



# Single Tax Review

## Report of the Royal Commission on Taxation.

### JUDGE ARTHUR O'CONNOR'S MINORITY REPORT.

The event of signal importance in England is the report of the Royal Commission appointed by Parliament in 1896 to inquire into the present system of local taxation, and to report upon what changes are desirable. Of this Commission Lord Balfour of Burleigh is chairman. The majority report, signed by twelve members of the Commission, is unfavorable to the system of land value taxation. Curiously enough their objection to this form of taxation is based upon the assumed difficulty of assessing land values separate from improvements. This will surprise the American reader, who is familiar enough with this mode of separate assessment. The majority report says that the difficulty of doing this is so great that unless some important object could be attained by this method of assessment it ought not to be considered, and it sees no such object.

The minority report, signed by seven of the Commission, is unable to concur with the majority report, and these seven give their reasons for being unable to do so. They say:

“A careful consideration of all the particular circumstances of urban local taxation has led us to the conclusion that a moderate rate proportioned to site value ought to be imposed as part of any scheme for the readjustment of the burden of local taxation in urban districts.

“In the first place, there is a strong argument for rating site values on the ground of public policy, regard being had to the effects of taxation on industry and development. Our present rates indisputably hamper building. Buildings are a necessary of life and a necessary of business of every kind. Now the tendency of our present rates must be generally to discourage building—to make houses fewer, worse, and dearer. As Mr. Fletcher Moulton says: ‘A tax upon buildings proportionate to their value necessitates that the rent of buildings should represent a high rate per cent. on their cost. In other words it drives people to take (and therefore drives builders to build) poorer houses. Taxation on the land has no such effect.’

“Consideration of a concrete case will easily show the truth of this proposition. The effect of substituting a site-value rate for an ordinary rate in a town will be, roughly speaking, to decrease the burden in the outskirts and increase it at the centre. Now, an increased burden will certainly not stop building at the centre of a town—it will merely diminish the peculiar advantages of the central position; in other words, it will prevent the site-owner from obtaining so much rent. But a diminution in the burden in the outskirts may very well tempt builders to build, and occupiers to live, in places where before it was not worth

their while to go, and, of course, any increase of building on the outskirts tends to reduce the pressure for accommodation all through the town; while the quality of the accommodation also is likely to be improved by the lightening of the burden on building value."

(c) BECAUSE OF ITS EFFECT ON HOUSING PROBLEM.

"While the rating of site value thus concerns the public at large as an administrative reform, it is of special importance in connection with the urgent problem of providing house accommodations for the working classes. Anything which aggravates the appalling evils of overcrowding does not need to be condemned, and it seems clear to us that the present heavy rates on buildings do tend to aggravate these evils, and that the rating of site values would tend to mitigate them. If more of the burden were thrown on sites, the portion left to be borne by buildings would be diminished, and this would weigh with the builder who is hesitating to embark on the erection of new structures.

(d) BECAUSE SPECIALLY EQUITABLE.

"In the second place, site value differs from structural value, not only in origin, as we have above shown, but also in present character. A structure is a wasting, perishable property, which requires repair and renewal, while a site is a permanent, and, as a rule, increases rather than diminishes in value. Consequently, when the main part of the value of a hereditament can be attributed to the site, that hereditament represents a greater ability to pay than one in which structural value predominates. If this consideration be neglected, there must be a certain inequity, not only as between properties, but as between different districts, which contribute to a common charge; for rates are far more burdensome in a district where the site value is low, and the ability to pay small, and where development is therefore liable to be arrested."

But it is Judge Arthur O'Connor who in his minority report is clear and definite. There is no halting of principles here, and the document is so admirable in its presentation that we reproduce it but slightly abridged from the *New Glasgow Single Tax*:

TO THE KING'S MOST EXCELLENT MAJESTY.

MAY IT PLEASE YOUR MAJESTY:

With much regret I find myself unable to subscribe to the report of the great majority of the Commissioners, and venture only with diffidence and reluctance to state the grounds upon which I am constrained to differ from the conclusions of gentlemen so much more qualified than myself to deal with the subject referred to us. That Report, however, seems to me to be for the most part taken up with matters which, however interesting and important in themselves, are quite outside the Terms of Reference, and to deal only in a very slight manner with that which should be our principal concern, viz., the equity of the existing system of taxation for local purposes in respect of real and personal property.

