Chapter 6

Land Value Taxation[1]

Introduction

IN 1916, THE YEAR BROWN JOINED THE FACULTY of the University of Missouri, the first major study of the single tax movement in the United States was published. Its author, Arthur Nichols Young, in a concluding survey, indicated that:

> The American single tax movement has not had large accomplishments either in the way of legislation secured or number of adherents gained for its essential principles.[2]

In his study, Young did not identify any academic economist who defended these "essential principles." In the succeeding years, Harry Gunnison Brown would move purposefully to fill this void.

That the economics profession was opposed to George's proposed reform is not an unfair exaggeration. A simple listing of prominent American political economists who adamantly opposed the single tax idea is indicative of the position of the profession. Beginning with William Graham Sumner and Francis A. Walker, a brief list would include John Bates Clark, Richard Ely, Simon Patten, Frank Fetter, E. R. A. Seligman and Frank Knight.[3] Outside of this country a few of the notable opponents were Edwin Cannan, F. Y. Edgeworth and Gustav Cassel.[4] This is not to imply that these diverse and prestigious scholars were uniformly hostile to Henry George and his ideas. According to Joseph Dorfman, Frank Fetter was influenced to pursue the study of political economy by George's *Progress and Poverty.*[5] Seligman found support in George's writing for his own denunciation of the existing property tax system.[6] Ely was careful to praise George for "bringing forth the land problem as one of paramount importance."[7]

The view of Brown as a solitary crusader is somewhat misleading. Many economists of his time favored modified versions of the single tax, in particular where it would be applied only to future increments in the value of land. In 1904, Charles Fillebrown circulated a questionnaire to members of the American Economics Association, which stated: "It would be sound public policy to make the future increase in ground rent a subject of special taxation." Seventy-seven of the eighty-seven who replied agreed with the statement.[8] Thomas Nixon Carver, Frank Taussig, John Commons and Herbert J. Davenport[9] were some of the economists of the time with whom Brown could find varying degrees of affinity.[10] Irving Fisher (according to Brown)[11] maintained a long silence on this question.[12] Somewhat later, Brown quoted favorable expressions made by Fisher, Commons, Carver and Davenport along with Frank Graham, Raymond Bye, Glenn Hoover, William H. Dinkins and T. J. Anderson, Jr. and noted other economists who had expressed favorable opinions as well.[13] Outside of this country P. H. Wicksteed, Leon Walras and Knut Wicksell can be considered proponents of land value taxation.[14]

Brown's advocacy of land value[15] taxation does stand in marked distinction to that of his colleagues of note, with the possible exception of John Commons. Brown's position was between that of the orthodox "single-taxers" and the "single-taxers of a looser observance" as Davenport declared himself to be. Brown's advocacy, introduced in 1917 by "The Ethics of Land Value Taxation" in the *JPE*, would entail multiple considerations. First, theoretical questions in economics, such as the place of land in economic theory as well as the meaning given to the concept of rent, were treated in part in Chapters 2 and 3 of this study. He also was concerned with examining the economic effects of increased land value taxation in order to defend what he perceived as beneficial outcomes and to refute erroneous criticisms. As ethical or philosophical concerns were endemic to the proposed tax reform, he addressed them as well. Also, strategies on how to best promote land value taxation to enhance not only its intellectual but also its political acceptance could not be ignored.[16] Finally, Brown was forced to react to changing social and economic conditions as well as to varying intellectual currents of thought.

Brown incorporated the aforementioned article into a book published in 1918, *The Theory of Earned and Unearned Incomes.*[17] In 1921 he produced a smaller work, *The Taxation of Unearned Incomes*, which was revised and expanded in a 1925 edition. This book in turn was expanded into *The Economic Basis of Tax Reform*[18] in 1932. He published many articles on land value taxation in a wide variety of journals, and when the *American Journal of Economics and Sociology* was founded in 1941, he became one of its major contributors as well as a member of its editorial board.

Brown's Position

BROWN'S INTERPRETATION OF THE SINGLE TAX IDEA was that income derived from the site value of land (which he considered to be unearned) should constitute the first source for governmental taxation. A program for tax reform would entail the eventual substitution—to the extent possible—of land value taxation for all other types of taxation, which he considered to be economically harmful and philosophically unsound. He never maintained that the revenues from the taxation of land values would suffice. His son, Phillips H. Brown, related to me that his father privately referred to himself as a "triple-taxer"[19] and was willing to accept inheritance taxation, income taxation and perhaps, use taxation (such as a gasoline tax) to obtain the needed revenues that the taxation of land value could not generate. In addition, Brown was willing to entertain considerations that would allow landowners to claim some portion of their rent corresponding to site value. In contrast to Davenport, Carver and others, Brown rejected the view that only future increments in land value be taxed.

In this regard, and in implicitly arguing for a very large percentage tax on land value, Brown could claim little or no active support within the profession.[20] He rejected the natural rights and labor theory of value elements in George's thought as unnecessary to the support of land value taxation. Also, in contrast to some Georgists, he did not feel that the tax program, in and of itself, was an economic and social panacea. Although he favored nationwide taxation of land values, from the outset he was willing to support (as he did later, quite actively) local experimentation with such taxation. However, he did fear that a too-moderate or too-gradual implementation of the tax program could blur the benefits and in some case have perverse results. He noted in a 1936 article that

> I am sometimes spoken of as a single-taxer by persons who are opposed to the single tax, while some of the thorough-going single-taxers profess themselves not wholly satisfied with my orthodoxy. The truth is that I recognize the fundamental justice and common sense of the single tax idea.[21]

As could be observed in Chapter 2 and 3, Brown's arguments for the place of land in economic theory and the interpretation of economic rent had strong overtones of the classical writers, in particular Ricardo and J. S. Mill. Brown frequently referred to himself as an economist "unemancipated" from the classical tradition, implying ironically that his opponents had gone too far in the break with classical teachings. He thus attempted to fuse the doctrines of the classical writers, who emphasized the unique role of land in the determination of value, and the marginal utility analysis of the more "modern" economists. His key device in this attempt was an interpretation of the opportunity cost concept which he attributed to Davenport. Brown viewed long-run demand as affected in part by the cost of production.

> Normal or long-run demand may therefore be said to depend on the utility or desirability of the goods demanded, on the utility or desirability of other goods which have to be sacrificed if these are to be enjoyed, on the disutility or sacrifice of producing the goods necessary to pay for the goods, and by way of comparison, on the disutility or sacrifice necessary to produce, instead of buying the goods desired.[22]

This last comparison, he maintained, was equivalent to the opportunity cost principle of Davenport. John Commons noted that Brown, somewhat inadvertently, had shown the equivalency of Henry Carey's "disopportunity value" and Davenport's opportunity-cost principle to the "cost of reproduction."[23] In simpler terms, Brown declared,

> There is a very real sense, then, in which the demand for an article, and the amount which consumers will pay for it, depends upon its cost

> of production. They will not, in the long run, pay more for it than the amount of other goods which the same sacrifice will produce.[24]

He defined "land" as land space excluding fertility and improvements, such as drainage and other items that he considered capital. The key property of land space was its nonreproducibility. Thus, land space could have no cost of production and constituted the most important element in what he called the second class of commodities. The demand for goods of this type depends only on their utility. The demand for commodities of the first class or ordinary goods depends upon their cost of production as well as their utility. In this manner, Brown justified a separate treatment of land in economic theory. He added that the return to land was unearned.

In his 1925 review of Brown's *Economic Science and the Common Welfare*, John Commons indicated his acceptance of Brown's view on land value taxation. He stated:

> His analysis at this point is quite superior to that of David Ricardo and Henry George, since its makes scarcity the central feature and not the reduction of efficiency at the agricultural margin of cultivation. I believe it places the argument for special taxation of bare-land values on stronger and better grounds than those that have hitherto been offered by the followers of the Ricardian analysis.[25]

Earned and Unearned Incomes

THAT THE ECONOMIC RETURN TO LAND was not wholly earned by its owners was a tenet of classical political economy. Adam Smith, David Ricardo and John Stuart Mill all tended to take this view. However, this proposition was vigorously and diversely attacked from the onset. In a somewhat latter-day example in 1893, J. Shield Nicholson wrote:

> Mill himself was partly to blame for the excursions which he made into the application of social philosophy to practice. It is these excursions we are indebted to for the fantastical notion of the unearned increment.[26]

In contrast, L. L. Price in an *Economic Journal* article in 1891 commented, "The unearned character of a payment for the 'original and indestructible powers of the soil' can hardly be denied."[27] The two statements are illustrative of a division within the discipline with regard to the manner and extent to which ethical or moral considerations should be entertained in economic studies. The practice of distinguishing earned from unearned incomes carried over into the twentieth century in the language of economics, but it faced increasing dissent. Thomas Nixon Carver, for example, suggested as an alternative a tripartite division of forms of income into earnings, findings and stealings, under which increments to site values were considered findings.[28] Herbert J. Davenport, who labored to rid economic theory of such value judgments, nevertheless was very reluctant to relinquish this distinction because this would excuse incomes that he considered to be socially unproductive. He divided these incomes into the capitalized bounty of nature, capitalized privilege and capitalized predation.[29] For many, the inclination was to reject such a division or to use the term "unearned" only in parentheses. However, usage of the terms was common even among those who opposed the single tax notion or socialistic views.

In *The Theory of Earned and Unearned Incomes*, Brown presented his rationale for declaring payments to landowners to be unearned. The marginal product of land, or the "economic rent," was unearned in that the landowner proportioned no equivalent service to the community. A renter received only a privilege to utilize the land while a receiver of an interest payment had proportioned a service in the form of saving. Brown went on to argue that the site value of land was originally zero and that the present value is attributable not to its present owner, but to society. Brown made clear that unearned incomes were not unique to land. A monopolist's profit or wage was also unearned, as were positive returns to disservices and negative services. Brown argued that the transfer of land did not legitimize the incomes earned, even if "earned" incomes were used to purchase it. The new owner, as had the old owner, would proceed to collect, explicitly or implicitly, for the value of the services of the land that neither the first nor second owner produced. Brown asked, "Is such doctrine good utilitarianism? Is its application good social policy?"[30] Brown similarly viewed (with minor qualifications) the returns to owners of natural resources such as mines, oil deposits, virgin timberlands, and so on.

Of course, Brown's position on these questions followed that of Henry George, as did Brown's proposed remedy. He rejected public ownership of land and other natural resources through purchase because it would represent a validation of unjust claims. Therefore, in a competitive business system, only the appropriation of economic rent through taxation for the general benefit would remedy the situation.

Among the rebuttals to Brown's argumentation was a challenge of the terms "earned" and "unearned" with respect to incomes. Willford I. King directly attacked such usage in 1921.[31] He noted that it was becoming increasingly common and that despite the lack of sanction for it in "standard" texts on economics, many economists used it or admitted its validity. He maintained that for practical considerations, the distinction was not useful, nor could it be made so in a logical manner. He argued that all incomes were not necessarily earned but should be treated as such in economics.

> The attempt to divide incomes into categories designated as "earned" and "unearned" seems to serve no purpose and this classification appears to have been devised, not with an intent to aid science or statescraft, but in an effort to stigmatize the institution of private property.[32]

Although King's article was very critical of Brown's views, Brown made no immediate reply. John Commons did comment on the article in his *Institutional Economics*. He agreed that from the viewpoint of private business enterprise, King's denial of the distinction of incomes was sound. However, from the viewpoint of society, this was not so, given the effects of speculation in land on industry and agriculture.[33] Commons agreed in part with Brown that income from speculation in land could be distinguished from other incomes because individuals do not create site value; thus, speculation in site values represents no contribution to the commonwealth.

In a review for *The Nation* of Brown's 1925 *The Taxation of Unearned Incomes,* Henry Raymond Mussey (a Wellesley economics professor) stated:

> It is full time for some competently equipped economist to take up the cudgels in behalf of the economically tenable parts of Henry George's doctrine. Mr. Brown has done it with zeal, and on the whole with skill. Of course this puts him outside the fold of the safe and sane economists, and the vigor of his onslaught has already occasioned some little fluttering in the academic dovecotes.[34]

To Tax Current Rent or Future Increments Only?

IF LAND WERE TAXED, should the current rent be taxed or should the tax only be on the future increments to the rent? Several economists who were inclined to support taxation along "single-tax" lines, such as Taussig, Carver and Davenport, adamantly insisted that only future increments be taxed. The taxation of these increments to land value derived from John Stuart Mill, whose father, James, also advocated it, as had the Scotsman William Ogilvie.[35] Germany had experimented most extensively with such a tax, and it was a controversial element in the Lloyd George budget of 1909.[36] Arthur Young pointed out that the province of Alberta was the first government in North America to employ a tax of this type. Knut Wicksell expressed an opinion on this subject, with which John Commons would have agreed.

