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**THE A B C OF TAXATION**  
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**THE PRINCIPLES  
OF  
NATURAL TAXATION**  
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**TAXATION**  
By C. B. Fillebrown  
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## NINE PAMPHLETS

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A CATECHISM OF NATURAL  
TAXATION, 1916-17

A BURDENLESS TAX

THOMAS G. SHEARMAN AND  
HIS NATURAL TAXATION

THIRTY YEARS OF HENRY  
GEORGE WITH ACHIEVEMENTS  
(Third edition)

HENRY GEORGE AND THE  
ECONOMISTS

THE PROFESSORS AND THE  
SINGLE TAX

TAXATION AND HOUSING

HENRY GEORGE AND HIS  
SINGLE TAX

LAND—THE RENT CONCEPT  
THE PROPERTY CONCEPT

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## FOREWORD

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"Some years ago Mr. C. B. Fillebrown of Boston,.....at that time president of the Massachusetts Single Tax League, started a correspondence and series of conferences with a large number of students of political economy, including more than a hundred professors in the leading colleges and universities of the country. The purpose was to ascertain whether it might be possible to secure agreement of recognized authorities concerning the fundamental economic principles on which the science of taxation must rest. The project met with such cordial approval at the hands of the economists and proved so interesting and profitable to the writer, that it finally resulted in a round-table conference at the annual meeting of the American Economic Association held at Madison, Wisconsin, in December, 1907."\* The final canvass of opinions showed an overwhelming majority agreed upon the three propositions stated in the following catechism, number 38.†

\*See Proceedings of the Twentieth Annual Meeting of the American Economic Association, 1907, pp. 117-129; also C. B. Fillebrown, *The A B C of Taxation*, pp. 187-190, New York, Doubleday, Page & Company (1909).

†Quoted from an introduction to the edition of the Catechism which was published in the *National Magazine* for November, 1912.

"Largely out of the correspondence elicited by the A B C of Taxation this Single Tax Catechism has grown." As described by an economist not in sympathy with the Single Tax, "It simplifies the method of treatment, supplies needed definitions and explanations, and meets the objections naturally raised by honest seekers after the truth. In fundamental doctrine no change has been required either in general principles or their practical application. Thirteen [now fifteen] editions of the 'Catechism' have been privately printed and circulated. They have given opportunity to make such changes as have seemed desirable after considering the hundreds of criticisms and suggestions received from critics, friendly as well as otherwise disposed. From correspondents and other friends, indeed so great assistance has been derived, that the 'Catechism' has really become the joint product of scores of collaborators."

## CATECHISM

### 1 Q. What is a tax?

A. A tax is a compulsory contribution of individual product or the value of such product toward the needs of government.

### 2 Q. What is meant by the Single Tax?

A. The payment of all public expenses from economic rent, the normal revenue, thus eventually abolishing all taxes.

### 3 Q. What is meant by economic rent?

A. Gross ground rent—the annual site value of land—what land including any quality or content of the land itself, is worth annually for use—what the land does or would command for use per annum if offered in open market—the annual value of the exclusive use and control of a given area of land, involving the enjoyment of those "rights and privileges thereto pertaining" which are stipulated in every title deed, and which, enumerated specifically, are as follows: right and ease of access to water, health inspection, sewerage, fire protection, police, schools, libraries, museums, parks, playgrounds, steam and electric railway service, gas and electric lighting, telegraph and telephone service, subways, ferries, churches, public schools, private schools, colleges, universities, public buildings—utilities which depend for their efficiency and economy on the character of the government; which collectively constitute the economic and social advantages of the land which are due to the presence and activity of population, and are inseparable therefrom, including the benefit of proximity to, and command of, facilities for commerce and communication with the world—an artificial value created primarily through public expenditure of taxes. For the sake of brevity, the substance of this definition may be conveniently expressed as the value of "proximity." It is ordinarily measured by interest on investment plus taxes.

