

INDEX.

- Ability, to pay, 19, 29; to contribute, 19; visible, 34.
 Agricultural value, 73.
 Almsgiving, canon of, 31.
 Aristotle, 3, 5, 119.
 Arterial improvements, 40, 48, 92.
 Assessor's valuation, 56, 68, 73, 76.
- Beneficial rates, 33.
 Benefit, 15; sphere of, 28.
 Benefit theory, breaks down, 103; origin, 104; where applicable, 104.
 Blind bargain, 47, 81.
 Blunden, G. H., 76.
 Bradford Council, 57.
 Burt, Peter, 59, 72, 87, 89.
- Cannan, Edwin, 29.
 Capital, taxation of, 51, 94.
 Chisholm, Samuel, 83, 90.
 City Improvement Trust, 120.
 Compulsion, 16, 103.
 Confiscation, 83, 89, 97; justified, 108; two ways of, 108; by instalments, 110; barred by prescription, 111.
 Contract, of taxation, 2; interference with, 44; fair, 44.
 Contribution *versus* price, 101.
 Cost, 115.
 Costelloe, B. F. C., 39, 47, 49, 50, 51, 52, 92, 93.
- Death duties, 27; municipal, 34, 53, 92.
 Double taxation, 43.
- Education rate, 47; used fallaciously, 47, 48.
 Equal sacrifice, 21, 48; practical, 22; not assessed, 25, 101.
- Farrer, Lord, 75.
 Feu-duties, 43; taxed, 59, 61; why tax? 81; as investments, 79; nature of, 80; not secured by improvements, 81; held in family, 83; sold, 83.
 Ferguson, John, 36, 57, 87, 114.
 Freedom, 5.
 Free trade in drink, 117.
- General will, 5; appeal to, 122.
 George, Henry, 88, 99-122.
 Giffen, Sir Robert, 8, 18, 33, 46, 119.
 Glasgow Bill, terms of, 55; as first drafted, 58; exemptions, 58; as added to, 59; taxes feu-duties, 59; taxes four classes, 61; principle of valuation, 63; limited to burghs, 63; double taxation, 84; purpose, 86; as reducing rent, 87; suggested preamble, 88; work of single taxers, 88, 100; confiscation by, 110.
 Goschen, Mr., 45, 46.
 Government services, 5, 15; how paid, 14.
 Green, T. H., 18.
 Ground owners, 39; already pay rates, 43; but only calculable ones, 47; not like superiors, 81.
 Ground rent, how calculated, 45.

- Harper, C. J., 50, 53, 54.
 Henry, James, 75, 90.
 Holding up land, 72, 92.
- Impôt unique, 107.
 Income tax, 26; local, 32.
 Income, national, 7; government, 7;
 their relation, 8.
 Indirect taxation, 25, 26, 111, 115;
 ended by single tax, 116.
 Industry a co-operation, 7; re-
 stricted by rent, 116.
- Jordanhill, 96.
 Justice, 117.
- Kelvin, Lord, 18.
- Land, held up, 72, 92; fall in, 119.
 Landowners, pilloried, 118; do
 compete, 119.
 Land value assessment, 55; laid on
 proprietors, 55; destination, 57;
 not a relief, 57; transferred to
 superior, 59; who escape it, 60;
 personal illustrations, 60, 65, 79;
 not based on rateable value, 70;
 on vacant ground, 68; determined
 by best use, 70.
 Lecky, W. E. H., 117.
 Local rates, evolution of, 29.
 London County Council resolutions,
 39.
 Luxuries, 26.
- Marshall, Prof., 120.
 Means and substance, 32.
 Mill, J. S., 20, 112.
 Milner, Sir Alfred, 119.
 Municipal death duty, 53, 92.
 Municipal landowning, 120.
- National income, 7.
 Natural theology, 118.
 Necessaries, 26.
- Occupiers, 40; think they pay
 rates, 49.
 Old age pensions, 12.
 Onerous rates, 34.
 Owners' rates in Glasgow, 84.
- Owners' tax, 41; countervails in-
 creased site values, 50; may re-
 lieve occupiers, 50; not confisca-
 tion, 51; a taxation of capital, 51.
- Paupers, 24.
 Physiocrats, 107.
 Police rate, 34.
 Poor rate, 17; evolution of, 29, 34.
 Prairie value, 73.
 Prescription, 111.
 Price, tax as, 16; *versus* contri-
 bution, 103; a *quid pro quo*, 105;
 not necessarily competitive, 105.
 Protection services, 16.
Progress and Poverty, 99; its prob-
 lem, 107.
 Proprietors, assess themselves, 56;
 analogue of ground owners, 80,
 82; double taxation of, 84;
 already pay rates, 84.
- Rates, 28; school and poor, 17;
 levied on property, 32; beneficial,
 33; onerous, 33; must increase,
 40; considered in price of land,
 45; unforeseen, 47; add value,
 49; whether paid by occupiers, 49.
 Reith, James, 64, 77, 94.
 Relief of taxation, 115.
 Rent, a fund for taxation, 106; does
 not enter into price, 116; in-
 dustry restricted by, 116.
 Rental, rates attached to, 32; as
 visible ability, 34.
 Representation and taxation, 114.
 Revenue, government, 7; part of
 national income, 8.
 Revolution, right of, 121.
 Ricardo, 17, 116.
 Right of revolution, 121.
 Rights, derived from State, 4.
 Royal Commission, on Local Taxa-
 tion, 18, 33, 36, 39, 41, 46, 47,
 50, 51, 52, 53, 72, 75, 76, 83, 89,
 90, 92, 93, 94, 97, 117; on
 Agricultural Depression, 119.
- Sacrifice, equal, 21; sphere of, 27.
 Salisbury, Lord, 94.
 School rate, 17, 33.

- Seligman, Prof., 20.
 Services of government, 5, 27; as a group, 7; protection, 16.
 Shifting the burden, 12.
 Sidgwick, Prof., 116, 117.
 Single tax, 99; statement of, 106; not a tax, 89, 107; a bribe, 110; five arguments against, 111-116; does not reach unearned increment, 113; a relief of taxation, 115; relieves capitalists, 115; ends indirect taxation, 116.
 Site value, 40; its probable yield, 50; cleared, 53; difficulty of determining, 76; determined by rental, 76; confiscation of, 83.
 Slavery, 117.
 Smith, Adam, 19, 25, 97.
 State, theory of, 3; as fountain of rights, 4; as force, 5; as general will, 5; as family, 20.
 Substance, 19.
 Superior, not like ground owner, 81.
 Taxation, theory of, 1-35; of land values, 37-98; a contract, 2; not an evil, 9; equivalent of benefit, 10; proper, 15, 27; as prices, 16; by benefit, 16; by income or rental, 18; payable by every man, 21; indirect, 25; double, 43; of capital, 51, 94; of feu-duties, 79; of vacant ground, 93; theory of, recapitulated, 101.
 Truisms, 11.
 Unearned increment, 82, 96, 112; Mill on, 112; not reached by single tax, 113.
 Vacant ground, 68, 71, 93; difficulty of taxing, 93, 94, 95.
 Valuation of sites, difficulty of, 53, 77.
 Value, agricultural, 73; prairie, 73.
 Vigers, R., 41.
 Visible ability test, 34.
 Wealth registers itself in land, 120.
 Will, general, 5; unregenerate, 4.
 Willing buyer and seller, 56, 64, 66.

*The University
of Philadelphia*