

**A SINGLE TAX
HANDBOOK
FOR 1913**

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A Single Tax Handbook for 1913 by C. B. Fillebrown

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C. B. FILLEBROWN

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A
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FOR

1913

BY

C. B. FILLEBROWN

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PREFATORY NOTE

THIS brief compendium is designed to help both student and general reader to an apprehension, first of all, of those fundamental principles of taxation that must govern in any system, and secondarily, to an understanding of the incidence of taxes upon land values as scientifically deducible from these universal principles.

Voluminous as are the pages of "Progress and Poverty," in the brief chapters of Book VIII. is epitomized, in all its completeness, Mr. George's great remedial plan for ceasing to do evil that good may come. The statement of Fr. McGlynn, moulded as from a crucible into perfect moral form and beauty, has about it the sanctity and immortality of his cherished goal—the pursuit of "Life, Liberty and Happiness." Mr. Shearman's "Natural Taxation," as the natural complement of "Progress and Poverty," is the practical application of a moral principle to economics. In reading the latter one is overmastered by a prophetic sense of things as they ought to be. Reading the other, one becomes engrossed in a system of taxation so natural and so perfect that no sense of need is felt for any appeal to the moral law. In the "A, B and C of Taxation" is attempted the explanation and amplification of potential economic principles of which all scientific systems of taxation can be but the permutations and combinations. Incidentally there is attempted under the caption of Achievements, an exhibit

PREFATORY NOTE.

for 1913 of the things so far accomplished, which invites and gives promise of possible future enlargement and perfection from year to year.

The aim of the Handbook is to afford, as it were, a bird's eye view of the broad economic landscape preparatory to the study of its features in more detail.

C. B. FILLEBROWN.

BOSTON, December 1, 1912.

CHAPTER I.

ADAM SMITH AND JOHN STUART MILL.

ADAM SMITH

EXTRACT FROM WEALTH OF NATIONS (1776) BOOK V, CHAPTER II,
PART II, ARTICLE I.

Ground-rents are a still more proper subject of taxation than the rent of houses. A tax upon ground-rents would not raise the rents of houses. It would fall altogether upon the owner of the ground-rent, who acts always as a monopolist, and exacts the greatest rent which can be got for the use of his ground. More or less can be got for it according as the competitors happen to be richer or poorer, or can afford to gratify their fancy for a particular spot of ground at a greater or smaller expense. In every country the greatest number of rich competitors is in the capital, and it is there accordingly that the highest ground-rents are always to be found. As the wealth of those competitors would in no respect be increased by a tax upon ground-rents, they would not probably be disposed to pay more for the use of the ground. Whether the tax was to be advanced by the inhabitant, or by the owner of the ground, would be of little importance. The more the inhabitant was obliged to pay for the tax, the less he would incline to pay for the ground; so that the final payment of the tax would fall altogether upon the