4 Q. What is the ethical basis of the Single Tax?

A. The common right of all citizens to profit by site values of land which are a creation of the community.

5 Q. What is meant by equal right to land?

A. The right of access upon equal terms—preference to be secured only upon payment of a premium that will extinguish the equal rights of all other men.

6 Q. What is meant by a joint or common right to land?

A. The joint or common right to the rent of land—a right such as heirs-at-law have to share the income or rent of an estate. Joint rights may be, and often are, unequal rights.

7 Q. What is meant by land value?

A. Its site value—its selling or market value—its net value to the purchaser—the capitalization of its net rent—the value supposed to be adopted by the assessors as the basis of taxation.

8 Q. How about fertility value?

A. On the surface of the globe are countless varieties of exhaustible fertility, *i. e.*, chemical constituency, differing in kind and degree, from the nitrogen, hydrogen, oxygen and carbon of the soil to the carbon of the coal and the diamond. Fertility as an attribute need not be predicated of agricultural land alone. Economic fertility belongs equally to any other land which yields to labor its product whether in food, mineral, or metal. Land may be fertile in wheat, corn, and potatoes. It may be fertile in cotton, in tobacco, or in rice. It may be fertile in diamonds, in gold, silver, copper, lead, or iron. It may be fertile in oil, coal, or natural gas, in water power or water front. The value of artificial fertility is an improvement value. The value of natural fertility of any kind is a site value.

9 Q. Does not the Single Tax mean the nationalization of land?

A. No; as Henry George has said, "The primary error of the advocates of land nationalization is in their confusion of equal rights with joint rights. In truth, the right to the use of land is not a joint or common right, but an equal right; the joint or common right is to rent." It means rather the socialization of economic rent. It simply proposes gradually to divert an increasing share of ground rent into the public treasury.

10 Q. What is the distinction between the taxation of land and the taxation of rent?

A. Taxing land means, in the ordinary use of the words, to tax the land upon its capital value, or selling value, at a given rate per \$100 or \$1,000 of that value. Taxing rent means taxing the annual value, or ground rent, at a given percentage of that rent. It is in one case a tax on rent; in the other it is a tax on capitalized rent.

11 Q. Does not the common right to rent involve common ownership of land?

A. Not in the least. When the economic rent is appropriated by the community for common purposes, individual ownership of land could and should continue. Such ownership would carry all the present rights of the landowner to use, control, and dispose of land, so that nothing like common ownership of land would be necessary.

12 Q. Did not Henry George believe in the abolition of private property in land?

A. Assuredly not. If he did, why was it that he suggested no modification whatever of present land tenure or "estate in land?" If he did, how could he have said that the sole "sovereign" and sufficient remedy for the wrongs of private property in land was "to appropriate rent by taxation?"

13 Q. What is meant by the right of property?

A. As to the grain a man raises, or the house that he builds, it means ownership full and complete. As to land, it means

legal title, tenure, "estate in land," perpetual right of exclusive possession, a right not absolute, but superior to that of any other man.

14 Q. What is meant by the right of possession?

A. As to land, if permanent and exclusive, as on perpetual lease, it means the right to "buy and sell, bequeath and devise," to "give, grant, bargain, sell, and convey" together with the rights and privileges thereto pertaining, in short, the same definition for POSSESSION that the law applies to PROPERTY.

15 Q. What should be the limit of revenue under the Single Tax?

A. The same as under any other system of taxation, the cost of government economically administered.

16 Q. Did not Henry George hold that the full ground rent of land should be taken in taxation?

A. No! Not only did he concede a margin of rent to the landlord, but as a matter of fact, as Thomas G. Shearman said, "not all the power of all governments" could collect in taxation all of ground rent.

17 Q. You would not say that land is a product of industry?

A. No; but the annual site value of land is a product of the growth and industry of the community.

18 Q. You would not say that the supply of land can be increased?

A. No; but fresh demand is constantly requiring not only an increase in the public equipment of land already in use, but also the constant extension of such equipment to new area.

19 Q. Why should buildings and all other improvements and personal property and capital be exempt from taxes?

A. Because a tax on them falls upon industry, and so increases the cost of living, while continuing the invidious exemption of the present net land value.

