

EDITORIAL COMMENTS OF BOSTON X PAPERS ON THE FOREGOING SPEECHES

GROUND RENT AND SINGLE TAX.

(*Boston Transcript.*)

The second dinner to professional economists, given last evening by the Massachusetts Single Tax League, brought together a noteworthy group of speakers representing leading universities from Maine to California. The primary object of these gatherings is, of course, to advertise the Single Tax; but this particular method of advertising is broadly educational. It is the hope of President Fillebrown of the League, in arranging these gatherings, to promote agreement among leading teachers of political economy regarding definitions and principles that bear on the problem of taxation. The discussions may also be expected to have the desirable effect of leading the economists to give more attention to urban rents and land taxation in their textbooks and college lectures. In contributing toward these ends the Single Tax League is performing a real public service.

Upon the subject of discussion at last evening's dinner, "The Nature of Ground Rent," the participants seemed to be in substantial agreement. The statement of the nature of ground rent formulated by Professor Bullock commanded general assent. According to this commonly accepted view, ground rent, "what land is worth for use," differs essentially from interest on capital. The fact that the supply of land is practically fixed once for all and cannot be increased at will by human effort confers on the owner of land the power to command for its use a differential return. This return, moreover, goes on increasing as the community advances in population and wealth. The ownership of capital confers no such power. A vital distinction is thus to be drawn between land and capital, rent and interest.

This view of ground rent is not, to be sure, accepted by all economists. In last evening's discussion Professor Plehn contended that "Land when appropriated and in use is simply one form of capital, and ground rent is in every essential particular a form of interest." He argued that the fact that land surface is geographically limited has nothing to do with the economic supply of land in the market. "The economic supply of land," he maintained, "is not on this account limited any more than the supply of other forms of capital may be; land capital is produced or fashioned by human labor out of land surface and other things which nature affords, just in the same manner as other forms of capital are produced out of other materials nature affords." But in this argument, as was pointed out by another speaker, Professor Plehn overlooks the inconvenient fact that the economic supply of "land capital," as he puts it, is at all times and in all places inseparably bound up with the geographical supply of land surface, which is practically fixed in quantity. In other words, land capital stays put in land surface. It cannot be torn loose, split up and carted about at will. It is upon this concrete condition of limited supply of land that the classical doctrine of ground rent as a differential gain, unlike interest, rests.

When it comes to the practical application of this doctrine of ground rent, a difficulty arises. The crucial question whether ground rent is an unearned or undeserved income cannot be answered offhand for all cases. In the first place, it is to be observed that ground rent, interest on capital and profits of management are often inextricably entangled in the actual earnings of business men. Profits and interest are commonly earned in connection with the rent

of land. As Dr. Mixer observed in his comments on the practical bearing of the rent doctrine, "In many instances those who own land and apparently obtain a pure economic rent are in fact merely taking with one hand what they have made with the other; they are getting in connection with a piece of land the profits of their business management. In short, in the case of any specific income obtained in connection with land (the land itself makes nothing) it is desirable that we examine closely to see if any part of it corresponds, in view of the whole industrial situation, with the concept of rent."

Furthermore, whether ground rent, considered entirely apart from interest and profits, be an unearned income, depends, as Professor Callender well showed, entirely upon the nature of the natural resource or agent from which the rent is drawn. Each case has to be considered on its own merits. It is not difficult to show that certain kinds of natural agents in certain situations can be made to yield the largest returns to the community when private individuals are allowed to possess them and to appropriate their value; for example, mines, fisheries and agricultural lands. The private appropriation of ground rent is in some cases clearly justifiable, as on the whole socially beneficial.

