

## CORRESPONDENCE

CRITICIZES PROF. ARTHUR NICHOLS  
YOUNG

EDITOR SINGLE TAX REVIEW:

"The theory of property is not an absolute theory, but one of social utility." Arthur Nichols Young, in "The Single Tax Movement in the United States," page 303.

The Single Tax movement in this country, or anywhere else, is better off without the support or countenance of those who deprecate Single Taxers taking the position that the product belongs to the producer; that the question of whether he shall have it or not is not a question of "social utility," but a question of observance or non-observance of the Eighth Commandment; that the observance of that Commandment is just as incumbent upon the community itself as upon any of its members.

The title of any member of the community to appropriate ground rent has its origin in force, fraud or prescription. No amount of custom or legal sanction can validate such a title. It is nothing but a license to steal. Moreover, the recognition of such licenses by the community compels the community itself to take to the highway for its support, to "hold up" all of its members who have, or are suspected to have, property enough to make such procedure worth while.

The community, or those who assume to represent the community, may plead "social utility," or any other bunk, in explanation; but the real reason why the community has to take what doesn't belong to it is the fact that it has neglected to take what does belong to it; the fact that it has permitted certain of its members to embezzle the greater part of its own income.

Every one of the numerous devices to which the community resorts to make up its deficit is a plain steal, income and inheritance taxes as much so as any of the others. Even the two or three professional economists who are alleged to have "come out" for the Single Tax cling to the idea that it should be supplemented by both these steals, or, at any rate, by a certain amount of post mortem plundering.

Thomas G. Shearman hurt the Single Tax movement enough by trying to figure out that it wouldn't take much more than half of ground rent to meet public expenses, and that landowners could keep the other half. C. B. Fillebrown has done his best to assure landowners that property in land is as sacred as property in the results of labor; that all we want is enough of the income to maintain public administration.

And now we are beginning to get "supporters" from the "social utility" crowd. We don't want them. They will do us more harm than good. What we want is men whose moral perceptions are sufficiently developed to perceive that public property should not be taken for private purposes, or private property for public purposes except under eminent domain proceedings. This trying to settle moral questions by the rule of "social utility" is, always has been, and always will be a humbug. The attainment to genuine civilization under such a rule is as likely as the establishment of a cold storage plant in Hades.

As a mere chronicle of events, Young's book may be of some use to Single Taxers; but whatever effect it may have on the movement is much more likely to be adverse than favorable.

Especially is this true in view of the fact that objections like the following are enumerated as being entitled to serious consideration:

"But opponents have protested that it is a gratuitous affront to intelligence to compare ownership of human beings, whose welfare should be the end of economic activity, with ownership of land, an inert thing," page 306.

"Men have trafficked in land for generations and it has been an object of investment just as other forms of wealth (sic). It is argued that universally to take land values from their present owners would be not to repair an old injustice (mirabile dictu!) but to make a new one." Page 307.

Here we have an "instructor in economics" speaking of land as a "form of wealth." But such breaks are common among the "professionals." That this particular professional should have thought it worth while to repeat stuff like the foregoing is another

of the numerous instances that justify the growing impression that university economics must be a joke!—H.J. CHASE, Providence, R.I.

#### PROGRESSIVE PERRYVILLE

##### EDITOR SINGLE TAX REVIEW:

The Commissioners of the town of Perryville, Maryland, have exempted all improvements and personal property from taxation and have issued a circular reading as follows:

##### "COME TO PERRYVILLE!

In order to build up the town; to induce settlers to locate here; and to make it an attractive and desirable place to live, the Commissioners of Perryville have passed an ordinance providing that all household goods, merchandise and other forms of personal property and all buildings and improvements of every kind shall be free of local taxes.

Hereafter the man who builds a house in Perryville will not have it levied on every year by the town as long as it stands; the merchant will not be assessed for his stock, nor the manufacturer for his plant. We want houses, stores and industries of all kinds, and propose to offer them every inducement.

Taxes will be levied on site values only.

WILLIS B. GORRELL

GEORGE B. CAMPBELL

HARVEY S. RUTTER

July, 1917. Commissioners of Perryville."

The town of Capitol Heights, adjoining the District of Columbia and in Maryland, on July 9th adopted the same policy in taxation, and other towns in Maryland have it under consideration. I mention this to show that all progress is not west of the Mississippi River.—J. H. RALSTON, Washington, D. C.

#### REPLIES TO MR. MACKENDRICK

##### EDITOR SINGLE TAX REVIEW:

I have just finished reading "The Line of Least Resistance" in your July-August number. The writer touches on a phase of taxation that has bothered me, namely, the weakness of the *ad valorem* system. Experi-

ence has shown that inequalities in assessment are the rule. It is true by eliminating improvements and personal property and considering only site values the problem would be simplified very materially, yet one of the weaknesses of our proposition lies in the fact that values must be considered in arriving at how much each one should pay, because site values only reflect the service rendered by government. The human equation permitting favoritism is always in the way, but of course less under Single Tax than under our present system. The problem is one of relations as between individual and individual and town and town, county and county. Where one county is assessed at 40% and another at 100%, the proportion paid the State by each is very unequal and the temptation is ever present to cheat the State by assessing boards. There is something to be said for the abolition of local assessing bodies, turning them all into State officers, dependent upon the State for the retention of their offices. This would create a tendency to eliminate local bias now, as between individual and individual publicity of assessments, would go far towards preventing wrong assessment. In this, as in everything else, "Eternal vigilance is the price to be paid."

The writer also touches on the argument that vacant lots don't require the service of a Fire Department. This would apply to every other service of government as well. The assumption implied in this argument is the old one: That taxes should be levied for services used. Now as a matter of fact when a tax based on the value of location is paid it is for a privilege, that privilege being gauged by the value of the location. Taxes are not paid for the use you make of the services of government, but are paid for the privilege to use them, else the bachelor should be exempt from School Tax. Only when a fire occurs should a charge be made for the use of the Fire Department by the unfortunate one whose house is burned. Parks should then be surrounded by high barbed wire fences with turnstile at every entrance and a fee collected from each user. The man who walks on the streets ten times to my once should pay ten times as much,