This result is probably due to the fact that the terms of reference admit of very varied constructions; and, indeed, after more than four years' consideration of them, there is scarcely an approach to an agreement among the majority of the members of the Commission as to what may be their exact significance.

We are directed "To inquire into the present system under which taxation is raised for local purposes, and report whether all kinds of real and personal property contribute equitably to such taxation; and if not, what alterations in the law are desirable in order to secure that result."

I interpret these words to mean that we are to report with a view to the alteration of the law if such alteration is found desirable after an inquiry into the contributions made by all kinds of real and of personal property under the present system of taxation for local purposes.

In order to do this it will clearly be necessary—

First, to define "local purposes," and also "real" and "personal" property;  
Secondly, to ascertain what is the system under which taxation is at present raised for those purposes, and whether under that system all kinds of real and personal property now contribute to that taxation;

Thirdly, to inquire whether the contributions, so far as traceable, are equitably exacted:—and as involved in this, what is "equitable."

"Local purposes" may, in the words of the main Report, be taken to be purposes for which local public authorities are now accustomed to expend money.

Of the so-called local public services in respect of which local authorities are now empowered to levy rates, it will be, of course, admitted that some are rather national than local, and should be provided for from national resources and not at local charge, whilst others, like refuse-removal, gas and water supply, etc., which any individual would have to secure on his own account if they were not supplied by local authorities, are not properly speaking rate-services, but are what the individual would otherwise have to pay for just as he pays for his food and clothing—quite irrespective of the classification of his property.

The services of a national character and those of a personal character being eliminated, there remain, as matter for local taxation, properly so called, only services of a public character of local convenience and advantage. These all relate to the amenities, improvements, and protection of the neighborhood, and enhance the eligibility and the value of the land of the district.

With reference to the terms "real" and "personal," it is manifest that they cannot be taken here in their strictly legal acceptation and as "terms of art," for there are forms of both real and personal property as understood at law which do not admit of being made the subjects of valuation or assessment. The terms movable and immovable probably come nearer to the sense intended; but, in truth, houses or machinery are not absolutely *immobilia*. The only thing that is *immobile* is the earth, and as there is a fundamental and natural difference between the ground and all other objects of ownership I shall consider the land apart from every other form of property.

#### ESSENTIAL DIFFERENCE BETWEEN LAND AND PROPERTY.

Now, between land and every other form of property there is an obvious abiding and essential difference. Every other form of property is transitory, wasting, and destructible, the temporary production of human industry, obtained by labor out of the material which the land supplies; but the land is not of human production; and as no man made it, so no man can destroy it; "no man, however feloniously inclined, can run away with an acre of it." Man's very body is built up of its substance; he is taken from it, and will return to it; while he lives, he must live and labor upon its surface. Equity and right reason would appear to suggest that the product of human industry should be the absolute property of the person or persons that created it, whether the creation be of food, or habitation, or instrument, or any other thing. But with the land it is different. Equity and right reason here suggest that, as access to the face of the globe is for mankind a necessary condition of existence, and yet land is incapable of creation by human industry, the same rule of absolute and exclusive ownership cannot apply. On this point the law of England is in accord with common sense; and according to that law land is not the subject of absolute property. "No man is, in law, the absolute owner of lands. He can only hold an estate in them," and that estate he holds under the Crown as representative of the community.

#### LAND BELONGS TO THE PEOPLE.

It is, then, in accordance at once with reason, equity, and the law, to say that England belongs to the English; that the land of England, with all that is beneath its surface, and all that it produces by the unassisted force of nature, belongs to the people of England. Whatever may at any time be the authorized occupation of its surface, or of any part of it, however turned to account—well or

ill, or not at all—however its resources, in whatever hands, may be developed or neglected, it is true to say collectively that the land of England belongs to the people of England.

#### THE EXISTING SITUATION.

The facts of the existing situation, however (it is not necessary to consider here how they may have been brought about) furnish an extraordinary contrast with this natural and equitable view. The 32,000,000 of acres of country which stretch from Berwick-on-Tweed to Land's End, and which bear upon their bosom a population of 30,000,000 of human beings, are divided between a comparatively small number of freeholders, collectively forming only a tiny fraction of the inhabitants. These freeholders part with the occupation right of the different portions of the land only on terms, terms which, from generation to generation and from decade to decade, are continuously advancing, whilst the overwhelming mass of the community, who are born, and live, and labor, and are buried in it, can exist on it only on condition of payment to the freeholders. They could live in any other country on the same or perhaps better terms.

