



To the Editor:

Russel Conklin is making a mistake in advocating a land tax instead of a land value tax and this will lead to much confusion. The so called single tax does not destroy the value of land as he implies, but only the selling value, leaving the rental value intact, but diverting it to the government for public purposes. The selling value is only the capitalized rental value of the land and would never have come into being had the government always col-

lected the rents. And it is this failure that has resulted in the taxation of industry and trade.

There is one thing that we should always endeavor to make clear—the single tax can never fall on the user of land as a *user*—it falls on him only as owner or as an owner in fee simple. In other words it is a fee simple tax to do away with this *degree* of ownership. And it was devised by Henry George primarily to adapt itself to the American fiscal system rather than to reflect the old English system of the landlords who paid rents direct to the government. It was supposed to simplify matters, but what should have been the easiest to understand seems to have become the hardest.

"All I have ever written on the subject of taxation is based on the proposition that a tax on land values cannot fall on production and increase prices," said Henry George. "There is no error that I have been at so much pains to correct as that the tax we propose would fall on land *users* and through them on consumers."

Under the old type of English land tenure where the landlords paid the rent directly to the government, it was never claimed that the rents could be shifted, but some people will claim that the single tax can be shifted, despite the fact that it is just a means of collecting the rent. Therefore, rent for revenue (ground rent) should be our slogan—taxation not in accordance with ability to pay, but in accordance to value received. A man's ability belongs to him as does the wealth derived from it, when all natural opportunities are equal.

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