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Harry Gunnison Brown's Advocacy:

The Case He Made for Land Value Taxation 1917–1975

By CHRISTOPHER K. RYAN*

ABSTRACT. Harry Gunnison Brown's fifty plus years of active advocacy of land value taxation are reviewed in the light of two recent articles. One indicates a waning interest and even understanding of Brown's chosen cause while the other demonstrates quite the opposite: the persistence and relevance of land value taxation. Brown's strategies are examined, drawing on his correspondence as well as his publications. It is suggested that evaluation of Brown's success or failure is a moot question in the sense that there was no one with whom to compare him.

I

Introduction

FOR MUCH OF HIS LIFE as an academic economist Harry Gunnison Brown was North America's foremost advocate of greater land value taxation in accord with Henry George and his predecessors. "Foremost" requires some qualification. He was practically alone. Martin Bronfenbrenner (1985) mentions Herbert J. Davenport along with Brown, but Davenport's contribution was limited to advocacy of only taxing future increments in land values and he did not stress his advocacy in publications after 1917. Several other economists were sympathetic: Thomas Nixon Carver, Frank Taussig, and John Commons in this country and Knut Wicksell, Leon Walras, and P. H. Wicksteed abroad, but none made much effort in propagating their views. Paul Douglas commented in his autobiography that he hoped that St. Peter would forgive his failure in the Senate to promote something he believed in.¹ Irving Fisher, Brown's professor, colleague and co-author, was silent, then generally supportive, but with great emphasis on his reservations.²

Brown thus gained notoriety in his profession and over the years added

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to it by demanding that Federal Reserve policy be directed toward maintenance of price stability and objecting strenuously to the facile acceptance of the consequences of deficit financing. Decades have passed and Brown's "crankishness" can now be attributed back to his land value taxation arguments. His accomplishments in the fields of public finance, monetary economics and regulation were appreciated by his contemporaries and remembered by more contemporary economists such as Arnold Harberger, Peter Mieszkowski, Alfred Kahn, and Leland Yeager to name only a few. Another economist with praise of and insight into Brown is America's leading advocate of land value taxation, Mason Gaffney. Gaffney has recently characterized Brown's advocacy of land-value taxation as follows, "[Brown] pretty much failed."³

II

Surveys

GAFFNEY'S PEPPERY CONCLUSION THAT Brown failed may be too harsh. It is not clear whether Brown's failure to persuade happened in 1934 or in 1994. If we examine the "failure" in 1994 we find a startling piece of evidence. The National Tax Association conducted a tax policy opinion survey of its membership which repeated *verbatim* a 1934 survey of American public finance professors carried out by Mabel Walker of the Tax Policy League. Question 13 of the survey reads: "Should there be a special tax on [the] unearned increment of land values?"⁴ The response to this poorly worded question was 62% positive in 1934 and only 22% in 1994! The 1994 survey was broken down by age groups in decades from 20 to over 60. The youngest and oldest groups with 38% and 34%, respectively were much more favorable to land value taxation than the middle groups with 16%, 19%, and 23%. On a related question (Question 11): "Should improvements be taxed at a lower rate than land?" the 1934 positive response was 54% which dropped to 38% in 1994 which indicates some inconsistency in the responses. The poor wording may explain some of the huge drop-off in support in that "special tax" is not explained and the term "unearned increment" is a bit pedantic. The professors in 1934 would have readily decoded these questions as calling for some degree of support for Henry George's single taxation. If one's text were J. S. Mill's *Principles of Political Economy* or George's *Progress and Poverty* or even Brown's *Economic Sci-*

ence and the Common Welfare the "correct" answer would be to answer "yes" to both survey questions.

Joel Slemrod, who commented on the results of the survey, interpreted "unearned increment of land values" to be 'presumably' the "capital gains not due to improvements." Slemrod then attempted to explain the drop-off as "one example of greater tendency in 1934 to favor higher taxes on capital income compared to labor income."⁵ A much more likely explanation is that contemporary tax specialists find any question nonsensical if it treats land as not identical to capital. In 1934 these questions were apparently meaningful. An earlier private survey of the American Economic Association membership in 1908 conducted by Charles Fillebrown found that 77 of the 87 respondents answered affirmatively to the following: "It would be sound public policy to make the future increase in ground rent the subject of special taxation."⁶ Thus the downward trend in the profession's support for land value taxation has characterized nearly the whole of this century.

