

world has labor been so surrounded with artificial laws, and, in my judgment, the prosperity of the country has come, not from this artificial legislation, but from the measure of land value taxation which has been adopted both for national and municipal purposes, coupled with fairly good prices for our principal articles of export in the British markets. How long our prosperity will continue without a further increase of the land tax, is a matter for speculation, but the leaders of the labor party are now compelled to admit that labor legislation is not a permanent cure for hard social conditions. All it can do is to bring the worst employers into line with the best.

"Our local option law for the levying of municipal taxation on land values only is being gradually adopted all over the country, the latest success being in Wellington, the capital city of the colony. This was the first of the larger cities to adopt the system, and will inevitably compel its adoption in the other large cities. This is also having an undoubted effect in stimulating industry throughout the colony, and probably within the next few years it will be the only method in vogue of raising municipal or local taxation."

#### CHINA.

*Special Correspondence, W. E. Macklin.*—I am translating Patrick Edward Dove's *Theory of Human Progression* into Chinese, and find it broader than Herbert Spencer's *Social Statics*, which I translated and published.

I have made an epitomized translation of Motley's *Rise of the Dutch Republic*, to give the Chinese a starter on the road to liberty. Also a *Life of Jefferson* and one of Lord Bacon, and the modern objective method as contrasted with the ancient and heathen subjective method. Mr. Pohlman, in his article

in the Summer number of the REVIEW, is wrong about the origin of the single tax in Kiaochou. A friend of mine who read *Progress and Poverty* at my place suggested it to Governor Schrameur and Admiral von Dieckrichs, so it was started locally. Kiaochou is not the only place in China where the single tax is applied. We have a health resort in the hills a few miles from Kuthang, which is on the Yangtse. These hills are 4000 to 5000 feet high, and the resort is quite flourishing. There are now over 100 houses, ranging in value from \$800 to \$10,000. In establishing a constitution a very rich Scotchman, a charity giver, like Mr. Carnegie, led. It was evidently modelled after George III.'s methods. I very strongly opposed it, and suggested equal voting power, but was hooted down. Kings of society have great power, and many pay court and toady. Several of my single tax missionary friends and myself got up political meetings next year, broke up the property vote, and applied the "one man, one vote" system. We had, in the old regulation, to pay \$10 a lot, and \$24 house tax. We then adopted a \$20 lot tax, and \$14 house tax. This is equal to 2 per cent. on the land values. Lots have come down from \$1,200 to \$500 and \$600 as a result, and many vacant lot holders have sold out. It is now understood that it does not pay to hold vacant lots at 2 per cent. tax. A Captain Flagg, on one of the river steamers, told a friend of mine that I had hurt the place by the heavy tax on lots, and that he had sold out, as he would not pay such taxes. My friend told him that that was the purpose of the tax. Our Shanghai evening paper publishes all I can write on single tax. Two hundred or more landlords rule Shanghai, keep rents up to 25 per cent. and 50 per cent., and make the tenants pay 10 per cent. and 12 per cent. taxes in their rents and houses.

There is no more landlord-cursed city than Shanghai in the world, but the heaven is working.



## Massachusetts Single Tax League Banquet to College Professors and Political Economists

AT HOTEL BRUNSWICK, BOYLESTON STREET,  
BOSTON, ON FRIDAY EVENING, JANUARY  
10, 1902.

The following letter was addressed to each member of the American Economic Association and to a number of college presidents and professors:

"The public discussion in which the Massachusetts Single Tax League is from time to time engaged is often greatly hindered by the necessity of stopping to defend or explain what are recognized by nearly all schools as fundamental principles of political econ-

omy, but which people in general are apt to regard as part and parcel of a new-fangled theory, thus preventing the desired concentration of attention upon the specific tenets, to which criticism is invited.

"In the promotion of a better public understanding, and with their immediate practical bearings alone in view, it would be of great advantage if those settled principles could be named, so that the discussion may be narrowed to the debatable propositions, which differentiate the single tax from other systems, past, present, or proposed.

"Enclosed are a few definitions and state-

ments gathered from various sources, to which several economists, Professor Seligman among them, have given substantial assent. Will you kindly lend a hand by appending to each number your note of assent, or dissent, or any other addition, emendation, or suggestion of new points of agreement.

"This letter is sent out to the 668 economists constituting the American Economic Association, and it is desired to classify and report their responses. No use will be made of the names of individuals or colleges without express permission. This tentative plan is ventured in the hope that it may not be laid upon the table as an impertinence, but that in due time, and with your aid, these and other propositions may take form acceptable to economists in general, and thus lead up to, or reinforce, some larger movement in the same direction.

"Very respectfully yours,  
"MASSACHUSETTS SINGLE TAX LEAGUE,  
"C. B. Fillebrown, President."

