

APPENDIX.

BRIEF ANSWERS TO TYPICAL QUESTIONS.

Q. Do you regard the single tax as a panacea for all social disease?

A. When William Lloyd Garrison announced his conversion to the single tax in a letter to Henry George, he took pains to state that he did not believe it to be a panacea, and Mr. George replied: "Neither do I; but I believe that freedom is." Your question may be answered in the same way. Freedom is the panacea for social wrongs and the ills they breed, and the single tax principle is the tap-root of freedom.

Q. Would the single tax yield revenue sufficient for all kinds of government?

A. Thomas G. Shearman, Esq., of New York, estimates that sixty-five per cent. of the rent that the land in the United States now yields actually and potentially to its owners, would be sufficient. But whether it would or not is as yet an unimportant question. If all revenues ought to be raised from land values, then no revenues should be drawn from other sources while any land value remains in private possession. Until land values are exhausted the taxation of labor cannot be excused.

Q. In an interior or frontier town, where land has but little value, how would you raise enough money for schools, highways, and other public needs?

A. There is no town whose finances are reasonably managed in which the land values are insufficient for local needs. Schools, highways, and so forth, are not local but general, and should be maintained from the land values of the state at large.

Q. What disposition would you make of the revenues that exceeded the needs of government?

A. The people who ask this question ought to settle it with those who want to know whether the single tax would yield revenue enough. I do not believe that public revenues under the

single tax would exceed the just needs of economical government ; in better highways, better sidewalks, better wharves, better schools, better public service of various kinds, we should find sufficient demand for all our revenues. But the question of deficiency or surplus is one to be met and disposed of when it arises. The present question is the wisdom and the justice of applying land values to common use, as far as they will go or as much of them as may be needed as the case may prove to be.

Q. If the full rental value were taken would it not produce too much revenue and encourage official extravagance ? If only what was needed for an economical administration of government, would not land still have a speculative value ?

A. In the first part of your question you are thinking of a vast centralized government as administering public revenues. With the revenues raised locally, each locality being assessed for its contribution to the state and the nation, there would be no such danger. The possibility of this danger would be still further reduced by the fact that private business would then offer greater pecuniary prizes than would public office, wherefore public office would be sought for purer purposes than as money-making opportunities. As to the second part of your question, the speculative value of land would be wiped out as soon as the tax on land values was high enough and that on improvement values low enough to make production more profitable than speculation. And this point would be reached long before the whole rental value was absorbed in taxation.

Q. If a land-owner builds, does not that increase the value of his land and consequently the amount of the tax he would have to pay ? If so, would not he be taxed for his improvement ?

A. No. Upon the value of the building he would never pay any tax. It is true that his improvement might attract others to the locality in such numbers as to make land there scarcer and consequently dearer. His own lot would in that case rise in value with the other land and be taxed more, just as the rest would be. But that would not take any of his labor in taxes ; he would still have his building free of taxation. Thus : If on a lot worth \$1000 a building worth \$1000 were erected, making the whole worth \$2000, the tax would fall only upon the \$1000 which represents the value of the lot. If land then became so scarce that the lot rose in value to \$1500 the tax would be raised. But the owner's

improvement would be still exempt. When his property was worth \$2000 he was taxed on \$1000, the value of the lot, leaving \$1000, the value of the building, free ; and now, though he is taxed on \$1500, the value of the lot, \$1000, the value of the building, is still free.

Q. If a man owns a city lot with a \$5000 building on it, what, under the single tax, would hinder another man, perhaps with hostile intent, from bidding a higher tax than the first man was able to pay, and thus ousting him from his building ?

A. The question rests upon a misapprehension of method. The single tax is not a method of nationalizing land and renting it out to the highest bidder. It is a method of taxation. And it would not only hinder, it would prevent the unjust ousting of another from his building. The single tax falls upon land-owners in proportion to the unimproved value of their land ; and this value is determined by the real estate market—by the demands of the whole community—and not by arbitrary bids. No one could oust a man from his building by bidding more for the land on which it stood than the occupier was paying ; the single tax would not be increased in any case unless the land upon which it fell was in so much greater demand that the owner could let it for a higher rent.

Q. What would be the expense of collecting the single tax as compared with that of collecting present taxes ?

A. Much less. It is easier to assess fairly, and easier to collect fully ; the machinery of assessment and collection would be simpler and cheaper, and it would not enable first payers to collect the tax with profits upon it from ultimate payers.