20 Q. Why should stocks and bonds be exempt?

A. Stocks, because they are only paper certificates of property which itself has been taxed once already. Bonds, if legitimate, because a tax on borrowed money is paid after all by the borrower and so becomes an added factor in cost of production, and consequently in the cost of living.

21 Q. What is meant by an "old tax" or a "new tax?"

A. By the term "old tax" is intended the tax in force at last change of ownership; by a "new tax," one imposed since then.

22 Q. What is privilege?

A. Strictly defined, privilege is, according to the Century Dictionary, "a special and exclusive power conferred by law on particular persons or classes of persons and ordinarily in derogation of the common right."

23 Q. What is to-day the popular conception of privilege?

A. That it is the law-given power of one man to profit at another man's expense.

24 Q. What are the principal forms of privilege?

A. The appropriation by individuals, or by public service corporations, of the net rent of land created by the growth and activity of the community without payment for the same. Also, the less important privileges connected with patents, tariff, and the currency.

25 Q. Wherein does privilege differ from capital?

A. Capital is a material thing, a product of labor,—stored-up wages; an instrument of production paid for in human labor, and destined to wear out. Capital is the natural ally of labor, and is harmless except as allied to privilege. Privilege is none of these, but is an intangible statutory power,—an unpaid-for and perpetual lien upon the future labor of this and succeeding gener-

ations. Capital is paid for and ephemeral. Privilege is unpaid for and eternal.

A man accumulated in his profession \$5,000 capital, which he invested in land in Canada. Ten years later he sold the same land for \$200,000. Here is an instance of \$5,000 capital allied with \$195,000 privilege. This illustrates that privilege and not capital is the real enemy of labor.

26 Q. How may franchises be treated?

A. Franchise privileges may be abated, or gradually abolished by lower rates, or by taxation, or by both, in the interest of the community.

27 Q. Why should privilege be especially taxed?

A. Because such payment is fairly due from grantee to the grantor of privilege and also because a tax upon privilege can never be a burden upon industry or commerce, nor can it ever operate to reduce the wages of labor or increase prices to the consumer.

28 Q. How are landlords privileged?

A. Because, in so far as their land tax is an "old" tax, it is a burdenless tax, and because their buildings' tax is shifted upon their tenants; most landlords who let land and also the tenement houses and business blocks thereon avoid all share in the tax burden.

29 Q. How does privilege affect the distribution of wealth?

A. Wealth as produced is now distributed substantially in but two channels, privilege and wages. The abolition of privilege would leave but the one proper channel, viz., wages of capital, hand, and brain.

30 Q. How would the Single Tax increase wages?

A. By gradually transferring to wages that portion of the current wealth that now flows to privilege. In other words, it would widen and deepen the channel of wages by enlarging opportunities for labor, and by increasing the purchasing power of

nominal wages through reduction of prices. On the other hand, it would narrow the channel of privilege by making the man who has a privilege pay for it.

31 Q. How can this transfer be effected?

A. By the taxation of privilege.

32 Q. How much ultimately may wages be thus increased?

A. Fifty per cent would be a low estimate.

33 Q. What are fair prices and fair wages?

A. Prices unenhanced by privilege, and wages undiminished by taxation.

34 Q. Why does not an increase in ground rent tend to an increase in prices?

A. Because usually sales increase faster proportionally than rent, thus reducing the ratio of rent to sales. The larger the product, the lower the unit costs. The larger the gross sales, the lower the competitive prices.

35 Q. Why should land be singled out to bear the bulk of the burden of taxation?

A. Because in the private appropriation of the net rent of land is found the bulk of privilege.

36 Q. How much does this particular form of privilege amount to?

A. It amounts for 1914 to approximately forty million dollars for Boston and more than two hundred million dollars for Greater New York.

37 Q. Does the Single Tax imply or involve the municipalization of public utilities?

A. No. A public franchise value is a land value which the Single Tax would assess at the same rate as other land values. The municipalization of the public utilities themselves is a different question, and is no necessary part of the Single Tax.