> Incidentally, once the right of expropriation of private land for public purposes is recognized, the proposed participation of the community in future increase in land values can hardly be opposed.[37]

Brown from the outset, debated this issue, taking the side of the Georgists. He referred to the question as one of "vested rights" in property. He attempted to meet the objection voiced in one instance by Fred Fairchild, that to take a part or a whole of the value of land through discriminatory taxation without compensation would be like "changing the rules of a game, while the game is in progress to the disadvantage of one contestant."[38] Brown began with an analogy that an increased tax upon income (although personal income may not normally be capitalized and sold) was fundamentally no different from a like percentage increase in land value taxes. He noted that with an increased tax on personal incomes, "confiscation" or a violation of an implied pledge by society would seldom be mentioned in a discussion of a higher tax. He further noted that monopoly profits had been permitted in the past and that owners of the monopoly had certainly formed expectations of continued profits. In a similar manner, protective tariffs had been implemented in the past, discriminatorily affecting incomes received.

As the regulation of a monopoly or the removal of a tariff was normally undertaken without consideration of compensation for those adversely affected, Brown questioned why land value taxation could not be similarly treated. In his view, the return to landowners corresponding to the situation value of the holdings was better seen as a tribute that corresponded to no service, past or present, in the benefit of those who must pay it. Landholding was only a negotiable privilege or franchise that society could, should it so choose, remove most expediently through a program of gradually increased land value taxation. He felt that a gradual program, which would probably be implemented through local action, would not cause great losses to the majority of landowners, especially small holders who live on their own land.

Brown pointed out that the advocacy of taxing only the future increments was inconsistent if it were done to avoid the question of "vested rights." In a growing country, the capitalized value of land is likely to reflect in part the expectation of rising land prices, and to tax away these future increases in yield would be confiscation in the same sense as would a tax on the current yield. Admitting that the degree of confiscation may be less, he maintained that any defense of the more moderate approach relied upon arguments that would support a more far-reaching reform.[39]

Brown's arguments on vested rights, which appeared frequently in his writing, received little reaction. Frank Knight, noting his own "altogether negative" view of the single tax, agreed with Brown that objections to the single tax were equally operative in opposing a tax only on future increments.[40] Ward L. Bishop, in reviewing *The Economic Basis of Tax Reform*, said that Brown had made "probably as strong an argument as can be made against the sanctity of 'vested rights.'"[41] An anonymous reviewer of *The Theory of Earned and Unearned Incomes* in a 1920 issue of the *Political Science Quarterly* said that Brown's discussion of vested rights deserved attention. This reviewer also commented: "The book should disprove once and for all the shallow myth that no economist has favored the single tax."[42] Lastly, Harold Hotelling in a 1938 article noted: "The proposition that there is no ethical objection to the confiscation of site value of land by taxation . . . has been ably defended by H. G. Brown."[43]

Some Early Arguments on the Economic Effects of Land Value Taxation

THE SINGLE TAX IDEA, especially where moderately interpreted as a program to increase the taxation of site values and relieve the tax burden on "improvements," elicited arguments that tended to be more economic than ethical in nature. In Great Britain an exchange of articles in the *Economic Journal* on the question of the economic effects of the taxation of site values preceded and followed the Lloyd George budget of 1909. The principal concern was the effect that increased site value taxation relative to taxes on buildings and improvements would have on urban population density. Edwin Cannan argued that the effect would be to increase urban congestion. "What is taken away in site values is simply slopped away in increased costs."[44] By "increased costs" Cannan appeared to be referring to negative externalities arising from greater population density.

Edgar Harper and C. F. Bickerdike contested Cannan's conclusions. Bickerdike maintained that there could well be positive production externalities, and in addition, were the additional site value taxes earmarked for community improvements, the net result should be positive.[45] The negative externalities would serve ultimately as a check on undue growth of center cities. Of an altogether different disposition were Charles Trevelyn and Joseph Wedgewood, MP, who favored a nationwide program of increased site value taxation. Trevelyn argued that in the existing system both urban and rural landlords "force" small manufacturing concerns to the cities, thus contributing to the over-population there.[46] Wedgewood, an avowed land-taxer, objected that the discussants had based their arguments on "purely utilitarian grounds" and had ignored considerations of freedom and justice.[47]

In the United States, urban congestion was not so great a concern at the time, and these debates were ignored until the early 1960s. However, single tax proposals and propaganda in this country and in Canada appeared to have provoked renewed opposition from many economists. The rebuttals to these charges were provided largely by Brown, Davenport and Commons.

Alvin Saunders Johnson, a former student of J. B. Clark, published an article in *The Atlantic Monthly* in 1914 titled "The Case Against the Single Tax." Johnson reintroduced an argument of J. B. Clark's, that the unearned increment played a vital role in this country's economic development. "It was the unearned increment which opened the West and laid the basis for our present colossal industrialism."[48] He reasoned that the extension of the economically productive border of the country was hastened as the prospect of the increment induced pioneers to endure hardships and substandard present returns. A by-product of the western migration was the positive effect upon the return to the workers remaining in the eastern areas. In 1916, T. S. Adams, a colleague of Ely's at Wisconsin, used this same argument as one case of a more general diffusion of the unearned increment. He concluded that "farmers and farms are more numerous, farm products more plentiful, and farm prices lower, because of the unearned increment."[49] In addition, he argued that the increment resulted in lower railroad rates.

Both Brown and Davenport separately replied to these points in 1917. Brown first questioned whether the real inducement for the pioneers was not the prospect of a higher return on their labor rather than a problematic rise in land values. Second, even if the prospect of rising land values were an essential part of the incentives, he questioned whether a more gradual spreading of the population westward might not have been preferable. He also pointed out that the contentions ignored the role of government subsidization in the form, for example, of the protection provided by the army. Davenport stressed in his article that the claim for the unearned increment was grossly exaggerated.

> But I submit that the net social result of sending men out where "farmers work for less than a day's wages, if we measure his reward in an-

> nual income alone," is, so far, to waste the labor of each man. . . . In the form of a mortgage on the future we have been paying the pioneers for wasting their time.[50]

In fact, some later-day studies of the role of the federal land grant subsidies tend to show that they were of dubious value.[51]

Richard Ely formulated another argument that sought to establish that the increments to land value actually were earned. In 1920, he suggested that the classical theory of rent had not adequately considered the costs a landowner, urban or rural, incurred in the period of transition from one use to another, higher one. The "ripening" costs were socially necessary for the land to reach the higher plateau of use, and thus the income from the utilization or sale of the land was earned. A land tax would tend to force the land into production before the ripening period was completed, which would result in a lower productivity than could otherwise be achieved. Ely reasoned that the classical economists had been concerned primarily with agricultural land and had not seen (as was clear with urban property) that bringing land into production required time and should not be considered costless.[52] Harold Groves suggested in his *Tax Philosophers* that Ely's "ripening costs" seem at least in part to refer to interest and risk on investments. Brown would classify this as the capital component of land value apart from its site value.

Although Ely did not explicitly associate his theory of "ripening costs" with speculation in land, he did utilize expectations with respect to the future value of land. J. B. Clark, Alvin Johnson and T. S. Adams saw land speculation as accelerating the utilization of land. Brown noted a seeming contradiction between this view and that of Ely, who saw "speculation" as delaying the use of land. He also contrasted Ely's view to that of economists who maintained that land speculation resulted in very little land being held out of use. On several occasions Brown sought to defend George's thesis that speculation in land tended to, as Brown interpreted, "hold good land out of use, so forcing resort to poorer land, decreasing the productivity of industry, lowering wages and raising land rent."[53] In reply to Ely, Brown conceded that some service may be rendered by land speculation, and he cited Fisher's *The Nature of*

Capital and Income in support of this opinion. However, Brown argued that disservices are likely to be rendered as well in the form of the economic waste produced by the unnecessary extension of the infrastructure of services and transportation costs. But he did concede to Ely that land speculation did not necessarily result in unusual gains on the average. Brown noted that George had not made this argument either. However, Brown felt that the economic effects of this seemingly irrational "gambling" on the part of only a minority should not be ignored.

Frank Knight, in a brief review of Brown's 1925 book, objected to the "familiar single-tax heresy that taxes on land value would have any appreciable effect in the way of bringing additional land into use."[54] From another perspective, Davenport opined that unless 100 percent of the rent of land were taxed away, land speculation actually would increase with higher rates of taxation.[55] He declared as a "fundamental" principle of taxation that any taxation should be proportionate to present income.

Brown's differences with these two writers appear to lie in the nature of land speculation in the case of Knight and in the method of taxation in that of Davenport. Brown maintained that when *both* used and unused land were taxed alike, the tendency would be for the speculative return to land holdings to fall, thus increasing land usage. He assumed in his argument that the speculator was not capable of or was uninterested in making improvements and, in addition, tended to overestimate the prospective rise in land value. Thus, the prospective return for such a landholder must fall relative to that of those who intend to make improvements on the land, regardless of the percentage of rent taken by the tax. Moreover, if taxes on capital were relieved as a result of the increased land tax, the differential would be even greater. However, Brown noted that in quantitative terms this advantage of land value taxation was relatively minor.[56] Brown's reluctance to emphasize this advantage was not characteristic of later expressions on the subject. He may have felt uncertain as to the magnitude of the economic effects, which seem to rely on the size of the purely speculative forces induced to leave the land market as a result of the tax.

Problems of Assessment and Revenue Adequacy

ANOTHER ARGUMENT COMMONLY ADVANCED against the implementation of high land value taxation was whether the site value of land could be accurately assessed in practice. Early opinions in this regard varied widely. Seligman said in one instance,

> it is quite impossible in practice to distinguish improvements on the land from improvements in the land. No attempt is ever made, in assessing land values, to differentiate the two.[57]

Brown pointed out that Seligman's use of words in this instance was confusing, as the proposition was to separate site values from the value of all improvements. Alfred Marshall considered the difficulty "undoubtedly very great" but

> of a kind to be diminished rapidly by experience: the first thousand such assessments might probably give more trouble, and yet be less accurately made than the next twenty thousand.[58]

Commons felt that the greatest difficulty was in valuing the fertility value relative to the value of bare land and that urban site valuation should be easier and more accurate.[59]

Brown did not comment extensively on the problem. He conceded that there was a possibility of some unfairness due to inaccurate assessments. However, he viewed these as temporary problems and argued that errors or inadequate data would create minor penalties on thrift and improvement compared to a system of taxation that deliberately penalized thrift and improvement. In a 1970 study, Ursula Hicks commented that a number of countries presently use land value taxation, so it cannot be said that it is not practicable.[60] In the same study, Kenneth Back said: "I am satisfied that highly accurate and consistent land valuations can be established."[61] He added that although administratively feasible, it would not necessarily be administratively simple or less costly.

Yet another source of opposition to the single tax idea was that land was an inadequate tax base. This was an early criticism that questioned whether a 100 percent tax on land would provide sufficient revenue. In that era the question was largely conjectural. Brown, as previously noted, never held that such a tax would suffice. He argued that economic rent being economically significant whether it should be adequate for local or other governmental needs was an irrelevant objection to its application as a first source of public revenue.

The adequacy of land as a base for local governmental revenue continues to be a matter of debate. Many economists still feel that land value taxation would not be a significant source of revenue. Mason Gaffney has argued that land values have been underestimated for a number of reasons, and other effects of land value taxation have been ignored frequently in attempts to assess the adequacy of land as a tax base. He concluded in one study that land values equal or exceed building values in the United States.[62] Dick Netzer once commented on the local adequacy of land value taxation in a letter to Brown: "Once school costs are removed from consideration, the land value tax does come very close to satisfying the revenue adequacy criterion, I believe."[63] In 1986, Steven Cord has found that "land rent (both collected and imputed) is at least 28 percent of the U. S. national income in 1981."[64]

Brown's Special Considerations

BROWN WAS WILLING TO ENTERTAIN CONSIDERATIONS that would allow landowners the right to retain some portion of the rental return. He agreed that in cases where land value had been increased due to street construction and the owner had contributed by way of special assessment, the owner was entitled to a return on this investment if one were forthcoming. Brown was more circumspect regarding the return on what we would call "land development." He preferred to place this in the category of a limited service analogous to that of an invention. Thereby, he argued that some special return be allowed but, as with a patent, only during a limited period of time. His reluctance to accept a return was founded on his belief that investors in such development projects should not utilize expected increments in land value in their calculations. He maintained that foresight with regard to the shifting or increasing of population rendered no real service and was not deserving of a special return.