III

Brown at Yale

BROWN'S "FAILURE" TO PERSUADE should be examined in the context of the nature and historical content of his advocacy. Brown is said to have solidified his interest in land value taxation in the early 1910's while he served at Yale as an economics instructor. In his three years as a graduate student and five as an instructor he published nine articles, four books with Macmillan and assisted Irving Fisher in his *Purchasing Power of Money* (1911). None of these contributions deal directly with land taxation. At Davenport's request in 1916, Brown moved to the University of Missouri. Although Brown had only positive remarks about his life in New Haven and his subsequent move to Columbia, Missouri, it is difficult to explain why he was not promoted at Yale. Allen's (1993) biography of Fisher may have inadvertently shed some light on why Brown left Yale University. Although Brown was a friend of Fisher's (indeed Brown was one of Fisher's two favorite students) and one who genuinely admired his economics, Allen argued that Fisher had a "user" personality. In addition, just as Fisher was described by Brown as noncommittal on land value taxation, Brown was silent with respect to Fisher's many enthusiasms which ranged from the

benign and peaceful, such as healthy diets to the not so benign and not so peaceful such as eugenics. So it appeared that Brown decided to distance himself from one friend to be with another (Davenport) in a place where promotions were not so mystifyingly denied. In 1917 Brown openly commenced his campaign for land value taxation in an article in the *Journal of Political Economy*. He published *The Theory of Earned and Unearned Incomes* in the following year.

IV

Early Advocacy

GAFFNEY SAYS SUCCINCTLY of Brown's advocacy: "Brown was a neo-classically trained economist who used neoclassical tools to plead the Georgist case before other NCEists [that is, neoclassical economists]."⁷ Yet Brown very early on saw that a radical abandonment of certain generally established classical principles would cripple his cause. He hinted at this in calling himself somewhat enigmatically on several occasions "an economist unemancipated from the classical tradition." In effect he was aligning himself with the neo-classicals such as Alfred Marshall, Knut Wicksell and Eugen von Boehm-Bawerk each of whom maintained the classical distinction between land and capital as against those who tended not to, in particular J. B. Clark, Frank Fetter, Vilfredo Pareto, and Edwin Cannon. Brown's somewhat minor participation (1913, 1914) in the capital theory debates was a premonition on his part that the resolution of that long-running debate could be prejudicial to the cause of land value taxation.

The strategy of Brown's advocacy is revealed in his writings, his teaching specializations, and his correspondence. Wherever possible he wrote articles espousing land value taxation but also attacking what he believed to be erroneous criticisms of it. In his early years, he displayed a youthful aggressiveness. Brown's attacks were confident, strident, and biting.⁸ Brown's 1917 article, "The Ethics of Land Value Taxation," was the nucleus for three subsequent books culminating in his 1932 *The Economic Basis of Tax Reform*. Also in 1917, Davenport published his major article, "Theoretical Issues in the Single Tax." Neither article provoked a response and Brown's books elicited only five reviews. Four of the five reviews were favorable. Frank Knight in a very short review was

content to note his “altogether negative” view of the single tax. In the *Nation* a reviewer stated: “It was full time for some competently equipped economist to take up the cudgels in behalf of the economically tenable parts of Henry George’s doctrine. Mr. Brown has done it with zeal, and on the whole with skill. Of course this puts him outside the fold of the safe and sane economists, and the vigor of his onslaught has already occasioned some little fluttering in the academic dovescotes.”⁹ Brown’s 1918 book did draw a rebuke from Willford I. King in 1921 in the *Annals of the American Academy of Political and Social Science*. King confined his argument to an attack on whether there is any distinction between earned and unearned income. He stated: “. . . The attempt to divide incomes into categories of ‘earned’ and ‘unearned’ seems to serve no purpose and this classification appears to have been devised, not with an intent to aid science or statescraft, but in an effort to stigmatize the institution of private property.”¹⁰

V

A Principles Text

IN 1923 BROWN PRODUCED a principles text titled *Economic Science and the Common Welfare*. Brown’s strategy in doing this was obvious. This book included an extensive, flat-out promotion of land value taxation. Despite this and Brown’s implied advocacy of birth control the text was generally well-received and went through eight editions bringing it into the 50’s. Just how widely the text was adopted in America is hard to imagine. His publisher was a local press and Brown always taught a principles section thus underwriting the demand for the book. John R. Commons provided the most detailed review of this text in 1925. Although critical of several points Commons accepted Brown’s view of land taxation: “His method of analysis at this point is quite superior to that of David Ricardo and Henry George, since it makes scarcity the central feature and not the reduction of efficiency at the agricultural margin of cultivation. I believe it places the argument for special taxation of bare-land values on stronger and better grounds than those that have hitherto been offered by the followers of the Ricardian analysis.”¹¹ Brown had won one important adherent, but although there were others, he needed more.

