

**FOLLOWING ARE TWO OTHER PERSPECTIVES:**

**HENRY GEORGE & THOMAS SHEARMAN --  
I Favor: 100% Single Tax,  
Immediate-Future 2-Rate LVT (in the U.S.)**

by Dr. Steven Cord, Columbia, MD

I favor the full 100% collection of the rent of land as soon as possible. Labor exerted is the sole justification for private property, in which case we need the Single Tax.

In the foreseeable future (beyond which we ought not try to peer), we should try to get as many taxes as possible transferred to land values. In the United States, practicality demands that we should try to get the building-assessment tax transferred to land assessments, which means that we must advocate the 2-rate LVT property tax; otherwise, ineffectiveness. "The longest journey [to the Single Tax goal] begins with but a single [2-rate LVT] step." "'Tis better to light one candle [2-rate LVT]

than curse the darkness." No doubt in other countries, where the local property tax is not so high, the 2-rate LVT approach is inappropriate, so other approaches to the Single Tax must be used.

Some land value taxation is to be preferred over merely yapping about its benefits. When those Australian Georgists whose slogan is "Site Rental for Revenue: Taxes are Treason" get some actual land rent collected by the government, I will be the first to cheer. Meanwhile, because of their impracticality, they have collected nothing.

I admire Henry George, which is why I have a picture of him in my study. He argued cogently for the Single Tax and worked for it incessantly. I also admire Thomas Shearman, George's close friend in the 1880s and 1890s and one of his substantial contributors. They differed as to Shearman's Single Tax Limited because Shearman thought that only about 65% of the land rent was needed to pay for all the expenses of government (I stand with George's advocacy of 100% collection), but they remained staunch friends until the end of their days.

Let us be friendly to fellow Georgists.

The alternatives of anarchism and land nationalization are completely impractical (and unethical). Let us not support them, unaware that we are doing so.

To sum up:

(1) Our eventual goal must be the complete Single Tax.

(2) In the foreseeable future, Americans should collect as much land rent as possible; for them, that means supporting the 2-rate LVT property tax; but this requires knowing certain CSE formulas and procedures; don't yap, act (effectively). Elsewhere, other approaches are needed.

(Editor's note, Dr. Cord is the author of "Henry George, Dreamer of Realist?" available from the Robert Schalkenbach Foundation, [www.progress.org/books](http://www.progress.org/books).

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