## By HENRY T. L. TIDEMAN

Question. Why cannot ground rent be treated of as a tax upon the people? Answer. It can be treated of as a tax. That has been very ably done in a small book entitled Natural Taxation by Thomas G. Shearman, a contemporary and friend of Henry George.

One need not be a profound philosopher — Let's see. Land, being held by title issuing from and maintained by government, the titles give the landholders the power to withhold permission to use the land. The power to control the use of the land is an attribute of sovereignty. Thus, landholders are given the legal power to make the conditions on which others may enter upon and use the land.

This power enables them to insist upon the payment of, and to collect, all that the land will yield over that which is obtainable on the margin of cultivation. Now, it must be realized that for the sums collected in rent the landholders give nothing. All the potentialities for production are in the land, not in the landholders. These potentialities may be gifts of the Creator in execess fertility, forests, fisheries or minerals, or they may consist of the advantages arising from the presence of intelligent industrious population. All that the landholders do for the rent collected by them is to get out of the way so that folks may produce wealth, trade it, and in other ways serve each other. Landholders get something for nothing, and collect it because they have the legal power to enforce payment.

The contributions thus compelled are levied and collected with the same sanctions as is any tax levied by a legislature. True, the landholders are self appointed taxing agents; but so also were many of the tyrants of old who filled the pages of history with ill fame.

Peculiarly, not only is rent a tax which should be collected but it is one which inevitably will be collected as long as we maintain the system of land tenure which makes a public revenue necessary. The problem here is not the collection of the revenue; it is to cause the people, whose common estate the land is, to understand the desirability of not permitting rent to remain a private graft. For doing so makes it necessary to extort by means of nuisance taxes, the financial support for their public services, principally from the people who already pay for these services to their landlords.