

COLLOQUIAL COLLOQUIES

*by*

JOSEPH S. THOMPSON

which means:

SIMPLE TALKS ON TAXATION



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MORE PROGRESS AND LESS POVERTY

TAXATION'S NEW FRONTIER

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AND FREE TRADE

(LONDON, ENGLAND)

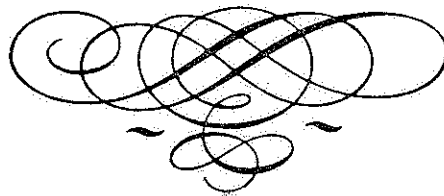
HENRY GEORGE SCHOOL OF SOCIAL SCIENCE

(NEW YORK CITY)

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## NO SIR! NO SOCIALISM!

Seems to me something ought to be done about this tax business, Bob. What do you think?

What ought to be done, Harry, is for the public to collect what it creates. What really belongs to it.

What do you mean — "belongs to it"?

I mean the public should collect the land rental and nothing else.

And not tax anything else! Why that wouldn't be fair! Doesn't the public create the value of everything?

Sure. But the public creates land value by just being there. Everything else takes work to give it value.

Everything else?

Yeah. Take your necktie. You can easily list more than a hundred people that had something to do with producing that tie. The designer, the weaver, the teamster, the people that made the loom. Just make a list. But there isn't a living soul that can take credit, or ought to be paid, for making the face of the globe.

But what about the landlord? He paid good money for the land, didn't he?

No. Not exactly for the land. He bought the privilege of location among people. He, or his forebears, may have paid for the title, but the people created the value, so he bought the privilege of collecting what they create.

But he owns it, doesn't he?

No. Not the way a man owns a wheelbarrow or a violin. You can only say that he has acquired the title.

What's the difference?

Well, what they own cost something. What the landlord owns didn't cost anything.

Wha'd'you mean! Didn't cost anything?

All right. What did it cost?

Sa-ay! He probably paid plenty for it!

Did he pay somebody to make it?

Of course not. It was always there.

If he paid plenty for it, it must have value.

It sure has!

Who made the value?

I don't know. But land keeps going up.

Everywhere?

Well, wherever there's people that want land.

Then we can say that while people don't make the land, they make, or create its value, can't we?

I s'pose so.

Shouldn't the people be paid for what they create?

Yeah. But the landlord owns the land, all right.

So he has the right to hold up, or charge, other people who want to use it.

Sure.

He has the right to collect an income that is made by the people?

Sure.

Then, when he collects what the people make, the people have to take a big chunk out of what you make and what I make, and out of what our capital earns, to replace the income they create and he collects.

Why not? He bought the title to the land, didn't he?

From who?

From some other feller, I s'pose.

And who'd the other feller buy it from?

Sa-ay! What're you driving at? How should I know?

I'm driving at one thing you should know—and that is that the first feller who sold the land title didn't pay anything for it because it was there and it didn't cost anything to make it. As you said a minute ago, the landlord bought the title. That's one way that land is different from wheelbarrows and violins. You can carry them away, but a land title is only an evidence that he has sole right of occupancy, or to charge for occupancy, and that's not really a right.

What do you mean—it isn't a right?

I mean that you could pay for some power or condition that is an artificial right and not a real one.

What would it be if it wasn't a right?

Well, in this case, the power to collect what the public creates would be better described as a privilege.

What's the difference?

Don't you see any?

No.

The difference is that a right is something that is a part of yourself. You have a right to the possession of your own body. You should have a right to whatever you make, either the article itself or the money paid to you for your work. A privilege is something artificial, something created by legal enactment.

Well, if it's created by law, that ought to satisfy you.

I didn't say "law," I said "Legal enactment."

What's the difference?

To me, a law is something that—Well, let's say, that couldn't be repealed. Like the law of gravity or the Mendelian law of heredity. Like the physical law under which water, by certain temperature variations, turns to steam, fluid or ice. Then there are things that seem like laws, Gresham's for example, "bad money drives out good money." But most of the rulings that we call "laws" ought to be called nothing more than "legal enactments." And any man's "right" to collect land rental comes from a damn poor "law."

What's poor about it?

What's poor is that he paid some man who had nothing to do with its being there, for the "right" to tell you and me to "keep the hell out of here!", and if we say "Why should we? We create its value," he can say "Well, you go on creating it and I'll go on collecting it, so get out!" And, damn fools that we are, we'd have to get out. Now if he was paying the land rental into the public treasury, where you and I would get the benefit of it, he'd have a real right. He could say "I've paid you fellers what you have made it worth, and as long as I keep on paying, the place is mine," and we'd have to agree and say "That's fair enough, Mister, you're right." But, as it is, he's bought a privilege.

Well, what's wrong with a privilege?

Oh, nothing. Nothing at all if you're on the collecting end, but I should think that you, as a good American, would be the first to say that no man should have the legal power to live at your expense.

Wha-d-yuh mean? At my expense?

If you pay taxes because he doesn't—If you pay him just to get out of your way—he's living at your expense, and that's a privilege—in my book.

Well, I don't look at it that way. It sounds like Socialism to me. I think we all ought to pay taxes and sump-m oughter be done. But no Socialism! I hate Socialism! But, after all, the hell with worrying about that. How'd the game go? I hear the Giants lost again.

I don't know. I don't follow the ball games.

You don't? Gee! That sounds kind of un-American to me. Well, so long, Bob.

So long, Harry. It's nice to think that the Income Tax isn't Socialistic.

## WHAT DOES IT MEAN?

The people ought to collect the land rental value and put an end to all taxes — —

You're always talking about "land rental values." People don't want to rent land, they want to own some.

Have in mind buying some?

Sure. Sometime.

You'll naturally want to know whether its worth what you pay, won't you?

I sure will.

How'll you figure out what it's worth?

The real estate man will tell me.

How'll he know?

Because he's in that business.

But he must have some way of figuring?

Well, I'll leave that to him. If I like his proposition, I'll buy. If not—no soap!

Going to build a house for yourself?

Nope. I've got a home now. Just as an investment.

To sell at a profit? Or to get an income?

Both, maybe. I'll sell if the land goes high enough.

But I s'pose you're figuring that it will always be high enough to bring you an income. Or don't you care because you'll make so much money, selling it?

Oh, I have to have my money bring me some return!

So you might rent it out for a parking lot or something.

Yeah.

So you'd likely get your real estate man to give you some idea what it would bring?

That'd be part of the deal.

