

The People.

VOL. IX.—NO. 28.

HENRY KUHN, NAT'L SEC'Y, S.L.P.

NEW YORK, SUNDAY, OCTOBER 8, 1899

PRICE 2 CENTS.

SECOND EDITORIAL

TRULY PICTORIAL.

By DANIEL DE LEON

The theory of the Single Taxer and the theory of the “Tax-Payer” threw last Monday much light upon each other in this city.

The Single Taxer maintains that the landlord grabs it all; the “Tax-Payer” maintains that the workingman pays the taxes out of his wages. When it is pointed out to the Single Taxer that the capitalists, and not the landlord, are the ones who introduce new machinery, thereby increasing the wealth appropriated by them from the working class, the Single Taxer coolly denies that the capitalists appropriate the increase; he even goes so far—and this is the point—to pity the poor exploited capitalist, exploited by the landlord; with tears rolling down his cheeks in pity for the capitalists, the Single Taxer argues in a manner that amounts to saying that when the capitalists scrape and cheat and lie awake at night to introduce new machinery into their factories they do so only for the purpose of increasing the revenues of the landlord, the landlord being the only one who profits by the capitalists’ efforts. There have been doubting Thomases who took no stock in this theory; “slingers of mud” who argued against it; indulgers in “billingsgate” who ridiculed the idea of the capitalist’s sacrificing himself for the landlord, or anybody else, for that matter. Let them doubt no more. The “Tax-Payers” have knocked the bottom out of the vile cynicism that there was no such thing as a property-holder sacrificing himself for the benefit of other people. The “Tax-Payers” have just exemplified the fact that property holders will go through any amount of trouble so that others be money in pocket. This is what happened:

The collection of taxes for 1899 began in this city on Monday. The crush at the office of the Receiver of Taxes was tremendous. It started early and continued all day. Before noon there were fully one thousand persons in line, anxious to get at the cashier’s window. These people stood there all day, hungering and shivering. They had come from all over the city, interrupting their business, so that they miss

not paying. Even leaving uncomputed in dollars and cents the sufferings connected with their conduct, the actual loss in time must have averaged at least a dollar a head. Now, why this rush and scramble? Hear ye, hear ye, O sneerers at human nature's capacity, at its anxiety to lighten the burdens of others; hear ye, hear ye, O uninitiated in the mysteries of the incident of taxation.

If the taxes are not paid on or before November 1, they must be paid in full; if, however, they are paid on or before November 1, there is a rebate. The rebate is at the rate of 6 per cent. per annum between the day of payment and December 1. To those who paid their taxes last Monday, the rebate amounted to 98.33 cents on each \$100 of taxes paid.

Here we have it. Here is the "Tax-Payer's" position actually illustrated and proven. These assessed property holders are, of course, only the "temporary disbursers" of the taxes for the workingman. As the workingman is the tax-payer, he will eventually have to shell out—says the "Tax-Payer." But the assessed property holder is self-sacrificing—just as the capitalist. The capitalist puts himself to no end of trouble for the exclusive purpose of increasing the rent that is to be raked in by the landlord; the assessed property holder will stand all day, hungry and shivering, in a long line before the window where the taxes are to be paid, he will even sacrifice money in the bargain—all for the purpose of saving the workingman 98.33 cents on every \$100 of taxes paid.

As it cannot now—after the touching and ocular testimony presented last Monday—be any longer doubted that the workingman does pay the taxes, it should no longer be doubted that the landlord is the sole beneficiary of all the capitalists' efforts. As human nature, such as she is taught by the Single Tax, was so touchingly illustrated last Monday by the assessed property holders, let human nature be no longer libeled. Thus the "Tax-Payers'" theory supplements the Single Tax theory, and the Single Tax theory supplements the "Tax-Payers'" theory both in economics {economics?} and psychology.

And so they do.

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

Uploaded May 2005