But although not all income based on ground rent is to be regarded as unearned, it is tolerably clear that income accruing to the owners of city building sites is largely of this character. Urban growth unquestionably creates enormous land values which individual owners have no claim to appropriate in full. That is, rising land values represent in large part a social product which may rightly be levied upon by the community to meet the increasing expenses of municipal administration. A land tax, moreover, has the especial advantage that it exerts little, if any, repressive effect on industry. It seems, accordingly, equitable and expedient that an increasing share of the burden of taxation in cities should be placed upon land. So much would probably be conceded by nearly all economists. The same policy applied to franchise values would also be approved. But economists dissent from a proposal that all expenses of government should be met by a single tax on land, chiefly for the reason that any single tax is inevitably unjust. Single Taxers are right in pointing to land values, including franchises, as the main source to which municipalities should look for the additional revenues necessitated by urban growth; they are wrong in denying the necessity and the expediency of preserving other forms of taxation.

TAXES ON LAND VALUES.

(*Boston Herald.*)

The recent meeting of the Massachusetts Single Tax League, at which the question of the nature, operation and office of ground rent was discussed by several professors of political economy from different colleges and universities, furnished an illustration of the value of an organization such as the league as a means by which professional opinion can be concentrated, crystallized and, to some extent at least, popularized. Of course no one needs to be told that the laws bearing upon questions of trade, finance and taxation are rarely, if ever, the direct outcome of professional, scientific advice. The owner of a mining property if he possesses sound business sagacity, employs the ablest talent he can find in the work of developing his property. A railroad company intending to build a line of track through a country presenting many topographical difficulties will employ the ablest civil engineers to advise on the best means of overcoming the difficulties that have to be encountered. But a government, whether of city, state or nation, at least under a democratic

form of control, and not infrequently when autocratic or oligarchic, is indisposed to leave questions of trade, currency and taxation to the judgment of professional experts in economics.

It seems to be taken for granted that problems of this kind, which, as a matter of fact, are some of the most difficult and intricate that can be presented, are questions upon which every man is fully qualified in having a clear-cut opinion, and that the opinions on such a subject of a majority of citizens expressed by their votes, or by the votes of those whom they elect to represent them, constitute the last word that needs to be said on these subjects. It may be conceded that professional economic opinion has not been as clearly settled in the past as it might have been, and, what is more, is not at the present time entirely a unit in the conclusions reached. Thus at the recent meeting of the Massachusetts Single Tax League, at which the question of rent was discussed, while the majority of the economists were of the opinion that rent was a form of income which departed widely from interest received by the use of improvements which man places upon the land, there was a minority who held to what is probably the older idea, that land capital is produced or fashioned by human labor out of land surface, just as in the same manner other forms of capital are produced by human labor out of other materials which nature affords. On the whole, however, the tendency of the times is toward considering land as something apart from that which may be produced by its use, and hence in the question of taxation, which is the subject toward which the league turns its attention, land might be fairly expected to pay something that would be in the nature of a franchise tax as it is a monopoly, from the fact that while all must make use of it to a greater or less extent, it is limited in its quantity.

But while the Single Tax League may succeed in thus enlisting in a general way the support of professional opinion, it does not follow that it can thereby induce the Legislature of this or any other state to enact statutes in harmony with the economic opinions that it entertains and advances. Any number of objections of an exceedingly practical character could be raised by those who would be likely to find their taxes increased, or their possible source of income curtailed. If, on the other hand, it was urged that a reform in our system of taxation along the lines advocated by Mr. Henry George would be productive of great public advantage; that certain unearned increments that now go to swell the wealth of favored individuals would then be enjoyed by the community, the reply would be that such gains were altogether too problematical to be seriously taken into account. The fact that Smith, Jones and Robinson would lose more or less would be a circumstance which would loom so large in the imagination of the legislators as to entirely obscure the sight of any possible gain that the community as a whole might achieve.