38 Q. What are the three legs of the tripod, the threefold support upon which the Single Tax rests?

A. They are:

(1). The social origin of ground rent,—that the site value of land is a creation of the community, a public or social value.

(2). The nonshiftability of a land tax,—that no tax, new or old, on the site value of land can be recovered from the tenant or user by raising his rent.

(3). The ultimate burdenlessness of a land tax,—that the selling value of land, reduced as it is by the capitalized tax that is imposed upon it, is an untaxed value. Whatever lowers the income from land lowers proportionately its selling price, so that whether the established tax upon it has been light or heavy, it is no burden upon the new purchaser, who buys it at its net value and thus escapes all part in the tax burden which he should in justice share with those who now bear it all.

39 Q. Is not land peculiar in that it is a gift of the Creator, and is not a product of labor?

A. Yes, that is true of land itself, but not of the value of land.

40 Q. What is meant by a capitalized tax?

A. It is a sum, the interest of which would pay the tax.

41 Q. Why would the Single Tax be an improvement upon present systems of taxation?

A. Because (1) the taking for public uses of that value which justly belongs to the public is not a tax. (2) It would relieve all workers and capitalists of those taxes by which they are now unjustly burdened, and (3) it would make unprofitable the holding of land idle.

42 Q. Should not all people pay taxes for the protection of their property?

A. Yes, and that is what they are doing when they pay their ground rent. To tax them again, as is now done, is double taxation.

43 Q. Do all people, then, pay ground rent?

A. Yes, in proportion as they are users of land having any value.

44 Q. Why, on similar lots of land, should one man with a \$10,000 building be taxed as much as another with a \$100,000 building?

A. Because the value of the privilege of occupancy and use is the same in both cases.

45 Q. Why tax \$1,000 invested in a vacant lot while exempting \$1,000 invested in New York Central Stock?

A. Because (1) the land is made worth \$1,000 and so maintained at public expense without any contribution from the owner.

(2) The \$1,000 New York Central Stock adds nothing to the public expense, but a tax upon it, if collected at the source, falls directly on the road and thence upon the public and so adds to the cost of living.

46 Q. Would it not be confiscation so to increase the tax on land?

A. What would be "confiscated?" No land would be taken, no right of occupancy, or use, or improvement, or sale, or devise; nothing would be taken that is conveyed or guaranteed by the title deed.

47 Q. What is the distinction between taxation and confiscation?

A. The sovereign state may appropriate private property of its citizens in two ways; (1) by confiscation; (2) by taxation. When one particular man by treason or otherwise has forfeited his rights as a citizen, the lands and houses and personalty of this one man may all be "forfeit to the crown," while the validity and sanctity of 9,999 other men's rights are in no way infringed. This is confiscation. On the other hand, when the state in order to obtain the revenue to meet the expenses of government levies tribute upon its 10,000 citizens impartially, this is taxation.

48 Q. But would it not be an injustice to the landowner?

A. If it be an injustice to tax hard-earned incomes (wages) to maintain an unearned

income (net economic rent) that bears no tax burden, how can it be an injustice to stop doing so?

There can be no injustice in taking for the benefit of the community the value that is created by the community.

- 49 Q. What is the lesson of the inevitable "capitalization" of the land tax?

A. It is that an unfair discrimination in favor of the landowner can never be overcome until all taxes are paid out of ground rent; then all men will enjoy total exemption equally with the landowner.

- 50 Q. How could the landowner escape the alleged burden of an increase in his land tax?

A. Simply by assuming the legitimate role of a model landlord, by putting his land to suitable use, in providing for tenants at lowest possible price the best accommodations and facilities appropriate to the situation that money can buy.

- 51 Q. Does not a land tax increase house rent or store rent?

A. The landlord, as a rule, exacts the full ground rent for the use of his land. Neither by taking \$3 nor \$30 per thousand in taxation can land be made worth any more for use.

- 52 Q. In old cities, is not nearly all the land in use?

