

speech of presentation. The audience seemed particularly enthusiastic over Mr. Kohler's suggestion that political economy should be taught in the public schools.

Mr. E. C. Clark, of Cleveland, N. Y., made the address of presentation to Weber App, of the Shortsville, N. Y. High School, winner of one of the ten dollar prizes.

To Miss Marion McNeil Knowles, of the Lockport, N. Y. High School, John McF. Howie, of Buffalo, made the presentation, and Hon. Robert Baker acted in a like capacity at the Boys High School, Marcy Ave. Brooklyn, where another of the prize winners, W. Stull Holt, son of Byron W. Holt, attends.

To Hon. A. M. Sperry, who presented the prize to Miss Dunn, at Albany, is due the thanks of the League for performing the same service at Schuylerville High School where Miss Helen Bullard was notified that she had been selected as one of the prize winners.

The eight winning essays that were published in the last number of the REVIEW can be had in pamphlet form by addressing the League at 68 William Street, this city. It is published at ten cents a copy.

Very interesting are some of the letters received from some of the contestants. Young Mr. Rabinowitz writes: "I think that the New York State Single Tax League could in no better and effective way propagate the great ideas embodied in Henry George's philosophy. May I suggest that such contests be held for college students. It would acquaint the intelligent youth of the country with the great reform that the Single Tax proposes."

Young Weber App writes that while appreciating the monetary reward he esteems it a greater return that he has been permitted to become acquainted with the works of Henry George.

It is especially gratifying that many of the high school principals announced their willingness to give hearings to any representative of the New York State Single Tax League who might desire to address the school in the near future. Mr. James R. Brown, who has begun his tour of the State for the League, will avail himself of these many invitations.

## DEBATE BETWEEN LOUIS F. POST AND PROF. E. R. A. SELIGMAN.

In the Horace Mann Hall, of Columbia University, on the evening of Dec. 9, Louis F. Post and Prof. E. R. A. Seligman debated before a large audience the question, "Is the Single Tax desirable?"

Mr. Post, who opened for the affirmative, began by saying that the taxation phase of the Single Tax interested him only incidentally. He doubted whether there was anything that might be called a science of taxation. The Single Tax was only the method of accomplishing justice and fair play. If there was a method of doing the same thing in another and better way Single Taxers would be willing to drop their present method.

Mr. Post here illustrated his point by instancing what follows the building of good roads. Recent investigations of the Dept. of Agriculture has revealed how enormously the building of good roads add to land values. One or two instances come to my mind. The creation of a road in Florida added twenty dollars an acre to land adjoining, and even the land further back increased ten dollars an acre. Now note what this implies. The owners of these lands get twenty dollars more an acre without raising a finger. If the department had pursued its investigations further it would have discovered that not alone the land along the highway, but land further back, farm lands remotely situated, and building lots of cities near at hand, had all increased by reason of these public works. And what is true of this kind of improvement is true of all public improvements. It is not necessary for me to point this out to you. You all know it. Above all, every real estate agent knows it. He knows it until you talk Single Tax, and then he doesn't know anything about it. Mr. Post closed with a statement of the Single Tax, insisting that there was no other just method of public revenue save the taking of what is publicly created for common use.

Prof. Seligman said that twenty years ago he had debated the Single Tax with Henry George. Ever since then he had

earnestly and sincerely striven to understand the position of Single Taxers. Prof. Seligman denied that any distinction could be drawn between land value and other values. The attempt to draw a distinction between incomes from land and other products was foredoomed to failure. The professor said that he would not deny that there was such a thing as social values, or such a thing as unearned increment. Later on, however, he led his audience to understand that he regarded nearly all values as social values. He announced triumphantly that there was not a single scientific economist who is a Single Taxer.

"I have a cotton mill by a stream. Now what part of the value of the cotton cloth is due to my labor and what to the stream? Nature is one of the inevitable co-operators in whatever a man does." "All values are social values. If I invest in ostrich feathers and tomorrow the fashion changes and the community makes no further demand for ostrich feathers, the values are swept away." Prof. Seligman said that the conclusion he drew was that society holds a mortgage over the property. All private property is to be considered in accordance with the rights of society. He used the illustration of a Rembrandt bought many generations ago for \$500 that is now worth \$500,000. Society has created that value; the "unearned increment" does not attach to land alone, but to very many other things, among which Prof. Seligman instanced trade secrets, patents and trade marks. "I have by my own labor earned and saved a thousand dollars, and I invest it in a piece of land. But here is another man who has had a thousand dollars left to him by a great aunt. Is that not a special privilege? In fact there is no greater privilege than that of inheritance (!). The professor wanted to know what benefit land derived from the fire department. What from the Health Department? What benefit does land get from the schools?"

Mr. Post said he now understood why the professor had never succeeded in becoming a Single Taxer. I do not wonder if he began that way. I should not have become a Single Taxer myself. Mr. Post traced the beginnings of a community and the rise

in land values as governmental functions and public services are increased. He dealt vigorously with Prof. Seligman's statement that all values are social values. When one man swaps the product of his labor for the product of another he has created by exchange the relation of value in exchange as between buyer and seller. But this is not a social value. You can play upon words if you like. But social value is a value created by the organism we call society. This point Mr. Post further elaborated. Ostrich feathers and Rembrandts are not social values. Society has nothing to do with them. Nor is society affected injuriously when Rembrandts get so high priced that washerwomen cannot own them. But when land gets so high priced that labor cannot use it all society is affected to its very grievous hurt.

Prof. Seligman in the fifteen minutes that remained to him reiterated his denial of the possibility of distinguishing between socially and industrially created values. The value of land in New York City is due to population, but only in small part; It is due to the fact that New York is the outlet of the trade of the world. It is determined by the men who are working all over the world, even by the farmer working in the rice fields of Asia. Therefore, if land value is a socially created value it ought to go to the Indian ryot as well as to the man working right here. It ought to go into a world fund. The professor closed with the argument that profits come not from products, but from human relations, which include all sorts of privileges. Therefore, for the community to say we will take away only one sort of privilege leaving all other privileges untouched, is to discriminate unjustly.—J. D. M.

MR. ROBERT BALMER, who has an article in advocacy of the Single Tax in the *Mundo Argentino*, of Buenos Aires, writes regarding it: "In this article I use a Canadian illustration. It is being issued as a leaflet by the Argentine Single Tax League."

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