

James R. Brown's Lecture Work

JAMES R. BROWN'S lecture work for the month of March shows a list of twenty-five addresses in eighteen cities of New York from Brooklyn to Buffalo. These were delivered before Rotary Clubs, church clubs, chambers of commerce and other bodies.

In the month of April Mr. Brown delivered nine addresses in nine cities in Pennsylvania.

University Professors at Manhattan Single Tax Dinner

A DINNER was given by the Manhattan Single Tax Club on April 24, at which several university professors were invited guests. The attendance was about one hundred. The following report appeared in the *Christian Science Monitor*:

The wide spread of the doctrine of single tax in the next five or ten years as the only way of solving the "increasing muddle of municipal taxation," was predicted by Frank H. Sommer, dean of the law department of New York University, in a speech before the Manhattan Single Tax Club.

The burden of taxation, he said, was becoming unbearable, and any attempts to relieve it without changing the fundamental theory would amount only to patching up an impossible system and "put off the day when the American people will be brought face to face with the situation and led to find its scientific solution."

BALANCE ESSENTIAL

He laid the failure of the public to adopt the theory of the single tax to the failure to recognize that property in general had its social as well as its individual aspect. An equal balance between the individual and the social aspects of property, he said, was essential to sound taxation.

Mr. Sommer cited the efforts of the State of New Jersey to relieve its housing shortage as an example of a misunderstanding of the uses of taxation. Relief could only be had, he declared, by following the practice of New York of exempting new buildings from taxation for a long enough period of years to induce people to build.

Dr. F. W. Roman, of New York University, who presided over the dinner, pleaded for greater tolerance for the economists who ventured to express their opinions in favor of single tax. He could mention, he said, half a dozen well-known economists who had been "ousted from their positions as many as six times because the trustees of their institutions disapproved of their views."

LEGISLATORS UNINFORMED

James R. Brown, president of the club, urging a more careful consideration of taxation by the average citizen, declared that a lack of understanding of it was responsible

for the election of legislators who were utterly ignorant of how to attack its problems. He said:

"The annual rental value of land is the only true measure of the annual value of the services and benefits rendered by the city to the citizen, and it is the only value created by the community and, therefore, is the only value that should be collected by the community. The result of our failure to collect, and collect only, the annual rental value of land for public use is far reaching in disastrous effects."

THREE deaths of literary people. Amy Lowell, Sir H. Rider Haggard and Herbert Quick. Of them all Quick was the greatest, and his passing takes away from earth one of its real heroes. And there are so few. He had infantile paralysis when a child, and all his life struggled with poor health from other causes, and he produced more and worked more than any well man I've ever seen. He always took a fatherly interest in young reporters and other youngsters who liked to write, and I know five or six successful writers who owe their first encouragement to Quick. Doubtless there are ten times that many whom I don't know about. He never went to school, but he was one of the best educated men I've known. Peace to his ashes. —Chas. B. Driscoll, Editorial Writer *Cleveland Press*.

Taxation in Middle Ages

I HAVE to smile at Prof. Seligman's seemingly artless reference to the Middle Ages. Every student of the history of taxation knows that in that period, England carried on great wars entirely at the expense of land owners, who held their acres on military tenure. Crown lands supported the royal family, and church lands took care of the poor. Later, the land owner, controlling parliament, began issuing war bonds and taxing the people on their shelter, food, clothing, etc. In that way, our horrible modern system of public revenue developed, and a large margin of land value is therefore left to pile up unearned fortunes and to inflame the spirit of greed and gambling. —Howard W. Holmes in *Cleveland Plaindealer*.

The Persistency of Single Taxers

COMMENTING upon the last annual celebration of Henry George's birthday in Sydney, the Sydney correspondent of the *Melbourne Age* said that the occasion was marked "with an enthusiasm intended to demonstrate that the soul of the Mahomet of this movement still goes marching on. As it certainly does in this State, the proof whereof is seen in the widespread adoption of land values as the sole basis of municipal rating. The claim that the rebuilding of Sydney is due to this is rather far-fetched, however, to put it mildly. And apparently nothing was said at the festival about Australia's complete abandonment of the other leg of the Georgian platform—free-trade.