We admit it is only by persistent agitation that great changes are brought about, and we foresee a long path, involving much hard work, which must be passed over before the tax changes which Henry George advocated can be given an application on a broad scale. It has always seemed to us, and we have found no recent reason for changing our opinion, that if by any possibility the state of Massachusetts could be persuaded to grant to its various municipalities local option in the matter of local taxation, the opportunity would then be afforded of experimenting on this subject in a practical manner, and we are decidedly of the opinion that under such circumstances it would be found that those municipalities which introduced a system of taxation limited to real estate would discover that they had adopted a plan which would greatly inure to both public and private advantage.

ECONOMISTS' AGREEMENT.

(Boston Morning Advertiser.)

The most notable thing about the speeches which followed the banquet given to prominent political economists at the Copley Square Hotel last evening, by the Massachusetts Single Tax League, was their nearly unanimous agreement in answering affirmatively the first of the three principal questions submitted to them as the basis of discussion. That question was whether there is, or is not, a fundamental difference between incomes derived from ground rent and incomes derived from other sources, such as the interest on invested capital and the products of human labor.

Of the seven other professors of political economy in well-known institutions of learning, who delivered carefully prepared addresses, six expressed themselves in substantial accord with Prof. C. J. Bullock of Williams College, the first speaker following the president of the league. Prof. Bullock declared himself a believer in what is called "the classic theory of rent," viz., that capital is something distinct from land, and interest is something of a different genus from rent. "The ground of this difference," said Prof. Bullock, "is found in the peculiar conditions that govern the supply of land."

Prof. G. S. Callender of Bowdoin College, Prof. W. C. Fisher of Wesleyan University, Dr. C. W. Mixter of Harvard University, Prof. W. M. Burke of Albion College, Prof. F. S. Baldwin of Boston University, and Prof. I. N. Carver of Harvard University, speaking in the order named, all agreed with Prof. Bullock, on that question, substantially; although some of them notably Profs. Fisher, Mixter, and Carver, thought there might well be some modifications in forms of statement, or with reference to exceptional circumstances.

The only radical dissent was expressed by Prof. C. C. Plehn, of the University of California. Prof. Plehn's contention was that to-day, in the United States, land, when appropriated and in use, is simply one form of capital; and ground rent is in every essential particular a form of interest.

The value to students of economic science of last night's discussions is all the greater because the addresses, or papers, had been not only carefully prepared, but copies had been furnished some time in advance to the different speakers, so that each one knew substantially what the others intended to say. Thus the points of agreement, of disagreement, and of suggested modification, were stated last evening with all the accuracy that could come from mature reflection.

Some of the statements of this fundamental difference between ground rent and other forms of income, though there was little or no direct mention of the single tax by the speakers, have a bearing on that question which is instantly obvious to those who are familiar with Henry George's writings, and with the more recent of authoritative utterances by leading single taxers.

Thus, Prof. Bullock pointed out that the demand for land comes from persons who desire to use it in production, and the annual rental offered for any tract will depend upon the advantages which that particular situation offers for the purposes to which it is to be devoted. "If a location on Summer street enables a merchant to do a very large retail trade," said Prof. Bullock, "and to realize large aggressive returns from his enterprise, a large demand price will be offered for that location." This fact is so familiar that it seems like a truism, yet it will perhaps be remembered that Prof. Bullock's statement is identical, to all intents and purposes, with the essence of those facts and figures, which were presented at a previous single tax banquet, relating to the land, improvements, rental, and increase of value of the land regardless of improvements, at the corner of Washington and Winter streets.

Prof. Callender came a little nearer in form, if not in fact, to the direct question of the ethics of the single tax on ground rent, when he said:

"When we turn to such cases as the water front of a great city like New York, or Chicago, or Boston, or to the building sites along the principal business streets of those cities, or to the right of running street cars through their principal streets, it is not obvious, to say the least, that the utility of these particular natural resources to the community is rendered greater by allowing private individuals to appropriate the value which continually increases with the growth of population."

Quite irrespective of the merits or demerits of the single tax doctrine, congratulations are certainly due to the league for this latest example, of the many which it has furnished, showing how a radical movement, conceived in an enthusiasm for humanity, but opposed to widespread, and deep-rooted customs and ideas, may be carried on in a spirit of perfect good fellowship between the friends and foes of the movement.