#### CONDITION OF MAJORITY OF PEOPLE.

##### RENT-PRODUCING MACHINES.

It is plain that if a man does not own any land he must live upon the land of another; and he must, directly or indirectly, pay to him that owns it a premium, or rent, for permission to be there. This is the condition of the vast majority of the people of England; and every man, woman or child in the community who has no share in the property in the land is—whether conscious of it or not—as much a rent-producing machine for the benefit of the landowners as the cattle that browse in the fields.

#### THE CLASSES AND THE MASSES.

##### ECONOMIC POSITION OF THE LANDOCRACY.

This fact, of itself, may of course be unobjectionable, for it is clear, firstly, that separate occupation of land, secured under the law, is indispensable for human industry and the development of the resources of the country; and, secondly, that a very large proportion of mankind have not either the inclination or the capacity to deal with it themselves. But the fact itself remains, viz., that the population of England is divided into two classes, one comparatively small, and the other immense, the one composed of the owners of the land, and the other composed of the non-owners of the land. The first, *qua* owners simply, "toil not, neither do they spin," but they receive from the majority of their fellow citizens a quittance amounting to more than a hundred of millions sterling in the year; while the second or industrial class, have to labor not only for their bread, but also to pay for their foothold in the country. It may indeed be said that there are three classes, of which one not being composed of land owners, and not being industrial, are yet provided for by the industrial portion of the community. These are found in the workhouses in receipt of what is called in-door relief. However great may be the social or moral distinction between this class and the owners of interests in the land, from the point of view of political economy the analogy is obvious.

##### LAND VALUE: TO WHAT DUE.

The amount which the industrial portion of the community have in this way to pay out of the produce of their labor increases with the increase of their own number. It is only the presence of man that gives value to land. Land at the North Pole has no value, because men are not there; it is of comparatively small value where people are few, as on Salisbury Plain; it is of very high value in the City of London, by reason of the concourse of people who desire to use it. Value is only the measure or token of the amount of human effort which any thing or service can command at any given time and place. It does not signify how that effort may be induced, or what may be the motive of it. The association



of beautiful scenery, the proximity of a harbor or market, the accessibility of minerals, agricultural fertility, commercial convenience, or any other attraction, may furnish a special inducement to compete for a particular spot, but the bare requirement of ground to stand or sleep on will, with an increasing population of non-owners of land, secure for the owners an increased tribute.

#### SITE VALUE AND STRUCTURAL VALUE.

These considerations will be enough to show how essential a difference there is between the two chief kinds of property now liable to be rated, viz.: land, buildings, and how reasonable and equitable it is that land or interest in land should be made the subject from which the services in the public interest should be supplied. A little further consideration will show in how different a position any other form of property stands. The increase in valuation, which has been so noticeable during the last 50 years, is due to the increased value of houses as well as to increase in the value of land. But a marked distinction must here be made. It is true that there has been a very much larger amount of money laid out in houses than was the case before; but this is a matter of expense, of sinking capital in the employment of labor, and in paying for materials. A structure once erected remains a perishable commodity, maintained in condition only by constant expenditure of more material and more labor, but on these conditions houses can be multiplied according to the multiplication of the people as coats and other created commodities all can. But the land is constant in quantity and limited, and has to do for all, however many. Again, if each of two men resolves to build a house of a certain size and style, but one of them builds his house in an out of the way part of Salisbury Plain, and the other of them builds his house in Cornhill, it is probable that the former, having to transport labor and material, will have to pay more for the erection of his Salisbury Plain structure than the other would spend in London, where conveniences are greater. But the Cornhill house would readily let at a rent many times as great as the other house would command. The difference in rent would represent the difference in site value and not the difference in structural value. The distinction between site value and structural value represents a difference which is a difference not of degree only, but of kind. The structural value is due to individual action; the site value depends on the action of the community.

