

erland, with the object of gathering material for a life of Henry George. Mr. Buscher is a keen and scholarly observer. We think that his wide experience, the fact that he is an earnest Single Taxer and in a sense our guest, will warrant the printing of this communication in our next number, giving in the same issue in which it appears the opportunity of reply by some qualified Fairhoper.

The writers of other communications will appreciate the reasons why we refrain from publishing them. We have not been frightened out of our convictions before expressed regarding Fairhope by threats of withdrawal of subscriptions. But it must be apparent that to continue this discussion indefinitely is to thresh old straws. Developments may at any time arise that may alter this decision, but any further lengthened controversy at this time must be without good results. Constructive, not destructive controversy—controversy that will enable us to get others' points of view, and if possible to harmonize such views for increased unity of effort, is what is chiefly required at this stage.

"The silence or apologetic attitude generally of church and educational leaders in the face of brazen crime committed by high toned criminals, immune from punishment, is not the least of the civic problems that face us. No feature of American life strikes the stranger so powerfully as the extraordinary indifference, partly cynicism and good nature, with which notorious frauds and notorious corruption in the sphere of politics are viewed by American public opinion."

These words of Frederick F. Ingram, whom all Single Taxers know, are quoted approvingly by the *Detroit Evening News*. But the most significant part of this address is its conclusion: "I have referred to the granting of special privileges as the cause of bad government. I mean by that the legislatures, national, state or municipal, giving to private corporations property or rights that call for the exercise of the power of eminent domain. This includes transportation privileges between cities and in cities, gas and electric lighting. A private corporation does not require a franchise or a charter to engage in any private business, any more than does an individual. If all public property was owned by the public and all public business done by the public through its chosen officials one great source of public corruption would end."

The anniversary of the birth of Henry George was celebrated in Melbourne, Victoria, by the production of a play, "The Professor in Wonderland," adapted from "The Story of My Dictatorship." Here is a suggestion for the American cousin to act upon. After twenty-five years of agitation there is yet no distinctive Single Tax drama.

## COMMUNICATIONS.

TOLSTOY AND PRIVATE PROPERTY  
IN LAND.

Editor *Single Tax Review* :

Tolstoy's recent letter to the *London Times* upon the subject, "A Great Iniquity," is the Russian philosopher's latest utterance upon the land question. In it is declared his belief that the greatest of all iniquities is the private ownership of land, together with his explicit endorsement of the Single Tax doctrine of Henry George.

The utterances of this world-famous man, heralded far and near, are likely to foster the misapprehension that the mutual aim of both Henry George and himself was the destruction of private property in land.

I, therefore, beg, with only a word or two of comment, to call critical attention to one of Tolstoy's statements, leaving it to the reader to make his own interpretation of its meaning.

Notwithstanding Tolstoy's unequivocal declaration that "the soil must be restored to the people" and his reiteration of "the wrong of private property in land," the conclusion that he would destroy the private ownership of land must be, it seems to me, a mistaken one, and out of harmony with both his text and context. Henry George specifically arraigned the institution of private property in land, *as it now exists*. He condemned that feature of land tenure which necessitates the invasion by taxation of the otherwise sacred right of private property in the products of labor in order that ground rent may continue to inure mainly to private benefit. Hence, it must be submitted that what Tolstoy had in mind was private property in land "as now existing." The length and breadth of George's proposed remedy, to which Tolstoy gives full endorsement was, in Mr. George's own words, "I do not propose \* \* \* to confiscate private property in land" \* \* \* but "to appropriate rent by taxation." (*Progress and Poverty*, Book VIII, Chap. 2). In the enjoyment of every other "right and privilege" of tenure, the right to "own, possess, buy, sell, devise and bequeath" excepting only the one privilege of the private appropriation of rent, Mr. George's specific declaration was that the landowner should be left undisturbed. The following paragraph is from Tolstoy's "A Great Iniquity":

"A member of the English Parliament, Labouchere, could publicly say, without meeting any refutation, that 'he was not such a visionary as Henry George; he did not propose to take the land from the landlords and rent it out again; what he was in favor of was putting a tax on land values.' That is, whilst attributing to George what he could not possibly have said, Labouchere by way of correcting these imaginary fan

*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.