THE SINGLE TAX.

(*Boston Post.*)

The campaign of education on which the Massachusetts Single Tax League entered several years ago was advanced by the discussion following the dinner last evening at which a number of professional economists expressed their views of the nature, operation and office of ground rent. The paper of Professor Bullock of Williams College and the remarks which followed are enlightening as to the scientific basis of the scheme of taxation which this association presents and which is coming more strongly to command the approval of practical men.

We do not agree with the Hon. Charles Francis Adams, in the opinion expressed in his letter which was read at this meeting, that it is impossible to make the present generation understand the fundamental principles of taxation and see the true method of tax reform. Mr. Adams despairs of it within his lifetime, and says we "have got to look to the next generation." So far from this, the need of tax reform is already widely recognized, the protest is loud against the continuance of a system which is manifestly oppressive and unequal, and the search for a better method is earnest.

What is needed, we believe, is simply the authority to try the experiment here in Massachusetts of the method which the Single Tax League advises. This can be done by separate communities on their own account, and the Commonwealth can profit by their experience.

WHAT IS GROUND RENT?

(*Boston Globe.*)

What is ground rent? Is it rent ground out of an unwilling tenant, or is it not? It looks easy to answer, and yet it required the combined wisdom of eight college professors Monday night at the Copley square hotel dinner of the Massachusetts single tax league to dynamite that naughty problem.

When is rent rent and when is it not rent? Not only was this question raised by Prof. Bullock of Williams College, but even the harder one, what is the difference between rent and interest?

Prof. Callender of Bowdoin then put up the 200-pound economic weight, labeled, What is the unearned increment? Before the discussion was closed there had been asked and answered enough intricate questions to tax all the gray matter that one might suppose to exist even in eight college professors.

Some men will say that it is easy enough to tell what ground rent is by consulting their ledgers. As to whether rent is an earned or an unearned increment it matters little to those who pay none, though it may be interesting to economists.

As for the question raised by Prof. Carver, How does urban rent differ from agricultural? it would seem to be a matter to be settled between city and country landlords.

In fact, the whole range of problems growing out of the single tax question is too intricate for the lay mind. They will ultimately have to be settled by the college economists. Meanwhile all success to their endeavors.

MASSACHUSETTS SINGLE TAX LEAGUE.

(Springfield Republican.)

The New England Single Tax League, under the direction of C. B. Fillebrown, is still hammering away at the problem of bringing its aims within reach of the popular understanding. Its dinner at Boston last evening is noteworthy for the number of scholars in economics brought together for an exchange of views on the disputed question in economic theory of the nature of ground rent. The discussion constitutes a real contribution to the science as it is now being developed, and the substance of the papers is accordingly given in other columns. They merit attention from the general reader who would inform himself on what is to become in the length of years a far more practical question than it has so far come to be considered.

(New Bedford Mercury.)

In the course of a discussion of the difference between ground rent and the annual value of franchises at the dinner of the Massachusetts Single Tax League the other evening Dr. C. W. Mixter of Harvard made an isolated statement which we deem worthy of attention in view of a discussion which has prevailed from time to time in these columns. Dr. Mixter attributed the lack of progress with rapid transit in London to the socialistic tendencies of the people, which, he said, made the masses in London desperately afraid of somebody's making something. Professor Carver, likewise of Harvard, was loth to permit this suggestion to pass unchallenged, and doubted if socialism in England can account for the lack of progress in matters of street transportation. He pointed out the situation in Berlin, where transportation is farther advanced than in our own large cities, and where socialism is especially rampant, as a refutation of the theory quoted by Dr. Mixter. Dr. Mixter farther defended the practice of public utility corporations in taking big dividends out of the people.