Q. How would you estimate land values ?

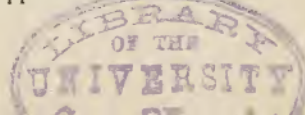
A. As we do it now. As real estate dealers estimate them. As appraisers in partition would estimate them. Read note 28.

Q. How would you value the land of a farm when all the land of the neighborhood was fully improved ?

A. By ascertaining the value per square rod of the adjacent highway. The value of that, for the purpose of adding it to the farms along which it runs, would denote the land value of the farms. Read notes 4 and 28.

Q. How can mines be taxed without increasing the price of the out-put ?

A. By taxing the royalty, or, what is essentially the same, by taxing their capitalized value as mining opportunities. This would



tend to lower rather than increase the price of the product. Read note 11.

Q. How would the single tax be assessed on a railroad which passed through a farm worth (without its improvements) \$30 an acre?

A. According to the value, not of the adjacent farms, but of the total right of way, much as the value of a navigable river might be determined if it were private property.

Q. How would you assess the land value tax of a man who, by making levees, had reclaimed land from the Mississippi? Say that the land when reclaimed was worth \$50 an acre, but that the levees cost a great deal less.

A. The fact that the levees cost less than the value of the land when reclaimed, shows that the opportunity for reclaiming such land has a value. That value, the value of the opportunity to reclaim, is the land value of the property, and would be the basis of the tax.

Q. How would you adjust mortgages to the single tax scheme?

A. Mortgages are modified deeds, and mortgagees are land-owners in degree. I would make no adjustment, but would warn mortgageors and mortgagees to adjust their interests as they see fit when they make their mortgages, just as I would warn buyers and sellers of land to guard their interests as between themselves by their contracts. Full notice has now been given that as soon as possible and as fast as possible we propose to induce the people to bring about a condition in which land values will be taken for public use and improvement values be left for private use. People who in the face of this notice neglect to protect themselves in their contracts have no one else to blame if when the change comes they suffer pecuniary loss in the re-adjustment.

Q. How will the single tax affect leases already made? Will the loss of declining values fall upon the owner or the lessee?

A. That will depend upon the covenants in the lease. It behooves tenants to see to it that their leases contain provisions in this respect. If they fail to protect themselves they cannot complain in case they suffer when the single tax comes into operation. They will have had ample warning, and their misfortune will be due to their own negligence.

Q. Should the whole rental value of land be taken for common use, or only enough for government purposes?

A. Only enough for government purposes. When the people see that this method of taxation improves business, increases wages, cheapens land, and generally promotes prosperity, they will not hesitate to increase their taxes so long as public improvements are needed and land values are unexhausted. As is said in "Progress and Poverty" (book viii, ch. ii): "When the common right to land is so far appreciated that all taxes are abolished save those which fall upon rent, there is no danger of much more than is necessary to induce them to collect the public revenues being left to individual landholders."

Q. How would the tax be collected from those who neglected or refused to pay?

A. As individuals may now collect rent from tenants who refuse to pay: by suing for the tax, or evicting the occupant, or both if necessary. I think, however, that the public would deal more justly with occupants than landlords do with ground renters. I think it would compensate for any loss in respect of improvements.

Q. How would you reach the bondholder, or the man with money alone?

A. Why should we wish to reach him if his bonds or his money represent labor products to which he has honestly acquired a just title? This question is a legitimate offspring of the plundering theory that men should be taxed according to their ability to pay, the merits of which are considered on pages 7-9. It is a question which may also have been suggested by the fact that "bondholders" and "men of money" are so often men who have special privileges which coin money for them. There is a feeling that it would be unfair to allow such special privileges to escape taxation. It would be. But inquiry will show that the most important of these privileges rest in the ownership of land, and that the "bondholders" and "men of money" whom the questioner probably has in mind, are in fact great landlords; that is to say, that their fortunes are really based upon land. When land values were taxed, the great source of unearned incomes—land monopoly—would be practically abolished, and bondholders and men of money would be only those who earn what they have. Such property no man of honest instincts should wish to expropriate.

Q. In your lecture you tell of a meteorite which a poor man found, but which the law gave to the owner of the land on which it fell. (See note 100.) Wouldn't the owner, or possessor, or

whatever you choose to call him, of that land get the meteorite just the same if the single tax were in force ?

