

Prof. Callender came a little nearer in form, if not in fact, to the direct question of the ethics of the single tax on ground rent, when he said:

"When we turn to such cases as the water front of a great city like New York, or Chicago, or Boston, or to the building sites along the principal business streets of those cities, or to the right of running street cars through their principal streets, it is not obvious, to say the least, that the utility of these particular natural resources to the community is rendered greater by allowing private individuals to appropriate the value which continually increases with the growth of population."

Quite irrespective of the merits or demerits of the single tax doctrine, congratulations are certainly due to the league for this latest example, of the many which it has furnished, showing how a radical movement, conceived in an enthusiasm for humanity, but opposed to widespread, and deep-rooted customs and ideas, may be carried on in a spirit of perfect good fellowship between the friends and foes of the movement.

### THE SINGLE TAX.

(*Boston Post.*)

The campaign of education on which the Massachusetts Single Tax League entered several years ago was advanced by the discussion following the dinner last evening at which a number of professional economists expressed their views of the nature, operation and office of ground rent. The paper of Professor Bullock of Williams College and the remarks which followed are enlightening as to the scientific basis of the scheme of taxation which this association presents and which is coming more strongly to command the approval of practical men.

We do not agree with the Hon. Charles Francis Adams, in the opinion expressed in his letter which was read at this meeting, that it is impossible to make the present generation understand the fundamental principles of taxation and see the true method of tax reform. Mr. Adams despairs of it within his lifetime, and says we "have got to look to the next generation." So far from this, the need of tax reform is already widely recognized, the protest is loud against the continuance of a system which is manifestly oppressive and unequal, and the search for a better method is earnest.

What is needed, we believe, is simply the authority to try the experiment here in Massachusetts of the method which the Single Tax League advises. This can be done by separate communities on their own account, and the Commonwealth can profit by their experience.

### WHAT IS GROUND RENT?

(*Boston Globe.*)

What is ground rent? Is it rent ground out of an unwilling tenant, or is it not? It looks easy to answer, and yet it required the combined wisdom of eight college professors Monday night at the Copley square hotel dinner of the Massachusetts single tax league to dynamite that naughty problem.

When is rent rent and when is it not rent? Not only was this question raised by Prof. Bullock of Williams College, but even the harder one, what is the difference between rent and interest?

Prof. Callender of Bowdoin then put up the 200-pound economic weight, labeled, What is the unearned increment? Before the discussion was closed there had been asked and answered enough intricate questions to tax all the gray matter that one might suppose to exist even in eight college professors.

Some men will say that it is easy enough to tell what ground rent is by consulting their ledgers. As to whether rent is an earned or an unearned increment it matters little to those who pay none, though it may be interesting to economists.

As for the question raised by Prof. Carver, How does urban rent differ from agricultural? it would seem to be a matter to be settled between city and country landlords.

In fact, the whole range of problems growing out of the single tax question is too intricate for the lay mind. They will ultimately have to be settled by the college economists. Meanwhile all success to their endeavors.

## MASSACHUSETTS SINGLE TAX LEAGUE.

*(Springfield Republican.)*

The New England Single Tax League, under the direction of C. B. Fillebrown, is still hammering away at the problem of bringing its aims within reach of the popular understanding. Its dinner at Boston last evening is noteworthy for the number of scholars in economics brought together for an exchange of views on the disputed question in economic theory of the nature of ground rent. The discussion constitutes a real contribution to the science as it is now being developed, and the substance of the papers is accordingly given in other columns. They merit attention from the general reader who would inform himself on what is to become in the length of years a far more practical question than it has so far come to be considered.

*(New Bedford Mercury.)*

In the course of a discussion of the difference between ground rent and the annual value of franchises at the dinner of the Massachusetts Single Tax League the other evening Dr. C. W. Mixter of Harvard made an isolated statement which we deem worthy of attention in view of a discussion which has prevailed from time to time in these columns. Dr. Mixter attributed the lack of progress with rapid transit in London to the socialistic tendencies of the people, which, he said, made the masses in London desperately afraid of somebody's making something. Professor Carver, likewise of Harvard, was loth to permit this suggestion to pass unchallenged, and doubted if socialism in England can account for the lack of progress in matters of street transportation. He pointed out the situation in Berlin, where transportation is farther advanced than in our own large cities, and where socialism is especially rampant, as a refutation of the theory quoted by Dr. Mixter. Dr. Mixter farther defended the practice of public utility corporations in taking big dividends out of the people.

It seems strange to hear a university professor emphasizing material gains as essential to progress, since it is a fact that no college or university conducted as a private institution aiming at pecuniary returns amounts to much. We can doubtless get along very well without the inducement of pecuniary gain, substituting that emulation which leads Hobson to do brave deeds, which inspires John Jacob Astor to devote time and effort to an invention which he gives to the world—the ambition which inspires the soldier to fight for a ribbon, the motive which led the athletes of old to devote their lives to secure the crown of wild olives—the inspiration which led Dr. Mixter to apply himself to the preparation of a paper to be read before the Massachusetts Single Tax League without compensation in money. This motive, which has inspired the men of all ages, is the desire for what the professors call “social esteem”—the aspiration for approbation and honor. Pecuniary inducement is