Accompanying this letter was the following invitation :

THE MASSACHUSETTS SINGLE TAX LEAGUE respectfully invites your presence as its guest at a dinner to be given to college professors and political economists on  
Friday evening, January tenth, 1902,  
at the Hotel Brunswick, Boylston Street,  
Boston, Mass.

After the dinner you will be invited to listen to an address by

Professor Seligman, of Columbia University,  
upon

"AGREEMENTS IN POLITICAL ECONOMY"  
*in their Relations to Tax Reform,*

and discussion will be invited to the topic of the speaker.

Tickets for gentleman and lady will be sent upon receipt of your acceptance.

Reception at 5.30. Dinner at 6.30.

Among the guests were: Mr. Chas. H. Adams, House Representative, Melrose; Mr. and Mrs. Leon M. Abbott; Mr. and Mrs. M. C. Ayres, Boston *Advertiser*; Mr. A. P. Andrew, Jr., Cambridge; Prof. and Mrs. Marcus D. Buell, Dean, Boston University; Prof. and Mrs. Borden P. Bowne, Dean, Boston University; Prof. and Mrs. F. S. Baldwin, Professor of Political Economy, Boston University; Prof. and Mrs. J. M. Barker, Professor of Sociology, Boston University; Rev. and Mrs. George Batchelor, *Christian Register*; Mr. and Mrs. R. L. Bridgman, *Springfield Republican*; Prof. and Mrs. J. J. Bullock, Williams University; Rev. Francis J. Butler, Brighton; Rev. Thomas I. Cole, Newton Lower Falls, Mass.; President and Mrs. E. H. Capen, Tufts College, Mass.; Mr. and Mrs. E. H. Clement, Boston *Tran-*

*script*; Prof. G. S. Callender, Political Economy, Bowdoin College, Brunswick, Me.; Prof. and Mrs. T. N. Carver, Political Economy, Harvard University; Prof. Judson B. Coit; Mr. A. P. DeCamp, Brookline; Prof. and Mrs. M. De Moreira, Boston College; Prof. and Mrs. Davis R. Dewey, Massachusetts Institute of Technology; Dr. Thomas Fillebrown; Mr. and Mrs. Thomas J. Gargan; Prof. and Mrs. Albert Bushnell Hart, Harvard University; Prof. Wm. E. Huntington, Dean, Boston University; Prof. F. M. Josselyn, Jr.; Prof. James Geddes, Sr.; Mr. Osborne Howes; Rev. Robert J. Johnson, South Boston; Mr. Robert Linn Luce, House of Representatives; Mr. and Mrs. George F. Mosher, the *Morning Star*; Prof. Henry C. Metcalf, Political Economy, Tufts College, Mass.; Mr. James P. Munroe, Boston; Prof. and Mrs. Charles W. Mixter, Harvard University; Prof. and Mrs. Thos. B. Lindsay; Prof. Marshall L. Perrin, Boston University; Mr. John C. Packard and lady, Brookline; Dr. Morton Prince; Mr. Josiah P. Quincy; Mr. Wm. L. Sayer, the *Standard*, New Bedford; Prof. Wm. Z. Ripley, Massachusetts Institute of Technology; Miss A. H. Soule, Professor of Political Economy, Mt. Holyoke College, South Hadley, Mass.; J. O. Spencer, Ph.D., Hudson Institute, Claverack, N. Y.; Mr. and Mrs. F. H. Viaux; Hon. A. J. Warner, Marietta, O.; C. Everett Washburn and lady; Mr. Frederick A. Wood and lady; Mr. and Mrs. Sanford E. Thompson, Newton Highlands; Rev. Henry W. Hugg, D.D., Providence, R. I.; Mr. and Mrs. Horace G. Wadlin, Commissioner of Labor; Mr. and Mrs. Herbert P. Williams; President Wm. F. Warren, Boston University.

At the plate of each guest was found a printed slip containing the proposed eight points of "Possible Agreement," and the vote upon each, as given below. The responses received have been so friendly and encouraging, almost without exception, as to give possible ground for the inference that other responses may have been withheld on account of a lack of sympathy with the source of the inquiry. Nevertheless, it is not too much to say that in these answers (inspection of which is invited) are fairly represented the leading institutions of learning and economists of the country.

Among the college replies are those from Harvard, Williams, Dartmouth, Tufts, Bowdoin, Yale, Princeton, Cornell, Iowa, Hamilton, Albion, Oberlin, Columbia University, Institute of Technology, Wesleyan University, Boston University; universities of the States of Wisconsin, Pennsylvania, Michigan, Minnesota, and Illinois, University of North Dakota, Chicago, and many others.

