

nowhere in this country. We have certainly a beautiful field for experiment here, and I should disagree with Professor Hart about having the experiment tried elsewhere. I should prefer to see it tried in Massachusetts.

"At the present time we are driving our business away from us, and it is the turning of that business in our direction, instead of mere abstract theorizing on this subject, that I think should demand the attention of both the political economists and your society."

Professor Carver: "If I may say a word further, it seems to me that the strongest point in favor of the single tax from the standpoint of expediency is just here: when you tax the user of land you cannot reduce the amount of land. You cannot tax the land out of existence. When you tax the user of the house you make him less willing to pay the price which the builder wants, and you, therefore, within certain limits, tax the house out of existence. Another way of putting the same thing is perhaps to say that there are two effects of taxation. One is the sacrifice on the part of the payer, whether it is land that is taxed or other things; the other is the repressive influence of the tax. The tax on land has no repressive influence. So, from the standpoint of practical expediency it seems to me that there is a good deal to be said in favor of the single tax, but not as a means of social regeneration."

The discussion was closed by Professor Bullock, who spoke substantially as follows: "I am always glad, Mr. President, to receive criticism and to accept jokes at my expense and at the expense of my profession, and I have enjoyed most thoroughly all the allusions which have been made this evening to the disagreements of the economists. Yet, when all is said and done, I am ready to take up the cudgels for the economists. In the first place, the subject-matter of their science is perhaps more complex and difficult than the subject-matter of any other of the cultivated sciences. Moreover, the economist is cut off from the great resource that the students of other sciences have always enjoyed, namely, the opportunity of experiment. He can, to a certain extent, learn from experiments which have been made in the past, but he is never able to use the method or experiment as the students of other sciences use it, when they isolate cases and study the effects of a given cause working in isolation. Furthermore, the economist is not able readily to get access to many essential facts that he needs for the prosecution of his studies. If, for instance, an economist undertakes to investigate the trusts he cannot carry his inquiries very far before he is informed that he has come to a subject which is purely the private business of the person from whom he is making the inquiries. He is in the position of the chemist who is, perhaps, locked out of his laboratory. He is able to ascertain what is going on in the building only by getting an occasional peep

in the window or a look through the key-hole. Now and then the chemist may hear a noise in the building, or the janitor may come flying out through the window, and the chemist may infer that there has been an explosion. So the economist is sometimes able to guess at facts which have been refused to him; but his position is a difficult one, and it is not strange that there is disagreement among economists.

"In the next place, economists are criticised for not making more of an impression upon the public. But supposing there were more unanimity in the opinions of economists on any question, would the public be ready to receive the opinions of the economists and put them into practice? It is not at all strange that economists, even when they are agreed, have difficulty in impressing their ideas upon the public. Nothing else could be accepted under the conditions, and the wonder is that they have been able to accomplish as much as they have. The fact is that the speculations of one generation of economists have got to filter down into the minds of the general public of the next generation, and it is true that in the long run these speculations of the economists add an influence to public opinion.

"It is only within the last five or ten years that the general public has come to appreciate the fact that public franchises have any value. Who were the first to tell the people of the United States that public franchises were things that have value and should be managed in a prudent manner and with foresight? I believe it was the economists. I think we could name a few members of the American Economic Association who have called the attention of the public to the importance of the public franchises that the people are not willing to believe are valuable privileges.

"I submit, that while economists do often disagree among themselves, they are agreed substantially on many points, and that those agreements are much more common than is often supposed. I insist that their teaching does affect the public policy, not immediately, but in the long run, and I insist, furthermore, that even though they are disagreed on certain points, they have in the past given the public advice, the value of which was not appreciated until a generation had passed, and they are at the present far in advance of public opinion and legislative practice."

We append in condensed form the comments of the press of Boston and vicinity:

From the Boston *Herald*, January 10th.