He wouldn't have to figure any construction cost of the land, or transportation cost of the land, or raw material cost of — —

Whadda you talkin' about? Construction! Transportation! Raw material! Are you crazy? The land is right there!

Some people think I'm crazy, yes. But with all those things out, what is it that you pay for?

Why—the land, the place, the area, the location!

Or, in other words, the right of being the sole occupant.

Now you get me!

But I s'pose you haven't so much money you could just let it stay idle? You'd have to get some income?

Wouldn't you?

I sure would. I'd have to have my piece of land bring a return on what I paid for it.

You and me, both. It should, too.

And if you bought some land and couldn't use it yourself, you'd get your return in the form of rent?

I sure would!

And knowing how rents were running, thereabouts, and that the land couldn't pay you a return, except by rent — —

I might put a building on it.

You'd have to clear enough to pay interest on the building and the land rent too.

I s'pose that's right.

So the quickest way to find the value would be to "capitalize" the rent.

Wha-d you mean?

Why, to figure out how much capital it would take to earn interest at, say six per cent, to equal the rent.

I don't quite get you?

Well, let's say you could expect Five hundred dollars a month, rent. That's Six thousand a year. That's Six per cent on One hundred thousand dollars. So you wouldn't want to pay more than that for it, would you?

Certainly not!

Well then, as land, let's say downtown, can't yield anything but rent, the rent fixes the selling value or price, doesn't it?

Oh, I s'pose so.

In short, then, the rental value is the only value, and that's why I'm always talking about the "rental value of the land."

We've been talking so long now, I forgot what you were saying about it.

I was saying that the people, who make the rental value, ought to take the rental value, and "the people" means all of us. And if we took it, there wouldn't be any need of Income Tax or Sales Tax or Property Tax or any tax. You could keep what you earn.

Yeah. But suppose my piece of land was in the country. It'd yield potatoes or grain. Not rent.

How many potatoes would your land yield, just lying there? None at all. Raising potatoes means a hell of a lot of work. And as to rent, in the country, did you ever hear the term "tenant farmer"? I could give you a good talk on that, too!

Gee! Bob. Not now. We've wasted a hell of a lot of time already. Right now I'm going to be way late getting down to the bowling alley!

OK boy. Meantime, "rental value" means "What people will pay to occupy land," there isn't any other measure.

### IT'S MINE. I OWN IT!

No sir! That looks like gov'ment ownership to me. I want to feel sure that little piece of land I own, belong to me! And no-one can take it away from me.

And if the government was to take the full rental value every year, you'd feel that it didn't belong to you any more?

How could it? It'd be government property. I'd only be a renter.

But you're not a renter now, Eh?

No sir. I own it.

So you don't have to pay anybody anything?

That's right.

You're not telling me you don't pay taxes?

Taxes! I pay plenty taxes! What're you talking about?

Oh. Then you mean that you pay taxes, but you don't have to?

Sa-ay! Would I pay taxes if I didn't have to?

Why? What would happen if you didn't?

Boy! The ol' Sheriff'd be down here and I'd be "sold for taxes"!

I thought you said the little piece of land belonged to you and that no-one could take it away?

We-l-ll. I'm all right as long as I pay my taxes, then.

What you mean is, if you pay your taxes on the little piece of land and your house, furniture, car and income, don't you?

We-l-ll. I s'pose so.

But you don't think that is Socialistic?

I don't think it's as Socialistic as it would be to make me a land renter.

You don't think you're any smarter than the Rockefeller Estate, do you?

What kind of a crazy question is that?

It's not crazy. The Rockefellers are renters.

What-d-you mean?

Well, you know they built Rockefeller Center?

Sure.

Did you know they don't own the land there. Just rent it?

The hell they do! Is that—are you sure?

Look it up. The land belongs to Columbia University.

I'll be darned! Put all those buildings on land they just rent!

It works out to be a damn good deal for them. I'll explain it to you some time. But to get back to your little piece of land. Rather than just pay land rental, you like having the Assessor guess how much your house is worth, and you like lying about the value of your furniture, and you like having your car tax quadrupled because you bought a new car, and you like making out your income tax return, and you like forking over a percentage on everything you buy, and you like to have your family shaken down for a big government cut out of what you would otherwise be able to leave to them?

You're crazy. I don't like a damn one of them!

And you don't think they're Socialistic. Is that it?

Sure thing! The Socialists didn't start them. No Socialism for me!

Let's suppose you were to quit paying them all, and just paid an annual land rent instead of taxes, that'd be Socialism, Eh?

It'd be gov'ment ownership, wouldn't it?

No more than now. Haven't you just said that the ol' Sheriff'd take over if you didn't pay your taxes? What could be more government ownership than that?

Well, I s'pose so. But I wouldn't want the gov'ment managing my property.

There's a big difference between collecting rent and managing property, but you don't mind their managing your income and your purchases and your estate. Suppose they didn't stick their shovel into your affairs—just collected the land rent — —

Well, that looks like Socialism to me. And I'm no Socialist! Oh! Say Bob! I hear they caught the feller that robbed the First National of Eight hundred and and eighty dollars!

Funny thing. That's within Three dollars of what the government took from me! They haven't arrested the government yet, though.



## ASSES? OR ASSESSORS

That's quite a fine building across the street there. Medical Center?

Yeah. Medical Center.

Yes, it's a great addition to a city, a building like that.

You betcher. It's a great addition to the tax roll, too! It's worth ten times the ones was there before.

Yes, buildings like that make a city. We ought to have more of them.

You betcher! I'd like to be appraising a dozen more.

Oh—you're an appraiser?

Yeah.

In real estate?

Nope. Assessor's office.

Well, I think you'll be appraising—not a dozen, maybe, but a couple at least.

Nope. Land's too high. What they're asking for the land now, a man couldn't get his money back in fifty years.

Then how about the Medical Center there? Was the land cheaper when they bought?

Some. It belonged to old man McCurdy. He paid thirteen grand for it, sixteen years ago. When the Medics offered him Two hundred grand for it, he let them have it. Figured it would make his other pieces go for more.

I s'pose, with that increase in value, you were advancing his taxes rather heavily, too?

How was that, again?

I suppose that, as the property advanced from Thirteen thousand to Two hundred thousand grand, McCurdy's taxes went up in proportion.

Hell no! His buildings were old—out-of-date, so we assessed them way down.

And the land?

We appraised it at Sixty per cent of his Thirteen. That's our regular scale.

Will you tax the Medical land at the same rate?

Gosh no! With that fine building on it, we'll hitch it up good! We'll assess, with the building, for forty times what it brought us

when it belonged to McCurdy.

