

and so on. We all know no one does pay in that way and never will.

The only way to measure the value of all the services is by considering the value of locations, as they reflect the worth of the service of government through their value. Remove from any community good roads and school and police and fire department and health department and all those services of the modern government and see how quick land values will drop. Land value is the true measure to use to make each one pay to society what that society is worth to him. The incidence flowing from the recognition of this will produce equality of opportunity, which is all any one can ask for from the fact that it will prevent forestalling and will make land speculation unprofitable. Such a spectacle as holding land for a rise will cease and opportunities for self-employment will be enlarged to such an extent that a free, fair contract can be made as employer and employee, and altruism will have a chance where everyone will not be looking for the big end of it.—J. SALMON, Baltimore, Md.

THEORY AND PRACTICE

EDITOR SINGLE TAX REVIEW:

Mr. Alexander Mackendrick invites, and should receive an answer to his article "The Line of Least Resistance," published in the July-August REVIEW. He is an authority worthy of respect, and I would like to agree with him, but there are parts of his article from which I must dissent.

We cannot accommodate irrational prejudice, or avoid the objections of hostile selfish interests. His views are new and original, and will serve to evoke a critical examination of the most available ways and means to apply the Single Tax principle.

The degree to which the Single Tax is adopted throughout the world is an earnest of a healthy growth.

Like the growth of democracy of which it is an essential part, it must encounter, and take time to overcome the inertia of conflicting legal interests, and accordingly we should appreciate its progress which will be accelerated as each obstacle is passed. But the

authority of the economic professors to which he appeals is discredited because the inevitable sophistry of their "dismal science" only darkens counsel.

As a prelude to my comments I may say the Single Tax is the general means for taking for public use the social land values, but this end may be attained by any other available means in exceptional cases. The private owners of rental value do appropriate it without knowing the subtle logic of Mr. Mackendrick, and therefore the public authorities can approximately confiscate the rent on the same basis. Only those who want unused land will pay for the privilege which, as Mr. Mackendrick says, is not property in any sense. It is neither wealth nor capital, but potential social value, and its confiscation from the holder involves no injustice.

The assumption implied that capital value and price of land are identical is false and misleading; the Single Tax will take the price but not the value of the land.

As to unused land I endorse the alternative method suggested of registering the value of land as if there were no taxes.

Although it is not essential to the issue I venture to dispute the statement, "If 10% of rental value is $\frac{1}{2}$ % in capital value, 90% of rental value is 45% on capital value." According to my knowledge and belief 45 is ten times the true ratio.

The Single Tax is a charge for value received by those who use their land, or a tax on the speculator in land value, which tax is incidental to appropriation.

With these qualifications, and taking the view of a choice of expedients, if Mr. Mackendrick's measure will command a larger referendum support, that should recommend it for endorsement. At this stage of the movement which offers only an instalment of justice it is futile to dispute about the precise limit; the proximate step comes before the ultimate goal; accordingly the question of limited or full Single Tax may be, for the present, ignored.

In right direction, on the way we'll find New knowledge, and our duties well defined.

JAMES D. McDADE.

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