A. Yes, if only one meteorite fell upon his land. But if meteorites got into the habit of falling there the land would grow in value, and then the single tax would operate to take the value of those meteorites for common use, less the labor expended upon them, the value of which would go to the laborer. I told of the one meteorite to illustrate a principle. But as a practical question we need deal only with land upon which, speaking in metaphor, meteorites have a habit of falling. The occasional diamond, the nugget of gold, or other valuable thing found here or there as one of the accidents of a day, are of no practical moment ; it is the diamond fields, the gold mines, the fertile farming spots, the centers of trade, and similar valuable opportunities for labor, that are of moment as factors in social problems.

Q. Would not the single tax increase the rent of houses ?

A. No. It takes taxes off buildings and materials, thus making it cheaper to build houses. How can house rent go up as the cost of building houses goes down ? Read pp. 5 to 8 and the related notes.

Q. Do not the benefits of good government increase the value of houses as well as of land ?

A. No. Houses are never worth any more than it costs to reproduce them. Good government tends to diminish the cost of house building ; how, then, can good government increase the value of houses ? You are confused by the fact that houses, being attached to land, seem to increase in value, when it is the land and not the house that really increases. It is the same mistake that a somewhat noted economic teacher, who advocates protection as his specialty, made when he tried to show that there is an "un-earned increment" to houses as well as to lands. He did so by instancing a lot of vacant land which had risen in value from \$5000 to \$10,000, and comparing it with a house on a neighboring lot which, as he said, had also increased in value from \$5000 to \$10,000. At the moment when he wrote, the house to which he referred could have been reproduced for \$5000 ; and had he been capable of thinking out a proposition he must have discovered that it was the lot on which the house stood, and not the house itself, which had increased in value.

Q. What difference would it make to tenants whether they paid land rent to the community or to private owners?

A. When they pay it to the community they are paying it in part to themselves, and what others pay they share in; for they are part of the community. They are also exempt from taxes. And since there would be no inducement to speculate in land if rent went to the community, land would be more plentiful and rents would consequently be lower.

Q. Would not the merchant shift his land value tax by adding it to the price of his goods?

A. No. Read note 11.

Q. Would not the tax on land values increase the value of land?

A. No. Read note 11.

Q. What good would the single tax do to the poor? and how?

A. By constantly keeping the demand for labor above the supply it would enable them to abolish their poverty.

Q. Hasn't every man who needs it a right to be employed by the government?

A. No. But he has a right to have government secure him in the enjoyment of his equal right to the opportunities for employment that nature and social growth supply. When government secures him in that respect, if he cannot get work it is because (1) he does not offer the kind of service that people want; or (2) he is incapable. His remedy, if he does not offer the kind of service that people want, is either to make people see that they are mistaken, or go to work at something else; if he is incapable, his remedy is to improve himself. In no case has he a right to government interference in his behalf, either through schemes to make work, or by bounties or tariffs.

Q. Would working people, whose savings are in savings banks or insurance companies which own land or have mortgages upon land, lose by the shrinkage in land values?

A. Not if the companies were managed intelligently. Well managed companies would shift their investments as they observed the persistent decline of land values. They would do it even as soon as conditions appeared which would naturally cause land values to shrink. But working people could well afford to give all their savings for the permanent employment and high wages that the single tax would bring about. It is not working people but idle people who would lose anything by the single tax.

Q. If taxes have to be paid by labor, what difference does it make to laborers whether they are levied in proportion to land values, or otherwise ?

A. When taxes are levied upon earners in proportion to earnings, they take what the earners would otherwise keep ; but when they are levied upon land-owners in proportion to land values, they take what the earners must in any event lose.

Q. Under the single tax could employers cut wages to the starvation point ?

A. No. Under the single tax employers would be constantly bidding for workmen, instead of workmen constantly bidding for employers as is the case now. It is the "oversupply" of labor that makes starvation wages possible, and the single tax would abolish that ; not by reducing the supply of labor, the Malthusian device, but by allowing the effective demand for labor to freely increase.

Q. What effect would the single tax have on immigration ? Would it cause an influx of foreigners from different nations ?

A. If adopted in one country of great natural opportunities, and not in others, its tendency would not only be to cause an influx of foreigners, but also to make their coming highly desirable. Our own experience in the United States, when we had an abundance of free land and were begging the populations of the world to come to us, offers a faint suggestion of what might be expected.