Will you raise the tax on all the land in the neighborhood?

Nope. O'ny when they's a new building goes up.

But hasn't all the land gone up in value?

They're asking more for it, but what in hell has the Assessor to do with that?

McCurdy was certainly lucky—pret-near a Hundred and Forty thousand after Capital Gains tax. Does the city get any of that?

How would the city get any of his money?

I was just wondering. If the city nursed him and his old buildings 'til they got to Two hundred grand, it's a shame the city doesn't get a cut out of the profit.

Oh, the city'll get it all right. Taxing the Medics.

But—Gee! The Medical people already paid McCurdy for what the city should a' got! Then when they improve the city, they get socked for doing a good thing!

Say, you aint a Commie, are you?

A Commie! Why? What makes you ask that?

Well, you don't seem to like the way we do business.

Does that make me a Commie?

Kinder.

No. I'm no Commie. If I was, I'd be putting the Medical people out of business, and take their building. I'd be for treating them worse than you're talking of doing.

Hey! You can't get away with telling me I talk like a Commie!

Aw, I was o'ny kiddin'. But it will take a lot of taxing before the city gets as much as McCurdy got for nothing. The city'll never really get it back.

Get it back?

Well. The city made it.

City hell. McCurdy made it.

Sure. Mac got it but we all created it. When I said "made," I meant—let's say "constructed it."

Who's "we"?

You and me and the rest of us.

What in hell did you and me have to do with it?

Well, like everyone else in town, we're here.

What's that got to do with it?

If nobody was here, how much would the Medical lot be worth?

If nobody was here it wouldn't be worth nothin'. Any fool'd know that!

But there are plenty of fools who don't know what belongs to them and what doesn't.

That's for sure.

Did you ever hear of Abou Ben Adhem?

Sure. In school. "Abou Ben Adhem's name led all the rest."

And did you know that in the list of fools that don't know what belong to who, the average Assessor's name leads all the rest?

Say, I'm tired of your talk and your wise cracks. I've wasted my time long enough. We assessors know our business and we don't need any advice. You ought to get yourself a soap box. I'm going.

Goodbye, Mr. Deputy Assessor. (Soliloquy) If I thought you really knew your business, I'd promote you from ignoramus to criminal! But you don't.

## PARKMANSHIP

Did I see you put two dimes in that meter?

Yeah. Twenty cents an hour.

Twenty cents! Why everywhere else it's only a dime.

Everywhere else except on these two blocks on Mainway Avenue and the first five parking places on each side of each side street.

But, how come?

Old man Sterling. In the early days of cars, he filed an application for a "park fee area" franchise. There was no competition. He told the supervisors it would "liquefy"—I remember he said it would "liquefy" traffic.

Liquefy?

Yeah. Keep it moving. Supervisor Collins laughed—all the Board thought he was crazy, so they said "Sure!" Someone said it oughtn't be for more than fifty years. That got another laugh! So they made it fifty years and Grady said it would look more legal if there was a fee, a license fee, so they tacked on a twenty dollar per annum license fee.

That's all he pays?

He didn't pay that for the first three years. He got them to give him three years to get started.

So how come he gets twenty cents?

Oh, there was no figure mentioned in the franchise.

Well, I think that's a damn outrage!

Nobody likes it much. Except old Sterling.

Don't the merchants belly-ache?

Sure. But what can they do?

Can't they sue to have the franchise annulled?

No. It's a "vested interest" now. Sterling claims it would be confiscation.

Isn't he confiscating that extra dime?

Oh, most folks don't see it that way. Besides, he's got a man, name of Withers, on the Board of Supervisors now, and he pretty near runs the Merchants Association.

So they're not doing anything?

The storekeepers on the franchise area? No. But Withers is. He says he's just waked up to the possibilities and he's started on a plan to license parking franchises, all over town, to private operators.

On a percentage basis, I hope.

Oh, sure. The town will get Ten per cent, but will subsidise any franchise holder who is losing money.

Why?

Why because the franchises, like Taxi licenses, will get so valuable, people'll pay thousands of dollars for 'em. Then they might lose money on their investment, so the city'll make it up.

An' the City on'y gets ten per cent?

Yeah. Withers says "let's be consistent."

Meaning what?

Why, he says "why not have the same policy on each side of the sidewalk?" So he's talking about making the franchises "in perpetuum," like the land titles across the sidewalk.

If Withers calls that "waking up" he should-a stood in bed. It'll be hell on the public!

I s'pose it might be tough.

Right now, look at you and your twenty cents. Why don't all you fellers park outside old Sterling's franchise? He'd soon have to come down!

And we walk, maybe six blocks! Are you crazy?

It would seem so.



## THE LITTLE HOME

Grace, did you get a receipt for your contribution to the Red Cross?

No, I'm afraid not.

Well, your check will do as well.

But I didn't pay it with a check. I paid cash.

Hm. Then we can't deduct it. I'd hate to ask the Red Cross for a receipt at this late date.

Well, since we did pay it, won't the government take your word for it?

In the eyes of my government, I am a lying chiseler. They certainly won't take my word for anything. Another thing, I hope little Grace will be born before the year-end!

Little Grace? You mean Richard, don't you?

I mean little Grace! Want to bet? She can save us about a hundred dollars if she'll only arrive before December 31st!

Isn't that ridiculous!

What particular detail?

Why, that our baby will cost One hundred dollars more on one day, than he would if he was born on the day before!

The whole thing is utterly ridiculous—and tragic, too.

Tragic?

Yes, tragic. If it wasn't for the tax system, instead of paying a big rent on this apartment, you and I would be preparing a nice little home for her, with plenty of space to move around in.

How do you mean?

Well, I've got our income tax report far enough along to find that the government is going to fine me for working, in the sum of Eighteen hundred and eighty dollars! Of course Gracie — —

Of course Richard —

Of course the baby, if she'd only arrive before New Years, would reduce that by One hundred.

Are they going to take as much as that?

They sure are. So the little home stays in the dream department.

But, after all, that wouldn't buy us a home.

Let's see if it wouldn't. We'll call the tax One thousand, for convenience, we pay another Four hundred in State and City, and Thirty-six hundred a year for rent. That's Five thousand out of my

Twelve. I don't have to tell you where the remaining Seven goes, what with living costs, insurance and so forth. Oh, we save some—damn little though.

But we have to pay the rent and the taxes, so why talk of the—what was it—the Five Thousand dollars?

Sure we do. That's why I'm making out this income tax report. But suppose that we could keep the Five and got a nice location and started to build — —

On Five thousand dollars! Why you couldn't get a nice location for five times that!

Not at present. But, just for fun, let's suppose we didn't have to buy a location, just lease one.

Build on a lot we didn't own!

It's done all the time. Only instead of leasing from someone, we'd pay a land tax, or rent.

I don't understand you.

Well, they're holding the kind of land we'd want at twelve thousand an acre. Holding it idle and paying trivial taxes which they can deduct from their income. But suppose our public officials got some sense and said "Twelve thousand an acre!—let's see. At five per cent that works out at Six hundred per acre, a year, plus the tax you're paying on it now."

You mean if a landlord had ten acres he'd have to pay Six thousand dollars in taxes each year?

Well, if it was worth One hundred and twenty thousand dollars, that sounds reasonable. Many a business man borrows at that rate and is glad of the chance.

But a landlord's land might not be paying him anything! A business could use the money to make more money, as you so often say, but his land might be idle!

Properly taxed, it would be quite expensive to hold it. Yes.

You mean he'd have to sell?

Or use it He'd be wisely prudent if he sold, though I don't see him getting any Twelve thousand an acre—fact is, if he held it too long, he'd get next to nothing for it.

Why?

Because everyone else with idle land would be selling, but fast! If the government taxed it to its full value, and I shouldn't say "taxed," I'd rather say "collected the full rental of the land." There'd be no point in holding it if the government took its only revenue.

But couldn't the landlord raise his rent?  
 Nope. The government would just collect that much more from him. There'd be no point in holding land unless you were using it.  
 Do you mean he'd have to sell?  
 For whatever he could get. The sooner, the better.  
 And you mean we could buy cheaper?  
 I mean more than that.  
 Well, I'm getting tired of thinking, but what more do you mean?  
 I mean that we could get a home site without paying out any capital, by just assuming the payment of the land rental, and use our capital for building.  
 And not own the land!  
 Sure we'd own it! As much as anyone owns land right now. And again, if our government was smart it wouldn't fine us for building.  
 Fine us?  
 I said "fine," I meant "tax." It's the same thing.  
 No tax on the house?  
 Exactly. When you put your car at a parking meter, you don't pay more for a fine expensive car that you do for a "jalopy." So if you paid the rest of the public for the space you wanted, why should it cost you more in taxes, the better house you built there?  
 But with our money, the house would cost too much anyway.  
 Suppose the land, oil, minerals, fossil fuel, and forests brought the government all the income it needed, and there was no tax on building material, contractor's equipment, worker's wages and my pay, a house could be quite inexpensive.  
 I think you're talking nonsense.  
 You're not alone in your thinking, that's why we'll go right on living in this little apartment.  
 Oh, I'm going to bed. I can feel Richard — —  
 You can feel Gracie. Want to bet?  
 Richard.  
 All right, then, Richard.  
 I can feel him moving about and kicking.  
 He'd better save his kicking until he's of taxable age, and as for moving, I hope he makes his big move before midnight, December Thirty-first. A hundred dollars is a hundred dollars; Goodnight, Gracie darling. I'm going to try to do as much of this report as I can, before midnight. Lemme see. DEPENDENTS? Gee; That one'll have to wait 'til New Years!

## THE GOVERNMENT WOULD PAY ME!!!

You're always talking about government and taxation, and I'm a kind of ignoramus but I was thinking you could tell me whether we need any government at all.  
 Oh, sure, we need a government to do a lot of things that you and me—you and I couldn't do by ourselves, and we're lucky our government is, at least, supposed to be one of laws, not rulers. So we write laws and then hire employees to administer them. And that's the Government.  
 If we hire them, how do we pay them?  
 Out of public funds.  
 What are public funds?  
 Public funds are money that is taken from us.  
 Who takes it?  
 Our employees. The government.  
 How?  
 Well, they write our tax laws that authorize them to take part of your income and your purchases and part of— Well, nearly everything else.  
 Under their laws, how much of a part can they take?  
 There's no limit.  
 No limit!  
 No limit. They limit themselves a little, but so far, no ceiling has been set. They take a little from some of us and a lot from others.  
 Oh, I see. Depends on what the government does for you?  
 Hell no! Some of us pay a lot and get nothing.  
 I suppose then, that there's some scientific basis for the amount taken.  
 There isn't.  
 Well, what is it based on?  
 Apathy, habit, ignorance, opinion, greed and intrigue.  
 Doesn't sound like a very good basis.  
 It's a rotten basis. That's why we have the curses of miserable poverty and excessive wealth, side by side.  
 Well, I've been around long enough to admire a lot of things like mathematics, engineering and medicine, and one feller explained to me that they've been achieved by scientific methods. Why don't the

government use scientific methods to get its income?

Largely because Apathy, Habit and Ignorance leave the way clear for Opinion, Greed and Intrigue.

You said that that's why you have poverty and excessive wealth. Is everybody satisfied with that?

I should say not. A lot of us are working to change things.

How?

Well, you were just referring to scientific methods. We're applying them.

Yes, I mentioned them but I don't know just what they are.

Scientific methods mean gathering all available facts, deducing conclusions from them and adopting such a system as they indicate.

You say a lot of you are working and using the scientific method to change the present system. What does the method indicate?

They indicate that there are two fundamental facts that our present authorities ignore.

What facts are they?

One is that there are only two sources of income. One, the bounties of nature and Two, the creativeness and efforts of men, a part of which is not consumed and forms capital. Or, to put it shorter: Land and Labor.

Two sources of income? Well, the government takes part of both of them, you say. What's wrong with that?

It's your "both of them" that's wrong.

Why?

Because of fundamental fact number two, which is that they are diametrically opposite.

How are they opposite?

One belongs to all of us. The other belongs to each of us.

That sounds clever but what does it mean?

It means that the bounties of nature belong to all of us and that what each of us earns belongs to each one of us who earns it.

And what are the bounties of nature?

The land, the air, minerals and forests.

How do you mean: They belong to us?

Well, you say you're an ignoramus, but who would you say they belonged to?

Why, to—let me see,—to—wait a minute, to—

Go on.

Why of course! To the people they belong to now!

Let's see, now. Let's talk about the land. Why does the land belong to the people it belongs to now?

I s'pose because they bought it or inherited it or homesteaded it or something.

When you say "bought it" you mean that they bought the title to it. Huh?

Well that's the way you get possession of land isn't it?

Sure. You don't really buy the land, you buy the title that gives you the right to sole occupancy of a certain area.

What's wrong with that?

What's wrong is that the man you bought the title from had nothing to do with supplying it or giving it the value you paid him for.

Who did give it the value?