The Massachusetts Single Tax League gives a dinner this evening at the Hotel Brunswick to a large gathering of American economists, including in this class the professors of economics in quite a number of universities, and others who have written on the different phases of the problem of taxa-

tion. In this instance, the speaker of the evening is to be Prof. Edwin R. A. Seligman, of Columbia University, who, while not a single taxer, is doubtless prepared to admit that our existing systems have need of a number of radical reforms. There is not a little reason for thinking that the reports soon to be made of the United States census returns on the subject of manufacture will indicate that the semi-civilized system of taxation that we have in the State of Massachusetts is beginning to tell upon our industrial prosperity, and that we are dropping behindhand in production when compared with sister States which have not been burdened by such an archaic system of collecting public revenue as we have had in force. There is nothing like a bad system of taxation to kill industry. There is no part of the world where the natural opportunities for industry are greater than in the Turkish Empire; but every attempt at an intelligent utilization of these is throttled by the method the Sultan's government has of appropriating the savings of industry whenever it can seize upon them. Our system of taxation in Massachusetts is not quite as bad as that; but it does offer a premium for capitalists and manufacturers to go elsewhere, and if we are not mistaken, the soon-to-be printed census reports will show that they have taken advantage of this invitation. The single tax system would be an enormous improvement upon the present tax system of the State of Massachusetts, and, instead of driving industries out of our State, would offer an invitation for them to come in and establish themselves here.

Boston Advertiser, Jan. 13th.

At the single tax dinner in Hotel Brunswick last Friday evening, President Fillebrown, opening the post-prandial exercises in his customary genial way, gave thanks to a number of college and university professors in Boston and vicinity—whom he did not mention by name in that connection, but nearly or quite all of whom were sitting there at table as his guests—for having cooperated with the Single Tax League in arranging for the meeting. With reference to them he used this noteworthy expression: "None of whom, I am happy to say, are believers in the single tax."

This remark naturally caused an audible smile, because it might be construed to mean that the opposition of those learned and eminent gentlemen was deemed to be, in itself, a good thing for the success of the single tax movement. But of course that was not at all President Fillebrown's meaning. Nobody really thought it was. Everybody knew he meant that the cordial readiness of opponents to assist in bringing this question up for full, free, fair, and friendly debate was something to be thankful for.

So it was. That is the way to find out truth and to show up error. That is the way to get rid of the hard feelings which, more

than differences of opinion, array in opposite hostile camps the forces which are equally seeking to learn and tell the truth. When those who cannot yet think alike will join hand in hand, and sit face to face, in courteous and kindly intercourse, they will stand a very good chance, sooner or later, to see eye to eye.

Last Friday evening the Massachusetts Single Tax League gave its fifteenth banquet, in pursuance of its unique plan of propagandism. At all of them, opponents as well as supporters of the League's object have been bidden as guests, and many such opponents have accepted the invitations in the same generous, tolerant spirit in which they were given. On all former occasions, the same as on this latest one, the fullest freedom has been accorded for objections and for the sharpest questions by unconvinced critics.

From the *Boston Transcript*, January 11th.

The enterprise of the Massachusetts Single Tax League in polling the political economists upon certain definitions and principles relating to tax reform is a most commendable one. Whether the agreements which the League is seeking to establish will lead in the direction of the single tax may be doubted. But, however this may be, the intelligent discussion of taxation problems will be greatly aided by a definite formulation of fundamental points upon which experts are generally agreed. Doubtless it is popularly supposed that the economists are hopelessly divided in their views upon this question. The representatives of the dismal science are commonly regarded as incorrigible wranglers. That there are differences of opinion among them cannot indeed be denied. But one who looks beneath the surface will discover that the disagreement is less serious than it might seem to the superficial observer.

Among the eight propositions submitted to the economists by the League, four bear directly upon the subject of rent and its taxation. Of these the definition of ground rent, as "what land is worth for use," was almost unanimously accepted, the vote standing 132 to 3. The three other propositions relating to land taxes were also approved by an overwhelming majority of those who sent replies. These are: "A tax upon ground rent is a direct tax, and cannot be shifted; 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; 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."

