

all the free land of equal quality was occupied. Then it would begin to have a selling price, and that selling price would steadily increase as population became more dense and pressed more and more on the means of subsistence. This selling price of land measures accurately the economic advantage of the owner over the landless people around him. It also measures accurately the value conferred on the land by the pressure of population. The user of the land will not be able to raise any more bushels of wheat or corn or produce on the land selling for \$100 an acre than he did when it was worth nothing, and he will continue to raise just as much on it when this selling price has been decreased to a certain extent by taxation—in other words, when a part of this value which has been conferred on the land by the pressure of population has been transferred to the State to be used for the benefit of all the people who have created it.

Mr. Silvers says on page forty-three "that every recipient of the benefits of the government should pay therefor in proportion to his ability to pay and the material benefits he receives."

These two propositions of taxation are contrary in principle and mutually destructive and irreconcilable.

To pay in proportion to benefits received is the basis of the Singletax and is the principle embodied in the amendments proposed to the Missouri Constitution.

But to pay in proportion to ability is unknown as a taxation principle outside of the ransom collected by robber chiefs from the friends of the captives.

The only readable passages in the book are the extensive yet garbled extracts from Henry George.

W. P. HILL.



## LAND VALUE TAXATION.

### Outlines of Lectures on the Taxation of Land Values.

An Explanation with Illustrative Charts, Notes and Answers to Typical Questions, of the Land Labor and Fiscal Reform Advocated by Henry George. By Louis F. Post. Published by The Public, Ellsworth Building, Chicago. 1912. Price, 30 cents.

I am much pleased to see this fourth edition of Post's *Lectures on the Single Tax*, revised and finely printed, at so popular a price. "Progress and Poverty" is a text book and a condensed text book, adapted best to studious minds; but these lectures are not only clear, but they take up, as old John Swinton said, "first things first."

Anyone who has assimilated the illustrations about the origin and character of bread, used as a simple sample of Wealth, has a "straight edge" to which he may refer all questions of Capital as opposed to Labor or Wages.

Having to answer questions constantly, especi-

ally in public, I have, ever since the first edition came out, gone over "Answers to Typical Questions" at least once a year for my own benefit. They are one product of a three years' lecture trip of Mr. Post, where each new question and the answer was preserved for further consideration. Mr. Post's admirable practice was to ask, "Is that answer satisfactory?" and answers that appeared most generally sufficient were afterward discussed, combined, condensed and substantially adopted.

Anyone who knows those answers will be delivered from the temptation to gain a cheap triumph by "putting down" an enquirer with a smart but inconclusive reply.

BOLTON HALL.

## PERIODICALS

### The American.

Senator La Follette concludes in the American for July his instructive as well as brilliant story of his own life in American politics. He climaxes with Dolliver the awakened, Taft the putty ball, and Aldrich the architect—of his own fortune.



### Everybody's.

C. P. Connolly closes in the July Everybody's his suggestive series of articles on "Big Business and the Bench." One of the effects of this work of his has been a good deal of "smoking-out." Another is a better understanding of some of the reasons why so much is said and done to hedge about the bench with superstitious confidence. That judges are men, to be judged by the use they make of their ermine and not by the fact that they wear it, is a valuable lesson to learn.

### The Sad Truth.

Arthur Young in Puck of June 26. Reproduced in The Public by courteous permission of the Editor of Puck.



Investigator—"But surely your children are already old enough to work?"  
Coal-Miner's Wife—"No. Their faces deceive you. They have already worked enough to become old."