

money, and taught new methods in his profession against the opposition of the old school.

Like so many others he had become disheartened at the slow progress of the movement until aroused by J. R. Hermann with his story of the Oregon fight and the possibilities held out in that State for an early triumph of the principles of Henry George, in which he had never ceased to believe.

Mr. Hermann in a recent communication to the REVIEW says of him: "He was one of the most joyous, fearless and wholesome souls I ever met."

FREDERICK D. LYFORD

Another veteran Single Taxer, F. D. Lyford, passed away last month at his home in Auburn, Maine, of which city he had been a resident since boyhood. He was born in Hallowell, Me., in 1847, and is survived by two daughters and a son.

Mr. Lyford retired from active business about fifteen years ago. He had been a Single Taxer almost from the beginning of the movement, and never lost faith in the ultimate triumph of the principle.

He was a great reader and had a valuable and well stocked library, among which were about all the books on the Single Tax which have appeared to date.

The mayor of Auburn, Mr. C. S. Cummings, officiated at his funeral and paid a glowing tribute to his memory. He spoke of Henry George and of his funeral in New York, the largest and most impressive demonstration ever made for a private citizen in this country. Mr. Cummings said if a change in conditions came it would be due to the serious minded men of whom Mr. Lyford was one. The address was satisfying to Single Taxers and to the sympathizing friends who gathered to pay their last respects to a loyal citizen and a devoted spirit.

ANDREW SMITH

Who of our local Single Taxers did not know Andrew J. Smith, familiarly known to his many friends as "Andy?" His death, after a brief illness, took place in May. He had been a visitor at this office and at one of the lectures of the Single Tax Party forum at the McAlpin only a few days before his death.

He had been identified with the local movement here almost from its beginning, and for years was an active member of the Manhattan Single Tax club.

Wells' Outline of History

SINGLE Taxers find much in the book to admire; only a little to quarrel with. Wells does not make their clear-cut distinction between private property in land and private property in labor products. That is the central feature of the Single Tax political economy, and so obvious that they are dismayed when great writers and thinkers fail to recognize it. But he does ask for such a "definition of property as will give freedom without oppressive power." And he does give land and taxation considerable space, perhaps enough to show their relative importance in history.

H. M. HOLMES, in *Cleveland Citizen*.

Can the Single Tax Be Passed On?

PRIZE WINNING ESSAY

FRANKLY we are disappointed in the character of the 300 word essays submitted on the question suggested in our last issue, "Can the Single Tax Be Passed On?"

A score of essays have been submitted. Many of these ignore the purpose of the inquiry; others are very carelessly written and include wholly extraneous sentences.

The fact is, Single Taxers have fallen into the use of a terminology that, while correct enough, is foreign to current methods of thought. When asked to express themselves in other language—one "comprehended of the people"—they flounder like fish in strange waters.

Five of the essays, however, demand attention. It was not easy for the committee, Messrs. Geiger, Macy and Miller, to make a selection from these. The five especially deserving of consideration are those submitted by Thomas W. Mitchell, Wm. Wallace Childs and Walter Campbell, all of Washington, D. C., Henry S. Ford, of Camden, N. J. and Joseph P. Fern, of Scammon, Kansas. It is curious that three of the five essays seriously considered come from Washington.

It was not easy to make a decision from these five, but it seemed to the committee that the award should be given to the first named, which is published herewith.

By THOMAS W. MITCHELL

A tax on land values or on the economic rent of land will not cause an increase in land rents because the landlord is already collecting as rent the full market value of the economic services rendered by his land and therefore the tax cannot be passed on to the tenant and to the purchaser of the products of land.

The money rental of land depends upon the relation between the supply of and the demand for land service, just as the price of any other service or of any commodity depends upon the relation between demand and supply. The imposition of a tax on land value or land rent will not in itself add to or subtract from the available supply of land service one iota, nor will it add one iota to the demand. The supply of land and land service is the same whether there is or is not the tax; for these are not among the *produced* commodities. Likewise, the need for the products of land, and therefore for land service, is the same. Were land a produced commodity like pen knives, the imposition of a tax that made the production less profitable might discourage investment in the means of producing it, reduce the volume of its production and increase the market price of its service and of the land itself. As conditions exist, this cannot happen unless landlords in their ignorance are not already collecting as much rent as they could.

The market value of the land itself is the capitalized value of the expected future rental, or of that portion of it that the landlord expects to be able to keep for himself. The