VI

Public Finance

GIVEN THE VARIETY OF BROWN'S interests in economics, it cannot be an accident that he came to specialize in the area of public finance. He clearly wished to challenge the preeminence of E. R. A. Seligman in this field so closely connected to his advocacy. In 1924 Brown produced his text, *The Economics of Taxation*, which emphasized taxation and tax incidence. To avoid a stigmatization of the text he omitted his advocacy of land value taxation. Given Seligman's long-standing opposition to the single tax, Brown saw him as an important obstacle to be overcome. Despite his vast scholarship, Brown believed Seligman to be "fearfully vulnerable on basic principles."¹² Perhaps he was encouraged by F. Y. Edgeworth's earlier criticism. In the text Brown found numerous examples of Seligman's errors. The book proved to be Brown's best theoretical effort. It won praise from, most notably, Henry C. Simons.¹³ It was reprinted with a few corrections in 1938 by Henry Holt & Co. and again in 1979 by the University of Chicago Press upon the instigation of Arnold Harberger. Brown remained a leading authority especially on tax incidence until the 40's. One piece of evidence that he had surpassed Seligman on incidence can be found in John Due's published dissertation. Brown is mentioned some 28 times while Seligman only 14.¹⁴ Yet, Brown knew he was outnumbered and outgunned in the field of public finance as he revealed in a letter to a sympathetic Glenn Hoover: "The Seligmans, Hunters, Adams, Elys, Plehns, Lutzs, et al. aided and abetted by the National Tax Association and the National Association of Real Estate Boards constitute an effective group, largely because they have directly or indirectly access to nearly all students and the rest of us to just a few. Those trained under them use their texts and repeat their views."¹⁵

VII

The Single Tax Complex

IN 1924 HIS FRUSTRATION with the weak response from the economics profession may have led Brown to make a tactical error. He was an advocate of what he called the "laughter" method as opposed to one of denunciation when dealing with the ideas of academic economists. By laughter he meant

subjecting what he felt to be erroneous arguments to ridicule. George and many of his followers openly declared their opponents lackeys for the landed interests. In some cases the shoe didn't fit well and the result was more divisive than was necessary to Brown's mind. He may also have been encouraged by the Veblen-like approach of Davenport who in his 1917 article attacked an earlier argument by Alvin S. Johnson (taken from J. B. Clark) to the effect that the lure of an unearned increment played a vital role in this country's westward expansion by inducing pioneers to leave better paying occupations to become low paid pioneers. Davenport argued: "I submit that the net social result of sending men out where 'farmers work for less than a day's wages, if we measure his reward in annual income alone,' is, so far, to waste the labor of each man. . . . In the form of a mortgage on the future we have been paying the pioneers for wasting their time."¹⁶ Brown did not reject the denunciation approach per se and in a letter to E. O. Jorgensen in 1927 discussing Richard Ely and his Institute for Land Research opined: "It is quite possible that he is unconsciously prejudiced—I very much doubt that he is consciously dishonest—by his own economic gains from land speculation. At any rate, his thinking on the subject is terribly confused, but no more so, perhaps, than the thinking and writing on various phases of taxation of the redoubtable Edwin R. A. Seligman of Columbia University."¹⁷

In this spirit Brown (1924) penned "The Single-Tax Complex of Some Contemporary Economists." The editors of the *Journal of Political Economy* might well have rejected the essay as "inappropriate" by virtue of its bantering and wry tone. The editors did not and in this way invited any type of flippant rebuttal. In the article Brown basically implied some of the negative reactions to land value taxation proposals were biased in the sense that it was received wisdom from experts who were really not so expert after all. The "complex" in the title of the article was a defense mechanism used by the afflicted who did know they were afflicted and thus could not rationally consider the merits of the case. He punctuated this with Jacob Viner's and his own criticisms of contemporary writers who dealt with the single tax idea. Toward the end of the article he pled that it not be considered as a defense of single tax principles anticipating his own strategic error in presenting an advocacy piece without the usual armor of specific, modern refutations to the existing arguments against land taxation. The rebuttal came six months later by Willford I. King. King's approach can best be

described by quoting his opening paragraph: "As Mrs. O'Flanagan was on her way home from a review of the regiment of which her son was a member, she overtook her neighbor. 'Faith,' said Mrs. O'Flanagan, 'O'i'm proud of me Terence. Whin the byes came marchin' by in a long straight line, ivery man in the regiment was out of step except Terence.'" ¹⁸ The ploy of isolation is obvious as is the rhetorical device used (as it was also by Seligman) to insist that the term single tax be used *only* in the specific context of Henry George's proposal. ¹⁹ Writing in the third person throughout, King analyzed Brown's psychological problems, referring to him in each paragraph as "Dr. Brown" and reiterating without citation whatsoever old and answered arguments against single taxation. None of King's arguments were his own. Most originated with Charles Spahr, Seligman and Francis Walker in America and with Marshall, J. Shield Nicholson, William Smart and Edwin Cannan in England. Seligman would later comment that this nadir in the standards of academic journalism "effectively ridiculed" ²⁰ Brown's contentions. Brown pulled his punch and left himself open to a devastatingly low blow.

