

American democracy came no longer to care for doctrines, like freedom, justice, and equality of opportunity. They came to care and only to care for material things; high wages, high standards of living, privilege, and prosperity. Some have charged that materialism and the abandonment of such ideals as liberty and justice is the result of the teachings of the so called New Deal. In fact, this unprincipled Materialism was the argument by which the Plutocracy won the support of the people and especially of youth, disillusioned by the futile and self-seeking termination of the World War, for the plutocratic programme of monopoly and privilege.

The theory that Plutocracy and monopoly create prosperity and that prosperity takes care of everybody certainly had its day. From 1921 to 1929 under Harding and Coolidge we enjoyed boom-times. Everyone was working for good wages and everyone had automobiles, radios, and moving pictures. Mechanical toys, however, are a poor substitute for the great spiritual goods of liberty, justice, and equality of opportunity. Retribution came under President Hoover. The depression was all the more hated, because it was loaded with prohibition, to which Hoover seems to have been devoted. Prohibition aside, the depression ruined the Plutocratic theory of things. The rich were very rich. Monopoly and special privilege held business and labor by a strangling grip. But the great people, with the power of the ballot in their hands, were fooled, deluded, robbed, impoverished, starving, and out of work. There rose a great cry. They had been taught to reverence privilege as the source of prosperity. Prosperity had come to an end. The vast multitude now demanded privilege for themselves.

When there is a great demand there will generally be some able and enterprising persons to attempt to arrange for the supply. The answer of the demand of America was the New Deal. It is not anti-monopoly, the abolition of special privilege, Free Trade, nor freedom of any sort. It is privilege, only it is privilege made democratic: relief, artificial employment, minimum wage, old age pensions, national security; all the things that the Plutocracy had promised for a generation, under other forms and in a quite different way, and which, after 1929, the Plutocracy had failed to deliver. It is what the people were taught to ask and what they now are determined to have. So, in election after election, enormous majorities are rolled up for the New Deal. It appears that it must be tried.

Suppose that the new theories of privilege for everyone prove just as impossible of realization as the plutocratic theory, that special privilege will make prosperity for everyone. The Liberalism of Cleveland and Theodore Roosevelt may be as completely forgotten as the Liberalism of Tiberius Gracchus. But suppose that the New Deal fails to fit into the universe. Then the experiment will prove just another, even if more generous, illusion. What will happen then?

## Causerie

BY THOMAS N. ASHTON

### BOSTON'S BEST

**S**EVEN outstanding law firms—"Boston's Best"—publicly are charged with promoting a racket in real estate valuations and abatements.

The gentlemen, who comprise the seven firms, are not interested in Single Tax whilst they alibi their challenge activities by asserting that "real estate" is over-assessed.

Several years ago a very few enterprising members of society—quite adept in legal conniving—secured the enactment of a statute creating a Board of Tax Appeals. The purpose had an air of bigger and better "justice" for owners of real estate—the programme was palatable and potable—it was easy to swallow. Single Tax was not necessary.

Comparable to all reforms of expedient nature, the BTA scheme immediately disclosed, upon functioning, its mechanical defects. Among these it was found that the cost of appealing at once placed the department beyond the reach of all but wealthy petitioners who—it now transpires—annually have reaped a harvest in tax abatements. Legal fees ran into sizable sums for the members of "Boston's Best" who secured satisfaction for their clients and for themselves. As to who must carry the tax load, which these gentlemen avoided under a tax system which they favor, was of no legal concern to them, and legalities are as far as "Boston's Best" go in the matter of economics. Single Tax is of no moment.

During only one calendar year these wealthy petitioners have secured abatements totalling more than six millions of dollars in *their* few cases.

It now transpires that in each succeeding year the Board of Assessors, complying with their oath of office, consistently has marked up the valuations of property concerned. With equal consistency, in each year, "Boston's Best" successfully has secured abatements from the BTA. Perpetual motion has been discovered and all parties concerned are profiting by the mechanical procedure involved.

The welfare of the uninitiate, the guileless, the illiterate the ignorant, the uninfluential taxpayer—and he is legion—is of no importance. He is unable to think, he cannot afford to connive toward "legal justice," he is at an almost insurmountable disadvantage in this game of tax-dodging under our vicious system of taxation.

Of course, "Boston's Best" are far too busy to engage in social ethics—their business lies in law. Morals and ethics must not be permitted to jeopardise "legal justice," and as long as the influential can legally evade their "ability-to-pay" share of taxes they can still afford to advocate ability-to-pay methods.

