

that which contained the father of his intimate friend, Tom L. Johnson. Over Henry George's grave was raised by popular subscription a monument executed by his second son, Richard F. George. The monument bears in bronze letters this quotation from "Progress and Poverty":

The truth that I have tried to make clear will not find easy acceptance. If that could be, it would have been accepted long ago. If that could be, it would never have been obscured. But it will find friends—those who will toil for it; suffer for it; if need be, die for it. This is the power of Truth.

The Second Table

The dining room provided by The Independent for the single taxers' banquet—their "feast of reason and flow of soul"—has proved entirely inadequate, and the editors know how to sympathize with St. Louis in her recent experience. A hundred-page issue would just about hold all the single tax articles which have come to hand up to noon Wednesday (May 13). There is not a poorly written one among the lot, but some of them have the disadvantage of being rather too long. The writers of those articles which do not appear in this number must not understand that the omission was because of any lack of merit in the manuscript. From time to time these will be used on page 6, which will hereafter be devoted to the single tax. In justice to those who must eat at the second table, The Independent gives herewith their names and what they intended to talk about:

- Charles McGowan, Youngstown, O.
- Difference of Opinion Charles J. Finger, San Angelo, Tex., The Philosophy of Selfishness A. J. Wade, Urbana, Ill., Is Land a Natural Monopoly J. F. Cowern, East Charlotte, Vt., Single Tax vs. Socialism Thomas Hunt, Kennedy, O., Special Privileges Frank Jackson, Metamora, Ind., Must Enlist All Reformers Alice Carpenter, Brooklyn, Suggestions from a Suburbanite John Sherwin Crosby, New York, Effect of Single Tax on Wages J. B. Vining, Cleveland, Brief Paragraphs for Busy Men P. Cullman, Jr., Chicago, Land Speculation C. F. Guenther, Cleveland, Study Political Economy F. Burgdorf, Cleveland, A Correspondence J. L. Caldwell, Amarillo, Tex., A Dialogue Geo. L. Rusby, New York, What the Single Tax Is Dr. M. R. Levenson, Brooklyn, The Single Tax E. B. Swinney, Brooklyn, How Mr. Smith Became a Single Taxer Samuel Brazier, Boston, Fillebrown's Figures Robert H. Debeck, Woodfords, Me., Did God Ordain the Single Tax? F. T. Moreland, Portsmouth, O., Single Tax and the Farmer W. H. T. Wakefield, Mound City, Kas., The Primer of Taxation; Direct and Indirect Taxation; Comparative Land Values; Philosophy of Freedom Laurie J. Quinby, Omaha, Justice—Not Charity Dr. J. C. Barnes, Hindsboro, Ill., A General View D. T. Edwards, Youngstown, O., Single Tax as a Revenue Percy S. Marcellus, Brooklyn, Effect Upon Manufacturers C. M. Hoose, Germantown, Pa., The Dog in the Manger P. W. Schwander, Houston, Tex., Cannot Be Shifted W. Trueman, New Haven, Conn., Egoism and Altruism George S. Krouse, Kensington, Md., At the Town Meeting W. A. Douglas, Toronto, An Experiment in Taxation John R. Spencer, Waco, Tex., How It Will Affect Wage-Earners.

Besides these, the following persons expected to say a few words in favor of the "philosophy of freedom": S. P. Gibson, Star, Neb.; Wm. Spalding, Murray, Idaho; M. H. Ramage, Washington, D. C.; W. M. Martin, editor "Economy," Soion, Ia.; U. Tanner, Cannon Falls, Minn.; S. A. Moulton, Campbell, Cal., and C. E. S. Wood, Portland, Ore.

The single tax explains history. It shows how and why young nations in a yet sparsely settled land are ever free, progressive, virtuous, producing many noble men and women, true patriots, democratic institutions, public justice. The single tax explains the changes in national character and governments that takes place when advancing land values as population increases differentiates the people into rich and poor, causing decay of character as one class becomes proud and arrogant and the other humble, dependent, submissive; democratic institutions charging to aristocratic ones as wealthy men seize the powers of the government to further advance their own interests and gratify their pride. All old nations passed through this change.—W. H. T. Wakefield.

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A Tax Upon Land Values

By Louis F. Post.

