

Harper did not lay himself open to serious criticism. On the contrary, his views essentially are perfectly sound. We quote his words:

A professor is guilty of abuse who promulgates as truth opinions which have not been scientifically tested by his colleagues in the same department of research. A professor abuses his liberty who takes advantage of the classroom to promulgate the partisan views of one or another of the political parties. A professor should not speak with authority on subjects not connected with his department of work. A professor abuses his freedom of expression when he speaks without exercising that quality which it must be confessed in some cases the professor lacks, ordinarily called common sense.

If fidelity to these rules were conditions of Mr. Rockefeller's gifts to the university, the public could make no complaint on that account. Yet it is fair to ask, how long it might be before the opinions of a courageous professor of economics, if they happened to run counter to Mr. Rockefeller's pecuniary interests, would be "scientifically tested" by his less courageous "colleagues in the same department of research."

Charles Francis Adams, the distinguished Bostonian, has evoked extended comment by his endorsement of the taxation doctrines of Henry George. This is no new departure by him. Several years ago he put himself on record to the same effect in a letter to a Washington banquet to which he had been invited. But his recent letter, addressed to C. B. Fillebrown, president of the Massachusetts Single Tax league, and printed in full in the Boston papers early in the present month, embodies an extended argument in support of the George idea. Although he says but little on the moral aspects of the question, about which, as he observes, a great deal might be said, Mr. Adams declares it to be the most important side of all, and one that admits, so far as he can see, of but one opinion, and that in favor of the proposed reform. Even from the selfish point of view he sees an advantage in the single tax, though he fears that at first it might bear

harshly upon farmers. Mr. Adams's fear in this respect is doubtless due to his assumption that the exemption of improvements and personal property of farmers would not be so great as the increased tax that would fall upon their land. He also ignores the effects of the greater business activity that would instantly follow the release from taxes of business enterprise, and the discouragement by heavier taxation of mere speculation in land. It is fairly certain that every working farmer whose land is farm land and is reasonably improved, would pay lower taxes under the George system than he pays now. But, as Mr. Adams says, "with the single tax as with many other things, the adage, no less fitting than it is homely and old, would probably be found true: "The proof of the pudding is in the eating." And that proof seems now to be not so far out of reach as only a few years ago it was. The frank declarations of men like Mr. Adams, the report of the Colorado tax commission, the approval in greater or less degree of such influential papers as the Springfield Republican, the Boston Herald, the Boston Post, and the Boston Beacon, and the greater willingness of conscientious men of affairs everywhere to consider the subject, all indicate the possibility of an early adoption of this system, at least to the extent to which it has been adopted and found satisfactory in Australasia.

Galveston furnishes an example of the direction in which the pecuniary benefits of public improvements go. Since the destruction of that city by the tidal wave last fall, Galveston building lots have had hardly any value. But the talk of a sea wall has put a little life into land speculation. The actual erection of a sea wall would add millions to the value of those lots. Real estate dealers understand this, whether the public does or not. One of them advertised in the Galveston News about a month ago, soliciting purchasers of lots on the expectation of congressional improve-

ments. "Buy property now and here," his advertisements read; "Galveston will have a gigantic sea wall in front, a mammoth moat in rear, a channel 36 feet deep and 1,200 feet wide in front of docks. The present republican congress will build it. Hurrah for McKinley and the sea wall!! Bargain No. 1," etc., etc. Thoughtful people may fairly ask why congress should pay for these improvements out of the funds of all the people, when the private building lots of Galveston will be enhanced in value to a far greater amount than the cost of the improvements. Why not give the benefited property owners of Galveston, instead of the non-benefited taxpayers of the United States, the privilege of paying for the improvements?

When the Salisbury government passed the act of 1896 for the relief of British farmers, the farmers were warned by the keener sighted and more outspoken liberals that the act was in truth one for the relief of landlords. Instead of lifting taxes from the working farmers who farm farms, they predicted that it would relieve the idle farmers who farm farmers. This prediction has now been verified. Before the act, so the London Speaker explains, landlords were constrained to make the tenants a rebate from their rent equal to half their tax. But after the act, which remitted to farmers half their tax, the landlords exacted full rent. It is the landlords, therefore, and not the tenants, who profit by the act for the relief of agricultural distress. There is a lesson in this. It is sharply suggestive of a truth that admits of no intelligent controversy, namely, that financial benefits conferred by government invariably tend to the enrichment of landowners.

On the subject of municipal taxation, the American League of Municipalities, which closed its sessions at Charleston, adopted sensible resolutions. Premising that "the fundamental principle of free institutions