In discussing the "ability to pay" theory of taxation, Brown conceded that there might be some adverse distributional effects in a heavy reliance on land value taxation. He rejected the ability-to-pay principle as the sole basis for a reform of the tax system. In a manner similar to Commons,[65] Brown maintained that if such a principle were to be applied, it must in the case of "earned" income be prevented from interfering greatly with the principle of "proportioning incomes received to services rendered."[66]

The possibly adverse effects of land value taxation were that among those receiving a large proportion of their income in land rent may be found the "ubiquitous widows and orphans" and that among those receiving only a small portion of their income in land rent may be the very wealthy. Brown responded that in the first case that special provisions may be made and in the second that special taxes could be devised. His point was that these circumstances should not impede a tax reform leading to greater land value taxation and resulting benefits, both economic and ethical.

Robert V. Andelson has noted that Brown on one occasion described himself as a Malthusian.[67] To the extent this is true, it forms a marked contrast with the views of George on population. Brown did express concern with overpopulation in general and rather openly advocated family planning in his texts.[68] This concern led him to make a minor theoretical qualification to his argument on the effects of greater land value taxation. He felt that such taxation might work, however slightly, to the disadvantage of families who purposefully restricted their size so as to better endow their progeny. Brown clearly was thinking about the situation of a small, family farm with all rent taxed away for general benefit in times of increasing population. This family in restricting its size may find its standard of living relatively reduced. Here Brown would consider leaving the owner some portion of the rent so as to avoid this injustice.

"The Single-Tax Complex of Some Contemporary Economists"

IN 1924 BROWN PUBLISHED "The Single-Tax Complex of Some Contemporary Economists."[69] He was undoubtedly aware of the long-standing mutual antipathy between professional economists and the followers of Henry George. One extreme example of the attitude of these economists can be found in Francis A. Walker's reference to George's proposal: "I will not insult my readers by discussing a project so steeped in infamy."[70] Single-taxers, meanwhile, tended to question the credentials of the profession, both scientific and moral. Brown's approach was more restrained; he implied that contemporary writers of texts in economics and in public finance were in varying degrees the victims of a legacy of bias. The bias was expressed in an excessively negative and frequently erroneous conception of the single tax idea. He reviewed the treatment accorded the single tax on land values in several texts and was criticized by one commentator for the causticity of his criticism of them. The basis of the bias was, he felt, a type of "defense complex" wherein "a reasonable consideration of the merits of the case will not be tolerated."[71] He further argued that the objectors had made rights in land property a sacred cow and were unwilling or unable to consider the single tax proposal objectively. Among those criticized were E. R. A. Seligman, C. C. Plehn, Winthrop Daniels, Fred Fairchild, Merlin Hunter and C. J. Bullock. Seligman, the most prominent of those listed, was thought privately by Brown to have attained a stature in the field of taxation that was not wholly deserved.[72] Jacob Viner had written a review article in 1922 on textbooks on government finance that was highly critical of recent publications in this area.[73] Brown cited two of his criticisms which were made in his article. In one, Viner charged Merlin Hunter with misreading Seligman and mistakenly stating that the *impôt unique* of the Physiocrats actually had been adopted and abandoned as a failure.

Willford I. King responded to Brown's article with a rebuttal, "The Single-Tax Complex Analyzed,"[74] about which Seligman commented that it "effectively ridiculed" Brown's contentions.[75] Whereas Brown's arguments were wry, King's response was not only clever in its mockery but even sardonic.[76] King admitted that two of Brown's objections were valid and then proceeded to attack the single tax by reiterating old and answered arguments. King insisted, as had Seligman, that the term "single tax" be considered only in the precise context of George's proposal. Brown preferred to advocate greater land value taxation, which he viewed as complementary to the goals of single taxation. He had asked that the particular argument of his article not be considered a defense of single tax principles, and perhaps for this reason did not respond to King's article for several years. In 1943, he pointed out that King's views were typical of the authors of textbooks in public finance.[77] Brown continued to be unrepentant in his criticism of authors whom he felt slighted land value taxation. (See Appendix 6.)

Economic Arguments on the Effects of Land Value Taxation: Rothbard and Knight

BROWN DESCRIBED WHAT HE SAW TO BE THE "probable effects of making land rent the chief source of public revenue."[78] He assumed that this would remove most of the existing taxation of capital. There would be a rise in the rate of interest and a fall in the price of land; interest rates would rise as the net return to capital rose until more saving was forthcoming; land prices would fall with the capitalization of the higher tax on land rent, and also with the temporarily higher interest rate.[79] He then applied these effects to the case of a small farmer, noting that such farmers would have the taxes on improvements of all types reduced. Thus, all or most of the farmer's taxes would be based on the unimproved or "run down" value of his landholdings. The farmer could accumulate wealth at a greater rate, and if indebted, could pay off the debt more easily. Were the farmer marginal, in the sense that average earnings only were commensurate with a fair return on labor and capital invested despite good management, he would pay only a nominal tax. Assuming that the necessary governmental expenses would be paid by better-situated farmers and urban landholders, the small farmer, so described, would benefit from public services to which he was temporarily unable to contribute.

Next, Brown examined the case of the prospective farm owner or tenant that would be nearly identical to that of a prospective homeowner. Land value taxation would facilitate the purchase of land through the savings on the purchase price as the higher taxes on land value could be paid with the interest on savings. To argue this, Brown appears to assume that the prospective owner has the funds equal to the original price and invests the savings. If so, Brown did not prove his point. He clarified this later by saying that: "even if the lower price of land does no more than balance the higher tax on it, the reduction or removal of the other taxes is all clear gain."[80]

Thus, he argued that tenancy should be reduced and prospective farmers aided. He envisioned the tax reform as a partial removal of occupational barriers wherein those with little means could begin anew in farming. He saw the land tax in 1932 as representing a lighter burden on farmers during sustained periods of low farm prices because rental value of farmland would fall in these periods. He admitted that some farmers would be worse off—at least temporarily—as a result of the tax but that these farmers in general would be in a better position to bear this burden and should consider the interests of their progeny.

Many critics of the single tax had pointed out that a 100 percent tax on land's economic rent was tantamount to a confiscation or nationalization of these lands. They frequently referred to this as a step toward socialism while others, such as Frank Knight, believed it to be the equivalent of anarchy.[81] The confiscation of land values by the government was considered economically disastrous because it would imply government ownership and management of land, which would not attain the standard of efficiency achievable through competitive private ownership. Murray Rothbard commented in a similar manner on the scenario created by a 100 percent tax on land rent.[82] He argued that upon the application of the tax, land would become valueless or free and that owners would have no incentive to charge any rent. Thus, no revenue would be forthcoming from the tax, and furthermore no market allocation of the land sites would be available and "everyone will rush to grab the best locations."[83]

The full implications of a 100 percent tax were rarely discussed in detail by either its proponents or its opponents, as the question tended to strain one's imagination. Some critics did stress the ensuing economic chaos of such as dramatic change in the tax as well as the property system. Brown, like other advocates, did not accept that the reform would in a sense "confiscate" all site value.

Property would retain "value" in terms of the improvements made upon it.

Brown responded to Rothbard in a 1958 article arguing that his deductions were erroneous and contradictory.[84] The owners' incentive to collect their rent, even if the owners own no improvements on the land, would be provided by the taxing body on penalty of sacrificing the title. In the more likely case where owners have invested in improvements, they retain an incentive to collect the rent in order to pay the tax and retain the title. Those who have not or do not intend to make improvements on the land held could immediately give up their title, but the tax could then be collected from the renter, were there one, or within due time from the new owner. Brown argued that if land were to be in a "state of non-ownership" as Rothbard proposed, why then the chaotic rush to grab up the best locations? He did not go on to answer Rothbard's implied question and Knight's as well: How would an efficient allocation of sites be accomplished given that the sites would remain economically scarce? Were Brown to have answered, one can suppose that in large part the allocation would be according to market principles with certain aid from governmental agencies. Ignoring the added difficulties of expectations with respect to the tax reform, the agency in charge would try to maximize the yield on the tax. C. Lowell Harris pointed this out in his commentary on Rothbard in *Critics of Henry George*.[85] Even with the 100 percent tax there would remain incentives to bid for the use of land on the part of those presently using it and those who wish to in the future. The agency controlling the title would grant to the highest bidder the right to use the land as long as the taxes were paid and to "sell" this right at their discretion. The bids presumably would be taken as revenue as well by the agency. Transfer or sale from one user to another may present a problem even if accurate assessments were made on the potential yield of the site value. The problem would be one discussed previously: To what extent would "speculation" in land values perform a service in directing land to its most efficient use? Assuming it to be minimal, the land "market" would function on the basis of the expected returns to the application of labor and capital to the site, although the site itself nominally can have no return. There are, of course, other possible complications, but Brown would have stressed in this case the tax relief gained for labor and capital. Rothbard, Knight and others were correct in pointing out, in this extreme case, the greater reliance on the auspices of governmental agencies in terms of the requirement of assessment accuracy and performance of the state's broker role. Yet, some urban and land-use planners might welcome these opportunities. Such a radical change would be highly disruptive, but as Brown and others maintained, no such change was contemplated or thought practical. For Brown, the 100 percent land value tax was, I believe, an ethical ideal somewhat analogous to Marx's pure communism that did not demand immediate and detailed analysis.

In 1936, George R. Geiger,[86] a student of John Dewey, published *The Theory of the Land Question*. Brown was cited as having read the manuscript, and he strongly influenced portions of the book.[87] Geiger's earlier book on the philosophy of Henry George[88] was subject to a caustic review by Frank Knight. Knight maintained that

> there is no evidence, a priori or empirical, either (a) that speculative activity yields a higher return, in any representative sample of cases, than does activity where the results are actually in accord with expectations, or (b) that land acquisition or holding presents anything peculiar in comparison with other activities.[89]

In a letter to John Ise, Brown described Knight's review as "a bit rabid."[90] In 1943 Brown responded that George did not base his proposition on the belief that landowners receive an exceptional rate of return. To Knight's second point Brown responded that George's view of land was analogous to slaveholding in that, regardless of the rate of return, the incomes derived were exploitative in nature. Brown constructed another analogy wherein at some nominal cost the ownership of a lake (Michigan) is acquired and charges for its use would then represent something "peculiar in comparison with other economic activities."[91] Knight would reiterate his view in a 1953 article: "There is no socially-created unearned increment in the possession of landowners."[92]

Brown's Abridgements of George's *Progress and Poverty*

BROWN WISHED THAT THE READERSHIP of *Progress and Poverty* not only by students but also by the general public would not abate as the book "aged." In 1928 he produced a radical abridgement, from 600 to 80 pages, under the title *Significant Paragraphs from Henry George's Progress and Poverty,*[93] which was authorized by Anna George de Mille and underwritten by the Robert Schalkenbach Foundation. Brown removed all of Book I on wages and capital and all but a small portion of Books II and III on population and laws of distribution, respectively. Book IV, George's thesis on the effect of economic growth on the distribution of wealth, was cut from 28 to 4 pages. He pared at the remaining Books but managed to offer the essence of George's remedy and its effects as well as a good sampling of George's rhetorical ability. He also added a few comments and interpretations. John Dewey, who provided an introductory essay to the book, praised Brown's work, but indicated that this summary should not serve as a substitute for the original because it did not capture George's social theory. Dewey declared: "No man, no graduate of a higher educational institution, has a right to regard himself as an educated man in social thought unless he has some firsthand acquaintance with the theoretical contribution of this great American thinker."[94] Brown's 1940 abridgement was considerably less radical, as it resulted in a book of 232 pages.[95] He made no comments in the text, but continued to achieve much of the reduction in length by excising George's treatment of Malthus, the wages-fund, and laws of distribution. The success or failure of Brown's quite considerable efforts might be judged by knowing the precise years for which the abridgements were available and their sales in those years. I have not been able to find such information, but, judging by the infrequency with which these books appear in university and college catalogues, one might speculate that they attained only a limited circulation, despite being very inexpensive.

Brown's Later Articles and Advocacy of Land Value Taxation

BROWN HAD OCCASION in a 1941 "communication" to the *American Economic Review* to chide Kenneth Boulding for an inconsistency in his *Economic Analysis*. Brown found fault with Boulding's definition of economic rent. In one instance, Boulding defined it as the return to any factor in excess of the minimum amount necessary to keep that factor "in its present occupation," and in another he substituted the phrase "in continuous service." For Brown this minor slip was of importance, as he wished to retain the use of the term *economic rent* to signify the rent of land exclusive of the return to improvements. He asked, "Is the expression 'economic rent' now to do duty for every sense in which we may say there is a 'surplus'?"[96] Ben Fine found Brown's question to be illustrative of the position of those who "reacted against the euthanasia for rent theory as a specific source of revenue tied to the land."[97]

In his later articles, Brown increasingly referred to the urban problems of slums, blighted areas and suburban sprawl. Land value taxation, he thought, would assist in preventing or alleviating these problems by creating incentives for improvements and by lessening speculation in building sites. In addition, he felt that lower-cost housing would result which would reduce the need for subsidization of housing and home ownership.

