

that is done it is no longer profitable for any person to hold land for speculation, and legitimate users of land will be able to get it, not by paying a fictitious price, but by paying the annual value into the Treasury as they should be able to do under a decent system of Government. The Commissioner of Crown Lands at one time had thoughts along these lines in regard to local government purchases, if he did not have them in regard to State purchases, therefore I hope he will see the error of his ways and will in the course of time take these values for the benefit of the people who have been responsible for bringing them into existence.

HON. E. J. CRAIGIE,
in the Australian House of Assembly.

An Interesting Analysis

THE landlords who absorb in all our Massachusetts towns and cities the rental values created by the presence of the people, and their lawyers who strive that no legislation shall be considered that will modify this taking public property for private use, are scheming to advance once more through their agents in the next legislature the idea of a *sales tax*. The state needs more money for its destitute and underprivileged, and the absorbers of social values in ground rents know that if a red herring is not drawn across the legislative trail someone will be calling attention to the special privileges they have so long enjoyed, and the legislature may move at last to take these public values for the public use. Naturally the landlords will continue to abstract these values for their own use as long as the law permits them to do so, and do their utmost to fix and keep the burden of the public revenues upon other classes of people. Their perpetual cry, uttered on general principles, year in and year out, is "reduce the tax burden on real estate," as if that were not the proper place for it! By professional and perpetual groaning over the "burden" on real estate, they influence people to think in those terms and continue their monopoly. Reiteration of a single idea deadens independent brain action.

Wellesley is not a settlement of privileged persons, and its heads of families should be alert to see that its representatives in the legislature do not yield to the pressure of the landlords to impose a sales tax upon them. Wholly aside from the physical nuisance of paying such a tax is the rank injustice of its incidence upon the poor and people of small incomes. The larger the family the greater the burden, and the smaller the income the heavier the percentage of the load. To the thoughtless it seems easy to pay, but actually it is the means by which the men of wealth transfer their tax load to the backs of the working people. In order to illustrate just how this works out, I want to show by the following table just how this tax affects the various income classes. The

table was prepared by the research bureau of the Kansas State Legislative Council:

AMOUNT OF VARIOUS RETAIL TAXES TAKEN FROM
DIFFERENT INCOME GROUPS

INCOME	Proportion of income affected	Approximate Amount per year per \$1,000 of income	
		Excluding food, 3 per cent tax	Including food, 3 per cent tax
\$1,000 and under	60.9	\$8.22	\$18.27
\$1,000 under \$2,000	58.6	7.92	17.58
\$2,000 " \$3,000	49.4	8.61	14.82
\$3,000 " \$5,000	42.9	8.43	12.87
\$5,000 " \$10,000	39.3	8.67	11.79
\$10,000 " \$25,000	31.7	7.23	9.51
\$25,000 " \$50,000	22.2	5.43	6.60
\$50,000 " \$100,000	18.4	4.86	5.52
\$100,000 " \$150,000	15.5	4.11	4.65
\$150,000 " \$300,000	12.1	3.12	3.63
\$300,000 " \$500,000	4.2	1.08	1.26
\$500,000 " \$1,000,000	2.5	.63	.75
\$1,000,000 and over	1.0	.24	.30

Michigan has a 3 per cent tax applying to every kind of commodity purchased, including food. This means that the workingman with an income of a thousand dollars or less pays at a rate 60 times as great as that of the man who enjoys an income of a million dollars or more. The people of Michigan should unite in a demand to secure the repeal of this vicious tax scheme, just as those in New Jersey, Kentucky, and several other States have done.

Let us nip this rotten proposal in the bud in our state, and not wait until we feel the pinch of it before we awaken. FRANKLIN WENTWORTH, in Wellesley (Mass.) *Forum*.

Presentation of the Death Mask of Henry George at Princeton

ON Sunday afternoon, October 31, 1937, at beautiful Princeton University, *alma mater* of Woodrow Wilson, the fortieth anniversary of the funeral of Henry George was observed. It was also the occasion of the formal presentation to the University of his death mask, cast in bronze by direction of Mrs. Anna George deMille. The mask will take its place in the Laurence Hutton Collection, which includes masks taken from nature, either before or after death, of Bobby Burns, Schiller, Beethoven, Lincoln, Walt Whitman, the third Napoleon, Coleridge, Wordsworth, Thackeray, Mendelesohn, Cavour and many others.

The Committee in charge of this meeting, of which Mr. Frederic Cyrus Leubuscher was Chairman, included: Professor Robert Ball of Princeton University, Daniel Carter Beard, Terese F. Burger, Harold S. Bittenheim, Dr. S. Solis Cohen, Dr. John Dewey, Hon. Charles R. Eckert, Whidden Graham, Bolton Hall, Dr. John Haynes Holmes, Professor Lewis Jerome Johnson of Harvard University, Joseph Dana Miller, Dr. Walter Mendelson, Professor Broadus Mitchell of Johns Hopkins University,