All of us, but we, the people that give it the value, don't get any part of what we create. The man that sold you the title walks off with the payment for a value we created and you start in collecting the income that we will continue to create.

Why do you say that we create it?

Would the land have any value and would you pay him for it if there were no people there?

No. I s'pose not.

Then the fact that we are here is what makes the value, and the more people, the more value.

But isn't that true of everything?

No.

What's the difference?

The difference is as big as the difference between the Equator and the Poles.

How?

Because the presence of us people is the sole and the single and the solitary and the only thing that gives value to the land, while human individual effort, plus the presence of the people, gives value to everything else.

What you're saying is that all the people make the land value, so they all ought to get it. Huh?

Precisely.

How could they? You can't split the land up among all the people!

No. But you can split the value up.

How?

By making the land rent and the bounties of nature be the public revenue.

I don't see that'd be any better than now.

You don't! Now look. You need some land. So you pay someone a good price for it, or you pay him rent, don't you?

Sure.

And the government collects income and sales and personal property and all the other taxes from you?

I'll say they do!

All right. Suppose the rent you paid for the land was the only thing the government collected from you and all the taxes and annoyances we listed a minute ago were abolished, wouldn't that be better than now when you pay the government income to some individual and your own income to the government?

Yeh. But I'll bet the government would just add all that rent they'd get to all the taxes we have now.

They probably would try, and if we were stupid enough to let them, and I'll freely admit that insofar as taxes are concerned, we are that stupid now, that's just what they'd do, but if we were smart enough to collect what is ours, collectively, we'd likely be smart enough to say "Hands off!" of what rightfully belonged to each one of us.

That's all very well, but what about the land owner?

Yes. What about him?

Why if the government took all the rent, there'd be no profit in owning land! You'd be nationalizing the land!

It's nationalized now.

You're crazy!

Why?

Well, a fellow can own a piece of land now. It isn't nationalized.

"If."

What do you mean, "if"?

There's a hell of a big "if" there.

I don't get you.

"If" he pays his taxes on the land. "If" he pays his taxes on the improvements. "If" he pays his taxes on his personal property— You finish the list. And don't forget his income tax.

All right then. You say he pays the taxes on the land, and on nothing else.

No. I say he pays the full rental value of the land, and nothing else.

If all the rental was taken by the government, what'd be the use of owning land?

You could live on it. You could build a factory on it. You could grow an orchard on it. You could leave it to your heirs. In short: You could use it.

But suppose you wanted to buy it for an investment?

It'd be a damn poor investment, because the only value of land is the rental value and if the government took it all there'd be nothing left as a return on your investment. So no one would see any good in paying you anything.

Then who would buy it?

Nobody'd buy it.

Well! I like that! You invest in a piece of land. You hold it for an increase in the value. The government takes all the value out of it. You get no profit. You might even lose your investment!

That's for sure. There'd be no point in holding land unless you were using it.

But you'd kill the business of buying land for speculation!

That's for sure, too. And so much the better. We ought to kill it. Say, did it ever occur to you that the only difference between a land speculator and a stick-up robber is that one is legal and the other is not?

No. It didn't occur to me because it isn't so!

It isn't eh? What does the speculator do, but say "I know that someone will need this land, so I've bought it up so that when he needs it, I can get in his way and say 'pay me to get out of your way'." What else does he do for you? And I ask you, how is that different from a stick-up?

A stick-up is a crime! Land speculation's no crime.

That's what I've just said. That's the only difference.

You mean to say, then, that I couldn't leave a piece of land for my wife to own and collect the rent off a lessee?

Nope. Not the land rent. Of course if there were improvements on the land she wouldn't have to pay any taxes on the improvements and she'd get an income, or she could sell the improvements and the buyer would take over the payment of the land rental.

What you're saying then, is "Goodbye to making any money out of land and land speculation" huh?



What I'm saying is "Goodbye to private collection of public money and public confiscation of private money."

Gee! There'd be an awful howl of obstruction and objection!

Plenty. For sure. But Samuel Johnson once said "Nothing will ever be accomplished if all possible objection must first be overcome." And one of these days, if this country was run as competently as most of our big companies, it'd be paying us dividends out of our natural common wealth.

Gee! I hope I live to see that day! Wait a minute! Hold on! YOU MEAN THE GOVERNMENT WOULD PAY ME ! ! !

## CONNUBIAL CONNIVANCE

Honey, I've just thought up a brilliant idea! How'd you like to make over Fifty thousand dollars?

You're not going to make some crazy investment, are you?

Hey! Don't be so suspicious of my financial genius!

Well, why did you ask such a silly question?

Because there's a matter of Fifty thousand dollars that you can get if you use my idea, or lose, if you don't.

What do you mean?

Well, you know that I had Six hundred thousand dollars when we were married and that it was all mine.

Well.

And you know that I'm one of those robust, healthy fellers that often surprise their families and friends by suddenly dropping dead.

Don't be silly.

And if I drop dead, you'd be my heir.

I hope so.

And, as the Six hundred thousand isn't community property, you'd inherit it from me.

Oh, let's not talk about you dropping dead.

You're very sweet, to want to quit, but just one word more. You'd have a whale of a tax on the Six hundred thousand. Seventy-two thousand and fifty dollars, to be exact.

I suppose so. But I don't see how it can be avoided.

That's where your genius of a husband comes in. I do. At least to the extent of Fifty-one thousand, eight hundred dollars.

Goodness! Is there something that we ought to do?

Sure. But you might think it was a little drastic.

If it would save all that money, what is it that we ought to do?

Get divorced.

Get divorced!

Oh, I mean in a nice way, of course. You'd go to Reno for a few weeks. I wouldn't contest. We'd make a property settlement, and—

What on earth are you talking about?

Dearest, it's this way. If you inherit the Six hundred thousand now, the government is going to hold you up for Seventy-two thousand and Fifty dollars. But there is no tax on a property settlement. No matter what you get from me, there's no tax on a property settlement.

But getting a divorce!

Wait a minute. You will demand a considerable sum—three hundred thousand dollars—it might be that I will have to arrange to be caught in "flagrante delicti" or whatever it is, so your demand would be big, and I would submit rather than endure unpleasant publicity—

Are you crazy?

Let me finish. Now there'd be two estates, and when I die you'll only pay taxes on my estate. That would be Twenty thousand, two hundred and fifty, instead of Seventy-two thousand.

Yes, but we'd be divorced!

Oh, that. It would only be for a little while, then we'd re-marry, put our two estates in a trust, and good, kind old Uncle Sam would make us a wedding present of Fifty-one thousand, eight hundred dollars!

