

*tasies, suggested that which Henry George did indeed say."*

Tolstoy's language thus proves beyond a possible doubt that he does not believe in taking the land from the landlords, and that he does not believe that Henry George could have said so, but both are agreed in taking ground rent in taxation.

One more thought by way of comment. George and Tolstoy, in common with Herbert Spencer, found, in the literature of the land question, in the dictionaries and in works on political economy one word, "land," standing for soil and for situation, and they used the one term without defining to themselves and to their readers the two ideas embraced in it. A clear distinction presents itself between what the professors might call two separate "concepts," viz., "land" and "land value." It is as follows: "Land," *per se*, defined as the earth's surface; the inherent capabilities of the soil; the bounties of nature; natural resources; "natural media." "Land value," defined to be the value of "rights and privileges thereto pertaining," as specified in deeds of conveyance; value of the advantages of society and government; value of proximity; value due to command of facilities for commerce and communication with the world; an artificial value, not a value of "natural media." The value of land, *per se*, and land value as above defined may be contrasted by supposing one of two city lots to have a doorless and windowless hundred foot wall around it, or to have no legal right of way to and from it, in either of which cases the value would be that of land *per se*.

If any one will re-read both authors, bearing in mind to apply to private property in land wherever it occurs, the above distinction, as well as the qualifying words, "as at present existing," a great deal of confusion will surely be dissipated and sense will appear in place of what may have been pronounced foolishness.

C. B. FILLEBROWN.

FROM W. I. BOREMAN.

*Editor Single Tax Review:*

To be sure, we in this State have home rule in taxation in so far as the State taxes which are restricted to taxes on licenses and taxes on corporations. No other taxes are collected. The county gets all the taxes. But, on the other hand, the criminal expenses of each county are paid from the county taxes, while heretofore the State has paid them. And again, while we assess the value of land separate from the improvements, and each are to be assessed at their full selling value, and this assessment is to be made annually after 1909, yet at the same time a very strenuous effort is being made to tax personality with the usual results of scaring everybody into hiding it or lying

about it or sending it out of the State. What a howl is being sent up over the revaluation of land values. "Tax the lot I paid \$500 for at \$500! Why, last year it was assessed at \$50. That's awful. It will ruin us," etc. It is going to knock the wind and water out of the town lot business, I hope.

On the other hand, they are assessing houses at their real cost. Some old ones are being torn down to escape taxation. One very bad feature of our city charter is the exemption of all land in lots of over five acres from city taxes on the plea that it is farming land. Think of it! But it makes a good text for Single Taxers and Socialists to preach sermons on. W. I. BOREMAN.  
Parkersburg, West Va.

#### JUDGE POINTS FOR POLITICAL ACTION.

*Editor Single Tax Review:*

Is it not time to knock out the stays from under our boat and launch it upon the open sea of practical politics?

Will not such a course force our philosophy upon the attention of voters who cannot be persuaded to listen to the discussion of a question so long as it is purely academic?

Is it not time to test the zeal of our reformers and the metal of the martyrs?

J. J. POINTS.

Omaha, Neb.

#### SOME MORE CURIOSITIES OF TAXATION.

*Editor Single Tax Review:*

Your article on Curiosities of Taxation in the *Chicago Public* of Nov. 11, reminds me of another mentioned in *Hensel's Die Familie Mendelssohn*, vol. 1, p. 2. The translation is as follows:

In the middle of the foregoing century [the eighteenth] the Jews of Germany found themselves in the most oppressed condition. Here they were forbidden to live in corner houses, there they were permitted only a prescribed number of marriages, but everywhere they were burdened beyond the ordinary state taxes with the most various imposts, sometimes carefully chosen for their insulting character. For instance, under Frederick William I the Berlin Jews were compelled to buy the wild boars killed at the great court hunts; under Frederick the Great every Jew at his marriage must take porcelain of a certain value from the newly-founded Royal Porcelain Factory in Berlin, and even then not what he might choose, but according to the pleasure of the factory, which naturally got rid in this way of their unsalable wares. Moses Mendelssohn [grandfather of Felix the musician], even at that time a universally known and honored man, received twenty life size massive porcelain apes, of which some are still in the family.

ELLEN DEAN,

Chicago, Ill.