Louis F. Post, editor of The Public, Chicago, and Prof. John B. Clark, of Columbia university, debated the single tax at Cooper Union, New York, on the 20th of February, last. The question was: "Resolved, That all revenues for government—federal, state, and local—should be derived from tax upon land values. Taxation for police purposes shall not be discussed, and the value of public franchises shall be regarded as chiefly consisting of land value."

Mr. Post, of course, had the affirmative and in his opening speech said (omitting the first complimentary sentences):

Now, Mr. Chairman, ladies and gentlemen, reduced to its simplest form, this resolution that I have just quoted asserts that all public revenues should be derived from a tax upon land values. But what does that mean? What are we to understand by a tax upon land values?

Strictly speaking, you can't tax land values, for there is no such object as land values; there is no such object as value of any kind. Value is not a concrete thing. Value is not an entity. It is nothing but a device for comparison, a mode of measurement. As we compare differences of quantity in terms of inches or ounces or quarts, so we compare differences in exchangeability in terms of value. To say that a thing is valuable, is only to say that it is tradable. To say that it has a certain value is only to say that it has a certain degree of tradability.

What the human race lives upon is not values, but food, drink, clothing, shelter, luxuries, the artificial implements that aid in their production, and old Mother Earth, the source of them all. Values measure the exchangeability of those things, but are no substitute for them. All business has reference to those things, in the last analysis, and rests upon them. It can't rest upon value, for value is only an abstraction. No one proposes, therefore, to tax land values, in a rigidly literal sense of those words.

Neither is it proposed to tax land itself. Though we often speak loosely of taxing property, just as we do of taxing property values, that is not what is meant literally. What we tax is neither property nor the values of property, but men. Yet, when the amount of taxes imposed upon men is determined by the quantity or the value of the property they own, it is proper enough to speak of taxing property. And in this way we may speak of taxing land, or taxing land values. The resolution before us is not to be criticised for using the latter term. I am not criticising it. But we must be careful to see that this convenient but indefinite phrase does not confuse our thought.

Now, there are two ways of levying property taxes. One way is to tax men according to the quantity of their property, according to its measurement in feet or inches, in ounces or gallons or acres. This is called a specific tax. The other way is to tax them according to its value, according to its measurement in dollars. This is called an ad valorem tax.

Both methods are used in the custom houses, and are known there by those names, specific and ad valorem. When you put a tariff of 4 cents a pound on maple sugar, or 45 cents a gross on lead pencils, you impose a specific tax; when you put a tariff of 25 per cent of their value upon books, you impose an ad valorem tax. The two methods of taxation—specific and ad valorem—may be applied to any kind of property, or all kinds, and whether the tax is imposed at the federal custom house or at the local assessor's office. If you tax a man, for instance, in proportion to the number of acres of land he owns, that is a specific land tax; but if you tax him in proportion to its value, that is an ad valorem land tax.

The resolution that we are discussing proposes an ad valorem land tax. It is commonly known as the single tax, which is associated with the name and memory of Henry George. Under the operation of this tax all improvements upon land would be exempt. So would every other kind of property that is drawn from land and shaped by human labor to satisfy human wants. Men would be taxed in proportion to their land holdings as measured in terms of value. Those whose land would fetch but little in the market would pay but little tax. Those whose land would fetch much, would pay a large tax. And there would be no other taxation for public revenue.

With these preliminary explanations,

let us turn to the merits of the question.

I shall assume that we all agree to the necessity for government. It is true that society is one thing, and government is another. Society does exist, irrespective of government. But it seems necessary that society shall have some organized agency for the administration of common concerns—not of private concerns, but for the administration of common concerns. We must have the peace preserved. We must have highways laid out and kept open. We must have land tenures regulated. These are common concerns. There may be others, but these are at least. This being so, society must have some kind of organized agency to manage them for the common good; and by whatever name you call that agency, it is a government.