Well, I think your idea is horrid! And besides, when we re-married, we'd be right back where we were before.

No. We wouldn't. Between us we'd have the Six hundred thousand, but one-half would be yours and one-half would be mine. Then all I would have to do is die, and you'd soon see the value of my idea.

What if I decided not to re-marry you?

That is an unthinkable, intolerable and untenable hypothesis! To begin with, you'd lose over Seventy-two thousand dollars. Then, though broken-hearted, I'd marry—someone else, of course. She and I would go through the same routine—get divorced and re-marry. It's as simple as that!

That nice Mr. Willard lives in Reno, doesn't he?

Yes. But why do you ask?

Oh, I don't know. Just wondering what I'd do up there, I suppose.

## DON'T GIVE 'EM UP!

If I ever run into a hardshell from now on, I'm going to shut up.  
But fast!

Why?

Gosh! I got into an argument with Bill Ingalls, the other day,  
and did I get nowhere!

What was the argument?

I was talking about Hutchin's article.

Oh, I've heard about it but I haven't seen it.

Well, you'll want to. Robert Hutchins, you know, he was President of—was it Chicago University? He said to stop taxing buildings—put the tax on the land only.

Gee! Did he say that! I knew he wrote something. I must get it.  
But what about Bill Ingalls? How long ago was it you were talking with him?

Oh, ten days—two weeks, maybe.

He didn't agree, I s'pose.

Didn't agree! Gosh! Time he got through, Hutchins was a Communist—I was a damn fool falling for every crazy notion—our taxes were perfect—then came "ability to pay" and "across the board" and "make everyone tax-conscious." Boy! Did I get nowhere! I give him up!

That's where you're wrong. Never give anybody up.

Why not?

Because you haven't the least idea how much of an effect you're having. Your man will battle with you, like hell. He'll admit nothing. If you make a point that teaches him something or, even, that he secretly has to agree with, you'll—

I don't see any point in working over someone who's dead set against you.

Let me finish. The reason I went on about Bill Ingalls was I was with him and Sandy Burke, yes—

Sandy Burke! There's a hardshell, if ever there was one!

Let me finish. Sandy was saying they ought to raise the sales tax

and relieve the property owner, when out comes Bill Ingalls—Bill Ingalls, mind you, and says "Wait a minute, Sandy, this feller Hutchins—He's a college President, mind you, he says don't tax buildings, the tax ought to only be on the land." He claims that'll make busi—

Bill Ingalls said that!

Yeah. And Sandy said "Well, that feller Hutchins must be a Commie and you're a damn fool, falling for every crazy notion!"

Gosh! That's just what Bill said to me!

Sure. And that's why I say: Never give anyone up. You never can tell what effect you're having, because no-one's going to admit he's wrong. Don't expect it.

You mean I ought to go right on arguing! That's where I live!

Well, yes, in a way. But don't get them in the habit of saying "Oh hell, here comes old Land Value Taxation, again!"

## IT SOUNDS LOGICAL

Well, here's one tax you can't belly-ache about.

Which one is that?

The Gas Tax.

It does sound reasonable.

It sure does!

But is it?

There you go! I knew you'd have some kick about it.

Well, it's no worse than our other tax asinities.

I say it's a damn sight better! The car driver uses the roads. He ought to pay for them!

I just said it sounded reasonable. But if the road wasn't built, the motorist wouldn't be there.

Is tha-at so? How did you figure that out?

It does sound silly, but wait a minute. The road goes from some place to some place else, doesn't it?

I suppose you want me to say a lot of roads go from nowhere to nowhere, Huh?

No. You can skip that one.

Well, what do you want me to say?

I don't want you to say anything. I want you to think. Let's say the road goes from Ames, on the highway, to Berry, off the high-

way. Is it only the motorist who is benefited by it?

He couldn't make the trip without the road.

Not only he couldn't, but he wouldn't. Right?

Cer'n'ly.

So someone in Berry wouldn't get the business he might of got if the motorist had come there.

Cer'n'ly. How could he?

That's what I say. How could he? One bit of business, out of hundreds he might of had if the road was built. And that would raise the land value in Berry.

For Crissakes! Pulling it 'round to your damn land value, again! I suppose an eclipse of the moon would make an increase in land value?

Just to be smart, I could say that it would bring a temporary value to certain good viewing locations, but let's get back to Ames and Berry. The road would immediately raise land values in Berry. So the road contributes a damn sight more to Berry's location value than to the motorist's convenience. He may only be there once, or he could go somewhere else.

Then you'd seem to think the land-owners in Berry ought to pay for the road.

They, and the land-owners in Ames.

In A-ames!

Sure. Ames would be more of a town if a road came in to it from some other place. Both would profit.

Yeah, but so would the motorist.

He might. For an hour or two. But it's business all day with the towns of Ames and Berry. The more motorists, the more business. The more business, the higher goes the land value. But so far as building the road is concerned, there's several others that ought to be declared in on the cost.

You ought to be satisfied. You've hung it on the landlords.

But not enough of them.

Not enough! Meaning what?

Well, there's some landlords, maybe a thousand miles away, who oughter help getting rid of the gas tax.

Holy Gee! I don't see that!

Well, there's some landlords, far off, collecting royalties on oil, simply because they have title to the land.

Why the hell shouldn't they if they own the land?

And I'll ask you; Why the hell should they? They didn't put the oil there.

Can't you allow a little something for luck?

We're allowing a darn sight too much for luck, right now, with you and me paying them their royalties.

You and me! The oil companies pay the royalties.

But you're smart enough to know, I hope, that the oil companies pass them right along to us.

Well if the gov'ment took the royalties, the oil people would pass them on to us, too. So where'd be the difference?

Where'd be the difference? Where'd be the difference! Gosh. Look. The gover'ment collects the land rental. It's high on account of the oil.

Sure, and the companies go right on passing it on to us! And there we are. Right where we were!

Except for one thing. One big, big thing.

Except for what?

Except that the gov'ment, getting its income where it should, would stop taxing the gas. Of course we'd have to keep the politicians from collecting at both ends.

I don't get it.

Don't get it! Why, you pay royalty and—and, mind you—and gas taxes now. With gov'ment collecting the royalty, taxes should be out. You'd only be paying one instead of both.

Say, fellers, you'll excuse me for buttin' in, but I just want to say that I think our friend here, forgets that the government takes most of that royalty money in income tax.