#### THE DEMANDS OF EQUITY.

If it is suggested that an individual may do much to develop a site value, the obvious reply is that whatever he so does is included in his individual property as being of his own creation. If he should also be the freeholder this will in no way affect the matter. The improvement which he creates he creates not in his capacity of mere landowner, but in his capacity as an industrial member of the community, and equity requires that he should have the full benefit of it. But the land which he owns is no more of his creation than it is of his neighbor's, though his ownership marks him off from the majority of his fellow citizens as one of the class endowed with the land of the country. If an owner of agricultural land builds a farm-house with its necessary accessories, having, perhaps, reclaimed or drained the land, made or paid for the roads, erected the fences and constructed the ditches, etc., he is, in respect of his having created a farm as a going concern, as much an industrial member of society as the ship-builder, the tailor, the doctor, or the plowman, and as such is a benefactor of society. Society may well be satisfied with the service which he thus renders, and leave his buildings and improvements unburdened by taxation. But with regard to the land, on which his intelligence and resources have been exercised, he is debtor to the community at large, as being in privileged and protected ownership and occupation of a portion of that common patrimony which belongs to the community first, and to him only in a secondary and conditional manner.

Again, if upon the banks of the Tyne landowners have for generations allowed to lie useless a low and swampy stretch, until some energetic, enterprising, and intelligent industrial, taking it at a rent, digs out a dock and starts the business of a shipbuilder, organizing labor, creating employment, gathering a vast army of workers, and develops a town, and if with every increase of service which he thus renders to his fellows he is constrained to pay to the landowners, who have all the while done nothing, a constantly increasing rent until land, originally worth a pound a year, is now worth a thousand, is it not in accordance with reason and justice that the thousand a year should be rated in the hands of the landlords rather than that the shipbuilder should be further charged? The structural value of the created property is maintained or increased only by constant expenditure by the individual on construction and repair of buildings and machinery. The whole value added by reason of the increase of men upon it attaches to the land and inures to the advantage of those between whom the interests in the land are divided.

Similarly it may be said of every other person who gives his fellow-men useful services, whether professional, clerical, medical, legal, artistic, or literary, by invention, production, or distribution, by land or sea, in public or domestic life, that he benefits the community by his industry, and should be allowed to enjoy the full fruits of it. Those services, whatever they are, if rendered for the personal and peculiar benefit of any individual, should be paid for by him; while the cost of services which are rendered to the community should be defrayed from the common patrimony, national services from the common fund of the nation, and local public services from the common fund of the locality.

#### TRUE PRINCIPLE OF TAXATION.

The above considerations drive me to the conclusion that equity requires that houses and machinery should not be rated for local purposes; but that the cost necessarily incurred in connection with those services should be defrayed at the expense of the land-interests of the locality.

#### ITS UNIVERSAL APPLICABILITY.

And this principle, being sound, will be applicable to all land, in town and country alike, to whatsoever purpose applied, and whether the particular industry carried on upon it be or be not remunerative in the hands of the industrial occupant. If this principle is adhered to, the cases of special properties, such as railways, canals, docks, gasworks, and tramways, will present no difficulties such as beset the existing system. A railway station in a town, or the line which runs across the country, would be assessed according to the value of the land occupied, and no more; and so of all similar undertakings. An acre of agricultural land would be assessed according to its own value as land, quite irrespective of any buildings or other agricultural improvements; an acre of land in Salisbury Plain would pay its petty duty; and the magnificent properties in the crowded cities would pay in proportion to the site value which the presence of the crowds has caused. The difficulty now raised with regard to what is called "unoccupied" land would at once disappear. It would be rated according to its value. But there is, in truth, no such thing as unoccupied land in England. If not let, land is in the hands of the owner, who retains it for his own purposes, just as a tenant might do.

#### PRINCIPLE VIRTUALLY ADMITTED IN REPORT ON URBAN RATING AND SITE VALUES.

The principle embodied in the foregoing remarks appears to be virtually, though not in terms, adopted in the Report on Urban Rating and Site Values which has been signed by a minority of the Commissioners. I should be glad to be allowed to associate myself with that singularly able document, at any rate so far as it goes in the application of the principle. I am, however, unable to discover any logical distinction between different portions of land accordingly as they may happen to be in urban or rural areas, or as they may or may not at

the moment be built on. The limitation to urban areas appears to involve an abandonment of principle, and to reduce the proposal to the level of a makeshift compromise, without logical justification. The same objection holds good against the schemes put forward by Mr. Fletcher Moulton and the London County Council.