Studies of Australian land taxation by A. R. Hutchinson convinced Brown in 1949 that there was empirical support for the claims made for greater land taxation.[98] Hutchinson compared the Australian states based on the proportion of local real estate taxes levied on land value. He ignored the state and national land taxes, as they produced relatively little revenue. (The national tax in effect in Australia between 1910 and 1952 has been discussed by many writers including, in 1960, Richard M. Bird, who noted that analysis of the effects of the tax was complicated by the continual alterations in the rates and exemption levels.[99] Bird found that when the tax was abolished in 1952, it provided only 1 percent of federal revenue.) Hutchinson found that, in general, in those states taxing land value highly relative to improvements, housing construction, areas under cultivation and population inflow increased substantially in comparison to those states that did not base the property tax largely on land values. Brown recognized that the study was not conclusive as there might not have been sufficient similarity among the states, yet he felt it was a good prima facie case and worthy of further investigation. Mary Edwards in 1984 carried out a statistical study that supported Hutchinson's conclusions; she found that not taxing improvements tended to lead to an increase in the value of housing and the value of the total housing stock.[100] Brown served on the board of editors for a 1955 publication, *Land Value Taxation Around the World*, which was a unique resource for study in this area of taxation.[101] A greatly expanded second and third edition of this book, now edited by Robert V. Andelson, have recently been published.[102] In this revised study Geoffrey A. Foster concluded in his study of the case of Australia: "the various studies (mainly in Victoria) in local government areas give empirical vindication of the economic and ethical soundness of the site-value approach."[103]

While living in Pennsylvania, Brown became active in promoting local land value taxation. In 1951, the Pennsylvania legislature passed a bill allowing "third-class" cities to voluntarily adopt a graded tax plan wherein the cities could assess land and improvements separately and gradually increase the tax on land value relative to that on improvements.[104] In 1913, Pittsburgh and Scranton had adopted a similar plan. The new plan did not set fixed limits on the ratio between land and building taxes. Brown and his wife, Elizabeth, aided in the attempt to convince city authorities to adopt the plan. However, the results were disappointing, and the Browns attributed this to a lack of understanding of the benefits and to the opposition of those with special interests.[105] Later, the fortunes of land value taxation in the state, improved with new cities adopting the plan and cities such as Pittsburgh increasing the ratio of land to improvements taxation. Steven Cord, an active supporter of this movement and editor of *Incentive Taxation*, was quoted as saying that the land-tax idea "has moved out of the hands of the aficionados and into the mainstream of local politics" in western Pennsylvania.[106] Cord's 1983 statement was prophetic for all of the state of Pennsylvania. A portion of the abstract of a 1997 study by Wallace Oates and Robert

Schwab of the rejuvenation of the city of Pittsburgh reads: "The analysis suggests that, while the shortage of commercial space was a primary driving force behind the expansion, the reliance on increased land taxation played a supportive role by enabling the city to avoid rate increases in other taxes that could have impeded development."[107] One can speculate that Brown would have applauded the authors for their objectivity and recognition of the importance of the study despite its inherent difficulty. He may as well have quibbled with the authors' above statement, and asked if the previous tax regime was a contributor to the shortage of commercial space. If this were so, then the role of land value taxation may have been something more than merely supportive.

Throughout his life Brown was active in organizations supporting the single tax idea and was a contributor to *Land and Freedom, The Freeman* and the *Henry George News*, among others, and, from its inception, the *American Journal of Economics and Sociology.* As mentioned earlier, he served on the editorial board of this journal along with, for a number of years, two other economists, Harold Hotelling and John Ise. Hotelling was sympathetic to land value taxation as was Ise originally, although the latter was shown to have altered his view by E. R. Brown.[108] Brown was also a founding member of the *The Freeman*'s editorial council along with William C. de Mille, John Dewey, George Raymond Geiger, Henry George III, Joseph Dana Miller, Albert Jay Nock and Kathleen Norris. His contributions to this journal (1938–1943) were highly polemical with titles such as: "The Clarions of the Battle Call," "The Void in College Curricula" and "Why States Go Totalitarian." *The Freeman* became the *Henry George News* in early 1943. Brown contributed many articles to this newsletter.

Some Notable Developments Subsequent to Brown's Death

IN 1994 THE NATIONAL TAX ASSOCIATION CONDUCTED a tax policy opinion survey of its individual membership which repeated verbatim a 1934 survey of American public finance professors carried out by Mabel Walker of the Tax Policy League. Question 13 of this survey reads: "Should there be a special tax on [the] unearned increment of land values?"[109] The response to this poorly worded question was 62% positive in 1934 and only 22% in 1994! The 1994 survey was broken into five age groups from 20–30 years old, etc., to over 60 in age. The youngest and the oldest groups with 38% and 34%, respectively, were much more favorable to this form of land value taxation than the middle groups with 16%, 19% and 23%. On a related question (#11), "Should improvements be taxed at a lower rate than land?" the 1934 positive response was 54%, which dropped to 38% in 1994, indicating some inconsistency in the responses. Re: question 13, the poor wording might explain the huge drop-off in support as "special tax" is not explained and the term "unearned increment" is somewhat pedantic. The professors in 1934 were much more likely to have decoded the question as calling for some degree of support for Henry George's single taxation. Joel Slemrod, who commented on the results of the survey, interpreted "unearned increment in land values" to be "presumably" the "capital gains not due to improvements." Slemrod then attempted to explain the significant drop-off as "one example of the greater tendency in 1934 to favor higher taxes on capital income compared to labor income."[110] A much more likely explanation is that contemporary tax specialists tend to find any question nonsensical if it treats land differently than capital. The survey question in 1934 when land was still considered a factor of production distinct from capital by most economists was a meaningful one. If the Fillebrown 1908 questionnaire is comparable to these surveys, then we can observe a decline in support by the profession as characterizing the whole of the last century. This would, of course, be discouraging for Brown, with the only possible bright spot being the 38% support evinced by the youngest age cohort.

Brown would have been more pleased in general with the, at times, more lively and open discussion of land value taxation in public sector journals and the continued dedication to Georgist themes in the *American Journal of Economics and Sociology* with the continued sponsorship of the Francis Nielson Fund and the Robert Schalkenbach Foundation. Will Lissner, its founding editor, lived to see the chief editorship pass successfully to first Frank C.

Genovese and then to Laurence S. Moss in the journal's almost complete 60 years of publication.

Two Ph.D. theses in economics have notably focused on land value taxation. Terence Michael Dwyer's 1980 Harvard thesis, *A History of the Theory of Land Value Taxation,*[111] is the most comprehensive study of its kind. The title is somewhat deceptive in that the study is more than a history; it treats and contributes to ongoing arguments with respect to the efficiency and equity of land value taxation. Dwyer draws extensively on Brown's writings on taxation and land value taxation. Kris A. Feder's 1993 Temple thesis titled *Issues in the Theory of Land Value Taxation*[112] profits from Dwyer's study and in particular the numerous contributions on the subject by Mason Gaffney while not ignoring Brown's key articles. Kenneth Boulding's "neo-Georgist" position is examined and over one-half of the study is dedicated to examining the relation of land speculation to land value taxation. Feder concludes her thesis pointing to "Unsettled Questions Regarding Land and Its Taxation." This theme is much that of Dick Netzer's recently published article, "What We Need to Know About Land Value Taxation."[113] For Netzer the key questions are land value taxation's contemporary relevancy and feasibility.

Application of Georgist ideas to problems in economic development and the "new" environmentalism were areas that came into focus quite late in Brown's life; thus he made no direct contribution to these questions. This void has been more than adequately filled by a number of scholars. Besides the abovementioned Gaffney and Feder, I would add the names of James L. Busey, Jerome F. Heavey, Jürgen Backhaus, Jacob Jan Krabbe, David Richards, Roger Sandilands and Fred Foldvary.

Conclusion

INTELLECTUAL AND POLITICAL CURRENTS during Brown's 60-odd years of advocacy of land value taxation were generally not favorable to his cause. Progressive and populist movements existing in his early years were not drawn toward the single tax idea per se. Labor movements of a more radical bent were inclined to adopt socialistic programs. Moderate labor unions, despite Samuel Gompers' support of George in his mayoral contest, in general found no place for land value taxation in their agendas. Prominent intellectual periodicals, such as the *New Republic*, *The Dial* and the *Atlantic Monthly*, despite their vacillations, were never taken with this proposed reform.[114] Despite the affinity between Georgist and Austrian thought, two of the latter's prominent expositors were adamant opponents of the single tax (Rothbard and Ludwig von Mises). Nor is there any traceable influence in the traditional political parties.[115]

The earlier work of the Joseph Fels Fund and that of the Henry George Schools and Clubs, the Robert Schalkenbach Foundation, the Henry George Foundation and the Lincoln Institute of Land Policy[116] in the promotion of land value taxation has not commanded widespread attention. However, the ongoing efforts of these entities are indicative of the continuing attraction and relevancy of the ideas expressed by George well over 100 years ago. In academia, the Committee on Taxation, Resource and Economic Development has published several studies. Among its contributing members, several are sympathetic to land value taxation with Mason Gaffney emerging as this cause's leading advocate. More recently the Centre for Incentive Taxation in London has been the source of several studies. In addition, the University of Rochester Press in 1997 published a series, *The Henry George Centennial Trilogy*, edited by Kenneth C. Wenzer. He also edited a 1999 study, *Land Value Taxation: The Equitable and Efficient Source of Public Finance*, which includes a reprint of Brown's 1927 *Journal of Political Economy* article, "Land Speculation and Land-Value Taxation."[117]

The *Critics of Henry George*, edited by Robert V. Andelson, and Steven Cord's *Henry George: Dreamer or Realist?*[118] are outstanding examples of works which have served to renew interest in and respect for the work of Henry George. Mason Gaffney and Fred Harrison's *The Corruption of Economics* appears to have caught the attention of a good portion of the profession. A very distinguished group of scholars including now four Nobel prize for economics recipients signed an open letter (November 7, 1990) to Mikhail Gorbachev urging him to adopt an essentially Georgist approach to the privatization of markets in that land would remain in public ownership and the rents paid to the government would provide a large portion of needed public revenue. Although it cannot be known for certain, it would seem likely that William Vickrey would have spoken out favorably of land value taxation had fate allowed him to make his Nobel Prize acceptance address. One can only catagorize as "surprising" the recent avowal of support for Georgist reform by one of the long time, leading expositors of the history of economic thought: Mark Blaug.[119] Outside of academia I will draw upon a further example of land value taxation's persevering influence from a 1997 *Des Moines Register* op-ed. Bill Reichardt, a well-known former businessman, state legislator and star football player for the University of Iowa, offered an opinion piece titled "Tax the land, not improvements, and renew our cities."[120] He ended the editorial by referencing the paper's readers to not only George's *Progress and Poverty*, but also to Robert V. Andelson's *From Wasteland to Promised Land* and Nicholas Tideman's *Land and Taxation*.[121] The relationship or affinity of an Andelson, a Cord, a Gaffney, a Harris, an Oates, a Netzer, a Tideman, a Vickrey or any other of the above-mentioned writers to Harry Gunnison Brown varies from slight to significant. What clearly links them, however, is that they represent a generation that succeeded that of Brown's, and Brown was just as clearly an important link, perhaps the most important, back to the teachings of Henry George and his predecessors.

In conclusion, questions as to the most advantageous land tax policies remain with us, and their importance has not diminished. Brown's lifelong work in demonstrating the relevancy of land value taxation to these questions forms a important legacy for students, whether they come to share his conclusions or not. Pinkney Walker, a student and colleague of Brown's in his later years at Missouri, commented that Brown chose to actively support land value taxation because so few economists were supporting any reform in this direction.[122]

Notes

1. Several commentators have observed that a more accurate term would be *land rent taxation*. Although I think they have a valid point, I will follow the more readily recognizable terminology.

2. Arthur Nichols Young (1916). *The Single Tax Movement in the United States*. Princeton, NJ: Princeton University Press: 312.

3. [William Graham Sumner] (1881). "Review of *Progress and Poverty*." *Scribner's Monthly* 28 (June): 312–313.
Francis Amasa Walker (1883). *Land and Its Rent*. Boston: Little, Brown.
John Bates Clark (1890). "The Ethics of Land Tenure." *International Journal of Ethics* 1 (October): 62–79.
Richard T. Ely, Thomas S. Adams, Max O. Lorenz and Allyn Young (1930). *Outlines of Economics*. 5th ed. New York: Macmillan Co.: 462.
Simon Nelson Patten (1891). "Another View of the Ethics of Land Tenure." *International Journal of Ethics* 1 (April): 357–360.
Frank A. Fetter (1904). *The Principles of Economics.* New York: Century Co.: 374–375.
Edwin R. A. Seligman (1925). *Essays in Taxation*. 10th ed. New York: Macmillan & Co.: 66–69.
Frank Knight (1953). "The Fallacies in the Single Tax." *The Freeman* 3 (August) : 809–811.