Q. Will not the capitalist be able under the single tax to undersell the laborer—to sell goods for less than cost, at least temporarily—and thereby force him to accept the capitalist's terms ?

A. With capitalists continually hunting for men to help them fill their orders, and bidding against each other to get men, as would be the case under the single tax, such a contingency would be in the highest degree improbable. It is practically impossible. Nothing short of a trust, an absolutely perfect trust, of all the owners of capital the world over could produce it. And even then, plenty of very useful land of all kinds being free and labor products being exempt from taxation, all people who were outside of the trust would resort co-operatively to the land, and the trust would be obliged to take them in as the alternative of falling to pieces under their competition.

Q. Is not ownership of land necessary to induce its improvement ? Does not history show that private ownership is a step in advance of common ownership ?

A. No. Private use was doubtless a step in advance of common use. And because private use seems to us to have been brought about under the institution of private ownership, private ownership appears to the superficial to have been the real advance. But a little observation and reflection will remove that impression. Private ownership of land is not necessary to its private use. And so far from inducing improvement, private ownership retards it. When a man owns land he may accumulate wealth by doing nothing with the land, simply allowing the community to increase its value while he pays a merely nominal tax, upon the plea that he gets no income from the property. But when the possessor has to pay the value of his land every year, as he would have to under the single tax, and as ground renters do now, he must improve his holding in order to profit by it. Private possession of land, without profit except from use, promotes improvement; private ownership, with profit regardless of use, retards improvement. Every city in the world, in its vacant lots, offers proof of the statement. It is the lots that are owned, and not those that are held upon ground-lease, that remain vacant.

Q. Would not the full single tax destroy the basis of all credit—land values?

A. The full single tax—one hundred per cent. of annual ground rent—would wipe out land values, which are but the capitalization of rent. But land values are not the basis of credit. Merchants do not prefer mortgages on land as security for commercial debts, unless they hope to get the ownership of the land through foreclosure. The true basis of every man's credit, from the consumer at the cross-roads store to the great retail merchant at the factory or the jobbing house, is honesty, opportunity, and ability. He who will pay his debts if he can, and has an opportunity to earn enough to pay them with, and is able to make good use of the opportunity, needs no land values to offer as a basis for commercial credit. He has the ideal basis of all credit. And this basis of credit every man could have if the single tax were in operation.

Q. Would the single tax benefit the debtor class? If so, how?

A. It would. By abolishing the monopoly of opportunities to work, and thus enabling debtors to earn enough, while decently supporting themselves, to honestly pay their debts. The debtor class deserves sympathy, not because it is in debt, but because it

is forced by existing institutions to go into debt in order to work, and is then so hampered and harried by the same institutions as to make orderly repayment impossible and bankruptcy inevitable.

Q. What would be the effect of the single tax if you still left railroad, telegraph, money, and other monopolies in private hands?

A. The real strength of all monopolies is in land monopoly. Observe, for example, the land holdings of the inside ring of such railroads as the Southern Pacific, to which the interests of the road are corruptly made subordinate. Abolish land monopoly, and the power of all the others will go, as Sampson's strength went with the cutting of his hair.

Q. How is it possible to determine what part of a man's product is due to land, and what part is due to labor?

A. All products are due wholly to the union of land and labor. Labor is the active force, land is the passive material; and without both there can be no product at all. But the part of a man's product that he individually earns, as distinguished from the part that he obtains by virtue of advantageous location, is determined by the law of rent—by what his location is worth.

Q. What is the value of a man's labor?

A. What he can get for it under competition in a free market. There is no other test.

Q. Is there no danger that under the single tax scheming men of great intellect would be able to take advantage of their less intelligent brethren, and by the competitive system corral everything as they do now?

A. If they did, it would not be by the competitive system, but because the competitive system was still imperfectly developed. Competition is freedom, and such a thing as you suggest could not be done where freedom prevailed. I believe that the single tax would perfect competition. If it did, and at any rate to the extent that it did, every one would get what he earned.

Q. Why does not labor-saving machinery benefit laborers?

A. Suppose labor-saving machinery to be ideally perfect—so perfect that no more labor is needed. Could that benefit laborers, so long as land was owned? Would it not rather make land-owners completely independent of laborers? Of course it would. Well, the labor-saving machinery that falls short of being ideally perfect has the same tendency. The reason that it does not benefit

laborers is because by enhancing the value of land it restricts opportunities for employment.