A. About one-half the area of New York and Chicago is classed by the assessors as vacant. In Boston the proportion is: occupied, 45 per cent; vacant, 43 per cent; marsh, 12 per cent.

- 53 Q. How would the Single Tax affect the farmer?

A. It would greatly reduce his taxes. His buildings, stock, and crops would be exempt. His land is at present assessed at nearly twice its proper unimproved value, while town and city land is often valued at less than one-half its actual value, thus subjecting him to a more than fourfold disadvantage.

- 54 Q. What relief could it bring to strictly agricultural towns, where the unimproved land values are very small?

A. However poor the town or heavy the taxes, it would at least tend to equalize their present tax burden. The assessed valuation of land in the three smallest towns of Massachusetts,—Alford, Holland, and Peru, is \$282,335, or more than three times that of the buildings. Allowing one-half of the assessed valuation of land to be improvement value, the unimproved basis for taxation would be \$141,168, or 60 per cent more than the buildings. Thus an apportionment according to unimproved land values, increasing ever so slowly, would seem to be fairer than one according to improvements, which require constant renewal.

- 55 Q. How would the Single Tax affect the tenant?

A. Barring the effect of speculation it would neither increase nor decrease his land rent. It would reduce his house rent by the amount of the house tax.

- 56 Q. How would it affect the man who owns the house he lives in?

A. In nearly every case it would reduce his taxes. Roughly speaking, his taxes will be less or greater in proportion as his house is worth more or less than his land.

- 57 Q. Would the Single Tax yield sufficient revenue for all government purposes, local, state, and national.

A. Careful estimates by Mr. Thomas G. Shearman indicate that all present taxes amount to not much more than one-half the annual site value of the land. But, he said: "The honest needs of public government grow faster than population and fully as fast as wealth itself. Local taxation will increase rapidly; and it ought to do so. . . . This does not imply that ground rent will not be sufficient to supply many, possibly



all, of those additions to human happiness which Henry George has pictured in such glowing words. But such extensions of the sphere of government must take place gradually or they will be ruinous failures, simply because the state cannot at once furnish the necessary machinery for their successful operation."

58 Q. What expected result of the Single Tax needs studious emphasis?

A. That it would unlock the land to labor at its present value for use, instead of locking out labor from the land by a prohibitive price based upon the future value for use.

59 Q. Is it correct to say that "land" is one thing, and the "rent of land" another and quite different thing, and that to take in taxation the rent of land it is not necessary to take the land itself?

A. Ninety-one professors of political economy have answered "yes." Twenty-three have answered "no."

60 Q. Do you believe that economic rent ought to furnish a larger proportion of public revenue than it does now?

A. One hundred and nineteen professors of political economy have answered "yes." Eight have answered "no."

61 Q. Do you think there would be any injustice in taking by taxation the future increment in the value of land?

A. Fifteen professors of political economy have answered "yes." Ninety-four have answered "no."

62 Q. Would it be wise to take gradually in taxation say one-quarter, one-half, or three-quarters of the future increase in economic rent?

A. One hundred and one professors of political economy have answered "yes." Twenty-nine have answered "no."

63 Q. How could the Single Tax be put into operation?

A. By gradually transferring to land all taxes not already on it.

64 Q. How might such a plan be worked out?

A. If fifty cents per thousand should be deducted yearly for thirty years from the rate on all property other than land, the reduction would finally amount to \$15 per thousand, and it would then be practically exempt from all taxation.

65 Q. But how could it be worked out in case of the land?

A. Recognizing that a right thing may be done in a wrong way, it is insisted that a right way ought to be found to do a thing that ought to be done. The following is presented as a natural and convenient UNIT OF CALCULATION: To be exact an average of about twenty per cent of the gross ground rent of land is now taken in taxation, for instance, in Boston, as well as for the whole state of Massachusetts. If an additional one per cent should be taken each year for thirty years, it would amount at the end of that period to thirty per cent, which, added to twenty per cent, would make fifty per cent, or one-half, which is about the average proportion that present taxes levied on all property bear to gross ground rent. Meantime few landowners would feel the change, much less be prejudiced by it.