4. Edwin Cannon (1930). *A Review of Economic Theory*. London: P. S. King & Son: 400–403.
F. Y. Edgeworth (1925). *Papers Relating to Political Economy*. Vol. 2. London: Macmillan & Co.: 187, 192, 225 and 232.
Gustav Cassel (1932). *The Theory of Social Economy*. New York: Harcourt , Brace & Co.: 260–279.

5. Joseph Dorfman (1959). *The Economic Mind in American Civilization*. Vol. 3. New York: Viking Press: 360.

6. Edwin R. A. Seligman (1912). "Recent Tax Reforms Abroad." *Political Science Quarterly* 27 (March): 469.

7. Richard T. Ely (1917). "Land Property as an Economic Concept and Field of Research." *American Economic Review* 7 (March): 33.

8. Charles Fillebrown (1908). Chairman of a Round Table Discussion. "Agreements in Political Economy." *Publications of the American Economics Association*, Ser. 3, no. 5: 117–123.

9. J. Patrick Gunning (1997) has pointed out the quite equivocal "support" Davenport lent single taxation which neither George Geiger (1936) or for that matter Brown had failed to take note of. I will not pursue the questions raised here, but only attest to the difficulty of interpreting *in toto* Davenport's oblique writing mannerisms. Also it may be noted that after leaving Missouri for Cornell, he wrote nothing more on the subject.

10. Thomas Nixon Carver (1915). *Essays in Social Justice*. Cambridge, MA: Harvard University Press: 281–303.
Frank Taussig (1926). *Principles of Economics*. Vol. 2. 3rd ed. New York: Macmillan & Co.: 80–82.
John Commons (1922). "A Progressive Tax on Land Values." *Political Science Quarterly* 38 (March): 41–68.

Herbert J. Davenport (1917). "Theoretical Issues in the Single Tax." *American Economic Review* 7 (March): 1–30.

11. The history of Irving Fisher's position on the single tax as best I can reconstruct is the following. Brown wrote Fisher in 1925 reminding him of conversations they had had concerning Fisher's intention of writing a chain of books which would include one addressing the question: What is Wrong with Us? Brown argued that the present system of taxation an important part of the answer to this question and it had not been competently studied to date. He went on to urge Fisher to write on this subject. (Letter, March 14, 1925, Irving Fisher Papers, Yale University Library) In the correspondence there is no reply from Fisher on this entreaty. Louis Post reported in his 1926 book, *What is the Single Tax?* (New York: Vanguard Press), that Fisher made the following statement in a speech at a formal dinner in New York City: "Premising that so important a change should not be made abruptly, I favor a gradual reduction, as far as possible, of the burden on industry and labor, and taking instead the economic rent of bare land. I am, however, opposed to the 'single tax' in the sense that land value should be the sole source of public revenue." (106) This was the basis for Brown's 1928 appendix citation of Fisher as one whose expressed opinion tended to be supportive of single taxation.

George R. Geiger next reported to have heard Fisher say that he was "90 per cent a single taxer." He further stated: ". . . his chief objection to George was the metaphysics of the single tax system, i.e. its absolutism." (*The Philosophy of Henry George*. New York: The Macmillan Company, 1933: 468.)

In 1932 Fisher published a short article that stressed his objections to the confiscation element in the single tax and its "singleness." The article, titled "The Single Tax," appeared in *The International Musician* in the September issue of this obscure (for economists at least) publication. I came to know of the article only through a lambasting critique of it in the Georgist journal, *Land and Freedom*. ("The Professor and The Single Tax" 32[6]: 206–207) Fisher's very brief article essentially elaborates on his objection to the confiscatory element in the single tax program, but recognizes that there are no special "vested rights" in land value such that increased taxation of land value as well as increases in land value in the future (within reasonable limits) was acceptable and to be desired due to the non-shiftability of the tax. Fisher's other objection was to the "orthodox" single-taxer position that only land value be the subject of taxation. Arguing somewhat whimsically, he declared that this may lead to excessive government revenue such that the proceeds would be wasted, or in the other extreme that such a tax would yield no revenue at all. Fisher was probably harking back to an earlier criticism made by Charles Spahr ("The Single Tax." *Political Science Quarterly* 6, 1891: 628–631) which Gaffney

(1994:71) has pointed out seems applicable only to local as opposed to nationwide land value taxation.

In 1942 Fisher's *Constructive Income Taxation: A Proposal forReform* was published which brought together his long-time concerns about the double taxation of savings and capital gains taxation as well as his general preference for expenditure taxation. (See William Barber, ed. [1997] *The Works of Irving Fisher.* Volume 12: *Contributions to the Theory and Practice of Public Finance*. London: Pickering & Chatto.) Brown made no written comment on Fisher's proposal.

12. Harry Gunnison Brown (1925). *The Taxation of Unearned Incomes*. Columbia, MO: Lucas Brothers: 126.

13. They did so in response to an inquiry by the American Association for Scientific Taxation as noted in *Significant Paragraphs from Henry George's Progress and Poverty* (Ed. Harry Gunnison Brown. New York: Doubleday, Doran & Co., 1928. Appendix: 77–80. Those who had made "similar expressions" were: Arthur T. Hadley, Tipton R. Snavely, Paul Douglas, Thaddeus P. Thomas and the Rev. John A. Ryan.

14. Lionel Robbins (1967[1932]). Introduction. *The Common Sense of Political Economy.* By Philip H. Wicksteed. Vol. 1. New York: Augustus M. Kelly: vi–vii.

Renato Cirillo (1984). "Leon Walras and Social Justice." *American Journal of Economics and Sociology* 43 (January): 53–60.

Knut Wicksell (1958). "A New Principle of Just Taxation." *Classics in the Theory of Public Finance*. Eds. Richard Musgrave and Alan Peacock. London: Macmillan & Co.: 72–118.

15. I have chosen to use primarily the term "land value" without hyphenation to express the economic value of land apart from improvements made on or in it. Other terms I believe to be synonymous are used at times, such as "bare land value" and "site value" where the context makes the meaning clear.

16. Warren Samuels had noted that: ". . . inasmuch as land has been so economically, socially and politically important, land ownership has a transcendental if not sacral status in the minds of both landowning and non-landowning people, one frequent consequence of which is common attitudes adverse to land taxation." (Foreword. "Land Value Taxation Around the World." Ed. Robert V. Andelson. *American Journal of Economics and Sociology* 59 (Supplement): ix.)

17. Harry Gunnison Brown (1918). *The Theory of Earned and Unearned Incomes*. Columbia, MO: Missouri Book Co.

18. Harry Gunnison Brown (1932). *The Economic Basis of Tax Reform*. Columbia, MO: Lucas Brothers.

19. Phillips Hamlin Brown (December 15, 1981). Letter to author. Personal files, Iowa City, IA.

20. This is not to imply that there were no economists other than those mentioned previously who supported the single tax idea. It does imply that I have found no economist of Brown's stature who openly supported Brown's view. For example, William N. Loucks of the University of Pennsylvania wrote an article in the *Annals of the American Academy of Political and Social Sciences* in 1930 in which he indicated strong support, yet I have not found any other writing by him on this theme.

21. Harry Gunnison Brown (1936). "A Defense of the Single-Tax Principle." *Annals of the American Academy of Political and Social Sciences* 183 (January): 63.

22. Harry Gunnison Brown (1931). *Economic Science and the Common Welfare.* 5th ed. Columbia, MO: Lucas Brothers: 244–245.

23. John R. Commons (1934). *Institutional Economics*. New York: Macmillan & Co.: 813–814.

24. Brown (1931): 24.

25. John C. Commons (1925). "Review of *Economic Science and the Common Welfare*." *American Economic Review* 15 (September): 484.

26. J. Shield Nicholson (1893). "Address to the Economic Science and Statistics Section of the British Association." *Journal of Political Economy* 1 (December): 124.

27. L. L. Price (1891). "Review of the Duke of Argyll's *The Unseen Foundations of Society*." *Economic Journal* 3: 264–271.

28. Carver (1915): 282–303.

29. Herbert J. Davenport (1911). "The Extent and Significance of the Unearned Increment." *Publications of the American Economic Association* 11: 322–331.

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31. Willford I. King (1921). "Earned and Unearned Income." *Annals of the American Academy of Political and Social Sciences* 95 (May): 251–259.

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33. Commons (1934): 840–841.

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35. Nichols (1916): 259.

36. This budget was rejected by the House of Lords.

37. Wicksell (1958): 113.

38. Fred Rogers Fairchild (1923). *Essentials of Economics*. New York: American Book Co.: 507.

39. Brown (1932): 191–195.

40. Frank Knight (1925). "Review of Brown's *The Taxation of Unearned Incomes*." *National Municipal Review* 14 (June): 378.

41. Ward Bishop (1933). "Review of *The Economic Basis of Tax Reform*." *American Economic Review* 23 (December): 761–763.

42. Anonymous (1920). "Review of *The Theory of Earned and Unearned Incomes*." *Political Science Quarterly* 35: 693–694.
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44. Edwin Cannan (1907). "The Proposed Relief of Buildings from Local Rates." *Economic Journal* 17: 36–46.
45. C. F. Bickerdike (1912). "The Principle of Land Value Taxation." *Economic Journal* 22: 1–15.
46. Charles Trevelyn (1907). "Land Value Taxation and the Use of Land." *Economic Journal* 17: 30–35.
47. Joseph Wedgewood (1912). "The Principle of Land Value Taxation." *Economic Journal* 22: 388–397.
48. Alvin S. Johnson (1914). "The Case Against the Single Tax." *The Atlantic Monthly* 113 (January): 33.
49. Thomas S. Adams (1916). "Tax Exemption through Tax Capitalization: A Fiscal Fallacy."
American Economic Review 5 (June): 279.
50. Davenport (1917): 25.
51. One example is Susan Previant Lee and Peter Passel (1979) *A New Economic View of American History*. New York: W.W. Norton & Co.: 307–325.
52. Richard Ely et. al. (1933). *Outline of Economics*. New York: Macmillan & Co.: 447–449.
53. Brown (1925) *The Taxation of Unearned Incomes*: 128.
54. Knight (1925) "Review of *The Taxation of Unearned Incomes*": 378.
55. Davenport (1917): 16.
56. Harry Gunnison Brown (1927). "Land Speculation and Land Value Taxation." *Journal of Political Economy* 35 (June): 402.
57. Seligman (1925) *Essays in Taxation*: 91.
58. Alfred Marshall (1938). *Principles of Economics*. London: Macmillan & Co.: 804.
59. Commons (1922) "A Progressive Tax on Land Values": 53–59.
60. Ursula Hicks (1970). "Can Land be Assessed for Purposes of Site Value Taxation." *The Assessment of Land Value*. Ed. Daniel Holland. Madison, WI: University of Wisconsin Press: 9–24.
61. Kenneth Back (1970). "Land Value Taxation in Light of Current Assessment Theory and Practice": 54.
62. Mason Gaffney (1970). "Adequacy of Land as a Tax Base": 157–212.
63. Dick Netzer (February 11, 1969). Letter to Harry Gunnison Brown. Author's personal files, Iowa City, IA.
64. Steven Cord (1986). "How Much Revenue Would a Full Land Value Tax Yield?" *American Journal of Economics and Sociology* 44 (July): 291.
65. Commons (1922): 46–48.

66. Brown (1932): 123.

67. Robert V. Andelson, ed. (1979). *The Critics of Henry George*. Rutherford, NJ: Fairleigh Dickinson University Press: 385.

68. Harry Gunnison Brown (1942). *Basic Principles of Economics*. Columbia, MO: Lucas Brothers: 445–449.

69. Harry Gunnison Brown (1924). "The Single-Tax Complex of Some Contemporary Economists."
Journal of Political Economy 32 (April): 164–190.

70. Francis A. Walker (1887). *Political Economy*. New York: Henry Holt & Co.: 419.

71. James Harvey Robinson (1921). *The Mind in the Making*. New York: Harpers: 92.

72. Harry Gunnison Brown (October 4, 1930). Letter to James Harvey Rogers. Rogers Papers, Yale University Library, New Haven, CT.

73. Jacob Viner (1922). "Textbooks in Government Finance." *Journal of Political Economy* 30: 242–256.

74. Willford I. King (1924). "The Single-Tax Complex Analyzed." *Journal of Political Economy* 32 (October): 604–612.

75. Seligman (1925) *Essays in Taxation*: 97.

76. King (1924:604) began his rebuttal with the following witticism: "As Mrs. O'Flanagan was on her way home from a review of the regiment of which her son was a member, she overtook a neighbor. 'Faith,' said Mrs. O'Flanagan, 'Oi'm proud of me Terence. Whin the byes came marchin' by in a long straight line, ivery man in the regiment was out of step except Terence."

