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BOSTON CITY CLUB BULLETIN



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DECEMBER, 1915

ability that was shown to such a degree in Congress by the gentleman who is here with us to-day is to be at the service of this grand old Commonwealth."

LUNCHEON TO J. W. BENGEOUGH

November 10

George S. Smith presided. Speeches were made by him and by William L. Garrison, Jr. Mr. Bengough, of Toronto, Canada, said:

"Mr. Toastmaster and Gentlemen. With the profoundest respect to the members of the Tax Collectors Association of Massachusetts, I feel impelled to begin with the frank statement that I do not believe in taxation at all — of any kind. I am going to have very little to say about the fiscal or statistical side of this great question. As a great human question it interests me far more. As a fundamental matter of morals, as a great question of humanity, what Thomas Carlyle pathetically called it, the 'condition of the people question,' that is what gives me a livelier continuing interest in the ideas of that great American, the greatest of the nineteenth century, Henry George. It is a question of human society and human society happens to be an entity that can be presented in pictorial form.

"We have so legislated that a certain number of the individual members of society may legally own the great natural values that belong to the whole of society; or, to put the statement in terms still more startling, since that did not seem to startle you very much, we have so legislated that certain individual members of society may legally and lawfully get private possession of the natural public revenues. That enforced the idea of double taxation to begin with, because if we present the natural public revenue to a few of us, the public till must be filled, and we must do it all over again by collecting from some other sources. When I say I do not believe in taxation at all, what I mean to assert is that there is a great natural law which points to a revenue which is unfailling and absolutely just and equal to the demands of society at every stage, and which does not involve anything in the real nature of taxation whatever.

"In the presence of so many tax experts perhaps I am a little bold in suggesting a definition of taxation, but what I regard as taxes is a compulsory levy, the removal to a public treasury of some proportion of wealth which I really and justly own. A contribution from my private resources for public purposes, and I say that it is not necessary. There is a natural law of revenue and it does not intrench in the slightest degree on the possession of just and righteous private property of any individual in the State.

"I made a bold assertion a moment ago that, in my opinion, in connection with certain social subjects, a calf has practically a wider statesmanship, superseding that of the average Congressman. What I mean is that, although the calf has no great reputation for wisdom,

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I never knew a calf that did not know where to go for revenue. I have hardly heard of a Congressman that did know. I am going to brand that calf so as to bring out the allegory. I will put 'community' on the calf's flank and on the mother cow 'values,' by which I mean natural values, and I say it would be worth while for us to put ourselves in line with the laws of nature as the calf does, and go straight to the proper source of sustenance. By an unfailling instinct that is where the calf goes, but the practical application of the scientific laws of agriculture, as pertains to the nurture and bringing up of a calf, which obtain at the State capitals at Washington, and Ottawa, and elsewhere, may be illustrated in this way. By a restrictive law the calf is firmly fastened to a stake some distance away from the mother cow.

"The laws dictate what shall be and what shall not be taxed for revenue. That is, the community is confined to getting, for the most part, its revenue from labor products, which means an artificial diet is provided for the calf consisting of corn shucks and material painted green. It is, of course, a good deal of a failure as a method of bringing up a calf.

"In the meantime what becomes of the natural values of the automatically created sources of revenue for the community? They are not allowed to go to waste, although the calf sees little of them. There is another animal in the case. Here observe the outline of the animal which I refer to, just here under the mother cow. That is not a calf. That is a stray goat who is authorized by the law to butt in, as it were, and help himself to all those natural values. The name of that goat is land valuation, landlordism, monopoly.

"The salient fact which I am endeavoring to picture here is that we have so legislated that the natural revenue, manifestly intended for, and justly, the citizens of the community is allowed to become the private property of a few members of the community, namely those gentlemen who own the land and control the franchises.

"There are two values in society and, although they are as distinctly separate as those two rings, they are not recognized as separate entities by the law. There is public property and private property. There are stipulations for the sacredness of property, but they are just as strong for public property as for private property, and I think the law should defend both to the last degree. We might call that a commonwealth. That is a significant word here in Massachusetts and throughout the Union. When the old fathers fastened that official title upon the State they meant to imply probably that there was a wealth common to all the people of the State as distinct from the wealth which rightly belongs to the individual members of the commonwealth. What is the commonwealth? These two species of property are separated by as firm lines of demarcation as those separating the works of God from the works of man.

"Those values arising from the natural law are public. Those

arising from the individual effort are private wealth. Land and franchise values are simply other names for population, for population invariably creates those values. They rise and progress with population. They diminish and disappear with population. That State treasurer, whose business it is to get a just and abundant revenue for the community, ought to get his revenue entirely from the common wealth, that is to say, by taxing those values coming into existence by natural law, land and franchise values, but he does not do that, for he gets nearly all his revenue by taxing labor products, houses, etc. We should render unto Caesar the things that are Caesar's, but to the private citizen of the community the things that are his.

"I must not detain you long, but I want to make one more important point clear. I have fallen into the common act of using the term 'land values.' I described the common wealth as consisting of land and franchise values. To my way of thinking it is a misnomer to call those land values. The difficulty of that expression is that when the thing is called land value the inference is that it is something which is inherently a part of the land, that it is attached to the land in some essential way, and therefore the man owing the land ought to have a just right to own it. If this value is really land value the landlord ought to own it. I think private ownership of land is all right, but my point is that private ownership of land is one thing, and private ownership of this thing they call land value is quite another thing. It is people's value because it is attached to people. I can conceive no reason why the man owning the land should, as a matter of course, own something else that is not land, and that has nothing else to do with land."

PROF. SCOTT NEARING ON "PUBLIC OPINION"

November 11

At the dinner preceding the address, Vice-President W. T. A. Fitzgerald presided. Professor A. B. Hart, of Harvard University, Rev. William H. van Allen, Rev. E. S. Meredith, and John Kendrick Bangs, spoke.

At the meeting in the auditorium, Prof. A. B. Hart presided. He said:

"The universities of this country stand upon a great variety of footings. The great State universities, depending directly upon public taxation might, if such a thing were possible, be kept in leading strings. If there is any justification for the principle that a professor in a great institution of learning is to be expected to deal out the kind of truth which is expected by those who appoint him, it would be in the great State universities. And yet I think it is true that none of our great institutions of learning are so free from this restriction placed on its men.

"There is, of course, the lamentable case in Utah, where the conditions and the difficulties are not at all those of a professor saying