

LAND VALUES AND TAXATION.*

First let us gratefully congratulate the author, our good friend Mr. Edwin Adam, M.A., LL.B., of Edinburgh, on this his latest and most important contribution to the ever growing literature on our question. Clear, concise, comprehensive and convincing, it is a book we would fain see widely circulated amongst all desirous of gaining an intelligent and instructed insight into the question of Taxation.

INTRODUCTION: (Government and Taxation.)

Though personally constitutionally averse to any appeal to the ever popular "design argument," to any appeal to Nature's schemes, plans or designs, in which Mr. Adam ventures to indulge in his Introductory, yet we rejoiced to find ourselves in complete agreement with his philosophic conception of the sphere and function of Government, as well as with his emphasis of the fundamental importance of Taxation.

Anarchist writers, including those influenced by the earlier teachings of Tolstoi, regard Government and Governments as necessarily the curse and bane of humanity. To them Government appears solely as the chief of the means by which a powerful, well-organised privileged minority maintain, extend and enforce their iniquitous power over the lives, liberties and earnings of the chaotic, heterogeneous majority—a view derived from and supported by a more or less superficial study of the past, as well as of much of the present, history of the civilised Nations of the World. To them Taxation necessarily and logically appears solely as one of the means by which this powerful, entrenched minority exploit and plunder the many for their own individual or class advantage. Socialist writers, on the other hand, regard Government as necessarily the source of all civilised rights; they make of Government, thinly disguised under the alias of "The State" (with a capital S, please, Mr. Printer) a sort of god or fetish, at whose altar the logical amongst them would unhesitatingly sacrifice the liberties and earnings, and, if necessary, the lives, of all born or entering within its sphere of influence. As under their regime the whole produce of the community would accrue to Government, to be doled out by them to its citizens, either equally, or according to needs, or according to services rendered, the whole question of Taxation logically appears to them of very minor importance, and so they are prone to overlook or ignore its overwhelming power for good or for evil.

Needless to add that Mr. Adam falls into neither of these illogical extremes. Unlike our Socialist friends, he realises, to put it as broadly as possible, that governments are made for man, not man for governments. Without being tempted into any disquisition on the sphere and function of Government generally, he proceeds on the broad view, which few we think would be prepared to dispute, that—"without a government of some sort, civilisation cannot exist and social progress would disappear;" and that "without a revenue, government is impossible." And he wisely restricts his essay to a consideration of the question of finding a system of raising the necessary public revenue "just and equal to every member of the State, with beneficial and not evil consequences to each and to all.

HISTORY OF TAXATION.

Holding as he does that—"The history of taxation in any country practically involves the study of its whole history, political and social as well as economic," Mr. Adam does well to devote the first chapter of his book to a short summary of the history of the rise and development of the revenue system, local and national, at present in vogue in this country. And a most interesting and instructive chapter he makes of it, and one we should very much like to see

reprinted in pamphlet form. He shows conclusively that—"Broadly speaking, the history of taxation in this country follows the line of the evolution of the system of land tenure, and both are intimately connected with the growth of representative government, parliamentary and local." In a series of crisp, telling paragraphs our author tersely summarises the main outlines of the most primitive, Teutonic, and the more complex Feudal System of land-holding and taxation; and depicts the legislative means by which erstwhile Land Holders have converted themselves into Land Owners, by gradually ridding themselves of the proportionate duties which under the Constitutional Law of England accompanied the recognised privilege of the holding of land, and fastening the burden of taxation on their disinherited and disfranchised fellow-citizens. Though here told in studiously moderate language, the story of the latter process almost justifies the conventional attitude of Philosophic Anarchists towards Government and Legislation. This chapter of Mr. Adam's book is one which no student of our question can afford to ignore.

THE CANONS OF TAXATION.

Our author then devotes two chapters to the consideration of the accepted canons of taxation, as laid down by the Father of English Political Economy, Adam Smith. "The natural Canon of Taxation," he says, "would seem to be that each citizen should pay to the State in proportion to the benefits he receives from the State." And this he conclusively shows is the only rational interpretation of the avowedly accepted Canon of Equality as explained by Adam Smith himself. The minor Canons of Taxation our author deals with very briefly, but in a manner which shows him to be a past-master of his subject, which he manages to make interesting even to those already well acquainted therewith.

THE NATIONAL BUDGET, ETC.

After a short but important chapter on the National Budget, Mr. Adam then subjects the present means of raising the necessary public revenues, both national and local, to a most critical analysis; the chapter devoted to Local Rates being specially worthy of the most serious study. In his four concluding chapters Mr. Adam treats of "The Natural Tax," "Its Sufficiency," and "Its Justice"; and in these chapters the case for the Taxation of Land Values is presented in a manner that cannot fail to convince any one who will bring an impartial mind to their consideration. Mr. Adam concludes his book with the following passage, with which this insufficient notice thereof may also fittingly close:—

"Natural Law demands that the community should reap where it has sown. Its revenue is garnered in the value of land apart from the value of improvement, and in basing its revenue on that basis the nation does justice between its citizens as individuals, and between its citizens and the State. Its citizens are each required to give to the State as each has received from the State. That fulfils the Law of Equality. Having thus settled their account for the State's maintenance, each is accorded full liberty to reap as he hath sown; liberty to each to enjoy the exercise of his individual talents. This is the basis of a true Democracy, a nation of free men in a free State."

L. H. B.

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