

principles find it incumbent upon them to spread their language so lavishly. Their paucity of laws and principles are the explanation of their plethora of words.

## "Somethin's Gotta be Done"

IT was the year of our Lord one thousand nine hundred and twenty-eight. The GREAT and HONORABLE General Court (House of Representatives to you) of Massachusetts was deep in the depths of profound meditation. It was sorely perplexed. Taxation—the ever present problem—was receiving special attention at this particular session. Special attention was being given and the Commonwealth's most prominent personage, in the field of legal experts on common and statutory law concerned with taxation, had persuaded the House and Senate leaders that "somethin's gotta be done" in regard to the menacing growth of the taxation muddle.

Emerging from the inner sanctum of the inner sanctoria, the legislative representatives solemnly informed the House and Senate that "somethin's gotta be done" to get at the bottom of the hopeless mess of tax laws. The sober and solemn members of the sober and solemn legislature nodded their heads in wisely profound significance and agreed, one with another, that "somethin's gotta be done."

So somethin' was done.

The very prominent personage who, though not a member of the GREAT and HONORABLE General Court, knew all the answers in legal terminology on common and statute law, was appointed chairman of a body of illustrious representatives and senators whose duty it was to hold a summer session and to find THE solution to all this annoying mess which had resulted from an accumulation of necessary tax laws.

The summer came and went. The harvest moon shone down upon the frazzled State of the Pilgrim fathers. The day for the filing of legislative reports arrived. Ah! Relief at last; relief from the eternal question of multiple taxes and tax laws! The special session experts had explicated; the legal luminary leader of the special session was ready to report. With precision and detail he set forth the multitude of facts found during the summer's stifling session; and, whereas, wherefore and therefore, he and his solemnly profound associates were in duty bound to inform the Great and Honorable Court of the Commonwealth of Massachusetts that

"Somethin's gotta be done."

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Time and tide wait for no man, consequently seven years have passed since the Great and Honorable General Court of the "State of Mind" discovered that "somethin's gotta be done."

The scene shifts. We are in the parish rooms of a very snooty church of the fifty-seven varieties. The intelligentsia has foregathered to listen to words of wisdom

and of warning which are about to drip from the vocal chords of an "undersecretary" of the U. S. Treasury. The "undersecretary," as such are styled in proper, old 'Hengland, has traveled far and wide on the eastern continent. He has studied, at short range, the hopeful conditions prognosticated in Japan's employment of regimented boys and girls at twenty cents per diem. He has marveled at Bonny 'Hengland's production of "things at two and one-half pence per dozen" (tuppence 'apenny, to you). He has studied the alarming overload on Massachusetts "real estate" and informs us that such property now carried sixty-five per cent of the tax load while possessing only "thirty per cent of the wealth." His audience teter on the edges of their seats as they brace themselves to hear his pronouncement which will solve our economic distress for all time. He gives pause to his words as he approaches the climax of his evening's dissertation. The psychological effect of the temporary silence has the desired result. The truth is here.

"SOMETHIN'S GOTTA BE DONE!"

Significant nods of approval begin to gather into a wave which finally engulfs the whole audience. Bald heads, bushy heads, lean heads, fat heads, soft heads and bone heads, nod and nod and nod like a field of ox-eyed daisies bowing to the summer breeze.

"Yeah, somethin's gotta be done," says one to another.

"Somethin's gotta be done. The undersecretary said so."

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The Great and Honorable General Court of the old Bay State, and the undersecretary of the Treasury of the United States, both are right.

"Somethin's gotta be done."

THOMAS N. ASHTON.

## A Few Random Land Value Facts

AS one of those interested in support of the bill introduced in Congress by Representative Moritz of Pittsburgh (H. R. 6026) to impose an excise charge of one per cent upon the privilege of owning land in excess of \$3,000 value by one owner, I assumed the task of collecting data for presentation to the House Ways and Means Committee in the event of a hearing, indicating the amount of revenue to be derived from such a charge. I knew that little information of this character was available; but I hoped that I might develop sample figures which might be extended on some basis to larger areas and thus to the United States as a whole.

The task has proved almost impossible. No authentic figures are available anywhere to show the land values of the United States. On page 261 of the Statistical Abstract of the United States for 1934, issued by the Bureau of Foreign and Domestic Commerce, it is stated: