

The Philosophy of Freedom

An Open Forum for Single Taxers

THE MASSACHUSETTS SINGLE TAX LEAGUE.

The Massachusetts Single Tax League held its annual meeting and dinner at Tremont Temple, Boston, November 9, and elected the following officers:

President, C. B. Fillebrown; treasurer, J. B. Willis; secretary, Mrs. Jane D. Mills; executive committee, William K. Peabody, Q. A. Lothrop, Mrs. Eliza Stowe Twitchell, W. C. Colby, Samuel Brazier and W. S. Crossman.

After a number of speeches, a bombshell was thrown into the meeting by the introduction of the following resolution:

"It is hereby reaffirmed that the purpose of the Massachusetts Single Tax League is (1) to promote an understanding of the single tax as a plan which Henry George put into practical form in the proposition 'to abolish all taxation save that upon land values,' and (2) to show, as proposed by Mr. Post, 'the wisdom and the justice of applying land values to common use, so far as they will go, or so much of them as may be needed for the just requirements of economical government.' It is further affirmed that any contention or vote as to the right or wrong of private property in land is foreign to the purpose of the league."

President Fillebrown threatened to resign if it were not passed. Then the war began. Samuel Brazier, Q. A. Lothrop and others opposed, but, after striking out the words "contention or," the resolution passed by a vote of 35 to 7.

President Fillebrown's address, which follows, will give some idea of the ground he takes regarding the private ownership of land:

"Few people know of the distinctions made by Henry George and political economy and the law between private property in land and private property in the things produced by labor, or between the private ownership of land, and the private possession of land; therefore, if you say that private property in land is unjust, or that private ownership of land is unjust, the tendency is to close the mind to further consideration of a statement which they are not qualified to understand. One may attack with vigor the private appropriation of ground rent (what land is worth for use), and be easily understood, while an attack upon private ownership in land is very apt to be misunderstood. Able men sometimes assert that the end in view of the single tax movement is the complete subversion and overthrow of the institution of private property in land. Five minutes of such talk from one such man will do more damage than can be repaired in a long time, and all on account of a confusion of ideas which seems unnecessary. This confusion arises partly from a lack of clear understanding as to the meaning of terms, but largely from applying to land the theory of ownership which in law applies only to personal property.

"Coming to an analysis of the different terms, possession, ownership and property, used in describing the tenure of land, we find that while not synonymous, these definitions are often used interchangeably. The 'possession' of the dictionaries does not always imply ownership; but possession does imply that same physical dominion which belongs of right to ownership, which right the legal ownership grants and conveys. Henry George's proposition was to leave owners in possession of land, and to accord to that possession this legal right of physical dominion by means of a broad definition of the word, made to include the right 'to buy and sell and bequeath and devise,' a right universally granted to ownership and property.

"A land title is a title to the rights and privileges which constitute its value, and which, largely at least, are the creation of labor. Title to the land itself, whether its value is one dollar or a million dollars, is necessary to security of improvements. Title to the annual value of land (ground

rent) is not necessary to the security of improvements, which would be equally secure whether one-quarter or three-quarters of ground rent be taken in taxation. The dictionaries do not include land value in their definition of land. Land itself, deprived of the rights and privileges pertaining thereto (that is, land with the ninety-nine years' restriction of a tight and high board fence around it) has no market value. The value of land is in large part created by the tributary surroundings which are provided through taxation, and hence such value is largely the product of the labor of the community as represented in its public and quasi-public outlays. A man who owns land owns the soil, which of itself has little or no value, and he owns every right and privilege, fee, title, etc., pertaining to the land from zenith to earth's center exclusive and absolute as against any other individual, but qualified and conditional as against the community.

"Private ownership of land may be defined as that proprietorship of the rights and privileges pertaining to the situation which extends to the exclusion of all other persons (person being limited in law to 'an individual, or a body corporate, other than the state'), but subject always to the claims of the community to its share in the value of those rights and privileges, so far as that value is a social product, the same to be asserted and maintained by means of the sovereign power of taxation.

"Property in land, ownership of land, in law, means tenure, holding, right of possession (subject to the sovereign right of taxation) and no more. The owner can have no more enjoyment of these rights than can the possessor, as defined by Henry George. Either must have an exclusive enjoyment (proprietorship) in the benefits of which no one else can share except through the agency of taxation. The rights of the public are the same under either definition.

"If, under the single tax, landowners should be allowed to retain a small percentage of rent, there is no moral difference whether such privilege attach to their ownership or to their possession, for in either case there is no recognition of the right of the private appropriation of ground rent, no compromise with any wrong attendant upon ownership that does not attend alike upon possession.

"It is not individual proprietorship of land, but the private appropriation of ground rent, which is charged with maintaining industrial slavery. True it is that under present conditions 'when land value is made private property the law of equal freedom is denied,' but under the single tax this would not be true. Any degree of justice or injustice, with the single tax or without, would be exactly the same whether the tenure be called property, ownership or possession. What practical difference then does it make, whether the tenure be called by one name or the other? The private property in land of which Herbert Spencer and Henry George treated was the untaxed ownership of our day and generation with its private appropriation of ground rent. It is confidently asserted, as shown by the context, that when Henry George said 'private property in land was unjust' he must have meant private property in land values.

"It is sometimes said that if landowners can rightfully claim ownership they are entitled to all the ground rent; that the common right to land, and the common right to rent, go together. How can this be true, when, under the land tenure of today, which is that of ownership, no one claims that the landowners of Boston are entitled to all the ground rent, but only to that part which is not taken in taxation. Their own claim falls short of 'all' by the \$8,500,000 now yielded up in taxation. In case the demands of taxation should be twice as great, would they be any more than now entitled to all? It is not easy to see how ownership can rightfully carry with it the private appropriation of ground rent, because there has never been a denial, but there always has been a recognition, of the sovereign power and right to tax the land. Private ownership to land is no injustice to anybody today, nor has it been at any time. The untaxed private ownership of land value as it exists today is unjust. This does not mean that the ownership is unjust, but that not to tax it is unjust. An absolute ownership in land, such as is theoretically recognized in the products of labor, would be unjust, but no such 'absolute ownership of land is recognized in the law books.' Its tenure is always subject to taxation,

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and to the superior right of eminent domain. Feudal tenure would seem to have been a rude recognition of the principle that the beneficiaries of a government should pay the expenses of government.

"Henry George said himself that the state might confiscate private property in land, but it was needless, and should be avoided, because the injustice (he does not say the ownership) could be abolished in a simpler and easier way, by confiscating (taxing into the treasury) the rent of land. 'It is not necessary,' he says, 'to confiscate land; it is only necessary to confiscate rent.' And again, 'people are led into confusion by assuming that we propose to take land from its owners.' What people need to see in order to incline them to the single tax is not so much 'the wrong of private ownership,' a phrase which often both violates and confuses their moral sense; but 'the wrong of the private appropriation of ground rent,' a phrase which does neither.

"Inasmuch, therefore, as the operation and efficiency of the single tax would be the same under either of these three names or forms of land tenure, cannot single taxers well afford to disregard this point upon which they themselves as well as others are disagreed, and unite upon a declaration of purpose in which all may be agreed?"

Doyle & Berge—Attorneys, Lincoln, Nebraska.

NOTICE
In the District Court of Lancaster County, Nebraska. In the matter of the change of name of Henry Gertjeansen.

Notice is hereby given that I have filed a petition in the district court of Lancaster County, Nebraska, praying that my name be changed from "Henry Gertjeansen," to "Henry Johnson" for the reason that the name "Gertjeansen" is usually mispronounced and also misspelled; that such misspelling and mispronunciation leads to great confusion, embarrassment and inconvenience. The prayer of the petition is that my name be changed to Henry Johnson.
HENRY GERTJEANSEN.

The vote in the Fifteenth Judicial district was as follows:
Westover, populist.....6,258
Harrington, populist.....5,799
Fisher, republican.....5,483
Wills, republican.....5,305

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