programme no movement should stand in the way of the positive social philosophy which is necessary for the rebuilding of the city and of which the doctrine that land values are created by society and belong to it plays an important part. For unless that fact is taken into consideration no system of replanning the city is possible nor will it be possible for the city to escape from the dangers which at present are attacking it on all sides."

Another speaker, Stuart Chase, said the city of the present is planned for real estate speculation and human welfare is only a by-product, and there is therefore a very great possibility of catastrophe. The increasing congestion which gives us a growing accident rate, deafening noise, the dome of dust over the city, will finally make the city uninhabitable or lead to a technical breakdown. Three factors have made possible the tremendous growth of the city—the elevator, which makes possible the sky-scraper; the development of rapid transit and the extension system for the water supply that is indispensable. The great obstacle to rebuilding the city is inflated land values, which demands more than a king's ransom for a city lot. The technical knowledge is available to remedy the situation but it has not the opportunity to get to work.

The rent of land must come out of production. After we have paid this enormous sum to the non-producers of this land we still have the government expense to settle. A mentality test in use in some institutions is to allow a faucet to overflow; patients are equipped with pails and cloths and sent to the room; the feeble-minded mop patiently at the endless task, but those with a glimmer of reason left shut off the faucet.

WINIFRED B. COSSETTE in Quincy, (Mass.) *Patriot Ledger*.

What the Great Scotsman Saw

THE great Adam Smith, who may properly be styled a precursor of Henry George, points out in his monumental book, usually styled "The Wealth of Nations," that the one great defect in the land tax which had been enacted in England in 1693, is "the constancy of the valuation." Accordingly he maintains that an Act ordaining the valuation of land, the landlord being indemnified for his expenditure, should be "a perpetual and unalterable regulation or fundamental law of the commonwealth." Clearly what the great Scotsman meant was the separate valuation of land and improvements and the exemption of the latter from taxation. True, he does not appear to have realized that what he terms "the ordinary rent of land" when referring to country land, is one and the same thing with what he terms "the ground-rent of houses" when he refers to urban land. Bearing in mind that he was the first in the field of political economy, however, we must realize that Smith missed very little, inasmuch as he maintains that no tax could be more just or equitable than a tax upon ground-rent. Readers may think that I have a lawyer's liking for precedents, but in my opinion one of the most effective arguments in support of our cause may be drawn from the armory of history, and accordingly it seems to me that we do not make sufficient use of the historical fact that a land tax was imposed in England as long ago as 1693, that it was intended to placate the popular disaffection aroused by the abolition of the so-called feudal burdens in 1645, and that the principle of taxing the rent of land, excluding improvements, was advocated by Adam Smith, the founder of political economy, who demanded also that a statute providing for the separate valuation of land and improvements should be a fundamental law. As Henry George once said, "truth is never new," and it will be remembered that he knew the value of history, and so fortified his argument by a chapter in "Progress and Poverty" entitled "Private Property in Land Historically Considered."

HON. P. J. O'REGAN in Auckland, N. Z. *Liberator*.

A Tribute to E. N. Vallindingham

EDWARD NOBLE VALLANDINGHAM, who died Monday in Seville, Spain, was a charming combination of the old and the new South, and the old and new worlds. In the days when "scholar and gentleman" meant intellectual quality, and all that goes with inherited and acquired culture, he would have been classified as both. He impressed one at the first glance and the first meeting, and was just as impressive after years of acquaintance and intimacy. In other days, when the late George F. Babbitt was in his prime, and the late Frank E. Chase participated actively in social affairs, Mr. Vallandingham was at his best, and the three would have held their own with Thackeray and Maginn and their set.

Mr. Vallandigham wrote extremely well. He had a leisurely style which gave grace to any subject which he discussed. There was something in all his essays, as in his human relations, of that North Shore of Maryland which he loved so dearly. He was a close student of history and politics. Where some persons saw merely a series of haphazard unrelated events, he detected the working out of the principles of government. He knew not only things, but the philosophy of things. He wrote many editorials for *The Herald*, and a number of special articles, and had arranged to send us his observations on the foreign trip which has ended so abruptly and so sadly.

A Southerner, he was deeply attached to Boston, proud of its past, and a contributor to the telling of its story. The accelerated tempo of the age did not distress him in the least. He had taken his manners and his educations from the old school, and retained them. He had genuine admiration for the man who worked with his hands. An aristocrat, he had the most scrupulous regard for the social rights of everybody. He lived a simple and satisfying