No. I haven't overlooked it, nor the fact that the counties take some land tax now. But what the gov'ment leaves on the table, makes what it gathers in look like peanuts. Nobody gets as much money as fast as the oil-land men, and for doing nothing. I say the Gov'ment ought to collect the royalty and raus mit der gas tax!

## CASUISTRY? MAYBE.

Say, Mr. Boss, I'm asking you for Five hundred dollars, and I'm asking you to sprinkle it through your expense account, some way.

Why not plainly state what it's for?

Oh! You couldn't! As your Exec. V. P., I'm putting up my Five

hundred, too.

Well, this is all mighty mysterious.

Mighty sub-rosary, too!

Greasing someone?

Oh! Mr. Boss! Imagine that!

Well, why else should it be so quiet?

Well, frankly, it's not greasing, it's a contribution.

A contribution that we can't list. Eh?

No. Not this one.

We've done business openly for a long time and I don't like this. Any contribution that can't be listed, smells like a bribe to me. What's it for? And why are you for it?

Well, it's this way. A deputy assessor has been around here appraising our plant and inventory, and he just casually suggested that a little sum, say a thousand dollars, be contributed to the Assessor's campaign fund—

Campaign fund! Why, he's just been re-elected!

Yeah. His campaign fund. Maybe he believes in getting ready early for the next election, four years from now.

George, I'm surprised at you. Why didn't you just flatly tell him "No soap!"

I wanted to, but another little item he just casually dropped, was that there was a little "discrepancy" in his figures, as though you were to say LIFO or something a bit vague, involving some Thirty-five thousand dollars—

Don't make a damn bit of difference! A bribe is a bribe. And calling it a campaign fund contribution doesn't change it.

Well, you know me well enough to know that that's the way I think, too. But I got to figuring it out this way. You've always said that the land rental should be the sole government income, huh?

Sure.

And that fining people for putting up buildings and providing inventories, was wrong?

Sure.

So I figured that it's just as wrong for the Government to take our money from us by force, as it is for us to bribe an assessor, to prevent our being robbed, of course in the interest of our Stockholders.

You'd make a splendid Jesuit!

Well, I've got a good argument, haven't I?

Well, with the contempt I have for our stupid tax bumbling, any

such casuistry sounds good.

Then you'll put up the Five hundred?

Yep. But I won't sprinkle it through my expense account.

Why?

Because I think I ought to fine myself for bribing an official.

You're not bribing an official. You're just contributing to the campaign fund of the kind of Assessor we deserve as long as we maintain a tax system that is an invitation to felony!

## LAND ISN'T CAPITAL

Some of your fellers say that land isn't capital.

They're right and they're wrong.

How the hell can that be?

They're right if they begin by saying "in justice," and they're wrong if they don't continue by saying "under present conditions."

How about repeating that with the full sentence?

All right. They should say: In justice, land is not capital, but under present conditions, land is capital.

How do you work it out?

Well, in justice, no one would have to pay out any capital for land.

You mean, he'd get it free?

Hell no! He'd pay the rental value to its creators.

Who'd they be?

You and me and the rest of the people. But there'd be no capital outlay.

No capital outlay!!!

No. You see, land's value is measured in the rent it would bring.

Well, you've got to buy it.

You've got to now, yes. But if the people who create the rent value also collected it, there'd be nothing to sell — —

How do you mean, nothing to sell?

I mean, if the public collected all the land rent, which is the only basis of land value, there'd be no value left to sell.

So what would happen?

Well, take someone who has been using a piece of land. He



doesn't need it any more. It's a good location so the land rent is high. So he gets out.

Couldn't he sell the title?

What would he be selling? A title is only a permit to collect land rent. If all the rent was already governmentally collected, what good would the permit be?

What would he do then?

He'd move out, and someone who had use for the land, would move in.

And no money would change hands?

If I finished with a metered parking place and you followed me into it, would any money change hands between us?

You mean, it's the same thing?

Sure. The whole world is one great parking place. The right to exclusive ownership or occupation, should only last as long as the owner pays the public for that right; that is, in all justice.

I was going to ask you about your "in justice," "in justice" you've been saying. What do you mean by "in justice"?

I'll answer you by asking you: Is it just for a few favored people to collect what you and I and the rest of the people create? And is it just, after we let them reap our harvest, for us to arbitrarily take away part of everyone's earnings? And a "cut" on everything he buys? And a big chunk out of what he has saved, when he dies?

The way you describe it, it seems like the answer is: No.

All right, then. All profit and income from land is unjust. That's why I speak of "in justice." And that's why I say that, in justice, land is not capital.

You put up a good argument.

Yes, and there's another reason why land is not capital: Of land, the yield (which is rent) creates the value. Of capital, the value creates the yield (which is interest and profit).

I never thought of it that way.

And one more thing to ponder over. Capital creates more capital. Land never creates more land!

Gee! I'll miss the Sports Newscast if I stay here any longer!!!

## IT'S NO ARGUMENT

There's one thing I wish you fellers, who're against any change, could learn.

What's that?

It's this: If the same argument can be used against what's being done now, there's no point in using it against a proposed change.

I don't quite get that.

It's like a two-way street; it's just as good one way as the other.

I still don't get you.

Well, suppose we were talking of changing from our rule, "Keep to the Right", to the English rule, "Keep to the Left", and someone said: "If we did there'd be collisions between cars going in opposite directions" . . .

He'd be right! There would.

Any more than now? With "Keep to the Right"?

Oh, I s'pose not, after we got used to it.

Then what he said, if it's equally true of both, is no argument against either one of them, is it?

Well, maybe it ain't, but I don' wanner change. I'm for keepin' to the right!

I'm not for that change, either, but I was talking about him sayin' "If we do, there'd be collisions". I said it was no argument.

Well, I say that anything is a good argument if you're against sump'n.

I'm afraid you voice the thinking of the general public.

## COMMUNISM . . .

### THE HANDMAIDEN OF PRIVILEGE

Communism? Hell, there's no such thing!

Isn't any Russia. Isn't any China. I s'pose you mean?

Russia and China don't have Communism.

They call themselves Communists, don't they?

Sure. But there's a hell of a lot of difference between them and Communism.

Like what?

Well, if there's any one thing Communism's supposed to be it's the rule of the proletariat.

Isn't that what they've got?

You know darned well it isn't! They're all dictatorships, every last one of them.

But they're workin' toward the rule of the proletariat, aren't they?

They say they are, but you might as well wait for the day when the deck stewards will give orders to the captain of a ship.

You think they'll never make it?

Never.

You think you know more than Trotsky, Lenin, the Chinamen. All those fellers?

I know something Trotsky and Lenin didn't know.

