

With our people yours is a name to conjure by, and it would please them even to know that William Lloyd Garrison was a reader of THE STANDARD.

I fully agree with what you say of my proper place. I went into politics reluctantly, and only because circumstances seemed to point to that as the best way, for the moment, that attention could be drawn to principle. It seems to me now that circumstances have changed. **You say that you do not see in the single tax a panacea for poverty. Nor yet do I. The panacea for poverty is freedom. What I see in the single tax is the means of securing that industrial freedom which will make possible other triumphs of freedom.**

It is the old, old battle we are fighting—the same battle of which your father in his day led the van. It is this that makes the sympathy of his son so cheering. And let him be brave as he may, one cannot but feel faint sometimes with the burden and heat of the day, and, hardest of all, the opposition of those who ought to aid. It is then that words like yours are so deeply grateful.

With much respect and with best wishes,

I am,

Yours sincerely,

HENRY GEORGE.

It is plain that, instead of finality, Henry George viewed the liberation of the land but as a great and essential step towards freedom, which is, indeed, as he declares, the true panacea for poverty. And I recall his reflective comment in a conversation regarding the possibility of communication with the spirit world. I had quoted the remark of Wendell Phillips (addressed to one inclined to ridicule the idea): "It may be the refraction of some great truth yet below the horizon." "That is fine," said Mr. George, "I wonder, when the single-tax movement triumphs, what next great struggle for humanity will follow."

Certainly this expressed no conceit that his realised ideas would make needless other efforts for human progress. He expressed his grateful appreciation of the anti-slavery struggle, and added that without the abolition of slavery the single-tax movement in this country would have been impossible. I was impressed at the time with the candour and modest simplicity of the man and his impersonal consideration of the subject.

What a difference the lapse of a few years makes in the current thought! When Henry George declared the same conviction which is expressed in a recent number of the London NATION, it was derided by the wise men of that period. Now it passes as a truism, and creates no adverse comment. This is the expression:—

The land question has become the centre not only of the social controversies, but of the political issues of the time. It is here that the will of the nation and the love of power of a class meet in direct conflict. It is here, too, that the wants and necessities of every class of social reformer find common ground.

If not an indication of immediate triumph, it is an evidence that once excluded ideas have possessed thoughtful minds and reached the stage of practical application. How cheered and strengthened would the great-hearted leader be, were he alive, to see the imperial progress of his conquering cause!

CAN THE TAX BE SHIFTED

The Editor of LAND VALUES

SIR,—According to the May issue of LAND VALUES, when Mr. Outhwaite was asked at Harlesden whether the proposed tax on land values can be shifted, he replied as follows:—

"The land value tax is the only tax that cannot be passed on. It will compel the owner to take less for the land instead of enabling him to get more. That is why every owner of land denounces this tax as confiscation and robbery—because they know that they cannot pass it on."

Though this is not a verbatim account of Mr. Outhwaite's extempore reply we may take it as a fairly complete summary of his remarks. Further, it indicates quite accurately the line adopted by a great many other speakers, when tackled on this particular point. But is it an adequate reply? Does it even suggest to a hostile critic the proper method of approaching the question? To declare rhetorically that the opposition shown to our proposals by the landlords proves that they know they cannot evade the incidence of the tax may be effective enough in a public meeting but when the man who has propounded his difficulty goes home and thinks over the answer will it not appear rather threadbare and unsatisfactory?

We must look at the question from the point of view of the man who asks it. No one who has really grasped the basic ideas of the taxation of land values even puts such a question. The very asking of it indicates a fogged or illogical mind. It is the stock problem of those who are prejudiced against the movement, those who have never made any mental effort to understand it—those, for instance, who have no idea about land beyond nationalising it and who therefore cannot understand why we should bother about such a slow, roundabout method as taxation. These are the men we have to convince, and we will never convince them by simply asserting roundly that the land value tax is the only tax that cannot be passed on. Proof, not assertion, is required.

It is extremely difficult to answer the question satisfactorily in a short space just because it involves fundamentals. We will go back to the beginning. We must try and make the interrogator understand what rent is, and we must explain how land differs from every other commodity with which the economist has to deal. When a man appreciates how land differs from tea it will at once become obvious how a tax on land values differs from a tax on tea.

But here is the pitfall. No one can safely give a résumé of the theory of the taxation of land values when asked to show that the tax cannot be passed on. There are too many chances of being side-tracked. What we require, therefore, is some way of answering the question which will be a *via media* between a dissertation and a couple of unsupported statements. Will you or some of your friends show us how it can best be done?

Yours, &c.,

FREDERICK SCOPES.

Glasgow, May, 1917.

[It is freely admitted that a tax on tea can be passed on. Consumers of tea know by experience that when the tax on tea is increased, the price is advanced accordingly. This view is as a rule accepted by the man who puts the question at our meetings, but does he follow closely or grasp clearly the full explanation given him as to how this is so?

Let us assume that he does not and call on our imagination to help us out of the difficulty.

Suppose a tax on tea would bring more tea into the market, what would happen? The price of tea would fall and the tea dealer could not pass on the tax. Not only could he not pass on the tax in such circumstances, but he