77. Harry Gunnison Brown (1943). "Anticipation of an Increment and the 'Unearned Decrement' in Land Values." *American Journal of Economics and Sociology* 2 (April): 347.

78. Brown (1932): 215.

79. Compare with Jan K. Brueckner (1986). "A Modern Analysis of the Effects of Site Value Taxation." *National Tax Journal* 39 (March): 49–58.

80. Brown (1932): 231.

81. Knight (1953): 810.

82. Murray Rothbard (1970). *Power and Markets*. Menlo Park, CA: Institute for Humane Studies: 95.

83. *Ibid.*

84. Harry Gunnison Brown (1958). "Foundations, Professors and 'Economic Education.'" *American Journal of Economics and Sociology* 17 (January_: 149–152.

85. C. Lowell Harris (1979). "Rothbard's Anarcho-Capitalist Critique." in *Critics of Henry George* : 354–370.

86. Geiger was the son of Oscar Geiger, who founded in New York the Henry George School of Social Science. For more on George R. Geiger see Christopher K. Ryan and Helen B. Ryan (1999) "Remembrance and

Appreciation Feature: George Raymond Geiger (1903–1998)." *American Journal of Economic and Sociology* 58 (1): 7–15.

87. George R. Geiger (1936). *The Theory of the Land Question*. New York: The Macmillan Company.

88. George R. Geiger (1933). *The Philosophy of Henry George.* New York: The Macmillan Company.

89. Frank Knight (1933). "Review of George R. Geiger's *The Philosophy of Henry George*." *Journal of Political Economy* 41 (October): 688.

90. Harry Gunnison Brown (January 9, 1939). Letter to John Ise. Joint Collection of Missouri Western Historical Manuscripts Collection-Columbia and State Historical Society of Missouri.

91. Brown (1943): 351.

92. Knight (1953): 810.

93. The use of number of pages is, of course, a crude measure. Word count using scanning devices would be a much better measure; but, it is not, I feel, required for this comparison.

94. John Dewey (1928). Preface. *Significant Paragraphs from Henry George's Progress and Poverty*. By Harry Gunnison Brown. New York: Doubleday, Doran & Company: 2.

95. Henry George (1940). *Progress and Poverty*. Rearranged and abridged by Harry Gunnison Brown. New York: Henry George School of Social Science.

96. Harry Gunnison Brown (1941). "Economic Rent: In What Sense a Surplus?" *American Economic Review* 31 (December): 833–835.

97. Ben Fine (1983). "The Historical Approach to Rent and Price Theory Reconsidered." *Australian Economic Papers* 22 (June): 141.

98. Harry Gunnison Brown (1949). "The Challenge of Australian Tax Policy." *American Journal of Economics and Sociology* 8 (July): 377–400.

99. Richard M. Bird (1960). "A National Tax on the Unimproved Value of Land: The Australian Experience." *National Tax Journal* 13 December: 386–392.

100. Mary Edwards (1984). "Site Value Taxation in Australia: Where Land is Taxed More and Improvements Less, Average Housing Value and Stock Are Higher." *American Journal of Economics and Sociology* 43 (October): 481–495.

101. Robert V. Andelson et al., ed. (1955). *Land Value Taxation Around the World.* New York: Robert Schalkenbach Foundation.

102. Robert V. Andelson, ed. (2000). "Land-Value Taxation Around the World." *American Journal of Economics and Sociology* 59 (Suppplement). (Also, *Land-value Taxation Around the World.* Ed. Robert V Andelson. Boston: Blackwell Publishers, 2000.)

103. Geoffrey A. Foster (2000). "Australia." *Land Value Taxation Around the World*: 415.

104. Will Lissner (1951). "Pennsylvania's New Optional Graded Tax Law." *American Journal of Economics and Sociology* 10 (October): 41–43.
105. Harry Gunnison Brown and Elizabeth Read Brown (1968). "Obstacles to the Adoption of Land Value Taxation." *American Journal of Economics and Sociology* 27 (October): 387–392.
106. Gurney Breckenfeld (1983). "Higher Taxes that Promote Development." *Fortune* 18 (August): 69.
107. Wallace E. Oates and Robert M. Schwab (1997). "The Impact of Urban Land Taxation: The Pittsburgh Experience." *National Tax Journal* 50 (March): 1.
108. Elizabeth Read Brown (1961). "How College Textbooks Treat Land Value Taxation." *American Journal of Economics and Sociology* 20 (January): 162–163.
109. Joel Slemrod (1994). "Professional Opinions about Tax Policy: 1994 and 1934." *National Tax Journal* 48: 125.
110. *Ibid.*: 133.
111. Terence Michael Dwyer (1980). *A History of the Theory of Land Value Taxation.* Diss. Harvard University. Ann Arbor, MI: UMI. (Due to the university library's lending policies I was unable to make use of this study in the first edition of this book.)
112. Kris A. Feder (1993). *Issues in the Theory of Land Value Taxation*. Diss. Temple University.
113. Dick Netzer (2001). "What Do We Need to Know about Land Value Taxation?" *American Journal of Economics and Sociology* 60 (Supplement). (Although it was not made clear in this publication, Netzer's article seems to have been written earlier, circa 1994, based upon the references made in the text.)
114. Brown was not unmindful of this tendency. In an address to the 1936 Henry George Congress published in *Land and Freedom* with the title "Radical Literary Intelligentsia and Hard-headed Propertied Conservatives: A Study in Similarities," he lashed out against the intellectual trend of the inter-war years. As the title suggests he found the generally "left-leaning" intellectual journals, by ignoring or treating as passé George's remedy, were playing into the hands of the "industrial magnates" who on their part championed freedom and individualism as a "smoke screen" to hide and maintain their "special privileges." (v. 36: 171–175)
115. Mason Gaffney has pointed out that, in large, American historians have neglected the political importance of the single tax movement in the years 1901–1924. Modified Georgist ideas melded with the progressive movement that dominated national politics for much of the period via both major parties but most evidently in the Wilson administration. Although Harding's election marked the end of a progressive presidency, the movement continued in Congress and in Georgist-inspired legislative initiatives in several states. See Gaffney (1994) "The Stratagem against

Henry George." *The Corruption of Economics.* By Mason Gaffney and Fred Harrison. London: Shepheard-Walwyn Publishers: 34–39.

116. The role of the Lincoln Foundation has been controversial.

117. Kenneth C. Wenzer, ed. (1997). *The Henry George Centennial Trilogy.* Vol. I–III. Rochester, NY: University of Rochester Press.

Kenneth C. Wenzer, ed. (1999). *Land-Value Taxation*: *The Equitable and Efficient Source of Public Finance*. Armonk, NY: M. E. Sharpe and London: Shephard Walwyn.

118. Steven Cord (1965). *Henry George: Dreamer or Realist?* New York: Robert Schalkenbach Foundation.

119. Mark Blaug (2000). "Henry George: Rebel with a Cause." *European Journal of the History of Economic Thought* 7 (2): 270–288.

120. William Reichardt (1997). *Des Moines Sunday Register*, August 24. Section C: 1 and 2.

121. Robert V. Andelson and James W. Dawsey (1992). *From Wasteland to Promised Land*: *Liberation Theology for a Post-Marxist World.* New York: Maryknoll NY: Orbis Books and London: Shephard-Walwyn.

Nicholaus Tideman, ed. (1994). *Land and Taxation.* London: Shephard-Walwyn in association with the Centre for Incentive Taxation.

122. Pinkney Walker, "In Memoriam," as quoted by Paul Junk in his Preface to *Selected Articles by Harry Gunnison Brown*. New York: Robert Schalkenbach Foundation, 1980.

Appendix 6A

Brown's Stratagem in Light of Gaffney's "Neo-Classical Economics as a Stratagem Against Henry George"

Brown's advocacy of land value taxation entailed certain strategic decisions, several of which have been alluded to in the preceding chapters. Evidence of his ideas on how to best champion his chosen cause can be found in his writing in and outside of the discipline and especially in some of his correspondence. Mason Gaffney in his lengthy contribution to *The Corruption of Economics* (1994) declares: "Brown was a neo-classically trained economist who used neo-classical tools to plead the Georgist case before other NCEists. He projected his own conscientious sincerity onto others. He thought he could reach them through reason, using their own tools and concepts. He was a very capable theorist; he pretty well failed."[1] Gaffney was clearly referring to Brown's failure with respect to his "chosen reference group,"[2] which I interpret to be academic economists and in particular public finance economists. Gaffney is correct. Yet Brown's "failure" remains of interest in that his was the most notable attempt by an economist to translate and carry forward the message of George's "remedy" for 50-some years.

Most strikingly Gaffney's narrative but also Steven Cord's (1965) *Henry George: Dreamer or Realist* and *The Critics of Henry George* edited by Robert V. Andelson (1979) provide an historical background to appraise Brown's strategies. Neither Charles Albro Barker's (1955) venerable biography of Henry George nor other standard references are of much help, as they lose the slim trail that Georgism left in academic economics.[3] Because Brown's writings had only one reaction outside of this country, I will confine my comments to American economists—the span being from J. B. Clark to George Stigler. My further focus in time will be roughly on the period 1917–1933 which Cord characterized as featuring "The Cold Winds of Conservatism."

Antagonists

BROWN IS SAID TO HAVE SOLIDIFIED his convictions about land value taxation in the early 1910s while serving as an instructor at Yale. He knew who the principal single tax antagonists were: E. R. A. Seligman and J. B. Clark of Columbia, Simon Patten of Princeton, Frank A. Fetter of Cornell and Princeton, Alvin S. Johnson of Cornell, Richard T. Ely of Wisconsin and Frank Knight of Iowa and Chicago who was Johnson's student at Cornell. There were, of course, many other prominent opponents such as William Graham Sumner, Francis Walker, H. C. Adams, Charles Spahr or Henry Seager, but their influence had waned by this period. This first group was still active, influential and well-situated. Their interconnectedness and influence can be demonstrated with a few examples.

(1) Alvin S. Johnson, as Gaffney notes, was J. B. Clark's personal secretary and his student at Cornell. Johnson published "The Case against the Single Tax" in the prestigious *Atlantic Monthly* in 1914. Johnson reiterated his argument in the 1927 publication that was sponsored by the American Economic Association whose publication committee consisted of Seligman, Ely, J. Hollander, B. M. Anderson, Jr. and J. M. Clark.[4] In an earlier issue the case for the single tax had been made by F. W. Garrison (grandson of the famous abolitionist) who was a lawyer by trade.[5] It was thoroughly Georgist in tone and optimistic about recent trends. Johnson's theme, derided by Gaffney, was that the single tax was "a device for the spoliation of the middle class."[6]

(2) Frank A. Fetter closely supervised Arthur Nichols Young's published thesis at Princeton, *The Single Tax Movement in the United States*. Cord comments: "Young was opposed to the single tax idea although he displayed a certain sympathetic fascination with it."[7] I agree with Cord that it was an extensively researched, scholarly work. Yet its "Concluding Sur-

vey" reads like a premature obituary for the Georgist movement. In 1921 Fetter inspired and wrote the introduction to John Roscoe Turner's published dissertation, *The Ricardian Rent Theory in Early American Economics*. This too is a worthy study. Although justifiable, Turner's ending his survey with Arthur L. Perry is also convenient in that no consideration of Henry George nor even Francis Walker is allowed to muddle his central story of early American opposition to Ricardo's rent theory.

(3) Willford I. King, one of the long listing of Richard T. Ely's collaborators, published with Macmillan in 1915 his National Bureau of Economic Research study, *The Wealth and Income of the People of the United States*. Its publication was under the rubric of The Citizen's Library of Economics, Politics and Sociology series edited by Ely. King is identified as an Instructor in Statistics at the University of Wisconsin. Allyn Young, another one-time collaborator with Ely, reviewed this pioneering work in economic statistics for the *Quarterly Journal of Economics*. Young reviewed the effort with an admixture of praise and skepticism. Given that Young's reputation for fairness is comparable to that of W. C. Mitchell's, I will simply replicate the paragraph of greatest interest to followers of Henry George:

> Even more daring is the attempt to apportion the national income in each of these census years among the different factors of production. There are a host of difficulties in such an undertaking, and Dr. King does not tell enough about his methods to enable one to say just how far his ingenuity has enable him to surmount them. He has confidence in his figures for wages and salaries, and does not believe that those for rent are in error by more than 20 per cent. He does not attach much importance, however, to the line which he draws between interest and profits. Of particular interest is the stability and relatively small size of the share of the national income imputed to rent (never over 9 per cent).[8]

Uncritical acceptance of King's findings (which were quite different from the less "scientific" estimations of Davenport

[1910] and others) may have had the effect, as Cord noted, of diverting attention away from the "land question."[9]

(4) Cord reports that when in 1915 New York City was considering adopting the "Pittsburg-Scranton" type plan for graded taxation, E. R. A. Seligman endeavored to get his former student, Robert M. Haig, to supervise two studies of the proposal. Haig's reports were negative.[10] Seligman would later select Frank A. Fetter to provide the entries on Rent and on Capital for *The Encyclopedia of the Social Sciences*. Fetter's views even by the early 1930s were controversial.