As a thief I favor wholesale pocket-picking as long as I

can out-smart you—as long as I can pick your pocket whilst defeating your attempt to pick mine. Such is the degree we have reached in I. Q. ratings. As a pioneer State, in culture and cleverness, we still aim to lead.

Patiently, seven leading law firms—such as “Boston’s Best”—are far too busy to be concerned over civic virtue, scientific analysis of both silly and sound theories of taxation, and about the welfare of their fellowmen who, either cannot afford or do not possess knowledge for this sort of tax-abatement “justice.”

Our *modus operandi* is to grab a life-belt and “to hell with the leaks” in the hull of the Ship of State; our ability-to-pay theory is right and, consequently, economic chaos is beyond our control and responsibility; Single Tax is the Utopian vision of impractical dreamers. Oh! Yeah?

### THE POWER OF SPOTS

Wonders will never cease.

The most complex problems eventually are solved for us in the most simple manners. Simply stand back and let the high foreheads of our polished professors butt into the jam.

Collegiate intellects again have been clicking.

This time we are engulfed in a scientific, astronomical treatise which bids fair to prove that sun-spots, positively or negatively, may pull us out of our “depression.”

Why not?

There’s power in them thar spots.

Take gravy spots, f’instance. Time out of mind, since the cave wife introduced economy by saving savory juices which formerly splashed in utter abandon around the cave door, spots have put humble husbands “on the spot.” From infantile naivete to four-score-and-ten senility, spots subtly have changed the course of human events.

You remember, do you not, your doting mother’s early morning inspections? Her dulcet tones yet ring and echo in your ears.

“Wallace, wipe the egg spots off your chin before you start for school.”

Again, in the springtime of your manhood, your father’s gruff but idolatrous rumble comes zooming into your day-dreams.

“Sam, the spots on your spats are not compatible with the purpose of spats. Spats aim at tonsorial refinement; spots serve the purpose of emphasizing the lack of culture.”

Yes, indeed, spots can easily plunge us into the veriest depths of mental depressions—spots such as do not readily yield to benzine, gasoline or other active agents.

So why can’t sun-spots do as much with our 1929–1936 spot of economic depression?

There’s power in them thar spots.

Oddly enough, these solaristic negations are said to act contriwise to their positive state—sort of a female-of-the-species attitude.

It’s this way, “At the times of sun-spot maximum the earth’s receipt of heat from the sun increases over normal

and, when the sun-spots are at a minimum, the heat received is below normal.”

But . . . “Increased heat radiation from the sun entails a higher degree of warmth of the earth. High temperatures are, however, conducive of increased evaporation from the water covered areas of the earth with a resulting higher water vapor content of the earth’s atmosphere.”

Furthermore . . . “Both evaporation and rainfall are cooling phenomena.”

It therefore transpires that the sun’s positive spots, acting negatively, teach us that

“A correlation of great human interest is that of sun-spot activity with stock market transactions and with the price of grain, wheat, cotton and other major items of exchange . . . that the stimulating effect of ultra-violet radiation upon humans should have much to do with the periods of prosperity and depression, and with the flux of prices, not only of stocks and bonds, but of staple commodities.”

It’s all so simple, once you see the solution. Of course to get a more comprehensive analysis of the phenomena you should read the Harvardian dissertation involving maxima and minima sun-spots idiosyncracies which send the stimula, resulting in the *Astronomische Mitteilungen* dating back to the year 1610. Also, what sun-spots resulted in Henry George’s writing of “Progress and Poverty” in 1879—and what sun-spots affect our mentality with such a depression as our present one. Then possibly those of us who are denied equal rights to the use of the earth may be induced to fix our eyes on the sun-spots.

### “ACCORDING TO EXPERTS”

“According to experts” (in Brainy Boston) real estate is valued at 100 per cent, “whereas other major cities in the country only assess at anywhere from 20 to 50 per cent of the legal value of property.”

Chicago is held up as an outstanding example as to how ability-to-pay advocates know when to apply the disability-to-pay rule. Chicago, it is alleged, assesses property at only 37 per cent of its value.

The experts forget to inform us, however, that Boston real estate is now assessed at full value (in some instances) because the market value has dropped down to the level of the assessed value; the condition has not come about due to any deliberate fixing of assessed values at the original market-value level.

Despite Chicago’s have-a-heart attitude toward real estate owners, that illustrious city’s tax rate is only \$26.34 as against Boston’s rate of \$37.00, but again the Boston experts fail to inform us as to the tax load on other forms of wealth in the mid-west metropolis. Eastern experts, like all other experts who wish to merely move the load on the donkey’s back, have good memories on points they choose to stress, as well as good forgetteries on points which disprove their assertions.