The vote is made up from the formal answers of members of the American Economic Association, waiving possible errors in classification and tabulation. A large proportion of the negatives are, we think it fair to say, expressions of dissatisfaction with the form, rather than with the intended substance of the several points, a

revision of which might command much greater unanimity.

1. "Wages," while apparently drawn from capital and dependent upon capital, are primarily the product of labor; hence it is practically true that labor produces its own wages. Yes, 109. No, 24.

2. "Ground rent" is what land is worth for use. Yes, 132. No, 3.

3. "Public franchises" are exclusive free privileges granted to one or several persons incorporated, and from which the mass of citizens are excluded. These franchises usually pertain to land, including, as they do (to use the language of the New York Legislative Ford Bill), all "rights, authority, or permission to construct, maintain or operate, in, under, above, upon or through any streets, highways, or public places, any mains, pipes, tanks, conduits, or wires, with their appurtenances for conducting water, steam, heat, light, power, gas, oil, or other substance, or electricity for telegraphic, telephonic, or other purposes." Hence their classification by the above Act as "land values" may be confirmed as correct, and their annual values properly classed as ground rent. Yes, 103. No, 25.

4. A tax upon ground rent is a direct tax, and cannot be shifted. Yes, 108. No, 26.

5. The selling value of land is, under present conditions in most of the American States, reduced by the capitalized tax that is laid upon it. Yes, 105. No, 17.

6. Hence the selling value of land is, to the same extent, an untaxed value, so far as any purchaser, subsequent to the imposition of the tax, is concerned. Yes, 95. No, 24.

7. The normal price of a labor product is fixed by cost of production of that portion of the supply whose total necessary cost is greatest. Yes, 100. No, 25.

8. General prosperity lies always in the direction of high wages and low prices. Yes, 103. No, 30.

The following letter was received from Charles Francis Adams:

"MY DEAR MR. FILLEBROWN:—It is with great regret I find myself unable to attend the dinner of the Single Tax Association on Friday evening next.

"I met Professor Seligman in Washington, a few days since, and had some conversation with him on the subject of the address he proposed to deliver on this occasion. I had fully intended to be present as one of his auditors, and it is with regret I find myself debarred from so doing. My talk with him satisfied me that what he proposed to say would well merit the attention of the audience of which I was to have been one.

"I am suddenly called to New York for Friday, and will be unable to return in time.

"As you are well aware, I am, after long and deliberate consideration, a thorough believer in what is known as the 'single tax'; that is, in the system of raising all the revenue required for the economical administration of public affairs from ground rent. In this connection, however, there is

one point I wish, now and always, to emphasize. While the principle at the basis of public revenue from ground rent is correct, it must, in my judgment, be very carefully connected, in the legislative mind, with the two following principles: first, the exclusiveness of that tax; second, that the amount to be raised shall be only what is required for meeting public expenses necessarily incurred under an economical administration of affairs.

"A few years ago, you will remember, a tax commission of this State recommended, in view of the utter and long demonstrated impossibility of collecting the annual tax on personal property, the abandonment of that tax, and the substitution thereof of an inheritance or succession tax on personal property, to be collected through the Probate Court. To the dismay of those who made this recommendation, the Legislature at once caught at the idea, but declined to impose the tax in question as a substitute. It looked upon it as an additional source of revenue, and proceeded to levy not only the annual personal property tax, but the inheritance or succession tax in addition thereto. They regarded it as so much pure gain—a newly discovered bonanza.

"I cannot but apprehend a like danger would be incurred in the imposition of the 'single tax,' as you designate it. Were the Legislature converted to your idea, it would, as at present constituted, be apt to regard this tax, not as a substitute, but as an additional tax to all those heretofore imposed. It would then proceed to levy upon the ground rent, without doing away with other additional burdens, without any simplification or readjustment of the present absurd and preposterous methods of raising revenue.

"It therefore seems to me, that in advocating your scheme, which I regard as sound in principle, it is necessary always to emphasize the fact, that this tax, if imposed, is an exclusive tax, and a substitute for all other forms of taxation; and furthermore, that the amount to be raised therefrom shall in no case exceed the reasonable requirements of the community, economically administered. It is in no respect a treasure trove."

#### SPEECH OF C. B. FILLEBROWN.

"The Massachusetts Single Tax League, rich in the tolerance of its friends, a kind of riches that, it is hoped, will never take wings, scarcely has need to ask for blessing as it sits down to-night, in this year of our Lord 1902, to its fifteenth, so-called, banquet, in a series which began in 1897. Its sole aim from the beginning has been to promote an understanding of the single tax. Its sole incentive has been the amelioration of hard conditions, which offend the eye and heart of man on every side.

"Boston, at great cost, has established enormous reservoirs, from which every man, woman, and child may have enough pure water to drink. At the service of Boston,