

love." We certainly want some new word unmagnetized by use for other purposes, that shall connote the ideas of a deep and affectionate respect for all the privacies and sanctities and liberties of individual life, along with a determination to extract from experience a larger and truer knowledge of how to give effect to those feelings. Only in such a state of social consciousness, can a solvent be found for the difficulties and pitfalls of democracy which you so ably set forth. Such a demonstration as you have given, of the impossibility of democracy till the human mind is ready for it, would be depressing were it not for the fact that evidence exists that this preparedness is already far on the way. A sense of collective responsibility for the wrongs and injustices of society is to be found now in the consciences of the well-to-do to an extent that constitutes this a new age. Many of those who are conducting charities at present are suffering from a nausea at the necessity for charity, brought on by this rising sense of loyalty to the idealized community. In every direction, then, the man of faith in human nature can discern signs that the condition of "more knowledge and more love" necessary for a true democracy, is steadily on the increase.

The aim of all reform should of course be to facilitate the natural tendency to the spread of this sense of loyalty to the community. But as you appropriately remind your readers the greatest obstacle to the dissemination of this spirit is the poverty in which so large a number of the community are steeped. All will agree with your dictum, "It may be safely affirmed that democracy is only possible under conditions where inequalities of fortune are not greater than inequality of human intelligence and character." When we have broken the last barrier of circumstance which makes the realization of a true democracy impossible; when men are free to earn livings and to retain for themselves all the benefits that accrue to increased diligence and efficiency then we may confidently look for the beginnings of a human brotherhood such as it has not entered into the heart of man to conceive of.

If your modesty will permit the printing of this letter in the *REVIEW*, I shall of course be glad that my unworthy testimony to the excellence of your article should reach some of the subscribers who have not been privileged as I have been to read the article itself.—ALEX. MACKENDRICK, Boston, Mass.

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#### COULD A TAX ON LAND VALUES BE PASSED ON?

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A common objection to land values taxation, shared by many who approve of the principle, as well as by some opponents, is that taxes on land values, though levied on the owners, would be passed on to the tenants or purchasers in increased prices. This belief is probably due to the fact that the taxes we are accustomed to—taxes on industry—are always passed on in this way. Taxes on tea and rates on houses are paid by the users ("consumers") of tea and houses, and if boots were taxed 1s. a pair the purchasers or consumers of boots would have to pay an additional 1s., or more. The reason is that taxes on commodities, such as houses, boots, etc., check their production and thereby lessen the supply until higher prices can be obtained. The taxes are added to the cost of production. But land is not produced by labor. It is a fixed quantity which cannot be affected by human action, though the market supply can be either increased or decreased. The effect of taxing all land on its true value is to increase the market supply by making owners of unused or under-used land anxious to part with it. The price of land, like other prices, is regulated by supply and demand, and an increased market-supply (demand remaining as before) must inevitably reduce prices.—ARTHUR H. WELLER.

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PORTLAND, Maine, now has a Single Tax League. Rev. Dr. Henry Blanchard is president; Mr. George E. Kittridge, vice president; Mrs. Mary L. Adams, secretary; and Rev. J. B. Shepperd, treasurer. Mr. E. P. Wentworth is director. An active propaganda will be instituted.