Q. Under the single tax theory what right have you to tax the value of "made land," like the Back Bay of Boston? Is not such land produced by labor?

A. The surface soil is produced by labor. But the foundation—the bottom of a bay, a swamp, a river, or a hole, is not. "Made land" does not differ economically from a house. Its materials are produced from one place to another and adjusted to meet the demand. But nature in the case of the "made land," as in that of the house, supplies the materials and the foundation. The value of the Back Bay of Boston is chiefly the value of a location—a communal value. The single tax would not take the value of "made land"; it would take the value of the space where the "made land" is.

Q. Why does land tend to concentrate in the hands of the few?

A. Because material progress tends to increase its value, and under existing conditions valuable things tend to concentrate in the hands of the few.

Q. Does not the growth of a community increase the value of other things as well as of land? For example, does it not add to the value of the services of professional men, or of any other business that is dependent upon the presence and growth of the community, as truly as it does to the value of land?

A. Granted that the growth of a community primarily tends to increase profits, the increased profits tend in turn to attract men there to share them. This intensifies competition and tends to lower profits. At the same time it increases demand for land and tends to enhance the value of that. It therefore cannot be said that the growth of a community finally increases the value of other things as well as of land. In fact it does not. Appropriate houses in cities are no dearer than appropriate houses in the country, differences in cost of production being allowed for. And although some professional men get very high wages in thickly populated cities, the average comfort of professional men in cities is no higher than in the country, if as high. Moreover, even if labor values as well as land values were increased by communal growth, it must never be forgotten that labor values must always be worked for by the individual, whereas land values are never worked for by the individual. A lawyer may command enormous fees, but he

gets no fee at all unless he works for it; but when land commands enormous rent the owner gets it without doing the slightest work.

Q. Is there any land question in places where land is cheap? In Texas, for example, you can get land as cheap as two dollars an acre. Is there a land question there?

A. There is no place where land is cheap in the sense implied by the question. Land commands a low price in many places, but it is poor land; it is not cheap land. It is true that in Texas there is land that can be had for two dollars an acre, but it would yield less profit to each unit of labor and capital expended upon it than land in New York City which costs hundreds of thousands of dollars an acre. The valuable New York land is the cheaper of the two. The land question is *the* question in every place where land costs more than it is worth for immediate use.

Q. Though some people have made money by owning land, isn't it true that others have lost? And don't the losses more than off-set the gains?

A. Possibly. But that has no bearing upon the question. What men lose through investments in land, the community does not gain; but what they gain the community does lose. Therefore, as between land speculators and the community, the losses cannot be charged against the gains.

Q. What is the difference between speculation in land and in other kinds of property?

A. If all the products of the world were cornered by speculators, but land were free, new products would soon appear and the ill effects of the speculation would quickly pass away. But if all the land were cornered by speculators, though everything else were free, the people would immediately be dependent upon the speculators for a chance to live. That illustrates the difference.

Q. How can it be possible that speculative land values cause business depressions when, as any business man will tell you, the whole item of land value—whether ground rent or interest on purchase money—is one of the smallest items in every business?

A. You overlook the fact that the item of speculative rent is the only item which the business man does not get back again. The cost of his goods, the expense of clerk hire, the rent of his building, the wear and tear of implements, are all received back, in the course of normal business, in the prices of his goods. Even

his ground rent, to the extent that it is normal (*i. e.*, what it would be if the supply of land were determined alone by land in use, and not affected by the land that is held out of use for higher values), comes back to him in the sense that his aggregate profits are that much greater than they would be where ground rent was less. But the extra ground rent which he is obliged to pay, in consequence of the abnormal scarcity of land, is a dead weight; it does not come back to him. Therefore, even if infinitesimal in amount, as compared with the other expenses of his business—and that is by no means admitted—it is the one expense which may break a thriving business down. Besides, it is not alone the ground rent paid by the business man for his location that bears down upon his business prosperity; the weight of abnormally high land values in general presses upon business in general, and by obstructing the flow of trade forces the weaker business units to the wall. It is not altogether safe to deduce general economic principles from the ledgers of particular business houses.

