

desire for work in order that the few may enjoy well timbered parks and breed deer and grouse on broad acres which should be employed in the production of food. . . . If landowners are unwilling to bend to the needs of the age, without harm to themselves, a way must be found to make them by adequate taxation."

The last chapter is headed "The Rating of Land Values and its Influence on its Cultivation."

Mr. Long here shows how the present system retards the development and cultivation of land, and how rates based on land value alone would stimulate it. In fact, this last chapter in itself forms quite a bright little essay on our proposals which the author heartily commends to the favourable consideration of the cultivator of the soil. This work deserves a wide circulation, and we hope it will get it.

W. R. L.

#### THE A.B.C. OF TAXATION.\*

The work of Mr. Fillebrown constitutes a valuable contribution to the literature dealing with the taxation of land values which no serious student of tax reform can afford to neglect. We have read the three books before us with a great deal of pleasure, and readily acknowledge that the reading of them has helped to clarify our ideas, for the author has stated, with a most admirable lucidity, certain points, which indeed were implicated in the economic teaching of Henry George and other writers, and which some of us had more or less clearly in our minds.

The SINGLE TAX CATECHISM we shall not attempt to review. Catechisms are unsatisfactory works in so far as they are only completely understandable by those who already know the subject, for they attempt to compress a great amount of learning into a little space, and so are apt to be much too dogmatic. But this particular catechism seems to us to be as successful as such a work can be, and forms a concise statement of single tax doctrine, though we dissent from one or two of the propositions.

The SINGLE TAX HANDBOOK consists of the most salient passages on the taxation of land values from Adam Smith, J. S. Mill, Henry George, Rev. Edward McGlynn, Thomas G. Shearman, and the author's A.B.C. OF TAXATION. It contains as well Mr. Fillebrown's SINGLE TAX CATECHISM, and a brief statement of achievements in Tax Reform in various parts of the world. The chapter on "Achievements" is rather too brief, but it would perhaps have increased the size of the book unduly to have extended it. The book as a whole is one of the best we know for putting into the hands of the student, and it has the additional advantage of inducing him to carry his researches further and to study in full the work of the authors cited.

THE A.B.C. OF TAXATION is throughout a work of great interest and merit, but perhaps the most interesting chapters are those which the author has incorporated in the SINGLE TAX HANDBOOK, viz., Chapters I, II, III, on the "Three Generic Peculiarities of Land," and in the space at our disposal we shall direct our attention only to them. The first generic peculiarity is that ground rent is a social product, and this fact the average student would have thought could be disposed of in a page or two, yet Mr. Fillebrown devotes to it almost 30 pages, in which not a word is wasted. He shows that ground rent "is the annual value of the exclusive use and control of a given area of land, involving the enjoyment of those rights and privileges pertaining to the land . . . which are due to the presence and activity of population and are inseparable therefrom"; that in the words of Shearman it is "a tribute which natural laws levy upon every occupant of land as the market price of all the social as well as the natural advantages appertaining to that land"; that "the true office of

ground rent is that of a board of equalisation—equalisation of taxation, of distribution, and of opportunity"; and so on, the conclusions being backed by some very pertinent quotations from American economists.

The second generic peculiarity of land is that "a tax upon economic rent cannot be shifted." Upon this little is said, and we think that the argument might have been elaborated for, although the proposition is self-evident to any person who knows the Ricardian law of rent, it is to others rather difficult. The proposition is again backed up by some good quotations, though the first quotation from Seligman is more appropriate to the third proposition.

The third generic peculiarity of land is that "the selling value is an untaxed value," or, at greater length: "Every landowner is exempt from taxation on his investment, to the extent of the tax to which his land was subject at the time of his purchase, and therefore, practically speaking, nearly all land is to-day owned free of any tax burden." This is of course a simple corollary from the second proposition, for, if a tax on land values cannot be shifted, the purchaser knowing that the tax is an unescapable charge on the land will diminish his offer by the amount of the tax capitalised—or the vendor obtains that amount less than he would otherwise have received—and of course supposing the tax to remain stationary, the purchaser is not burdened by it, but gets the current rate of interest in his investment. The proposition may be said to be the statement of the fact that—

The landowner to-day who has purchased since the present tax was imposed escapes taxation upon his investment.

We think that we have said enough to show that this is an extremely interesting and stimulating book. There are one or two points in regard to which we disagree with Mr. Fillebrown, and to the discussion of which we hope one day to return, but we have the greatest pleasure in recommending it to our readers.

F. C. R. D.

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\* THE A.B.C. OF TAXATION, A SINGLE TAX HANDBOOK, and A 1913 SINGLE TAX CATECHISM, by C. B. Fillebrown, of Boston, Mass. See advertisement, p. 159.