The hell you do! What is it?

I know that it hasn't worked. They thought it would.

Maybe it'll work sometime.

Nope. They've got another delusion, says "from each according to his ability, to each according to his needs". That's been tried plenty of times and it's never worked. But they've certainly done big things for the privileged!

Meaning who?

Mostly what's called the Landed Gentry.

You mean the Commies help the rich people that own all the land! How come?

How come? Well, in all the countries where the people are most miserable, only a few people own all the land.

Yeah. But the Commies are against that!

That's the trouble. Consequence is, the minute anyone tries to correct the land situation, the howl goes up that he's a Communist, and we leap in to save the world from communism, and all we're doing is keep the privileged in power, and the people that we're going to "save", in slavery.

Oh, but it's bigger than that. We're stopping the advance of Communism, and if we didn't, they'd take over the whole world!

There's a whole lot of so-called Communists that don't want to be run by either Russia or China.

What do they want, then?

They want to throw off a small bunch that's oppressing them, but we go in and "save" them from doing what they want to do, set up the oppressor bunch stronger than ever, then we go 'way, leave a few hundred soldiers and a few thousand half-breed babies, dust our hands off, call it a day, and leave a population that hates our guts, so that when they rebel, we can go in there again and "put an end to Communism"!!!

## FOR FUTURE USE

Hey! I think I've got one to stop you land-rental cranks.

You have? Well, shoot.

A big factory knows it's going to get bigger, so it takes on a big piece of land right next to it.

A prudent move.

Yeah. But the land has a high value, so even if they've got no use for it, they gotter pay just as big a tax as if they was using it.

You say it has a high value?

Yeah. Even if it's vacant.

It has a high value because it's in a desirable location?

Sure, but they're on'y holdin' it for later on.

But someone would like to use it, meanwhile, eh?

How could he use it if it was theirs?

They could lease it to him.

Then you people would tax the rent.

Where do you get that?

Why, you fellers are always yellin' "Tax the rent".

Wrong again, boy.

Why?

We fellers are always yellin' for publicly collecting the full rental value. It wouldn't make any difference to the public what the big company did. They could re-rent it, sub-lease it.

Then they'd be landlords like you're always kickin' about.

No. You could call the renting out by the company, a stop-loss. As long as the public was getting the full rental, it wouldn't care what the company did with the land.

But they'd be landlords!

No. They'd really only be a collecting agent for the public. They'd just be trading dollars. There'd be nothing in it for them except just a stop-loss.

How do you make that out? Couldn't they hitch up the rent?

No. Because if they were paying the full rental value, they couldn't expect to get more than that, subletting it.

Oh.

## SAME THING: DEPRECIATION

You was sayin', while ago, that the land ought to pay all the taxes.

No. I said the public should collect what you might call Tax-rent or Rent-tax . . . the full rental value of the site or area. But no tax on improvements.

You call land "site or area" as though it was only so many feet by so many feet.

Well, what's wrong with that?

But s'pose a feller had some land and he had to build a bulk-head or lay a spur track or grade part of it, that'd add value, wouldn't it?

Not to the land as a site. Those would be improvements, wouldn't they?

Yeah. But he couldn't take 'em away, and nobody'd pay him for 'em if he couldn't sell the land.

Well, it's safe to say that he wouldn't put them in if he didn't need to, and expected to use them for a long time.

What's that go to do with it? If he had to get out and couldn't sell 'em with the land, he'd lose what they cost.

Are you sure?

Why wouldn't I be sure?

He might lose a part, but they'd be improvements, wouldn't they?

What difference does that make?

Well, you're business man enough to know what depreciation is, aren't you?

I sure am.

What is it, then?

Why, it's anyul'y writin' off part of the cost of improvements. So he'd only lose the balance he hadn't written off.

Wel-ll . . .

So, strictly speaking, if he had to get out after, say, twenty years, his improvements would be written off and he could abandon them.

He wouldn't want to. They might still have some sale value. Or they might be an encumbrance that the new owner would have to get rid of.

Not always.

No. He wouldn't want to abandon them and in most cases, just the same as now, he could sell them. And whatever he got would be velvet, in an accounting sense.

I s'pose so.

If he had to get out under present conditions he'd be in just as tough a spot as he would under Tax-rent or Rent-tax.

Hell, you always work it 'round so you come out on the right side. I wish you was as good about somethin' important, like who's gonna lick who in the fights tonight.

## WHAT? TAX CHURCHES!

Here's a feller says the churches ought to pay taxes.

I think he's right. In fact, you'd think they'd want to, out of good citizenship.

But the church is the house of God!

For all we know, God might feel that he'd like to carry his corner of the public expense. I'm inclined to think he would.

The churches ought to keep all the money they can get, they do a lot of good all the time.

So do you and I.

Yeah. And we can deduct what we give.

We can't deduct our whole income, the way they do, just because we give some of it away, can we?

Oh! It isn't the same. They don't do anything else but just good.

Yes, but they do two kinds of good.

How do you mean?

Well, like the Rotary and the Lions, most of those clubs, they help the needy, they give free meals to down-and-outers, do things for the blind . . . That's one kind of good they do.

What's the other?

The other's different. They give religious consolation, they battle with sin. Some of them even forgive it.

Well, that's all good, isn't it?

Well, yes, you could claim that, but it's only good for the people of the particular church.

Still, it's good, isn't it?

It's only the same kind of good that an athletic club offers for athletes, or a bridge club offers to bridge players, and they pay their share of the public expense.

It isn't the same thing, at all!

Why not?

Well, those clubs are just for pleasure, for one thing.

So are the churches.

You're crazy! They're for hearing God's word! They're for worship! They're for . . .

Well, doesn't that give pleasure to a religious person? Going to church?

No. He goes to church because it's his duty. He has to.

Has to? Do you ever have to go to a Moslem temple?

Me? To a Moslem temple! I sure don't! I'm a Baptist.

And you go to the church where all the Baptists go?

I told you. I'm a Baptist.

Ever have any Moslem or Jews or Catholics at your church?

Certainly not. They have their own churches.

So it's Catholics to their churches; Jews to their synagogues, and Moslems to their temples, huh?

Now you're talking sense.

Since they all cater to their own inside group, you might say that they're exclusive worship clubs, huh?

I don't see that that would mean anything. Besides, they're much more than clubs. They're guardians of the people's morals.

What about the law being the guardian of the people's morals?

The law takes care of crime. The churches battle against sin.

So, if you're against sin . . . no taxes! Is that it? Sa-ay! I'm against sin! No more taxes for me!!!

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