Q. Which is the more important, land or money?

A. This is like asking whether to a thirsty man water or a cup is the more important. Land is a necessity; money is but a convenience. The use of money is to facilitate trade. But we can live without trade. And even to trade, money is not indispensable. Trade can be carried on by means of primitive barter or by book-keeping, and in a very high degree it is so carried on. But we cannot so much as live, either in solitude or in society, without appropriate land. "Give me all the money in the world," said an objector once, "and you may have all the land." And this was the answer: "The first thing I should do would be to order you to give me your money or get off from my land."

Q. Would you let money escape taxation, and so favor money lenders?

A. It is a curious fact that this question is most popular among people who clamor for cheap money. How they expect to cheapen money by taxing its lenders on their loans is past finding out. To tax money lenders is to discourage money lending, and thereby to increase interest on loans. Yes, we should let money escape taxation. It escapes taxation now, which in itself is a politic reason for exempting it; but we should exempt it (by taxing nothing but land values) for the additional and better reason that a

man's money is his own and the community has no right to it, while a man's land value is the community's and the man has no right to it. This would not favor money lenders in any invidious sense. It would favor both lenders and borrowers; borrowers by enabling them to borrow on easier terms, and lenders by making their loans more secure.

Q. Would the single tax abolish interest?

A. I do not think so. Interest properly understood is a form of wages, and so far from abolishing it, the single tax, which would tend to increase all forms of wages, would tend to increase interest. But monopoly profits are often confounded with interest, and by force of association have given to interest a bad name; these would be minimized if not wholly abolished by the single tax. It is impossible to answer this question intelligibly to everyone who asks it, without requiring him to be specific; for it is seldom that two persons agree as to what they mean by interest. The Western farmer thinks of the high rate that he pays, partly for risk, partly from his ignorance of the *modus operandi* of banking, and partly because legitimate banking facilities are scarce in his community; the Wall Street operator thinks of the premiums that he pays for currency in times of stress to tide him over from day to day; others think of "interest" on government bonds, and others of dividends of companies with valuable land rights. None of these payments are really interest, and the single tax would tend to rid society of them. But that advantage which the workmen enjoy whose implements and materials are already gathered, over those who have yet to devote time to gathering implements and materials, an advantage which is expressed in money and as interest upon capital, will not, I should think, be abolished by anything that man can do. The value of such an advantage is part of the wages of the labor that creates it.

Q. Would not the single tax take away the home place, and so tend to crush out the home sentiment?

A. When the home place now becomes valuable, it is parted with.

Q. Yes; but when the home place is parted with now, the home owner is compensated by the high price he gets.

A. Then your question does not turn upon the home sentiment but upon the dollar sentiment. As a matter of sentiment, the con-

dition would be no worse in any case than now, and in many cases far better; as a matter of dollars, the question is one of justice and not of the home. Under the single tax any one who wanted a home could have it, and never be obliged to abandon one home for another, unless such changes took place in the neighborhood as to make the place inappropriate for a home. He could not then, as he does now, play dog in the manger, saying to the community, "I will not use this place for appropriate purposes, nor will I allow any one else to do so."

Q. Is not the right of ownership of a gold ring the same as the ownership of a gold mine? and if the latter is wrong is not the former also wrong?

A. If it be wrong for you to own the spring of water which you and your fellows use, is it therefore wrong for you to own the water that you lift from the spring to drink? If so how do you propose to slake your thirst? If you argue in reply that it is not wrong for you to own the spring, then how shall your fellows slake their thirst when you treat them, as you would have a right to, as trespassers upon your property? To own the source of labor products is to own the labor of others; to own what you produce from that source is to own only your own labor. Nature furnishes gold mines, but men fashion gold rings. The right of ownership is radically different.

Q. Is it true that men are equally entitled to land? Are they not entitled to it in proportion to their use of it?

A. Yes, they are entitled to it in proportion to their use of it; and it is this title that the single tax would secure. It would allow every one to possess as much land as he wished, upon the sole condition that if it has a value he shall account to the community for that value and for nothing else; all that he produces from the land above its value being absolutely his, free even from taxation. The single tax is the method best adapted to our circumstances, and to orderly conditions, for limiting possession of land to its use. By making it unprofitable to hold land except for use, or to hold more than can be used to advantage, it constitutes every man his own judge of the amount and the character of the land that he can use.

Q. Is it right that the owners of land should pay all the taxes for the support of public institutions, while the owners of commodities go untaxed?

