

Reply to Rev. S. Parkes Cadman

THE Rev. S. Parkes Cadman, writing in to-day's *Register* in reply to a New York inquirer, damns with faint praise the economic philosophy of the late Henry George and illustrates the wisdom of the shoemaker who decides to stick to his last. He admits that "the Single Tax theory has its merits," but asserts that its "want of practicality" is a "barrier which economists declare insurmountable. Why penalize land," he asks, "as one species of property, and allow all others to escape?" I beg leave to comment as follows:

1. The practicality of the Single Tax is its chief merit. Its adoption could be brought about with the ease and simplicity of a mere stroke of the pen—a rescinding of all taxes on the products of labor and the processes of industry and commerce.

2. It does not "penalize" or tax either land or land owners. It taxes land values as the sole source of public revenue, because these are created by the community and not by the owner of the land. It does not take from anybody anything that he earns, produces or manufactures.

3. Land is not morally to be regarded as a "species of property" because it comes from the same creative Hand as the air, sunlight and water, which are not so regarded even legally, and it should be accessible on equal terms to all living beings, as the other three elements of Nature have always been.

4. Statisticians have repeatedly proven that the land values of the United States capitalized at four per cent, and taxed accordingly, would produce ample funds to meet all the expenses of government—federal, state and municipal. To allow all other forms of wealth to "escape" taxation, therefore, is to permit and encourage their free circulation in the channels of industry as a means of producing more wealth and promoting prosperity along more equitable lines.

5. Great accumulations of wealth in private hands resulting from the exercise of special privileges cannot be reached through taxation because the tax is passed along by the monopolist (in the price charged for his product) to be paid by the ultimate consumer. The redistribution of such wealth can only be effected by abolishing the monopolies that render the accumulations possible, and this can be done automatically by abolishing the fundamental monopoly of the land, in which all other monopolistic enterprises have their roots, directly or indirectly.

6. The only "barrier" to a wider application of the Single Tax system is ignorance and misrepresentation among politicians, leaders of popular thought, and brethren of the clergy who are too engrossed in their pastoral duties to read George's inspired work, "Progress and Poverty," and are thus tempted to offer advice that is quite uninformed. But it is encouraging to note that Prof. John Dewey, of Col-

umbia University, one of America's greatest scholars, has said: "I regard the land value tax as both theoretically and practically sound, and an indispensable basis of much-needed tax reform," and that Justice Louis D. Brandeis, of the United States supreme court, has recently declared: "I believe in the taxation of land values only."

—JOHN EMERY MCLEAN in *Mobile Register*.

Ashley Mitchell in Wales

THE *South Wales News* reports a meeting of the Welsh League for the Taxation of Land Values at Cardiff. We quote:

"Mr. Ashley Mitchell, prospective Liberal candidate for Pennistone and Hon. Treasurer of the International Union for Land Value Taxation and Free Trade, said a Government which failed to tackle the unemployment problem was doomed. The failure of the present Conservative Government to deal with the problem meant that the country would have to have another Government before long. (Hear, hear.) He had just returned from a tour of Canada and the United States, and he had been impressed by the growth of the Henry George movement there. If he was out of work he would get to Canada, where there was a chance. Unless something was done to relieve industry in this country he did not know what would happen to their social fabric within the next ten years. The policy of the League for the Taxation of Land Values was a practical policy; it offered a solution to many of our financial and industrial problems.

Mr. Eustace Davies (Hon. Secretary), who has been elected to represent Wales on the International Union, presented the annual report."

Thou Shalt Not Steal

"PICKPOCKETS and other thieves were active over the week-end" (news item, any paper, any Monday), and the hauls were good, bad or indifferent, according to the social standing and audacity of the culprits. Immunity or risk of a stretch being governed by the same conditions.

Ignoring the trivial and crude cases, we learn of the following robberies. A block of land in Pitt Street was sold for £45,000; presumably the new railway station, the property of the community, was included in the price.

—*Sydney Standard*.

The Tax on Virtue

Theoretically, the perfect tax would be a tax on inaction. The proper man to tax would be the loafer, not the worker; idle land, not used land; inactive capital, not active capital; lack of enterprise, not enterprise.

Such a tax would not be practical, but it would be a just tax.