It seems strange to hear a university professor emphasizing material gains as essential to progress, since it is a fact that no college or university conducted as a private institution aiming at pecuniary returns amounts to much. We can doubtless get along very well without the inducement of pecuniary gain, substituting that emulation which leads Hobson to do brave deeds, which inspires John Jacob Astor to devote time and effort to an invention which he gives to the world—the ambition which inspires the soldier to fight for a ribbon, the motive which led the athletes of old to devote their lives to secure the crown of wild olives—the inspiration which led Dr. Mixter to apply himself to the preparation of a paper to be read before the Massachusetts Single Tax League without compensation in money. This motive, which has inspired the men of all ages, is the desire for what the professors call "social esteem"—the aspiration for approbation and honor. Pecuniary inducement is

not the sine qua non. In comparison with the impulse of social esteem, it is mean.

GROUND RENT AND THE SINGLE TAX.

(*The Boston Beacon.*)

It is rare that one finds in this country a band of reformers so persistent and enthusiastic in their advocacy of an idea and yet so uniformly broad minded and good tempered in carrying on their agitation as the members of the Massachusetts Single Tax League. One rather fancies that this agreeable combination of earnestness and optimism arises very largely from the mental attitude of the president of the league, Mr. C. B. Fillebrown, who has been for years a pioneer in economic reform and who has won to his side a group of vigorous thinkers made up of men of quite varied callings. The methods of the Single Tax League are educational and not revolutionary. Its members are sincere believers in the mechanical power of the wedge as being in the long run superior to dynamite, and they believe in getting in the small end of the wedge first. Notwithstanding the tendency of college professors to lend their support to the single tax idea, it will not do to call the movement academic. As far as it appeals to thinking men at all it appeals on the basis of common sense. At the conference of last Monday night, in which eight professional economists took part, the discussion turned on the question of ground rent and much that was illuminating was said on the possible distinctions between land and other forms of capital, and between rent and interest. All this was interesting, instructive and suggestive but in the end we come back to the basic fact that land is the one form of capital which may lie utterly idle and yet enhance in value to the benefit of the individual owner simply through the co-operative activities of the entire community. It is this unearned increment in the value of land that is the disturbing element in the theories of the economists, and although numerous efforts have been made to account for it and at the same time to class land as productive capital, the attempts have not on the whole been successful. Once grant the premise of the advocates of the single tax, that land, like air and sunshine, is the common inheritance of the human race, and that land has been made a monopoly simply because of its tangible quality and through the ability of the strongest to seize and hold it,—once grant this, and the logic of the single tax irresistibly follows. Upon this much at least every reasonable person is agreed, that our existing tax system is about as bad as it can be and that almost any kind of a change would be a change for the better. The suggestion made some time ago that the General Court grant to all towns and cities in the Commonwealth the privilege of local option in matters of taxation is still worth considering. It is barely possible that if this privilege were granted some community would experiment with the single tax as a relief from existing extortions and inequalities, and in that case we should get some very significant data for legislators as well as economists to consider.

In the past our great and all inclusive economic problems have been studied in the light of certain theories which have maintained their sway in part because very few practical people gave them any attention, and in part because those who have tried to cope with the complex and knotty questions involved failed to reach a surety of conviction which made them venture to break away from the thrall of well grounded opinions. To study conditions in the light of long accepted theories is not the most progressive and scientific way of getting at things, and this habit may have contributed to that confused and unsatisfying thought regarding this subject which has won for it the name of the Dismal Science. And yet this same subject is bound up with all our most important

everyday interests, and it is evident that until the counsels of the teachers and leaders of economic thought shall be clarified there will be little prospect of practical advance in securing a tangible basis for legislation and experiment. It is pleasant, therefore, to discover in the interesting papers read at last Monday's conference indications of a growing unity of thought respecting economic definitions and principles. This, as we understand it, has been the purpose of Mr. Fillebrown and his associates of the Single Tax League, to secure through friendly discussion such an elimination of unessential differences and such an emphasis of essential agreements as will bring something like harmony out of confusion and secure a generally conceded basis of thought and action. For this worthy endeavor, which seems to have been very successfully carried out, the league deserves the thanks and indorsement of all those who realize the importance of an early and scientific solution of our economic problems.

