

PEOPLE, LAND AND TAXES. By George H. Duncan. Robert Schalkenbach Foundation. New York. 181 pp. \$1.50.

People, Land and Taxes is, admittedly, a book which aims to popularize the fundamental ideas laid down by Henry George in *Progress and Poverty*. But this does not mean that it is only a restatement of those ideas. Mr. Duncan, the author, has ideas of his own. *People, Land and Taxes* teams with them. It is a short book, composed of short chapters. It is so absorbing that a man who read the manuscript complained that he lost a night's sleep over it, because he could not put it down.

Mr. Duncan opens with the assumption that every person has within himself the ability to produce enough to support himself, rear a family, and accumulate what is needed for a dignified old age. The reason this does not happen in a great many cases, he says, is because men and women do not have easy access to natural resources. Observing that despite the tremendous increase in individual productive power through modern technology the individual himself has made relatively little economic progress, and admitting that in view of the principles of conservation of matter and conservation of energy this increased productivity cannot have disappeared, he asks the natural question—where, then, has this increased productivity gone? This introduces the very challenging idea that it is being dissipated in activities that are wasteful as far as our overall economy is concerned. Examples are given to illustrate. But how can it happen? For one thing, since the rent of land is not an individually created value but a value created by the community, the private appropriation of rent takes from producers—individuals—a substantial part of the value of their product, to be used by those who have not sweated over it in ways that are actually wasteful.

To prove his point that if a part of rent were collected through the medium of taxes, production in its various forms would be relieved of taxes which now repress it. Mr. Duncan has gone afield to draw upon his wide experience as a public servant in his native state of New Hampshire.

Drastic changes in human relations cannot always be accomplished in one long step. Mr. Duncan is therefore willing to bide his time to bring about the full reform he is advocating, but he does point out several examples in the present tax structure where his principle has been adopted in part with beneficial results. Thus he leads persuasively to the conclusion that our economic conditions would be much improved by any further approach to a policy which looks at the end to the abolition of all taxes on production and places the reliance for community expenses on the collection of economic rent.

While, as stated, Mr. Duncan set out to illustrate a principle which inevitably classes his book as a "Henry George book," it is at the same time, in every way, a "Duncan book." The approach is new; the illustrations are modern and plentiful, and the conclusions deliberately conservative. He does not claim to make over the world in a day. He does hold out a believable and attainable goal and shows how it can be accomplished.