

"He done his damdest. Angels could do no more!"—ALFRED D. CRIDGE.

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PRIVATE PROPERTY IN LAND.

EDITOR SINGLE TAX REVIEW:

A great reform should rest upon good morals and good economics. Good economics will expedite the reform. Bad economics will easily retard or even obstruct it. The morals of the Henry George doctrine are perfect, but there persists to this enlightened day enough dead flies in its economics to make it irritating where it should be healing.

Your issue of November-December, 1912, reports the awarding of a prize among a dozen competitors for the best 250 word *definition of*, rather than an essay on, the Single Tax. Following are disconnected quotations from this prize definition:

"The purpose of the Single Tax is not merely to change the present system of taxation, but to abolish private ownership of land . . . We Single Taxers hold that . . . the land of the country must be the common property of all the people. . . . The right of private ownership can only apply to things produced by human effort." . . .

By reading the above statement, I am tempted to emphasize this one error (if it is an error) which innocently and unintentionally hinders the advance of the Science of Single Tax in the minds of thinking people.

But, it may be asked, did not Henry George believe in the abolition of private property in land?

To this it may be answered, "No." If he did, why was it that he suggested no modification of present land tenure or estate in land? If he did, how could he have said that the sole "sovereign" and sufficient remedy for the wrongs of private property in land was "to appropriate rent by taxation?"

I recently had occasion to ask the criticism of a College President upon several points; his only comment was two full pages devoted to Henry George's "error" that private property in land is wrong.

I am just reading the galley proofs of a

nineteen page magazine article on the Single Tax, more than one-half of which is devoted to the same point—combating an error of which Mr. George was never guilty, and which most of his thoughtful followers have "long since outgrown."—C. B. FILLEBROWN, Boston, Mass.

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WHO SHOULD BE TAXED?

The difficulties we have in the administration of our tax laws spring partly from the complexity of the process, and partly from the nature of taxes levied. The system should be simple, should not include the levying of taxes against the collection of which there is popular objection, and should not discourage prosperity. Thus, an inquiry into the advisability of changing the bases of local taxation may be even more necessary than one into administrative methods and practices.

Taxation for local purposes, we can all agree, should be a process for getting money from persons in proportion to the value of government services they receive or could receive. If personal property rightly should be taxed, non-use should not justify exemption. If buildings and real estate improvements are proper subjects for taxation, non-use cannot be entertained as conferring a right to exemption. The same is true of locations. Government services are provided; it is the owner's lookout if they are not being availed of. Regardless of use or non-use of these three classes of property, the nub of the whole question as to a just basis of taxation is the decision as to who it is—what interest it is—that gets or might get the value of government from day to day or year to year.

Our tax laws attempt to treat each of three interests alike, as if each was in like case in regard to the services and advantages of government. This may not be so. A little analysis—a little investigation—a little straight thinking—these may show that one or other of these interests is alone in a position to receive, to rent or sell, or to allow to go to waste, the services of government. These have a value day to day. This value exists and is traceable.