The principle that a tax on land value cannot be shifted and will not increase rents, has always been a stumbling-block to the "practical man" untrained in economic theory. But it is accepted by nearly all writers on taxation. Equally general is the assent to the corollary principle that a tax on buildings and improvements is usually shifted to the tenants in the form of higher rents. A

tax on land value cannot be shifted simply because the supply of land cannot be restricted. The ability of any owner or producer to shift a tax depends upon his power to control the supply of the commodity upon which the tax is imposed, and thus to raise the price. The landowner is unable to do this and, consequently, cannot escape the tax burden. On the other hand, a tax on buildings and improvements can be shifted, because here restriction of the supply is possible. The effect of such a tax is to check the investment of capital in buildings and improvements until the return rises sufficiently to compensate investors for the amount of the tax. In the long run such a tax falls upon the community in the form of higher rents and prices. The political economists are in agreement with the single taxers upon these fundamental points.

From the Boston *Post*, January 11th.

The propaganda in which the Massachusetts Single Tax League has been engaged for some five years past has unquestionably produced educational results of a very practical sort. The general public has come to understand more clearly the application of the theories of the economists to the solution of the puzzling problem of taxation, and the experts themselves have been getting into line for the support of some definite scheme of reform. The banquet given last evening to "college professors and political economists" was another step in this direction. Although Professor Seligman of Columbia University, who was to deliver the address of the evening, was absent on account of illness and represented only by a written essay, the gathering was representative and the discussion was enlightening.

In the present condition of the tax system of Massachusetts, a condition which has been evolved out of traditional notions and preferences, the need of reform is only too evident. We do not tax ourselves equitably or reasonably, and all industry suffers in consequence. What shall the reform be? The Massachusetts Single Tax League makes a strong plea for the adoption of that system. But it does not demand that it be established absolutely and without the consent of the people. The request, which has been made to preceding legislatures and will be renewed this year, is that municipalities shall be authorized to raise the money for their local expenses by such manner of taxation as they themselves prefer. If this authority is granted, the single tax will doubtless be taken for experiment.

The Single Tax League has demonstrated that, in the view of a great many wise men, there is not only no danger, but great advantage in such an experiment.

WHERE DOCTORS AGREE.

(Boston *Advertiser* editorial intended for the 11th, but which owing to an accident in the composing room, did not appear.)

The sudden and serious illness of Prof.

E. R. A. Seligman, Professor of Political Economy in Columbia University, was announced by telegraph shortly before noon yesterday to Mr. C. B. Fillebrown, President of the Massachusetts Single Tax League. The tidings caused dismay to President Fillebrown and the committee engaged with him in completing arrangements for the fifteenth single tax banquet, which took place at Hotel Brunswick last evening. The disappointment was only in part mitigated by the statement contained in the same telegram that a special messenger with the typewritten copy of Professor Seligman's address, which he had prepared for the occasion, had been dispatched to Boston.

Prof. C. J. Bullock, of Williams College, having already accepted the League's invitation to attend the banquet, very kindly consented to read Professor Seligman's paper, which he did after dinner last evening, with much force and effect, besides offering a few well-chosen words of his own.

The subject discussed by Professor Seligman, which was the chief theme of all the after-dinner speaking, "Agreements in Political Economy, and Their Relation to Tax Reform," marks a new departure in these single tax banquets, which have become such a striking feature in the history of reform propagandism in this section of the country. To say that Professor Seligman treated his subject lucidly, as well as learnedly, is merely to say that he maintained his well-earned reputation as one of the foremost of American economists.

At the plate of each guest last evening was found a printed slip containing the "vote" upon eight questions of "Possible Agreements," that being the title under which these questions had been sent to all the members of the American Economic Association, and to a number of other well known authorities on political economy.

Perhaps, after all, the most significant thing at the meeting was the presence of this printed slip, containing the figures of the "vote." For it showed that, so far from its being true, as many people suppose, that the advocates of the single tax are radically at variance with what is considered orthodox economic doctrine in all fundamental matters, the truth is that the single taxers are in agreement with a very large number of leading college professors of political economy and other leading authorities on the subject, in a variety of main points.

Thus, to the favorite single tax definition of "ground rent," as "what land is worth for use," the responses were: Yes, 132; No, 3. This is the more remarkable, because that definition is at the bottom of one of Henry George's strongest arguments.

