

open a field of argument that is practically interminable. It may well be that the countervailing forces at work in society will over-balance the expected lowering of rents, and we are certainly safer to avoid too confident prophecy and so save ourselves the entanglements of discussions which at best are more or less mystifying.

What then remains as the main course charted for us by Henry George? Simply to hold fast to the position that land value is a social product; to assert society's right to appropriate that value as its normal revenue; and to emphasize the fact that all present owners of land have bought themselves free of the existing tax on land, and that, in the words of the Minority report, "they can only be made to bear any portion of the tax burden by taking from them a larger percentage than they figured on when they bought the land, or in other words when they invested in tax-collecting privileges."

I have not forgotten that the purpose of the Commission was not ethical but fiscal—that of discovering how to raise more revenue. I submit, however, while denying the reality of the alleged though chimerical distinction that the taxing of land-values may be supported on purely fiscal grounds as logically as on its moral basis. The sufficiency of the fund; the simplicity of assessment; the inexpensiveness in collection; the impossibility of evasion; the laying of the burden equitably according to benefits received by public expenditure; the stimulus to industry and the consequent increase in the general ability to support local expenses; all these arguments may be advanced on purely fiscal grounds.

The Single Tax movement can lose nothing by giving the fullest credit to all who are willing to lend themselves to its service even in the smallest degree, and it may not be unprofitable to consider what might have been gained by the course suggested, especially, in the way of gathering strength and encouragement from the enemy. For example, Professor Seligman, (page 112) bore witness as follows as to his position in regard to a heavier tax upon

land-value: "While I hold the arguments of the Single Taxers to be erroneous, I agree with the majority of the modern economists in the belief that land values afford an especially suitable basis for local taxation. I do not believe that land values should form the exclusive basis of taxation, but I do think that under certain circumstances a larger revenue may be derived from that source than is the case at present." These words indicate a drift which is shown to be shared by other Professors and real estate men to quite an extent, and which Single Taxers might well appropriate in reinforcement of their own position. Another distinguished contributor to the work of the Commission has said, "A much stronger case could have been made out for the Single Tax had the question been framed in a somewhat broader way. Several of the more intelligent real estate men made statements in the informal conferences which seem to indicate a very striking awakening to the significance of the modern movement toward heavier land taxes." I trust some of your readers will agree with me that there are many indications like these of a growing sympathy towards our principles even among those who have hitherto been our strongest opponents, and that it should be our object to capture and conciliate such leanings rather than to divert them by raising debatable side issues.

In conclusion, let me say that if it is admitted that the value of land is always an untaxed value with respect to old taxes, and if, as is stated in the report, land in New York changes hands on the average every twenty-seven years, then it is evident that as each successive purchaser buys himself free of all taxes imposed previous to his purchase, the tax on land-values even though carrying the whole weight of local burdens, would in one or two generations be entirely burdenless to the then owners of land.—ALEXANDER MACKENDRICK.

REPLY TO ALEXANDER MACKENDRICK

There is of course much to question in Mr. Mackendrick's communication. The Single Tax however presented is a challenge

to landlordism. No attempt to placate opposition is liable to conciliate those who are fighting for the retention of their privilege to pocket the economic rent which the community creates. Whether they are able to pocket all of it or the larger portion of it, is for the moment immaterial. Let us concede that they do not pocket all of it, but that some of it is distributed as wages, salaries and profits to storekeepers. The contention is that all of it that does not go into the public treasury should go in those ways. What share of it the landlord should get are the wages of his labor or the interest on his capital as owner of buildings, and to these returns he is entitled. As owner of a piece of land he is entitled to receive nothing.

We know this is a hard doctrine. We know society gags at it. But we cannot make a truth like ours easy—and in the long run it will not pay to try to make it easy.

Mr. Fillebrown has done good work in Massachusetts. But it does not appear that in that State any more than in other States landlords are prepared to relinquish their privileges. They will do so only under compulsion. And society will awake to the truth we are contending for only as we challenge loudly and long the iniquity of uncontrolled private ownership of land and its revenue.

Regarding some other points made by Mr. Mackendrick, it should be said: That a tax on land values would relieve congestion must remain as one of our contentions until disposed of by more conclusive arguments than the flimsy ones that have been advanced in opposition. And that the results which may be confidently anticipated from the exemption of improvements from taxation, unless neutralized by influences which may be indicated, must also remain a part of our argument, as irrefutable as the arguments in opposition are confused, mistaken or intentionally misleading. Mr. Mackendrick has presented no facts why any one of these weapons should be discarded from our armory, save that they are the subject of controversy, which is true of

every other proposition that may be advanced in support of the Single Tax. The slight concession made in our favor by Prof. Seligman would hardly induce us to make sacrifice of more dubious principles.—
EDITOR SINGLE TAX REVIEW.

FROM THE FIELD

REPORT OF LECTURE TOUR OF JAMES F. MORTON, JR.

My first field letter covered a completed trip, while the present lines must be written on the road. The inadequacy of these reports is more patent to the writer than to anybody else. I can state only a few of the bare facts, condensed to fit the requirements of space, but must leave to the imagination all the atmosphere which surrounds the field work, and which arouses fresh enthusiasm at every stage of its progress. The perfunctory account can give no adequate idea of the need of the message, realized anew in every locality, the ever increasing receptivity of men and women in all walks of life, the eager zeal of loyal workers in one place after another, the power of a simple presentation to carry conviction, the new opportunities growing out of the simplest beginnings. We have an immense harvest, ready to be gathered. New York is supposed to be one of the most difficult, hopeless, conservative States; but no Single Taxer could spend a few weeks with me on the road, and fail to become impressed with the conviction that the people are ready as never before for the gospel of economic freedom. The great need is that of cooperation in systematic organized work. With a more vigorous financial backing of the State League, and with the Single Taxers in the various communities thoroughly prepared to cooperate with the field work and to carry out the simple "follow-up" methods necessary to give permanency to its effects, the results will surpass the expectancy of even the most sanguine.

As previously reported, my first trip wound up in Albany, with a fortnight of