The following variable illustrations A, B, and C make clear:

#### A MODUS OPERANDI

— A —

#### INCREASE OF PRESENT TAX

For instance, applied to the assessment of a specific lot of land for which the user pays a gross ground rent of say	\$68.00
Of which amount there is taken in taxation, 1915,	18.00
Leaving a net income to the owner of	\$50.00

The selling value (presumably also the assessed valuation) would be at 5 per cent \$1,000.00

Proceeding to take yearly from now on one per cent additional of the gross ground rent of \$68, for a period of thirty years, would amount in all to 30 per cent of \$68 equal to 20.40

Which, added to the tax already taken Would give at the end of thirty years, from the \$1,000 worth of land alone, everything else being exempted, a total tax of \$38.40

Which is not much more than one-half of the gross ground rent of 68.00

The opening exhibit in detail would stand as follows:

In 1915 the tax on this \$1,000 worth of land was 18.00

In 1916 the tax would be \$18 plus 68 cents (one per cent of the gross ground rent \$68); equal to 18.68  
Reducing the owner's net rent from \$50 to \$49.32.

In 1917 the tax would be \$18 plus \$1.36 (two per cent of the \$68) totalling 19.36  
Reducing the owner's net rent from \$50 to \$48.64.

In 1918 the tax would be \$18 plus \$2.04 (three per cent of the \$68) or 20.04  
Reducing the owner's net rent from \$50 to \$47.96.

In 1919 the tax on the land would be \$18 plus \$2.40 (thirty per cent of the \$68) or 38.40  
with all improvements exempted.  
Reducing the owner's net rent from \$50 to \$29.60

## FOR A FUTURE INCREMENT TAX.

The taking in taxation of any desired proportion of the future increment could be accomplished simply by continuing the present valuation and present rate as constant factors and making a separate individual assessment of the increment tax after the following or similar formula, according to the proportion to be taken. For instance to take in taxation fifty per cent of the future increase:—

Year	Valuation	Increment	Rate per M.	Tax for each year
1915	\$1,000			
1916	1,040	\$40	\$25	Tax for year 1916, \$1.
1915	1,000			
1917	1,080	80	25	Tax for year 1917, \$2.
1915	1,000			
1918	1,120	120	25	Tax for year 1918, \$3.
1915	1,000			
1919	1,160	160	25	Tax for year 1919, \$4.
1915	1,000			
1920	1,200	200	25	Tax for year 1920, \$5.

In applying this formula it would be necessary after the first few years at least to increase the rate to correspond to the decrease in assessed valuation due to this new tax. For computations upon this and related points see the Report of the New York City Commission on New Sources of City Revenue (1913), p. 7 and Appendices X to XV.

## THE ASSESSMENT OF RENT

It should be reiterated that inasmuch as gross ground rent actual or potential is the initial factor in getting at the value of land it cannot be unprofitable to become familiar with a more correct formula as expressed in terms of rent.

Starting with the present unit of annual value for use to take in taxation in twenty-five years, fifty per cent of the future increase in ground rent:

Year	Net ground rent	Increment	Per cent of rent	Tax for each year
1915	\$ 50			
1916	52	\$2	50%	Tax for year 1916, \$1.
1915	50			
1917	54	4	50%	Tax for year 1917, \$2.
1915	50			
1918	56	6	50%	Tax for year 1918, \$3.
1915	50			
1919	58	8	50%	Tax for year 1919, \$4.
1915	50			
1920	60	10	50%	Tax for year 1920, \$5.
1915	50			
1940	100	50	50%	Tax for year 1940, \$25.

66 Q. What has the Single Tax to say about the taxation of forest lands?

A. Perhaps the majority opinion would be to tax annually all forests old or new on what would be the value of the land if denuded of all growth—a stumpage tax to be collected upon old growth timber when cut, but not upon new growth such as may reasonably be classed as a cultivated crop.