The agreements are less nearly unanimous in regard to the other seven definitions, yet a very great majority of those who responded to the circular expressed agreement with the definitions as formulated by the League. To the proposition, "A tax upon ground rent is a direct tax and cannot be shifted," the

answers were: Yes, 108; No, 26. Of 122 economists who expressed themselves on the statement, "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," 105 said Yes. To the next definition, "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," the "vote" was: Yes, 95; No, 24.

Readers of Henry George's *Progress and Poverty*, but more especially persons in Boston and vicinity who have been in the habit of attending these single tax banquets, or of reading in next morning's papers reports of President Fillebrown's masterly setting forth of the true single tax idea, as held by the Massachusetts Single Tax League, will recognize in the language of these definitions above cited the pith and marrow of what may be called the single tax vocabulary. Now, it is of importance, indisputably, to have certain agreed upon definitions as a basis for argument on questions that seem, to minds untrained in such matters, so abstract a theme as political economy. As we understand, the sole immediate purpose of last evening's banquet was to demonstrate that there is a broad and solid ground of agreement on which economists stand substantially together, however much they may differ about the single tax or other questions. That endeavor seems fair and wise. It will make future discussions of disputed points clearer, kindlier, and more truth-revealing.

It was to be noticed last evening at the Brunswick that the Single Tax League had for its guests an extraordinary large proportion of college and university professors. In fact, nearly all of them were of that description. Even people who most distrust and dislike the single tax movement, can hardly withhold a tribute of admiration to the sublime audacity with which the League hunts big game.

The New Bedford *Standard* published a two column editorial, consisting, principally, of a synopsis of Professor Seligman's address, with copious extracts. We select a paragraph:

"Professor Seligman does not accept the single tax doctrine,—at least, not in the way in which the professed single taxers talk about it,—but he agrees that there is more in their basal contention than is seen on the surface. The contention is that property in land is wrong; property in all other things is right; that property in land is a social product, but property in everything else is an individual product. They very properly point out that property in land is not the product of anyone's labor, drawing a distinction between land and labor products. But Professor Seligman says that the painful experience of mankind has evolved private property in land, as it has evolved private property of other descriptions, for reasons of social utility and convenience.

Where the single taxers appear to him to be right in is that in taking a broad view of social relations we see that there is a distinction between labor products and the results of privileges. And we all feel in some way that there is a distinction between what a man thinks he himself is producing and that which society at large helps him to produce. The single tax champions are quite right in saying that one of the fundamental privileges is the possession of land; but they ignore, apparently, other privileges, like those of patents and copyrights, franchises granted by the State, such monopolies as the sugar trust, produced by the stress of economic and social conditions, and those which are more or less dependent upon the protective tariff. All these are largely the result of privileges, and yet they are not land values."

From the New Bedford *Mercury*.

The Massachusetts Single Tax League has suffered, it feels, from the experience of having to defend recognized fundamental principles of political economy which uninformed people regard as part and parcel of a new-fangled theory. So the League has endeavored to secure the acceptance of certain fundamental propositions, and has submitted a series of definitions and statements to a group of economists, asking for a vote of assent or dissent, or suggestion. The League offered eight propositions, all of which were agreed to by the majority.

Such an agreement will greatly facilitate economic discussion, and is a step toward a solution of social and economic problems, whether that solution is the adoption of the single tax idea, the idea of the socialists, or neither. While Professor Seligman, who was to be the chief guest at the gathering of the single taxers last Friday evening, could not be present, he forwarded his address, in which he discussed interestingly the problem of private property, and the justification of property. Professor Seligman does not agree on all theoretical points with the single tax advocates, but he agrees to the necessity for practical tax reform.

Abridged from the Cape Ann *News*, Jan. 11th.

One of the most unique gatherings ever held in Boston was the banquet of the Single Tax League held at the Hotel Brunswick Jan. 11th. It was unique because it was not as such occasions usually are, an evening devoted to preaching the doctrine of the cult, but rather to the attempt to evolve a common ground upon which the single taxers and their opponents could stand and from which a discussion could start without wasting time in disagreeing about points upon which all economists should be agreed.