AFTER DINNER WITH THE ECONOMISTS.

(The Social Settler in the Boston Transcript.)

President Fillebrown of the Massachusetts Single Tax League played the host again Monday evening in his usual hospitable fashion, the lions of the occasion being certain "professional economists." The latter held the boards at the postprandial entertainment, and dealt out three hours' worth of cut-and-dried wisdom on the subject of "Ground Rent." The subject was not a juicy one, and the treatment that it received was appropriate. No speaker is to be blamed; however, for failing to extract after-dinner sunbeams from an economic cucumber. The Settler is proud to say that he was among the few indefatigables who were in at the finish. When President Fillebrown finally called upon one of the chief performers to wind up the discussion, the Settler thought of the Memorial Day orator who was introduced to the patriotic celebrants gathered in the cemetery, as follows: "We will now listen to some closing remarks by the orator of the day, after which a salute will be fired over the dead." Seriously, however, President Fillebrown is to be congratulated upon his success in getting representative economists to express substantial agreement concerning a number of important points and principles. This in itself is no mean achievement. Whether the agreements will directly help the single tax cause is another story. But, however this may be, the results thus far reached in the agreement business testify eloquently to the diplomatic strategy of the tactful propagandist who directs the policy of the Massachusetts single taxers.

THE SINGLE TAX.

(Congregationalist.)

The best way to promote any particular reform is to bring light from all quarters on the conditions to be remedied. Mr. C. B. Fillebrown, president of the Single Tax League, appears to be the kind of reformer who welcomes all available help in the work to which he devotes himself. At the annual dinner of the league, held at Copley Square Hotel last week, which was attended by a large number of educators and business men he secured addresses from half a dozen instructors and professors of economics from Harvard and other universities, bringing one as far as from the University of California. The program was carefully arranged and the papers read were prepared after opportunity to see the outlines of arguments of the other speakers. If those who listened to them did not learn something valuable concerning the nature of ground rent and the reasons for and against raising all public revenues from taxes on land, it is not for lack of a systematic effort for their enlightenment.

THE SINGLE TAX.

(The Morning Star.)

The Massachusetts Single Tax League is looking after "the cause" with much graciousness and persistence. Banquets are a favorite method of propaganda. One was held at Copley Square Hotel in Boston, December 8, at which the professors of economics in the colleges and universities were guests of the league, and did the principal part of the after-dinner speaking. Leading colleges from Maine to California were represented, and the addresses were thoughtful and interesting. The most of the speakers held to the "classical" theory of rent, to the effect that it is as different from interest as land is different from capital—that land, in fact, is a natural agent like air and water, and is not capable of production or increase by human labor, and therefore should not be subject to individual ownership. It follows that rent represents might and custom instead of right and principle, and that it, as well as the land, really belongs to society instead of to individuals.

Several years ago—call it a good many years ago—a man bought a farm near the Mississippi River, in what is now the State of Minnesota. There were 160 acres of it, and he paid \$320 for it. He was Dutch and industrious. He just wanted to be a farmer and landowner, both of which he couldn't be in his native country. He built a log house, and loved his wife and children, and raised many bushels of wheat.

Other farmers settled on adjoining land. Somebody built a mill at the fall in the river, and other industries sprang up. Population increased. The Dutchman worked no harder than ever, but he raised larger crops because the people around him wanted them to live on. This increased the value of his land. In ten years it was worth \$1,500, almost against his will, because he was the kind of man who didn't like neighbors. He was not a Samaritan, and was a Christian only by virtue of his citizenship. He now felt rich and prosperous. But still he did not reflect that if all his neighbors moved away his farm would be worth no more than it was when he first settled on it.