(5) C. R. McCann, Jr. and Mark Perlman make quite clear that George Stigler should not in general be considered a disciple of Frank Knight.[11] However, in regard to Stigler's celebrated 1941 dissertation written under Knight, one may reasonably expect a high degree of like-mindedness between them at that time. In his *Production and Distribution Theories*, Stigler is selective in a not very subtle manner when he examines the positions of the theorists on the question of the factors of production and in particular the importance of a distinction between land and capital. I am not implying any outright misinterpretation on his part, but even in the application of his famed sarcasm Stigler betrays his theoretical preferences. (e.g., "These distinctions need not be considered here; they are cited only to show how classical and naïve Böhm-Bawerk's position is."[12]) His preferences are clear and at least on these questions no different from Knight's. Forty years later he picked a seemingly gratuitous example to make a point: "If anyone in this audience wishes to become an apostle of the single tax after the scripture of Henry George, for example, I recommend that he or she acquire and cherish a wealthy, indulgent spouse."[13] In his essay, "Does Economics Have a Useful Past?," Stigler states: "An incomparably less important but otherwise similar group [to the Marxists] is the single taxers who arose under Henry George."[14] Although Mason Gaffney's introduction of the term "bafflegabbers" may be consid-

ered excessive, its application to Stigler, at least in this instance, may be appropriate.

These examples are not meant to suggest a conspiracy as such, but to display an implacable enmity among economists of the time, who were well-trained and placed and in some cases well-funded. These economists were unintentionally aided by other economists who, to some degree, favored land value taxation or older land nationalization programs. As pointed out in Chapter 2, the theoretic formulations of Leon Walras, P. H. Wicksteed, Irving Fisher and Paul Douglas (with Charles Cobb) presented difficulties for proponents of this tax reform. Their contributions undoubtedly advanced economic thought, but at the cost of leading most economists to ignore or underestimate the potential of land value taxation.

Brown's Stratagem

As pointed out in the first part of Chapter 6, Brown could identify several economists of note who were sympathetic with land value taxation. Herbert J. Davenport was generally seen as a "limited" supporter, but John Commons was, perhaps, the more consistent advocate. Yet studies of Commons frequently fail to mention this component of his views. Brown could not have been unaware that he was virtually alone in the task he described to Dick Netzer as his "main contribution," that of putting the theory of land value taxation into "the language of contemporary economics."[15]

Yale to Missouri

Brown spent six years at Yale as an economics instructor. As a graduate student and instructor there he wrote nine journal articles and had three books published by Macmillan. Although Brown made only positive comments about his life in New Haven and his subsequent move to Columbia upon the invitation of Herbert J. Davenport, it is difficult to explain why Brown was not promoted at Yale. Although the department (of business and economics) at Missouri enjoyed the temporary fame of hosting Veblen as well as

Davenport, both would leave within a year. In the Fisher-Brown correspondence there is no evidence of a "falling out" despite their published differences of opinion on capital and interest theories. None of Brown's publications dealt directly with land value taxation, but he was presumably candid about his views with his colleagues. Brown's motive for going to Missouri may have simply been pecuniary, a higher salary and greater ease in obtaining promotions. However from a strategic standpoint the venue of a Yale (despite the relative weakness of its economics department) would seem to have been preferable to that of Missouri in the promotion of his cause. One suspicious development was that Yale hired T. S. Adams away from Wisconsin in 1917 and Adams, a tax and labor specialist, was an adamant anti single-taxer.

J. B. Clark[16]

It was from Missouri that Brown "announced" his advocacy in a 1917 JPE article, "The Ethics of Land-Value Taxation." In terms of his stratagem Brown had accomplished a prerequisite for any effective advocacy: he was a trained and recognized (published) economist. He did not write his books on international trade and transportation rates for this purpose. He would demonstrate continuing interest in these areas of economics, but the books and articles did serve to bolster his credibility as an economist when he began to publish on land value taxation. The article sets the tone and style of Brown's advocacy that would continue for more than 50 years. Moreover, it was the nucleus upon which further refinement would be attempted in three subsequent books that would cumulate in his 1932 *The Economic Basis of Tax Reform*. The JPE article's title is somewhat misleading as Brown's discussion is multifaceted, but in addressing the ethical objections to single taxation he was acknowledging the long-time source of much antipathy to George's proposal and confronting it directly. Yet Brown began the article by referring back to his earlier exchanges with Fisher and Fetter (and by extension with Clark) on the importance of the distinction between land and capital. The article both elaborates on the single tax idea without a single reference to Henry George and refutes several of the most common objections to land value taxation. Two opponents are named: J. B. Clark for his "lure of the increment's role in the settlement of the American West" argument (ignoring A. S. Johnson's more recent restatement of the argument) and F. A. Walker for his (and many others') contention of "unfair confiscation" in the single tax idea. Brown made clear his differences with John Stuart Mill, Frank Taussig and Davenport on the question of whether only the unearned increment should be taxed away.[17] What he failed to do in the article was to make the positive case for the results of land value taxation that he subsequently turned to, especially in his 1923 text, *Economic Science and the Common Welfare*.

E. R. A. Seligman

Neither Brown's nor Davenport's 1917 articles provoked a response from the profession. This could have been interpreted in two ways: they held the high theoretical ground in the matters they brought up, or they were being ignored. Brown began to publish articles in the JPE on tax incidence and in a note in the QJE, "An Oversight in the Theory of Incidence," he criticized a segment of Seligman's analysis in the third edition of his *The Shifting and Incidence of Taxation*. Seligman did not respond. Brown's choice of the QJE was perhaps somewhat calculated, as Taussig and Seligman were tacit rivals. In 1924 Brown published his *Economics of Taxation* (with seven explicit criticisms of Seligman's analytical prowess) as well as his combative "The Single-Tax Complex of Some Contemporary Economists." His text did succeed in establishing himself as an "authority" or "specialist" in the field of public finance. Further articles, in particular his 1939 JPE article on the incidence of a general sales tax, added to this recognition.[18] Yet Brown knew that he was unlikely to succeed in greatly influencing the "reference group" to which Gaffney referred. In a letter to a sympathetic Glenn Hoover in 1927 Brown explained: "The Seligmans, Hunters, Adams, Elys, Plehns, Lutzs [Harley Leist], et. al. aided and abetted by the National Tax Association and the National Association of Real Estate Boards constitute an effective group, largely because they have directly or indirectly access to nearly all students and the rest of us to just a few.

Those trained under them use their texts and repeat their views."[19] Seligman's only response or mention of Brown came in a note to his 30-page chapter on the single tax of the 10th edition of his *Essays in Taxation* of 1925.[20] This chapter, which was never substantively altered over the long course of text's run, has been challenged by Andelson and Gaffney[21] and by Gaffney.[22] In his note Seligman said: "A more recent defender of the single tax is H. G. Brown, Two Essays on the Taxation of Unearned Income, Columbia, Mo., 1921, whose contentions are effectively ridiculed in an amusing article by W. I. King, "The Single-Tax Complex Analyzed. . . ."[23] The cosmopolitan, erudite and generally quite liberal Seligman did a disservice to his discipline and his own reputation by never recognizing Brown's *Economics of Taxation* as the most constructive book on tax incidence (in English) in the interim between Edgeworth's 1897 "The Pure Theory of Taxation" and the early 1940s books of Due and Von Mering.

Richard T. Ely

In a 1927 letter to Emil O. Jorgensen, Brown revealed not only his opinion of Richard T. Ely and his Institute, but also his somewhat vacillating thought on how to best deal with antagonists such as Ely. Jorgensen's *False Education in our Colleges and Universities* is more accurately described by its subtitle, *An Expose of Prof. Richard T. Ely and His "Institute for Research in Land Economics and Public Utilities."* (By 1925 the Institute was located at Northwestern University but had no official affiliation with the university.) Jorgensen's tactic, mildly put, was one of denunciation. Brown, who seems to have known him, wrote with the purpose of explaining why he had not "endorsed" Jorgensen's expose by adding his name to what he called "your Education Protective Association." Brown began relating an encounter at an AEA meeting with a University of Wisconsin professor who was also a member of the Institute, M. G. Glaeser. Glaeser announced to the roundtable group discussing public utility regulation that he wished the subject were taxation so that he could demonstrate that at least he did not have a "single tax complex." Brown, after meeting the man, indicated that he was impressed with his sincerity and commented: "I am of the impression that there is distinctly less prejudice than there used to be but that the majority of economists do not thoroughly understand the problem." Further he suggested that the Institute might not be as bad as Jorgensen had implied. With a hint of sarcasm Brown wrote: "I rather suspect that its main purpose is less to influence legislation that it is to give prestige to real estate men through making it appear that the work of a realtor is 'professional,' analogous to that of the lawyer, doctor or engineer and requiring university training for its most successful pursuit."[24]

Brown seemed to want to give Ely, personally, the benefit of the doubt. "It is quite possible that he is unconsciously prejudiced—I very much doubt that he is consciously dishonest—by his own economic gains from land speculation. At any rate, his thinking on the subject is terribly confused, but no more so, perhaps, than the thinking and writing on various phases of taxation of the redoubtable Edwin R. A. Seligman of Columbia University."[25] But Brown was not finished with Ely.

> I quite agree that Ely is entirely wrong as regards the particular points in dispute, but my guess would be that his being wrong is the result of muddle-headedness or a very great prejudice, or both, rather than of conscious intellectual crookedness. In short, while you assert that Ely is competent and that therefore he must be intellectually dishonest, I am not so sure that he is competent in this field. My guess is that he is hopelessly incompetent, that he has no clear conception of the problem and that, as it is usually impossible to "teach an old dog new tricks," he never will be.[26]

In his letter Brown went on to chide Jorgensen for possibly alienating public utilities by depicting them as completely supporting Ely's taxation views. He personally thought that some utilities had relatively little of their property in the form of land ownership and thus had no strong reason to oppose land value taxation. This of course presupposed that they were properly regulated so as to indemnify the public for the franchises which the utilities had been granted. He added that he knew parties in the Southwestern Bell Telephone Company whose views were closer to his and Jorgensen's.

He closed the letter by praising Jorgensen's chapter "The Fallacies of Professor Ely" for its arguments and for employing what Brown termed the "laughter" method as opposed to Jorgensen's general tone of denunciation.[27]

Brown apparently immediately decided to test the water and submitted an article to *The Journal of Land & Public Utility Economics*. "Should Bare-Land Value Be Taxed More Heavily" appeared in Volume 4 of the journal. The article is notable for the tone and style adopted by Brown to reach what he perceived the readers of such a journal to be. That a cat and mouse game was afoot was probably clear to all. A rejection would have been "proof" of prejudice while acceptance was "proof" that there was no prejudice.

Brown continued his "experiment" by publishing in the *Public Utility Fortnightly* in 1929 and in *Tax Facts* in 1930.

Frank H. Knight

Gaffney's implication that Brown was somewhat naïve in his assessments of his opponents such as Ely can be better assessed after taking into consideration what Gaffney termed "The Chicago School Poison." A better term would be simply the "Knight-Stigler Poison," as Gaffney's treatment bears witness to. Brown published frequently in the JPE from 1917 to 1928. There were nine articles, six of which dealt with aspects of land value taxation. Jacob Viner and H. C. Simons demonstrated over the years an appreciation for Brown's work on tax incidence. Although neither was known to favor the single tax idea, they shared with Brown a strong discontent with Seligman and his students' domination of the field. Frank Knight was at the University of Iowa from 1919 to 1927. Thus I would disagree with Gaffney that the editors of the JPE "baited" Brown into submitting his "Single Tax Complex" article.[28] I do agree with his assessment of Willford I. King's response. Despite the nature of King's attack, Brown seemed not to be upset by it, perhaps because he knew himself to be in part responsible for creating this opening.

