

Mr. Brown's Plain Talks

"TAXATION is simply collecting pay for community service, and under present systems it is a hit-or-miss proceeding," wrote James R. Brown in a booklet entitled "A Plain Talk on Taxation," published about 25 years ago. Then as now it was true, as the author stated, that taxes fell upon the just and unjust, "but unlike the rain, usually hit the unjust very lightly, and the just very hard."

James R. Brown was one of the important and interesting characters associated with Henry George in New York. His booklet was printed under auspices of the Manhattan Single Tax Club of which he once was president, and which had a distinguished record.

Taxation has the power to destroy, wrote the author, but it has also the power to create. The state, through taxation, can shut the door of opportunity to labor and to capital, or it can force open the door of natural opportunities and thus relieve capital and labor.

A Perennial Truth

"Our tax books from beginning to end are but a collection of guesses," he stated in defining *What taxation is*. "Our tax rolls are stained with grand and petty larceny from top to bottom. We take private property for public use and give public value for private enjoyment. The man who makes two blades of grass grow where one grew before, we punish him, and the man who prevents any grass at all from growing, we reward him. Could we do worse?"

In discussing the proposed method, Mr. Brown succinctly pointed out that "while taxing labor products makes them scarcer and dearer, taxing land values makes land more plentiful and cheaper."

Times certainly have not changed much in the quarter century for it is true now as then, that "we haven't caught on to the fact that taxes are simply the payment for social services. We have no idea that it is possible to measure exactly the value of social service or to obtain from each individual his just and proper share of the cost of it."

Describing "the one yard stick," Mr. Brown wrote, "improvements in a town add to land values and to value of nothing else. If you took a badly paved street . . . and sprinkled it with rose-water, what would go up in value? . . . The land only—the vacant as well as the used."

James R. Brown operated a livery stable on the periphery of Central Park in New York and it was from him that Mrs. Schalkenbach rented a horse on which to take riding lessons. During the rides Mr. Brown talked to her about Henry George, and as a gradually evolving consequence, Mrs. Schalkenbach's husband also became interested. From that association resulted the foundation which now bears the name of Robert Schalkenbach.

Mr. Brown died in 1931. He gave his "Plain Talks on Taxes" in many cities and towns through the country. Charlotte L. Sayer of Portland sent us her copy of this booklet which the author gave her in 1921.