

FOREWORD

The ultimate truths which, in the opinion of this writer, control the operation of taxation within the States of the Union, have not received adequate discussion in any work appearing for a long time. It is true there have been published, following sound theories, short pamphlets, as well as treatises with a technical tinge and making little popular appeal. Important books have also appeared, discussing the land question and the relation of taxation to it. The reverse approach,—with taxation in the foreground,—has been much neglected since the work of Thomas G. Shearman, published nearly forty years ago, entitled “Natural Taxation.”

Meanwhile, certain economists have given scanty and often grossly careless and inadequate treatment of the subject of land-value taxation. Their productions have generally revealed a want of appreciation of its fundamental and inescapable principles. Their errors have received little analysis, and have for want of exposure influenced much current thought among legislators and taxing authorities.

It is in an endeavor to place local taxation upon a firm and logical basis that this book is written. The hope of the writer is that the following pages will serve to clear up some of the mysteries of the subject, and to reduce it to a logical formula, appealing to the understandings of men.

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