value per square foot for a lot of normal depth which in that community I think is 100 feet.

There are tables in use in the United States giving the normal value of a lot which is shorter or deeper than the ordinary lot. Such tables must vary according to the practice of the community and must vary in different parts of the same community. Experience indicates that the variations are not very great. They do not vary much above or below a norm, a lot 50 feet in depth being worth two-thirds as much as a lot 100 feet in depth. On a business street where small shallow stores are in demand the first 25 feet of the lot may be worth almost half as much as a lot 100 feet deep, whereas in a residential section in which the demand is for lots of full depth a short lot is often a damaged parcel and has less value per square foot than a lot 100 feet deep.

In these matters it is well to be acquainted with the rules in common use but they must be used as servants not as masters, and the experienced assessor must be guided by what is the truth in the particular location. That he can find out from his own experience and the experience of others.

The assessment of corner lots presents a problem which must be solved in the same way as the problem of short lots and deep lots. When two streets intersect each other, being about an equal value, and the demand is for retail shops, the ordinary sized corner lot may be worth twice as much as an inside lot. In certain favored locations it may be worth even three times as much. On the other hand, in a residential area the value of a corner may be very little in excess of the value of an inside lot. These are problems to be solved by intelligence and experience.

In general, I believe that an assessing department should be so administered that the actual work of assessment should be performed so far as possible by men thoroughly familiar with the locality in which they work. An administrative unit might be an area of considerable size containing various sized towns, cities, and rural districts. Under these circumstances so far as practicable men having local knowledge should be selected for duty in each section.

In English-speaking countries the ordinary unit for rural property is the acre. Whether it is an acre or a *hectare* is immaterial; people think in terms of the value of the unit to which they are accustomed.

CONCLUSION

The sum of the matter is that the assessment of land for purposes of taxation upon its capital value has been carried on in various parts of the world for a good many years. There is plenty of experience to guide an assessing department. There are certain elements common to all countries and to all times. The administration of an assessing department is an art which differs little from the administration required for any other function of government. It is above all things a human problem. It may be met with reasonable intelligence and diligence and it can be improved progressively year by year.

We know that as taxes upon land increase land will become more and more available for use. As taxes upon the products of labor decrease more and more of the products of labor will go to the producers and more and more prosperity will bless the land.

Increased Recognition

I HAVE been browsing around book stores for many years with my attention generally gravitating to titles pertaining to economics or business. Thumbing through pages, in recent years, I have been accustomed to see chapter headings such as: money, social planning, price system, the business cycle, collective bargaining, etc.

Last fall I was pleasantly surprised in looking through a book entitled, "Creative America," by Mary van Kleeck, of the Russell Sage Foundation, to see Henry George's name favorably mentioned.

Another book that is of interest to Georgeists is Ida M. Tarbell's book, published last November by The Macmillan Co., entitled, "The Nationalizing of Business, 1878–1898." Miss Tarbell starts on page 118, gives a biographical sketch of Henry George with various comments and concludes on page 125 with a reproduction of a photograph of Henry George.

She quotes from the New York *Herald* reference "Progress and Poverty," ". . . it has had no equal since the publication of 'The Wealth of Nations,' by Adam Smith, a century ago, or, at least since Malthus formulated his theory of population and Ricardo his theory of rent."

A statement which she makes that will be encouraging to Georgeists is: "There is no place in the thinking world where he is not still read, where he has not followers. He is inextricably woven into the liberal thought of the world." She also mentions John Dewey's opinion of Henry George.

In the latest economics catalog of The Macmillan Co. is a book that caught my attention. It is: "Pioneers of American Economic Thought in the Nineteenth Century," by Ernest Teilhac, Professor of Political Economy, St. Joseph's University, Beirut, Syria. It is translated by E. A. J. Johnson, Assistant Professor of Economics, Cornell University, New York, and published 1936, 187 pages.

Quoting the catalog: "Through a detailed analysis of the work of Daniel Raymond, Henry C. Carey and Henry George, Professor Teilhac has made way for a greater appreciation of what American economists have done in building an essentially American economic philosophy."

The other day I saw the following three books in each

of which Henry George's ideas, on the whole, are rather favorably mentioned, or at least seriously considered.