A. Yes. Public institutions increase the value of land but not of commodities. Read notes 14 and 18.

Q. Our city raises \$20,000 for fire protection. Is it fair to tax land, which doesn't get that protection, and let houses go free though they do get it?

A. Is not the land worth more with your fire protection than it would be without it? Which would be better for the owners of land in your city, to pay the \$20,000, or to have no fire protection? Read notes 14 and 18.

Q. Rich man with large mansion; poor widow with small house on same sized lot adjoining. The two pay the same tax. Is that right?

A. There is no reason in justice why the community should not charge poor widows as much for monopolizing valuable land as it charges rich men. In either case it confers a special privilege and should be paid what the privilege is worth. The question is seldom asked in good faith. Poor widows who live on lots adjoining large mansions are not numerous, and when they exist they are simply land-grabbers. In our sympathy for these widows, let us not forget the vast armies of widows who not only do not live next to mansions, but have no place in the whole wide world upon which to rest.

Q. If land and labor are equally indispensable factors of production, why are they not equally entitled to the product?

A. The laborer justly owns his labor, but the land-owner cannot justly own his land. The question is not one of the relative rights of men and land, but of men and men.

Q. Should not the poor man be compensated for the loss of his land value?

A. No. The reasons are numerous. Among them are the following: The poor man's rights in the community and in common property are neither more nor less than the rich man's. The better conditions for the poor man which the single tax would bring about would more than off-set his loss in land values. The poor man has no land values worth speaking of.

Q. How would you compensate the man who has bought a lot in order to make a home upon it, but is not yet able to build?

A. By letting him, when he is ready to build, have a better lot for nothing. The single tax would do this by discouraging the cornering of land which now makes all good lots scarce. When

land was no longer appropriated except for use, and that would result from the operation of the single tax, there would be an abundance of building lots to be had for the taking, which would be far more desirable than the kind to which men who cannot afford to build homes now resort when they buy lots for a home.

Q. If the value of land be destroyed by the single tax, would not justice require that land-owners be compensated?

A. No. Land is given for the use of all, and rent is produced by the community as a whole. To legally vest land-ownership in less than the whole, excluding those to come as well as those that are here, is a moral crime against all who are excluded. Therefore no government can make a perpetual title to land which is or can become morally binding. Neither can one generation vest the communal earnings of future generations in particular persons by any morally valid title, as they certainly attempt to do when they make grants of land. There is both divine justice and economic wisdom in the command that "the land shall not be sold in perpetuity." In the forum of morals all titles to land are subject to absolute divestment as soon as the people decide upon the change.

Q. If a man buys land in good faith, under the laws under which we live, is he not entitled to compensation for his individual loss when titles are abolished?

A. There is no sounder principle of law than that which, distinguishing the contractual from the legislative powers of government, prescribes that government cannot tie up its legislative powers. Now, land tenures and taxation are so clearly matters of general public policy that no one would deny that they are legislative and not contractual in character. It follows that titles to land, and privileges of more or less exemption from taxation, are voidable at the pleasure of the people. And the possibility of such action on the part of the people is as truly a part of every grant of land as if it were written expressly in the body of the instrument. Moreover, notice was given when Henry George published "Progress and Poverty," and has been reiterated often since in louder and louder tones until the whole civilized world has become cognizant of it, that an effort is in progress to do what is in effect this very thing. That notice is a moral cloud upon every title, and he who buys now buys with notice. It will not do for him when the time comes, to say: "I relied upon the good faith of the govern-

ment whose laws told me I might buy." He has notice, and if he buys he buys at his peril. Men cannot be allowed to make bets that the effort to retain land values for common use will fail, and then when they lose their bets call upon the people to compensate them for the loss. Read the chapter on "Compensation" in Henry George's "Perplexed Philosopher."

Q. If the ownership of land is immoral is it not the duty of individuals who see its immorality to refrain from profiting by it?

A. No. The immorality is institutional, not individual. Every member of a community has a right to land and an interest in the rent of land. Under the single tax both rights would be conserved. But under existing social institutions the only way of securing either is to own land and profit by it. To refrain from doing so would have no reformatory effect. It is one of the eccentricities of narrow minds to believe or profess to believe that institutional wrongs and individual wrongs are upon the same plane and must be cured in the same way—by individual reformation. But individuals cannot change institutions by refraining from profiting by them, any more than they could dredge a creek by refraining from swimming in it. Institutional wrongs must be remedied by institutional reforms.