## INDEX TO CATECHISM

Agricultural Land . . . . .	8, (towns) 54
Assessors' Valuation . . . . .	7
Bonds . . . . .	20
Boston . . . . .	36, 52
Buildings' Tax . . . . .	28
Burdenlessness . . . . .	38
Capital . . . . .	25, 29
Capital Formula . . . . .	65
Capitalized Rent . . . . .	7
Capitalized Tax . . . . .	38, 40, 49
Capitalists . . . . .	41
Capital Value . . . . .	10, 65
Chemical Constituency . . . . .	8
Common Ownership . . . . .	11
Common Right . . . . .	4, 6, 9, 11, 22
Confiscation . . . . .	46, 47
Cost of Living . . . . .	19, 20, 27, 45
Currency . . . . .	24
Diamonds . . . . .	8
Distribution . . . . .	29
Double Taxation . . . . .	42, 53
Economic Rent . . . . .	2, 3, 9, 11, 48, 60, 62
Equal Right . . . . .	5, 9
Equipment . . . . .	18
Estate in Land . . . . .	12, 13
Exemption . . . . .	19, 28, 49, 64
Farmer . . . . .	53, 54
Fertility . . . . .	8
Forests . . . . .	66
Franchises . . . . .	26, 37
Future Increment . . . . .	61, 62
Future Value . . . . .	58
George, Henry . . . . .	9, 12, 16, 57
Government . . . . .	15, 47, 57
Ground Rent . . . . .	3, 9, 42, 43, 49, 50
House Rent . . . . .	51, 55, 56
Improvements . . . . .	19, 54
Industry . . . . .	19
Joint Right . . . . .	6, 9
Land . . . . .	10, 17 (supply of) 18, 35, 37, 39, 41, 43, 44, 52, 53, 64, (owner) 50, 51, (rent) 55, 59, (tax) 51, 53, (tenure) 2, (unimproved) 53, (value) 7, 17, 37, 39, 57.
Landlords . . . . .	28, 50, 51, 56

Margin of Rent . . . . .	16
Market Value . . . . .	7
Mines . . . . .	8
Modus Operandi . . . . .	65
Municipalization . . . . .	37
Nationalization . . . . .	9
Natural Gas . . . . .	8
Natural Resources . . . . .	8
New York . . . . .	36, 52
Nonshiftability . . . . .	38
Oil Lands . . . . .	8
Patents . . . . .	24
Personal Property . . . . .	19
Prices . . . . .	27, 30, 33, 34
Privilege 22, 23, 24, 25, 26, 27, 28, 29, 30, 31, 33, 35, 36	
Property in Land . . . . .	12, 13, 14
Protection of Property . . . . .	42
Proximity . . . . .	3
Public Service . . . . .	24
Public Utilities . . . . .	37
Rent . . . . .	10, 24, 35, 39 (formula) 65
Revenue . . . . .	2, 15
Right (of property) 13, 14, (of possession) . . . . .	14
Selling Price . . . . .	7, 10, 38
Shearman, Thomas G. . . . .	16, 57
Single Tax 2, 3, 9, 10, 15, 30, 37, 38, 41, 53, 54, 55, 56	
	57, 58, 63, 66
Site Value . . . . .	3, 4, 7, 8, 17, 38, 57
Socialization . . . . .	9
Social Origin . . . . .	38
Social Value . . . . .	38
Sovereign Remedy . . . . .	12
Sovereign State . . . . .	47
Stocks . . . . .	20, 45
Tariff . . . . .	24
Tax, Definition 1, New or Old, 21, (burdenless) 28, 38	
	40, 57
Taxation . . . . .	31, 33, 42, 47, 48
Tenant . . . . .	38, 55
Treason . . . . .	47
Tripod . . . . .	38
Timber . . . . .	66
Unearned Income . . . . .	43
Unit of Calculation . . . . .	65
Wages . . . . .	27, 29, 30, 32, 33
Water Power . . . . .	8
Wealth . . . . .	29, 30, 57

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An Epitome of the  
A B C of Taxation

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