the community's agent, Government, that belongs to the people; how shall Government get it, or any portion of it for government expenses? There is no possible way other than for Government to levy on the fund - which process according to all accepted standards and definitions, is taxation.
9. And since this would, under all ordinary conditions, be the sole tax levied, what is it if not a single tax? What term could be better descriptive, more fitting, more appropriate, or more exact? Unless some material flaw can be found in this argument what becomes of the plea for "no taxes"? Such plea becomes an absurdity.
10. To hold that the site value fund belongs equally to all, and that government is to take of it for government expenses, and to at the same time hold that government can be maintained without taxes, or to at the same time hold that "single tax" is a misnomer is to hold self-contradictory views. Unfortunately, however, to a very large number of our people it is no hardship, causes not the least mental uneasiness, to hold contradictory views.

George T. Rusby.