But if we have government, we must make provision for its support. What does that mean? Nothing but this, that the government is composed of men who devote themselves to public business as other men do to private business, and who must be paid for their services. And what does "pay" mean? Not greenbacks, not bank notes, not checks, not silver or gold money, not certificates of value or any form or of any character. All such things are merely orders for the various kinds of tradable objects our public servants want. They are not the objects themselves. The pay of these men consists, after all, of food, of clothing, of shelter, and of other consumable objects. Moreover, officials must have official equipment, such as public buildings, office furniture, stationery, and so forth. But whether it be the public buildings or the like, which government must use, or the food, clothing, and so on, which government servants really get in payment for their work, all these things are made by men. And not by men of a distant past, but by the men of today. They are the current products of current human labor, and in the first instance they belong of right to the men whose labor produces them.

If society is to get these things for the purpose of providing for the support of government, it must somehow take them from their owners; that is to say, it must take them from the individuals who produced them, or who have by trading of some kind succeeded to the original title of those who produced them. It is this taking of individual possessions for public use that constitutes what is called taxation.

The present methods of taxation are so notoriously vicious that the facts need only be mentioned; and why the people should tolerate them passes comprehension. It has been suggested that they are retained by the combined influence of rich and poor—the poor favoring them because they think they are paid by the rich, and the rich favoring them because they know they are borne by the poor. A more charitable explanation perhaps would be that public opinion has not yet realized that there is a better way of getting taxes. But there is a better way. It is the way which the resolution before us proposes.

Consider the matter fundamentally. There are two possible rules for determining how much each taxpayer shall pay. One requires that men be taxed in proportion to their personal ability; the other requires that they be taxed in proportion to the benefits they derive from society. Now which of these rules ought we to adopt? Should we tax men in proportion to their ability to pay taxes, or should we tax them in proportion to the benefits society gives them? The question answers itself. Taxation in proportion to ability to pay is nothing but legalized piracy. Government has no right to levy tribute. It has only a right to charge for the service society renders, and to charge according to the value of that service.

No other principle would be tolerated by honest men, were it not for the fact that it has seemed as if taxes in proportion to the service society renders to individuals cannot be measured. Because everybody is, in a sense, a beneficiary of social development and governmental protection, the rough and ready plan is adopted of trying to require everybody to contribute to the support of government in proportion to his means. It never succeeds. It never can succeed. It never ought to succeed. Not only is it not just; it is not even excusable, so long as there is a way of taxing in proportion to social benefits. And there is just one way of doing that. While it is true that all derive ben-

efits from society, and that all receive protection from government if properly administered, it is also true that these benefits, so far as they are equal, are not salable, not tradable, and therefore not valuable. On the other hand, some members of society, derive benefits from society and protection from government of a kind that are salable, that are tradable, that are valuable. These benefits are more properly described as advantages.

Let me illustrate. Here is a badly paved street. In course of time the local government improves it and makes a good street of it. You used the street before it was improved. You use it still. You are therefore benefited by its improvement. But you cannot sell your benefit. It is not tradable. It is not valuable. If you offer to sell it to me, I should tell you that the benefits you are getting from this improvement are freely open to anyone who chooses to use that street, and that consequently you have no interest in the benefit for which I will pay you anything. What it is true, then, that this street improvement gives you a social benefit it gives you no social advantage. Not so with the man who owns a building site on that street. He has the same benefit that accrues from the free use of the improved street that you have. But he has an additional benefit that you have not. His building lot on that street is more desirable now. It is therefore in greater demand; and, as the supply of such lots is limited, it is more readily tradable, more easily salable, and it will fetch a higher price. This benefit of his is not a mere social benefit like the one you have in common with him; it is a social advantage, which can be and is measured in terms of value in the open market, and which you cannot enjoy without paying him.

Now which of you two men ought to contribute to the expense of improving that street? If you are both equally able to pay, the advocates of taxation according to ability would say that each of you ought to contribute the same amount. If you are better able to pay than he, they would say that you ought to pay more than he. But we say that you ought not to pay at all, because the improvement gives you no salable benefit. We say that he ought to contribute in proportion to the increased value of his land, which represents a salable benefit.

And mind you, if the expense is not collected of him, but is collected from you, then if you happen to be the tenant of a site affected by the improvement, you will be taxed twice—once by the public to pay the expense of improving the street; and the second time by your landlord to pay for the privilege of enjoying the street improvement you have already paid the public for.

Now that is a crude illustration, but it tells the whole story. For all social advance, all social improvement, all the material progress of society of whatsoever kind—and much of its progress that is not material—all the

(Continued on Page 18.)

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