Professor Seligman, of Columbia University, who was to have been the principal speaker of the evening upon the subject, "Agreements in Political Economy in Their Relation to Tax Reform," was kept away by sudden illness. His address, which was

sent by a special messenger from New York, was read by Prof. Charles J. Bullock, of Williams, who also spoke upon the same subject.

The single tax movement is growing in public favor largely because it rests upon a common sense basis. It conducts its arguments in a temperate way and has won respect where it has not made converts. Most economists speak politely of the movement, and few deny that it is based upon a large measure of fundamental truth.

The Single Tax League, in which this reform movement is centred, is doing an educational work rather than promoting a controversy. Its lecturers always seek questions, and answer them as fully as possible. There is no attempt to equivocate or to dodge an issue. The result of this method has been that many have been led to read and study the subject of public finance more thoroughly than would otherwise have been the case, and if their study has not ended in making them single taxers, it has at least given them a broader and better view of the whole subject of taxation. And the diffusion of knowledge thus induced must inevitably

result in a liberal degree of tax reform which, if it does not fulfil the ideas of the followers of Henry George, will at least be more scientific than the present slipshod method. So the League is doing good all the time, actual good to our State and city governments, and it is at the same time increasing the number of believers in the single tax gospel.

Professor Bullock's address was a notable contribution to the science, and certainly had a tendency to harmonize conflicting opinions and theories, paving the way to the study of the single tax ideas not as reform propaganda, but as economic theory. Perhaps too much attention has been paid in the past to the former aspect of the question. Much has been said about the social results of the adoption of the single tax, but it is likely that more progress would be made if we postponed that consideration for a time and examined the question first from the point of view of public finance. For it is by no means the least of the merits of the single tax that it affords the most practical and scientific method of taxation that has ever been conceived.



MISCELLANEOUS.

The Women's Henry George League of New York City are holding public lectures every Sunday evening at Civic Hall, No. 128 East 28th street, Manhattan. The meetings have been very successful, and the ladies are to be congratulated. Following are the speakers and subjects for the six coming meetings. Free discussion follows each lecture:

January 19, 1902.—"The Trusts' Challenge to Government: How Shall it be Met?" Hon. John DeWitt Warner.

January 26, 1902.—"The Line of Least Resistance," Mr. George L. Rusby.

February 2, 1902.—"Aristocracy and Democracy," Mr. Henry George, Jr.

February 9, 1902.—"The Progress and Results of the Single Tax Movement," Mr. Hamlin Russell.

February 16, 1902.—"The Relation of Nationalism to Socialism," Dr. Gertrude B. Kelly.

February 23, 1902.—"War," Mr. Ernest H. Crosby.

"Smaller Profits and Reduced Salaries and Lower Wages: the Condition, the Cause, and the Cure," by A Business Man, is the title of a little vest pocket pamphlet published by Frank Vierth, Cedar Rapids, Iowa. Single copies are five cents each, but one hundred or more may be had at two cents a copy. It is a most admirable statement of our principles, and is illustrated with tables and line drawings.

In one conspicuous place was the fight in this fall's campaign made consistently and boldly along the lines of true democracy, and only in that place did a pronounced and sweeping victory crown the efforts of the party. In Cleveland, Ohio, the issue was clear and definite, and under the lead of probably the ablest and most far-seeing democrat in public life to-day, Tom L. Johnson, the party carried the rabidly Republican county of Cuyahoga by a rousing democratic plurality.—JOHN MOODY, in Elizabeth, N. J., *Times*.

In the *Brown Book* of Boston for November Peter MacQueen relates an interview with Tolstoi. The following paragraph is of special interest:

"Tolstoi also spoke freely on his great efforts in behalf of Russia. 'The Slav,' said he, 'is the most radical man in existence. When the Russian revolution comes it will be more thorough than the English, French, or American. Things in Russia, however, will grow worse and worse until this change comes. We have a better chance here than even you have in America, to illustrate the single tax theory. Here we absolutely have enough of land to provide for every Russian. Your people did not give Henry George the credit he deserved. He was one of your brightest stars. But you are becoming more and more commercial. During the period of the Civil War you produced a perfect Pleiad of noble writers: Emerson, Whittier, Longfellow, Thoreau, Ballou, Walt