definition of Socialism. They talk about how wealth should be distributed or well-being procured.

Now, my definition is that a Socialist is one who believes that people can be made better or happier by authority, provided the authorities be either themselves or those who think as they think.

An Individualist, on the other hand, is one who believes in liberty and that free competition will in the end bring the best results under Herbert Spencer's definition of liberty; "So to use your own faculties as not to interfere with the exercise of similar faculties by others."

You will find that most people are Socialists without knowing it. Men like Morgan, Frick, and so on, believe that if the best people were allowed to rule, meaning by the best people people like themselves, they could do better for society than society could do for itself.

To try to regulate others as far as it goes beyond equal liberty, is to set our own wisdom up as superior to that of the creative mind which has been experimenting with mankind for at least some tens of thousands of years, probably for tens of millions. As nothing occurs except as the effect of causes, all things are as they must be.

Of course, I think that to allow persons to charge others in land prices or land rents for living upon the earth is the main infringement of liberty and is also in itself immoral.

N. Y. City. BOLTON HALL.

"IN ITS WISDOM"

EDITOR LAND AND FREEDOM:

The Legislature of New Jersey has authorized the commissioner of education to appoint "helping teachers" to aid teachers;

The Legislature of New York has incorporated the Institute for Public Service to "search for strong administrators and for large opportunities that need efficient men;"

The Legislature of New Jersey requires teachers to "read without comment" five verses of the Old Testament each day;

The Federal Legislature has authorized a roll of honor plus $10 per person (monthly for life) for gallant conduct in conflict with the enemy "at the risk of his life above and beyond the call of duty;"

The Virginia Legislature prohibits the use of common towels "for common use by more than one person without being laundered after such use;"

The Legislature of Kentucky prohibits the "buying and selling of patients by physicians;"

The Legislature of Virginia prohibits shell fishing in polluted areas and a violator may pay the officer who apprehends him a sum to be agreed upon between them, but not less than the minimum fine.

The Legislature of New York authorizes compensation for "serious facial or head disfigurement."

Fall River, Mass. THOMAS N. ASHTON

SUFFICIENCY OF THE RENTAL TAX

EDITOR LAND AND FREEDOM:

I was interested in the article by Mr. John F. White in your May–June number. The article was valuable as a contribution to the important questions of the total land values in the country, and to the total probable ground rent that might be derived for public purposes.

I wish, however, to call attention to what seems to be a defect in Mr. White's computation. To illustrate the point I wish to make we may consider his illustration of the State of Indiana in 1930, with assessed land values of $1,845,699,562, which taxed at five per cent would produce only $92,284,978; while the necessary state and local revenues for the year were $150,000,000.

The defect in this computation is that Mr. White has neglected to add the tax actually paid out of ground rent in that year, which is stated to be one-third of the whole or $50,000,000. Adding this to the 92 million gives us 142 million, or nearly the total necessary tax.

If my computation needs any explanation, it is only necessary to call attention to the fact that any tax on land value reduces the assessable value by the capitalized amount of the tax.

While I am not familiar with the Indiana tax system, perhaps I am safe in assuming that there is considerable land value not subject to the general property assessment, such as railroad, interurban and street car rights of way; telegraph, telephone, and other licensee privileges. If these values are also added it might be found that a land value tax would meet amply all the requirements of that State, and perhaps produce a surplus. In addition it might be expected that financial administration of government would be so simplified as to reduce expenses materially.

In this connection attention might be called to the fact that increased taxation of land values would soon reduce the present basis of assessment to such an uncertain state as to make it useless. It will therefore make it necessary at a relatively early stage in Single Tax progress to adopt annual rental value as the basis of taxation, with an increasing rate of 50, 60, 75, 90 per cent, and gradually approaching 100 per cent of the annual rental value of land.

A tax based on rental value, when adopted, will soon appear as simple, natural and as easily understood, as the present tax based on capitalized value.

Oskosh, Wisc. JOHN HARRINGTON.

THE RENTAL TAX AND GOVERNMENT EXPENDITURE

EDITOR LAND AND FREEDOM:

In the May–June issue of LAND AND FREEDOM, John F. White writes interestingly on the lack of general statistics of land values. The information which Mr. White presents, however—and he cites actual assessment figures of one imprtant state and three large cities—seems on the face of it sufficient to prove that a Single Tax on land values even at the high rate of five per cent, would provide little more than half the amounts actually expended by states and local governments, with no allowance at all for federal requirements.

Your contributor, who submits that this revelation is disconcerting as indicating inadequacy of a Single Tax on land values, seems nevertheless to feel that it leaves our fundamental principle unshaken. With this, some of us cannot agree. If it is true that total appropriation of ground rent would not suffice for all normal governmental needs, national, state and local, it would seem that our philosophy to that degree is unsound.

However, there is something more to be said about assessment figures and governmental needs. There is a practically universal tendency on the part of tax officials to undervalue land. The writer knows a case where a town paid about $10,000 for land for a public use. The same person, a citizen of the greatest integrity, functioning as appraiser for the town, valued the land at the above figure. Functioning as town tax assessor, he had for years been valuing it at only $1,000. (The owner had been keeping it idle, and therefore had been receiving no income from it.) Just recently an eastern city needed three small plots for a street extension. Functioning as assessor, the city had been valuing them for taxation at $29,400. Functioning as purchaser, the same city appraised the lots at $57,500, and paid that sum for them. In the newspaper discussion of the transaction, there was criticism of the large expenditure, but no one claimed that the lots were worth less than the city paid for them Such instances are so common that it is hardly too much to say that they illustrate the rule and not the exception.

People, such as landowners, against whom direct taxes are assessed, and who cannot shift them to others, naturally will resist stubbornly and generally with considerable success, under present arrangements, the attempts of the authorities to assess their holdings at full value. On the other hand, taxes on improvements are generally of the indirect type, capable of being shifted to tenants and customers, and objection on the part of the original payer to fair assessments is there-