

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.