

Enter the Single Tax

IN the *Monitor* of January 3, 1929, you published an interesting letter headed "Enter the Single Tax," referring to the inequity of present methods of taxation.

Your correspondent makes out a good case in favor of taking taxes off industry and enterprise, and placing them instead upon special privilege—i. e., upon the value which attaches to land by reason of the growth and development of communities in nation, state and municipality. This value is induced not only by the fact of the presence and material development of increasing populations, but by all those desirable elements that go to make for the "fuller" and more varied life—the ideal factors which someone has termed the "imponderables." Does not such a value accrue to the community rather than to the individual?

The present cumbersome, wasteful and inadequate methods of imposing and collecting the public revenues, with their ill-effect upon both Capital and Labor, must surely give way to a more accurate method; and given the postulate that there is a method that is just and right because it measurably conforms to natural economic law, it is clearly the duty, nay, the necessity, of self-governing peoples to find and apply it. The plea of the "Single Taxer" is for honest investigation and research.

A communication of this kind can, of course, barely touch upon so large a theme, but to anyone who may be further interested, a recent publication, "Significant Paragraphs from Progress and Poverty" by Henry George, compiled by Prof. Harry Gunnison Brown, of University of Missouri, with an appreciation of Henry George by Prof. John Dewey of Columbia University, is recommended. This is an inexpensive but well printed booklet which will repay anyone in interest and information upon what has heretofore been regarded as a "dry" subject.

—O. A. TOEPFERT, in *Christian Science Monitor*.

IF there is no better reason for the existence of the human race than the creation and accumulation of wealth which ultimately will pass under the control of the acquisitive one-half of one per cent of the population it might as well perish and let the earth relapse into the hands of its Creator.

—Editorial *Omaha World-Herald*.

THAT grinding sound you hear is the gnashing of teeth by all the realtors who thought they were going to sell Marion Talley a farm.—F. P. A. in *New York World*.

SAID the late James J. Hill: "Land without people is a desert. People without land are a mob." He might have added that the way to make deserts is to maintain a tax system which encourages withholding of land from use and discourages its use, the kind of tax system, it might be said, advocated by "professional economists," like Seligman or Ely.

A Back Number Theory Urged by a Farm Writer

A WRITER in the *National Farm News* in speaking of taxation offers this suggestion: "Somelhow the burden must be shifted to those who are able to pay, and the ability-to-pay rests wholly with those who have a net income."

Which proves that all people do not learn from experience. Farmers as well as persons in other occupations have had enough experience with efforts to enforce the ability-to-pay theory to learn that it is impractical. In some places they have learned it, as in Western Canada and in North Dakota, but throughout the United States generally this is not the case. The writer quoted does not seem to know that if the government really performs useful services the ones to pay therefor are those who get the benefits. If it performs no useful service, then no one should pay or be required to pay. In either case there is no excuse for taking money from anyone on the ground that he can afford it. If the government by any act puts money in a citizen's pocket which he has not earned through any act of his own, that citizen will be a beneficiary of what the government has done and, whatever his net income may be, should bear the expense. Wherever the government gives useful service there this service causes an increase in land values. Residents of such localities who own no land pay for these services in increased rents to landowners. To tax them is to make them pay a second time in taxes for the same service already paid for in rent. A tax on land values only is the only equitable way to defray the cost of such services. Should the government's acts cause no increase in land values then these acts must either be unnecessary or harmful and should be stopped. In neither case is the ability-to-pay theory justified.

The *National Farm News* writer should wake up. Otherwise we may find him writing some day an article of the urgent need of suppressing witchcraft, or that Spain be driven out of Cuba or the need of woman suffrage or something else that is just as up to date as the ability-to-pay doctrine.

—*American Economic League*, Baltimore, Md.

BOOK NOTICES

K. P. ALEXANDER DROPS INTO VERSE

"If You Must Talk" is the title of a 43-page pamphlet containing what the author calls in his sub-title "Some Metrical Cullings From the Years," and is from our old friend, K. P. Alexander, of Little Rock, Ark.

These verses are intellectual and philosophical rather than imaginative. But they are at least thought-provoking. The author has not brushed aside the problems of life for easy contentment, but has submitted them to profound questioning.

J. D. M.