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Charles LeBaron Goeller, Editor.

# SINGLE-TAX

UNLIMITED - of course

A Syllabus of Henry George's  
Book "Progress and Poverty."

Compiled, and with observations and illustration by Charles LeBaron Goeller.

### **The New Abolition.**

The abolition of chattel slavery was as nothing in its effects as compared with the far-reaching character of the abolition of private ownership of land.

*Henry George, in "The Science of Political Economy," Book II, Chapter VIII.*

## **A BRIEF OUTLINE OF SINGLE TAX**

Henry George gave Single-Taxism to the world in Progress and Poverty, and our references are to Book, chapter and paragraph of that book.

### **The Problem.**

Why, in spite of increase in productive power, do wages tend to a minimum which will give but a bare living?

*Bk. 1, Chap. 1, Par. 3.*

### **The Reason.**

If chattel slavery be unjust, then is private property in land unjust.

For, let the circumstances be what they may--the ownership of land will always give the ownership of men, to a degree measured by the necessity (real or artificial) for the use of land. This is but a statement in different form of the law of rent.

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And when that necessity is absolute--when starvation is the alternative to the use of land, then does the ownership of men involved in the ownership of land become absolute.

Place one hundred men on an island from which there is no escape, and whether you make one of these men the absolute owner of the other ninety-nine, or the absolute owner of the soil of the island, will make no difference either to him or to them.

In the one case, as the other, the one will be the absolute master of the ninety nine--his power extending even to life and death, for simply to refuse them permission to live upon the island would be to force them into the sea.

*Bk. 7, Chap. 2, Par. 1-5.*

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### The Remedy.

*We must make land common property.*

*Bk. 6, Chap. 2, Par. 4.*

Read further, for there are three ways in which land might be made common property. We do not propose to divide up the land; neither do we propose to have the government take over the land and rent it, but we propose to have the people who own land pay to the rest of the people [the government] the full value annually of the land they choose to own. Unused land, without any improvements would be free to whomsoever would settle on it. Single-Taxism, is therefore, a particular METHOD of making land common property.

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### The **METHOD** of the **Remedy.**

I do not propose either to purchase or to confiscate private property in land. The first would be unjust; the second needless. It is not necessary to confiscate land; it is only necessary to confiscate rent.

What I, therefore, propose, as the simple yet sovereign remedy, which will raise wages, increase the earnings of capital, extirpate pauperism, abolish poverty, give remunerative employment to whoever wishes it, afford free scope to human powers, lessen crime, elevate morals, and taste and intelligence, purify government and carry civilization to yet nobler heights, is -- *to appropriate rent by taxation.*

Now, inasmuch as the taxation of rent, or land values, must necessarily be in-

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creased just as we abolish other taxes, we may put the proposition into practical form by proposing --

*To abolish all taxation save that upon land values.*

*Bk 8, Chap. 2, Par. 12 & 18.*

The effect of substituting for the manifold taxes now imposed a single tax on the value of land . . . . would so equalize the distribution of wealth as to raise even the poorest above that condition of abject poverty in which public considerations have no weight; while it would at the same time cut down those overgrown fortunes which raise their possessors above concern in government.

*Bk. 8, Chap. 4, Par. 13.*

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There can be no such thing as Single Tax "Limited." Several taxes cannot be a Single Tax any more than two or more apples can be a single apple. Single Tax will be accomplished by steps however, a little reduction here and there of the taxation of wealth, and a corresponding increase in taxation on rent or land values. The ultimate is a Single Tax, - that is one tax, a lone tax, on rent or land values.

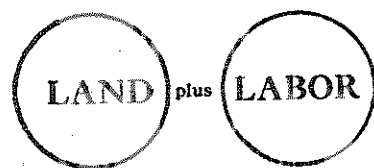
Under Single Tax land will have no selling price. Only improve-

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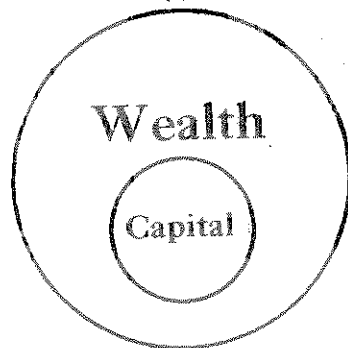
ments on the land will bring a price. In other words, land that is not in use will be free to whomsoever will use it. This is simply a recognition of the law of wages.

"Wages depend upon what labor can obtain at the point of highest natural productiveness open to it without the payment of rent or taxes."

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## DEFINITIONS

Land+Labor=Wealth. Capital is a secondary factor. Land is not Wealth.