

Among the points to which the replies would seem obvious is the use of the word "he" by Mr. Burleigh. Mr. Burleigh is as good a woman suffragist as Mr. Brokaw, and he used the word "he" as it is used, grammatically enough, unless we revert to Mr. Brokaw's favorite pronoun "ya" to include those of both sexes.

But there are other points raised by Mr. Brokaw which possess difficulties of their own; and these we leave to our readers.

Editor SINGLE TAX REVIEW.]

FREE CAR SERVICE.

Editor *Single Tax Review* :

In the last REVIEW you refer with approval to Dr. McGlynn's advocacy of free street cars, to be paid for out of ground rent. Elaborating this argument, letters appear occasionally in the newspapers in which the writer tries to draw an exact parallel between an office building and a city, and endeavors to show an analogy between the free elevators and free lighting, which are charged for in office rent, and the running of free street cars and giving of free gas by municipalities, to be paid for by taxes on the value of land.

This free light and free car scheme is socialistic, and has no proper connection with the Single Tax plan of raising revenue. It is unscientific to claim that any such free services are properly measured by increases in the rental value of land. The rent of land is determined by the competition between various sites, and will of course be higher in places that have certain advantages like density of population, well paved and lighted streets, etc. Street paving not only increases the value of abutting land, but also that of land elsewhere in the city, whose owners and occupiers use the paved street as a thoroughfare.

It is impossible to determine the exact benefit derived by each inhabitant from street lighting or paving or policing, but the aggregate of these things does increase the value of land, and this furnishes another argument in favor of raising all revenue from a tax on land values. But such things as street car service and gas benefit the individual user, and should be paid for by everyone in proportion to the use he makes of them.

It is not at all certain that to give free gas and rides would add enough to the total rental values of a city to cover the cost, especially as there would be no check upon waste. It is certain, however, that the advantage received from street car rides or from gas consumed has no specific relation to the value of the land which the rider or consumer of the gas occupies. Two men who occupy adjacent lots of land may make an utterly disproportionate use of both car service and gas service, and if any arbitrary attempt is made to charge the cost of such service as a tax, one man will pay for what the other fellow gets. This is compulsory communism, and should not be advocated under the name of the Single Tax, which is

a philosophy that can be defended logically on ethical and economic grounds, and will progress faster if not encumbered by such unrelated doctrines.

A. C. PLEYDELL.

New York, Sept. 14, 1906.

[The analogy between elevator service and car service in the relation of one to the office rent of a building and of the other to economic rent, is not indeed any part of the Single Tax, which is a method of securing man's equal rights to land. It may be granted, too, that free car service is "communism," "compulsory," too, to the degree that all government is compulsory. It is a "related doctrine" only to this degree:

When economic rent is taken in taxation it cannot be divided *pro rata* among the individuals of a community. It is, therefore, "up" to our extreme individualists to tell us how this money is to be spent. Among the things Mr. George suggested in "Progress and Poverty" were free theatres, which are no more socialistic than free libraries. These things, and free public education as well, are not and cannot be paid for if maintained by taxation, by each individual "in precise proportion to the use he makes of them." It is the aggregate of all these things that makes land values, and some individuals use less or more of one kind of government service than other individuals do.

But free car service has a peculiar relation to land values. Under municipally owned free car service, cities could relieve congested centres by reaching out their trolley lines far into the suburbs. And after we had got the Single Tax, free car service would not only in this way distribute land values, but would actually increase them by attracting population from other points to unoccupied land. Free car service would therefore be the most profitable plan for a city operating its own trolley lines.—Editor SINGLE TAX REVIEW.]

GOOD WORK IN SCHENECTADY.

Editor *Single Tax Review* :

I presume it will be of interest to your readers to know that for a year or more Single Tax men from far and near have been writing letters to the *Gazette* and the *Star* of Schenectady. Three or four letters a week have appeared, and sometimes as many in one day. The result has been that in accordance with a strong recommendation from the Mayor assessments have been advanced generally about 35 per cent.

Schenectady is well situated as a business center, with a rapidly increasing population, a light tax on idle land, and relatively high taxes upon improvements. We think we have accomplished good results, and the thanks of the community are due to the Single Taxers who have by their communications opened, to some extent, the eyes of