#### POINTS NEEDING CONSIDERATION.

But assuming the frank and unqualified acceptance of the fundamental principle and its application to every acre of the country, urban or rural, and whether utilized or not, the remaining points to be considered are:

- (a) whether the principle admits of practical application, that is, whether the valuation of land as distinguished from buildings or other improvements is in practice possible;
- (b) whether the charge of rates can be distributed equitably in proportions corresponding with the different shares in the interest in land; and
- (c) the effect of existing contracts.

#### ITS PRACTICAL APPLICATION.

(a) With reference to the first point, many witnesses who appeared before the Commission dwelt with emphasis on the alleged or suggested difficulty of estimating the value of land apart from buildings upon it; but no one of the expert witnesses would say that it was impossible, and none would admit that he could not himself do it if it was necessary. But, in fact, the matter is past the stage of mere argument, for not only is the thing being done every day for private purposes, but it is also done on public account in all three countries under the established practice. The entire system of valuation in Ireland under Acts of Parliament is based upon the separate valuation of land and of buildings. In England, land has to be separately valued in the country for the purposes of the Agricultural Rates Act, which prescribes the procedure for ascertaining, and the Returns which are to show, the division between the rateable value of agricultural land and that of the buildings and other hereditaments. Under numberless private Acts of Parliament the thing has been done for many years in connection with compensation to owners, lessees, and occupiers disturbed in their "quiet enjoyment" by promoters. . . . When the matter is considered quietly, apart from personal interest or the prejudice of class or profession, it will be easily seen that there is no real difficulty about it, and that it would be just as practicable to make a map of the whole country, showing the valuation per acre or rood or plot of the surface of the land, as it is to make an Ordnance Survey Map, showing the elevation above the sea of every part of the country. In both there would be plains and slopes and peaks, though the summits of the physical contours would often be the depressions of the valuation contours, and vice versa.

#### EQUITABLE DISTRIBUTION OF CHARGE.

(b) As regards the second point, as to the equitable distribution of charge among the different interests in land, it is necessary to keep clearly in mind that the fee-simple owners do not personally represent, or at least enjoy, the full property in the land. Many a freeholder can claim as his own but a very small, sometimes indeed a merely nominal, property; and equity requires that the burden should only be in proportion to the benefit. From the fee simple of any parcel of land, there may be carved out many other estates and interests, freeholds as well as leaseholds, and interests in the nature of charges on the land, such as the tithe rent charge, settlement charges, or certain forms of ground rents. These are all really portions of the interest in the land, and as it were, slices out of the cake. They should all contribute in their proportion to make up the assessment in the whole. Or again, a fee-simple holder may let his land for 999 years; his lessee may sub-let with some advance for 99; the first sub-lessee may sub-let again for 60, the second sub-lessee may sub-let for 21, and the tenant

for the 21 years' term may sub-let for three years or less to the ultimate occupier. Any one or other of the members of this series may build or effect improvements. There may be mortgages and sub-mortgages. The business of the occupier may be remunerative or not. All these details are matters of no consequence and involve no difficulty. At each step between the occupier and the builder, so much of the rent as represents the value of the structure will be paid without deduction; but, if from the rent which the ultimate occupier pays to his immediate lessor, he is allowed after payment in respect of the house, to deduct the poundage on the valuation of the land—the land alone being rated—he will himself have to pay the poundage on any part of that valuation which may be in excess of the land rent. And this is as it should be; for to that extent, he is enjoying a portion of the value of the land. Further, each of the lessees in turn should be entitled to deduct from the sum which he pays to his lessor, poundage on so much of it as represents the valuation of the land—he himself bearing the burden in respect of the difference between what he pays to his lessor, and what he receives from his lessee, in respect of the land—the value of the house being separately regarded until it comes to the turn of the builder; who, of course, deducts in respect of the whole sum paid by him. The superior holders then in turn pay each upon what he receives. In this way the charge in respect of the land will be distributed equitably between those who share the benefit of it.

#### THE QUESTION OF MORTGAGES.

The question of mortgages has been suggested as a difficulty. The difficulty, however, is only imaginary. It is true that, according to legal phraseology, a mortgagee has the legal estate; but in equity and practice the mortgagee is only a secured creditor and has no real ownership of the land until he forecloses. If he foreclosed or became mortgagee in possession, he would, of course, be liable to pay, or accountable for, the rates to the same extent as his mortgagor.