Knight had announced his thorough opposition to single taxation early on but did not "show his hand" explicitly until his 1953

Freeman article, "Fallacies in the Single Tax," with one exception. The Brown-Knight correspondence indicates a collegial friendship. In one letter Knight was inquiring about a position at Missouri for Aaron Director who Knight indicated was having difficulty finding an appropriate position and enclosed an open letter of recommendation from Lionel Robbins.[29] Brown responded that his department would welcome such a highly qualified candidate, but that the opening Knight had heard of was only for one year.[30] Knight and Brown shared, for diametrically opposed reasons, an aversion for time preference explanations of interest. Finally, C. Lowell Harris recalls that Knight spoke highly of Brown despite their differences.[31]

The exception mentioned above was a 1933 review by Knight of George R. Geiger's *The Philosophy of Henry George*. In a letter to John Ise discussing who would be a good choice to lead the attack on the single tax at a forthcoming session at the Mid-West Economics Society meeting, Brown cited the following section of Knight's review as a demonstration that Knight was "a bit rabid in his opposition."[32]

> All this reasoning is on a mental level not above that involved in the simpler operations of arithmetic. The economic and social ideas of Henry George are as a whole at the same pre-arithmetical level, the level of those held before and since his time by all who have held any at all, apart from an insignificant handful of competent economists and other negligible exceptions. Henry George's claim to be an economist (or social philosopher either) rests on the possession of linguistic powers not uncommon among frontier preachers, politicians, and journalists, and on the fact that his particular nostrum for the salvation of society appeals to a number of people, no doubt for much the same reasons that made it appeal to him, and which give many other nostrums their appeal. Such economic ideas are important because they are, apparently, prerequisite to the achievement of any prominence at all in the promotion of economic reform.
>
> It seems a fact, reasonable a priori and conformable to history and experience, that popular thinking about the criteria of thinking runs into instrumentalism; and that in the field of social relations the formula "truth is what works" means that it is what sells goods, wins votes, and in general brings distinction and power, the things men desire in social relations . . .

> Under such conditions, truth must very shortly come to mean what serves the purposes of those "in power." An instrumentalist theory of social truth has meaning only with reference to a dictatorship, i.e., as a form of power, or with reference to an end of social action universally and unquestionably accepted—which is contrary to fact and is indeed the essence of the social problem. It should not be thought accidental or unnatural that a large fraction of the peoples of European civilization have already accepted political systems in which the pretense that public policy can be determined by free popular discussion—or safely permitted to be the subject of such discussion—is dropped. Every indication points to an early extension of such a system over the nations where it does not already obtain. The newspaper and radio have made of every national group a crowd, and the idea that a crowd could possess political intelligence and virtue can no longer be taken seriously. If society is to get the management required for the effective application of modern technology and the maintenance of social against special interests, it will apparently have to get it in the historically venerable way of Dei gratia! The notion that management might be left to the intelligence and impartiality of the citizenry was a dream of a century which did not foresee modern technology or means of communication—but more particularly did not foresee modern psychology, especially in its practical sense, the twin arts of salesmanship and propaganda.[33]

Given this, Brown didn't think Knight would be a good choice. He commented: "But Knight's approach is so peculiar, so likely to have a recondite, psychological, and even a metaphysical tinge that I fear attention will be turned away from the arguments usually appealed to by the opposition, allow no chance to answer these usual arguments, and, therefore, no chance to weaken the hold of the arguments most needing to be weakened."[34]

Brown, for his part, had favorably reviewed Geiger's book for *The Philosophical Review*. In the review he commented: "It must be admitted with regard to economists, whatever may be true of philosophers, that very many, probably the majority, are antagonistic. Such forthright views about the rent of land as those of Henry George are not favored in what are currently reckoned, academically, as 'the best circles' and are not conducive to the acquisition of academic prestige."[35]

Conclusion

WAS BROWN NAÏVE? YES AND NO. No, because he pretty much knew what was going on, as is indicated above. He knew he was not succeeding in convincing very many of his fellow economists and especially those specializing in public finance. Yes, in the sense that he believed a bit too much in the good will of his fellow economists and probably tended to exaggerate what little support he had in academia. Yes again, if naiveté is defined as dogged optimism. In 1927 he responded to a letter from John H. Sherman of Lake Forest College, Illinois:

> Thanks for the implied compliment—if it be such!—that I enjoy the fervor of a "crusader" and the satisfaction of a "martyr." So far as I can see, I have at least no martyrdom either to glory in or to lament. Thus far my job appears to be secure and, as jobs go, it does very well. That I should have any better job in different circumstances, is much to be doubted. As regards a "crusader's" fervor, I confess to mixed motives. It is an economist's business to point out, when he can, how our quasi-voluntary co-operative system of getting a living can be improved and, of course, I have some interest in that task. But along with any enthusiasm which I have on that account, there is also a very strong emotion of mixed despair, disgust and contempt—does it seem to you sometimes that it is rage?—for the exceedingly sloppy thinking of which supposedly distinguished economists allow themselves to be guilty in this matter. . . . Inertia and tradition are immensely powerful even among those who pass as the intelligentsia.[36]

Brown published extensively in Georgist journals in the 1930s and early 1940s.

From its founding in 1941 he wrote almost exclusively for the *American Journal of Economics and Sociology* for almost 30 years. In one of the 40-plus articles he wrote Brown drew an analogy that was meant to be instructive, but was at the same time personal. In the 1956 article titled "Academic Freedom and the Defense of Capitalism,"[37] he wove into this theme the medical history of puerperal (or childbed) fever. In essence the cause of the death of one of twenty women in childbirth was recognized in 1847 by a young Hungarian obstetrician, Ignaz Phillip Semmelweiss. It was a physician-carried infection easily avoided, Semmelwiess found, by antiseptic cleansing of the hands. The medical establishment of the time had catalogued a list of 30 possible causes of wildly different origins and drove Semmelwiess from his post. Using now de Kruif's Microbe Hunters,[38] Brown finishes the history with Louis Pasteur's dramatic interruption of a lecture on the subject of the fever by a learned physician in the late 1870s. Pasteur, a chemist, declared the cause was microbes carried to their patients by doctors. When the lecturer allowed that Pasteur may be right but opined that finding such a thing as a microbe was impossible, an enraged Pasteur went forward, grabbed a piece of chalk, declared he had found it and drew a chain of circles on the blackboard. Brown then related that his own mother, despite the general acceptance of Semmelwiess's prescription, had died, to the best of his knowledge, of puerperal fever in 1891. He then drew the rather dramatic comparison of a smug profession ignoring truth or reason for 50 years and in doing so violating the oath of "do no harm" to that of his own. Brown's story omitted some details. He was eleven when his mother died. Pasteur was almost 60 at the time of the incident and shared with Brown a crippling leg affliction.

In summary, Brown's stratagem was a simple one. He was said to be first and foremost a teacher. Any dedicated teacher's strategy involves informing, reasoning, provoking, interacting, iteration, patience and hoping for the best.

Notes

1. Mason Gaffney (1994). "Neo-classical Economics as a Stratagem against Henry George." *The Corruption of Economics*. Eds. Mason Gaffney and Fred Harrison. London: Shepheard-Walwyn: 123.
2. Mason Gaffney (November 26, 1997). Letter to author: 1. Personal Files. Iowa City, IA.
3. I do not wish to slight especially Joseph Dorfman's *The Economic Mind in American Civilization* or the *New Palgraves* and other period studies which I regularly consult. Although the three studies I cite might be termed "biased," such bias provides a needed focus which is lacking in other studies.
4. Mason Gaffney (1994): 77.
5. F. W. Garrison (1913). "The Case of the Single Tax." *The Atlantic Monthly* December: 737–746.
6. Mason Gaffney (1994): 76–77.

7. Steven B. Cord (1984[1965]). *Henry George*: *Dreamer or Realist?* 2nd ed. New York: Robert Schalkenbach Foundation: 115

8. Allyn A. Young (1916). "Nearing's Income; King's Wealth and Income." *Quarterly Journal of Economics* 30 (3): 586.

9. Steven B. Cord (1984): 121–123.

10. *Ibid.*: 104.

11. C. R. McCann, Jr. and Mark Perlman (1993). "On Thinking About George Stigler." *The Economic Journal* 103 (July): 996–997.

12. George J. Stigler (1941). *Production and Distribution Theories*. New York: Agathon Press Inc.: 193.

13. George J. Stigler (1982). *The Economist as Preacher and Other Essays*. Chicago: University of Chicago Press: 33.

14. *Ibid.*: 116–17. The complete paragraph is the following:

> A school may be based upon policy views rather than upon economic analysis or scientific methodology, and its life will normally become longer. Marxism is perhaps as much a political party as a school, but its longevity as a school is due to the fact that it is not a scientific body of knowledge (although its works have scientific content). Given its non-scientific role as an instrument of economic reform, it can ignore and has ignored almost every advance in economic theory and research which it has been unable to reconcile with its scripture. An incomparably less important but otherwise similar group is the single taxers who arose under Henry George.

15. Dick Netzer (2001). "What Do We Need to Know about Land Value Taxation." *American Journal of Economic and Sociology* 60 (Supplement): 99.

16. Brown discussed Clark more directly in later articles. See, for example, Harry Gunnison Brown (1958) "Foundations, Professors and 'Economic Education.'" *American Journal of Economics* 17 (January): 152–155.

17. An extensive examination of Brown's article can be found in William A. Fischel's contribution, "The Ethics of Land Value Taxation Revisted: Has the Millennium Arrived Without Anyone Noticing?" in *Land Value Taxation*: *Can It and Will It Work Today?* (Ed. Dick Netzer. Cambridge, MA: Lincoln Institute of Land Policy, 1998). Fischel's treatment is not unsympathetic, but rather overemphasizes Brown's willingness to entertain special considerations for landowners and his acceptance of a gradualist implementation of land value taxation. In later writings Brown would emphasize that his special considerations constituted "a slight theoretical qualification." (*Economic Science and the Common Welfare*, 6th ed., 1936: 404) Brown elsewhere interpreted a gradual approach as a definite step by step process of substantial periodic lowering of the taxation of improvements in tandem with a raising of the tax on land rent.

18. Harry Gunnison Brown (1939). "The Incidence of a General Output or a General Sales Tax." *Journal of Political Economy* 47 (April): 254–262, and "A Correction." *Journal of Political Economy* 47 (June): 418–420.

19. Harry Gunnison Brown (October 13, 1927). Letter to Glenn L. Hoover. Joint Collection University of Missouri Western Historical Manuscript Collection-Columbia and State Historical Society of Missouri Manuscripts: 1–2.

20. E. R. A. Seligman (1925). *Essays in Taxation.* 10th ed. New York : The Macmillan Company.

21. Robert V. Andelson and Mason Gaffney (1979). "Seligman and His Critique from Social Utility." *Critics of Henry George*: *A Centenary Appraisal of Their Strictures on* Progress and Poverty. Ed. Robert V. Andelson. Rutherford, NJ: Fairleigh Dickinson University Press: 279–290.

22. Mason Gaffney (1994): 59–63.

23. E. R. A. Seligman (1925): 97.

24. Harry Gunnison Brown (January 14, 1927). Letter to Emil O. Jorgensen. Joint Collection University of Missouri Western Historical Manuscript Collection-Columbia and State Historical Society of Missouri Manuscripts:1.

25. *Ibid.*: 2

26. *Ibid.*

27. Emil O. Jorgensen (1925). "The Fallacies of Professor Ely." *False Education In Our Colleges and Universities*. Chicago: Manufacturers and Merchants Federal Tax League: 34–183. Steven Cord and Robert V. Andelson discuss some of Jorgensen's points in "Ely: A Liberal Economist Defends Landlordism" in *Critics of Henry George* (1979): 313–325. See also Gaffney (1994): 82–103.

28. Gaffney (1994): 123.

29. Frank H. Knight (April 24, 1939). Letter to Harry Gunnison Brown. Joint Collection University of Missouri Western Historical Manuscript Collection-Columbia and State Historical Society of Missouri Manuscripts.

30. Harry Gunnison Brown (April 27, 1939). Letter to Frank H. Knight. Joint Collection University of Missouri Western Historical Manuscript Collection-Columbia and State Historical Society of Missouri Manuscripts.

31. [C. Lowell Harris] (1986). Letter to Spencer Carr. Personal Files, Iowa City, IA.

32. Harry Gunnison Brown (January 9, 1939). Letter to John Ise. Joint Collection University of Missouri Western Historical Manuscript Collection-Columbia and State Historical Society of Missouri Manuscripts:1.

33. Frank H. Knight (1933). "Review of *The Philosophy of Henry George* by George R. Geiger." *Journal of Political Economy* 41 (October): 689–690.

34. Harry Gunnison Brown (January 9, 1939): 2.

35. Harry Gunnison Brown (1934). "Review of *The Philosophy of Henry George* by George R. Geiger." *The Philosophical Review* 43: 217.

36. Harry Gunnison Brown (October 13, 1927). Letter to Dean John H. Sherman. Joint Collection University of Missouri Western Historical Manu-

script Collection-Columbia and State Historical Society of Missouri Manuscripts: 1.

37. Harry Gunnison Brown (1956). "Academic Freedom and the Defense of Capitalism." *American Journal of Economics and Sociology* 15 (July): 177–179.

38. Paul de Kruif (1926). *Microbe Hunters.* New York: Harcourt, Brace & Company: 145–146.