

same piece of property. The trustees have clearly the duty of expending the annual rental for the common expenses of the management of the estate, and if a surplus remains after all expenses are paid, then such surplus shall be distributed, not pro-rata among the heirs according to their holdings or rentals paid, but equally, in recognition of the equal right of all men to an equal share of their father's bounty.

Having thus stated in parable Henry George's concept of the manner in which ownership of land should be dealt with, it seems worth while to deal with the negative side and to set down what he clearly did not intend. He did not intend that land should be owned by the state and doled out to citizens according to the will of officials. He did not intend that it should be held by all the people in common ownership and that the produce should be distributed according to the arbitrary decisions of autocratic or democratic officials. He did not intend what is called land nationalization, beginning with a policy of land purchase. He did not intend that any now existing title of a person to land should be disturbed or abolished as long as the person holding such title paid annually as much rental for the bare land exclusive of improvements as the generality of persons holding similar allotments would and did pay. The determination of rentals to be paid under such a system is really a form of valuation of sites by common consent.

Such a system now exists in parts of the State of New York under the following circumstances. Certain towns located on the South Shore of Long Island front on Great South Bay, which bay is formed by sand bars extending along its outer edge, which is about five miles out to sea. In the course of time the beaches developed vegetation and became habitable, and the State of New York conferred the ownership of them on the towns of the mainland of the island fronting them. Certain persons tried to acquire ownership of strips of these beaches and some were sold, until finally some one raised the point that the towns could only lease and not sell. The result is that these beaches are being built up by citizens who if they have no titles, on the other hand had no purchase price to pay for land. The only limitation upon their right to indefinite use is that they must, within two years, build bungalows or cottages, worth not less than a stated sum and pay an annual rental. Even this requirement is not rigidly enforced, but if any person has taken a plot and has not built upon it and if a new-comer makes a bid and shows a willingness and ability to build, the previous tenant will be given notice that if he does not comply with his agreement with the town at once, his plot will be turned over to the new bidder. An arbitrary price applicable to all similarly situated lots is charged, and the money applied to the construction of board-walks, which are the only highways on the islands and beaches.

It must be clear to all persons who really desire to understand Henry George's proposal, that under his plan every element of ownership which now inheres in home or farm-owning would persist, except the ability to appropriate such increases in value as might arise from public need or public expenditure.

There is practically no such thing as absolute ownership of land now. All governments assert the right to levy some form of tax on land, which if not duly paid, entitles the government to seize and sell the land of the delinquent owner. Such a person would be in an improved position under the Henry George plan because he would not be liable to be sold out for an unpaid tax on his improvements, which in most cases, would be more than the tax on the lot.

Dr. S. Parkes Cadman Fully Redeems Himself

WE have had occasion to comment adversely, perhaps too harshly, on Dr. Cadman's answers to Single Tax inquiries. We wish now to commend him for his admirable reply to the following inquiry from Winston-Salem, N. C.

Will you not briefly state for the benefit of many who do not understand them the fundamental principles of the single tax theory and why it is so called?

To this Dr. Cadman replies as follows:

Its author, the late Henry George, proposed to abolish all taxes save one levied on the value of land, which he named the Single Tax. It was not to be a tax on real estate nor on all land, but only on land having a value irrespective of its improvements, and one levied in proportion to that value.

The basis of this proposal may be condensed as follows: The land of every country belongs of right to all the people of that country, nor can it be alienated by one generation so as to affect the title of the next, any more than men can sell their yet unborn children for slaves.

Private ownership of land is no more legitimate in morality or reason than private ownership of air or sunlight. But private occupancy and use of land is right and indispensable. Since it is impossible to divide land into equal shares, it should be divided into parcels convenient for private use among those who are willing to pay the highest price for the use of each parcel.

This price is now paid periodically to some owners and is called rent. By applying the rent of land, exclusive of all improvements to the equal benefit of the whole community absolute justice would be done to all.

The idea of thus concentrating all taxes upon ground has secured many disciples in Great Britain, North America, Australia and New Zealand. Mr. George was a really great American, and, although a private citizen, he ex-