Just published is: "Facing the Tax Problem," "A Survey of Taxation in the United States and A Program for the Future." It was prepared under the auspices of the Committee on Taxation of the Twentieth Century Fund, Inc., New York; Research Director being Professor Carl Shoup of Columbia University and Assistant Research Directors being Professor Roy Blough, University of Cincinnati, and Professor Mabel Newcomer of Vassar College.

The Single Tax is mentioned on pages 138, 151, 152, 272, 274, 275, 290, 291, 396, 411 and 546. The book contains 606 pages. The following are a few brief extracts from statements made:

On page 138: "If apportionment of direct taxes were not required, the experiment of a modified 'Single Tax' might be tried on a national scale."

On page 151: "The opposition to the Single Tax has been largely based on the grounds of justice and inadequacy of revenue. It has been so effective that the Single Tax in its pure sense is not an issue anywhere in the United States."

On pages 290–291: "At the moment the tax gives no indication of being an important political issue in the United States except possibly in a few states where it is linked with other measures."

On page 396: "The economic possibilities of a distinction between land and improvements under the real estate tax are extremely important. Lighter taxation of improvements, in contrast with lighter taxation of land, apparently promotes production. . . . If the public demands further substantial reductions in the property tax, the question will become acute. Meanwhile, we must suspend judgment because of lack of information on the relative effects."

On page 411: "From the point of view of justice alone, we can see little or no appeal in the Single Tax for the United States at the present time . . . and increment taxation is certainly worth more of a trial than it has been given, but it might be incorporated as part of an excess profit tax. In framing it, care should be given to pay due regard to innocent vested interests."

Published this year by F. S. Crofts & Co., New York, is: "Getting and Earning," 274 pages, by Professor Raymond T. Bye and Ralph H. Blodgett, both of the Department of Economics, University of Pennsylvania.

The authors devote an entire chapter to Henry George's philosophy. This chapter is titled, "The Fruit of the Soil," and continues from pages 87 to 121. The following extract gives an indication of how they feel on the subject: "The rent of land is so obviously an unearned income, and it contributes so greatly to the problem of inequality, that some action to deal with it is clearly called for."

"American Political and Social History," 772 pages, by Harold Underwood Faulkner, Professor at Smith College, published by F. S. Crofts & Co., New York, is another new book. Henry George is mentioned on pages 468, 490 and 574. Professor Faulkner makes the following statement that should interest Georgeists: "If any date is to be picked for the start of a strong anti-monopoly movement in this country, it might be 1879, the date of the publication of Henry George's "Progress and Poverty."

At the main branch of the New York City Public Library, circulation division, I noticed on a shelf under "new books," Gilbert M. Tucker's "The Path to Prosperity," reviewed in LAND AND FREEDOM last year. The covers were well worn and the borrowers' card inside showed that quite a goodly number of readers had taken it out to read.

All this may be an economic straw showing the way the wind may blow in the future towards Henry George's philosophy. Behind it may be the reaping of Georgeists' efforts or it may be that those that cannot swallow the collectivist philosophy are beginning to realize that there is nothing else that will really solve, "man's inhumanity to man," except the solution as outlined by Henry George.

—H. ELLENOFF.

"Tammany"

ABOUT sixty years ago when I was a boy of ten I first heard of Tammany Hall, the great Democratic organization of New York City that "Boss Tweed" of that day made famous.

This particular boss was followed, as I remember it, by Boss Croker. Then Boss Murphy and all the rest of them down to and including Boss Curry written about in such lively fashion by Walter Davenport in *Collier's Magazine*

In the half century and more since I heard about the evil deeds of Tammany, I have witnessed no change. They are all alike both as to charges and net results; the upshot of the whole matter is of course a nullity.

There will be no substantial change, for the good and simple reason that all of the writers are attacking and have confined their attacks to effects only, never to causes.

Davenport's criticism relates to pay-roll stuffing and superfluous office holders. Now what does all this hullabaloo amount to? Just a little less than nothing at all, Have all of the prosecutions of political bosses accomplished anything? The answer is no. Would American political life be improved if every political boss were sent to Leavenworth or Atlanta? Or even if they were electrocuted? Has there been any notable change in the crime situation since Capone went to prison? We are a superficial lot and in economic matters almost wholly illiterate.