Later something else happened. The settlement at the falls grew into a city. It expanded in the direction of this man's farm. The people in the city wanted improvements. They laid sewers, put in water mains, paved the streets, built car lines, and stretched electric light wires. This troubled our Dutch friend. It made his taxes higher. When they proposed to extend the "improvements" past his farm he objected. When they took some of his roadside for sidewalks he fought them. He took the case to court, and in five years had paid out all his hard-earned savings in lawyers' fees. But the improvements went steadily on, and the next year, after he had been heavily fined for obstructing the street car line past his premises, he was offered \$100,000 for three-quarters of his farm. That bewildered him. It made a Christian of him to the extent that he began to love his enemies. In due time he died reconciled to the progress that he had so steadily opposed.

The point of this parable is that the increased value of this farm was due not to its owner, but to the increase of population with its varied demands. Its owner had opposed this movement of society which made him rich. Why, then, should not this increased value of the farm belong to the public which promoted it, instead of to the individual who opposed it?

Now this is in a way the elementary principle that underlies the single tax movement. Land is a natural agent like air or water. It cannot be increased or diminished by human effort. Its growing value from year to year is due to the growing public demand. Why, then, should not the public be the real beneficiary of this increase in value? Why should not private ownership be abolished, and the people—that is, the State—own all the land and derive all

its revenues from renting to individuals, thus doing away with other forms of taxation?

There is not enough difference between this portion of land value which the public and not the individual has created—the so-called unearned increment—and the money that could be gathered by a direct and inclusive assessment on land to call for special treatment. It is perhaps the compromise which the single taxer of the John Stuart Mill type, who would seize only this unearned increment for the public, would make with those of the Henry George type, who would seize all land in the name of the State, and then use the rentals to pay public expenses.

There can be little doubt that if society had begun with that theory of land ownership—or rather if it had never yielded the policy of public ownership with which it probably did begin—it would be better for all alike to-day, so far as a just and visible and equitable source of revenue is concerned. But to re-enact the old policy would mean a revolution such as these generations have never seen. That this revolution might be brought about peaceably in the course of time is perhaps the thought of the league in inviting the teachers of economics to be its guests. If the generations of their students can be won to the theory much will have been gained. This was Charles Francis Adams's theory in a letter read at the banquet. "I feel well satisfied," he said, "that the result will not be accomplished in my day, or by men of my generation. The appeal must be to the college professors and to the graduates of the future." Only one kind of tax, and that solely a land tax, would not be so great a discrimination in favor of owners of other kinds of wealth as one might at first think. But we have not space to deal with that question now.

(*N. E. Farmer.*)

We have received many invitations to attend the meetings of the Massachusetts Single Tax League. Mr. C. B. Fillebrown, the president, has been for years a pioneer in economic reform and these people are persistent and enthusiastic in their advocacy of an idea and yet uniformly broad minded and good tempered in carrying on their agitation. Once grant the premise of the advocates of the single tax, that land, like air and sunshine, is the common inheritance of the human race, and that land has been made a monopoly simply because of its tangible quality and through the ability of the strongest to seize and hold it—once grant this, and the logic of the single tax irresistibly follows.

(*N. E. Grover.*)

The Single Tax League, under the direction of C. B. Fillebrown, shows more intelligent skill and persistency in pushing its course than any other association with which we are familiar. It is continuously hammering away at the problem of bringing its aims within reach of the popular understanding. Its dinner at Boston Monday evening was noteworthy for the number of scholars in economics brought together for an exchange of views on the disputed question in economic theory of the nature of ground rent. The discussion constitutes a real contribution to the science.

(*Boston Herald.*)

And yet we suppose the land value reformers would say that the Park Street Church is not entitled to the difference between the \$50,000 it paid for its property ninety years ago and the \$1,250,000 it is to get for it now. In that case, it couldn't build a new church in the Back Bay. This would complicate matters, were it not for the fact that land value reform has not yet arrived.