#### AND OF EXISTING CONTRACTS.

(c) The last point which remains to be considered is that relating to existing contracts. As to this it is manifest that equity requires that all existing contracts should be absolutely respected. It may be that many of them will have to run not for years only, but for lives and longer. No matter, for although there would appear to be, according to the view taken in this Report, much that is inequitable in the present arrangements, and much that calls for change in the interests of the public, yet a disregard of contractual relations would be a more serious injury to the public than even the existing system of rating. If it is said that existing contracts will stand in the way of, or delay to a very great extent, the reform suggested, the answer is that the duty cast upon this Commission is not to secure or propose immediate alteration of the law, but rather to indicate the direction in which equity points—not to put forward proposals for immediate and universal application which would be revolutionary, but to show the direction in which reform should be attempted, and the mode in which existing injustice may be removed without shock to the body politic. But yet for the great majority of occupiers a very few years would have completely established a new system. The longest running contracts are also fewest in number, and the alteration once introduced (all contracts made contrary to it after a certain date being declared void) would work gradually and smoothly until it was in time completely effected.

#### A SOLEMN, NECESSARY, AND TIMELY WARNING.

In conclusion, I would venture to suggest that a change based on sound principle and carried out by gradual adjustment is not only not revolutionary, but is dictated by prudence. It is difficult to believe that with the diffusion of education, or at least of political information, the great mass of the people of England will long remain unconscious or heedless of the true economic position.



The conclusions, therefore, which I have humbly to submit are:

1. That local public services properly so called,—and as distinguished from public services on the one hand, and on the other from services rendered to the individual on his own premises,—are alone the proper grounds for local taxation;
2. That land (except land already dedicated to public use), and land only, should be rated for local public services;
3. That all existing contracts should be respected;
4. That the levy should be made from the occupier, with right of deduction, after the Income Tax method, secured to each lessee in respect of the superior interests in the land.

ALL OF WHICH I HUMBLY SUBMIT TO YOUR MAJESTY'S GRACIOUS CONSIDERATION.  
ARTHUR O'CONNOR.

*Expressly for the Review.*

### Serial Economics.

BY JAMES LOVE.

In looking over professorial economic discussion in back years of the serials, one is struck not only by the great disagreements in what would seem to be vital points of theory, but by the conflict of opinion upon practical measures, where every phase of political dogma seen in the outside world equally perplexes the schools, so that upon the matters of protection, free trade, taxation, currency, legal tender money, colonization, and so on, there is not the slightest concurrence of opinion. Upon every principle and project they are all at sea. Single taxers of course know that this anarchy arises from, and is perpetuated by, the misuse of words—arises from what Aristotle called “equivocation”—the act of using one term for two ideas. “For,” as Hobbes said, “in the right use of names lieth the first use of speech, which is the acquisition of science. And in the wrong or no definition lieth the first abuse.”

To start with, these men cannot define the sole subject with which economics is said to deal, that is, “Wealth.” Some say that anything having exchange value is wealth—which would include not only the valuable products of labor, but also slaves, promissory notes, land; others exclude promissory notes or slaves, others include promissory notes but exclude land; some include personal skill, which others reject; and so on without end. Yet, says Plato, “When the starting point is the unknown, and the conclusion and intermediate steps are connected with that unknown principle, how can such kind of assent ever possibly become science?” To account for commercial depressions what divergent views are held by the writers! There is equally high authority for referring them to over-production or to under-production, to over-consumption or to under-consumption, to the adoption of the gold standard or to the excessive issue of silver, to trades-unions' attacks upon capital or to the oppressions of capital, to over-protection or to under-protection; while one high authority (Professor Jevons), utterly unable to find a solution in the field of economics, despairingly turns to the skies and essays to show a relation between these recurring troubles and the periodicity of sun-spots,—that they are due not to removable causes, but were foreordained at the very beginning, when God created the sun to rule, not only over the days, but over the mercantile vicissitudes of its planets.

In the same vein, in the *International Journal of Ethics* for July, is “Ethics and the Weather,” a paper by Professor Dexter, of the University of Illinois; a writer of the prevailing type, who, rejecting all fixed principles of right or justice, which, being observed, lead to order and happiness, or, being violated, bring disaster—insisting that “right” is whatever course at any time or place may happen to be in “custom”—seeks to account for much of men's moral conduct by relating it to the weather: a position that might be less vulnerable, perhaps,