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EDITORIAL

AN OPEN LETTER TO R.B. MCINTYRE.

By DANIEL DE LEON

TO R.B. McIntyre,
Secretary, Commission on New Sources of City Revenue,
New York City.

Dear Sir:—

Finding that I shall be detained out of town, and, therefore, shall not be able to avail myself of your courteous invitation to attend the meeting of your Commission on the evening of the 13th instant, I desire to communicate by letter the substance of what I would have said and enlarged upon in person.

I am aware the City has not a free hand in the matter of raising revenue. Nevertheless tied though the City's hand may be, the City still has ample power greatly to raise its revenue. This can be done by boldly applying principles that can not be successfully denied, however violent the protest might be, and probably will be, that the application of such principles would arouse from the quarters whose long practice of tax-dodging has acquired in their minds the force of a vested and sacrosanct right.

I shall mention just two of these principles:—

However recondite may be the social element that contributes towards the value of some property, there is one item of property with which the fact, that what is called its value is wholly the creature of Society, stands out clear as a pike. That item of property is city land. With almost all other property, agricultural land included, the owner may give a color to the pretense of his own value-creating efforts. Not so with city land. Whether A, B, or D, down to Z, own lots in the city, or whether the lots are owned by no private individual, or set of individuals whatever, our city land would have risen in value, just the same, and will so continue to rise. That value is the creature of Society. What Society creates belongs to Society. This

is not "Single Taxism." Single Taxism, with its theory that the levying of a tax on land values only will abolish involuntary poverty, only queers the principle just enunciated. The principle is Common Sense, pure and simple.

Even under the existing restrictions imposed by statute, and even if the principle be applied only to those city lands that are left virtually untaxed vastly increased revenues could be derived.

The city lands that are left virtually untaxed aggregate "broad acres." They are:—

First of all the "vacant lots." These should be taxed at the "value" that their owner "holds" them for sale.

Secondly, the city lands on which shacks or other structures now stand strikingly out of harmony with their surroundings. These cheap structures are kept up, not as a means of revenue for their owners; the revenue is small compared to what it would be if the proper structure were erected. The present structures are kept up in order to give a color to the small taxes that the owners pay on the land. Such lots are virtually "vacant"; and as such, are wrongfully under-assessed and under-taxed.

Thirdly, the lands held for so-called religious and eleemosynary purposes. Needless to argue that these are essentially secular concerns, that not infrequently do business that is essentially real estate, and are up to the eyebrows in politics.

The tax on all these lands should be raised.

A second principle that should be applied, and the non-application of which is wrongful, is that corporations deriving incomes from sources other than, and in addition to that for which they are chartered, should at least share generously with the Society in which they roll up their millions. The huge advertising business carried on by the surface, elevated and underground lines comes under this head.

It is property that pays whatever tax is now paid. It is property that should pay such tax, seeing that the bulk of the taxes goes to the protection of property. Tax-dodging among the wealthy is a glaring rich man's disease. The intricacies of the law afford the dodger his opportunity. There is no legal intricacy to prevent increasing the city revenue from the sources that I have cited, and the many others that are thereby indicated.

The city needs larger revenues for necessary public uses. The law now enables

the capitalist class to plunder the working class. There is every reason why the law should not, by shutting its eyes, enable the capitalist class to violate, by tax-dodging, the laws of the system under which they are authorized to plunder. They should be made to disgorge.

An ample revenue can be raised by the proper taxation of property.

Yours, etc.,

ED. DAILY PEOPLE.

Transcribed and edited by Robert Bills for the official website of the Socialist Labor Party of America.
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