VIII

Allies

BROWN DID NOT REPLY to King nor in his correspondence did he indicate any particular personal animosity toward his critic. He appended his article to his last book on land value taxation, *The Economic Basis of Tax Reform* in 1932. He continued to publish in the *Journal of Political Economy* through 1927. He was, perhaps, not aware of King's warning shot effect on other adherents or sympathizers. Brown must have puzzled as seeming allies in the profession seemed to slip away over the years. In 1928, Brown appended a list of American economists who had made statements favorable on land value taxation to a survey conducted by American Association for Scientific Taxation to his first abridgment of George's *Progress and Poverty*. He quoted statements from Davenport, Fisher, Carver, Frank Graham, Commons, Raymond T. Bye, Glenn Hoover, William H. Dinkins, and T. J. Anderson Jr., and he reported that similar expressions had been made by Arthur T. Hadley, Tipton R. Snavely, Paul Douglas, Thaddeus P. Thomas, and the Rev. Dr. John A. Ryan. ²¹ Despite including some relatively less known figures, this group was by in large a very influential group with

demonstrated theoretical abilities. In reading the quotes one cannot but help notice how most of these names would emphasize their own particular differences with the Georgist proposal such as rejecting the “single-ness” of the tax, or insisting on the taxation of only future increments to land value or calling for a gradualist implementation of the reform. No Kantian “leaps of faith” here. All wanted to hedge their bets. But these were honest expressions and indicate only that the Georgist reform did not have the urgency or priority for them that it held for Brown and many other Georgists. Gaffney is correct to say that Brown failed in efforts with respect to the profession, but the failure of his production lies in no small part with his supporting cast. That critics such as King were able to isolate Brown despite his demonstrated competence and mainstream academic connections is, I find, a key explanation for the lack of a more general consideration of land value taxation by American economists.

IX

Frank Knight

ISOLATION AS A TOOL as well as ridicule was practiced again by Frank Knight in his review of George Geiger’s 1933 *The Philosophy of Henry George*. “Pure land value in the sense assumed by the advocates of the single tax does not exist. . . . The economic and social ideas of Henry George are as a whole at the same pre-arithmetical level, the level of those held before and since his time by all who have held any at all, apart from an insignificant handful of competent economists and other negligible exceptions.”²² John Dewey, an enthusiastic single taxer, had written a preface to the book. Knight referred to him as “America’s most quoted living philosopher, who aspires to similar leadership in social thought, standing as a representative of all that is liberal and humane.”²³ Brown in a letter to John Ise described Knight in the context of this review as “a bit rabid.”²⁴ On George himself Knight opines: “Henry George’s claim to be an economist (or social philosopher either) rests on the possession of linguistic powers not uncommon among frontier preachers, politicians and journalists, and on the fact that his particular nostrum for the salvation of society appeals to a number of people, no doubt for much the same reasons that made it appeal to him, and which give many other nostrums their appeal.” In a most curious attempt to

indict both George and Dewey's instrumentalism Knight argues: "An instrumentalist theory of social truth has meaning only with reference to a dictatorship . . ." And continues: "It should not be thought accidental or unnatural that a large fraction of the peoples of European civilization have already accepted political systems in which the pretense that public policy can be determined by free discussion—or safely permitted to be a subject of such discussion—is dropped. Every indication points to the early extension of such a system over the nations where it does not obtain. The newspaper and radio have made of every national group a crowd, and the idea that a crowd will possess political intelligence and virtue can no longer be taken seriously. If society is to get the management required for the effective application of modern technology and the maintenance of social against special interests, it will apparently have to get it in the historically venerable way of *Dei gratia!* The notion that management might be left to the intelligence and impartiality of the citizenry was a dream of a century which did not foresee modern technology or means of communication—but more particularly did not foresee modern psychology, especially in its practical sense, the twin arts of salesmanship and propaganda."²⁵ Knight proves himself on this occasion to be a better candidate for isolation than those he found "negligible." Geiger, a student of Dewey also proved himself to be a student of Brown when he published *The Theory of the Land Question* in 1936. Geiger's economic discussions draw very much on Brown's writings.²⁶

X

Credo

BY THE EARLY 1930'S AFTER AN EXCHANGE with Edwin Cannon on the non-reproducibility of land, Brown's advocacy passed its apex. Only sporadically did Brown inject his views into the mainstream dialogue. In 1936 he commented to his fellow social scientists as follows, "I find I am sometimes spoken of as a single-taxer by persons who are opposed to the single tax, while some of the thoroughgoing single-taxers profess themselves not wholly satisfied with my orthodoxy. The truth is that I recognize the fundamental justice and common sense of the single-tax idea."²⁷

XI

On George

YET IF YOU COUNT PERSEVERANCE as a virtue, Brown was a saint. He explored many venues beyond that of academic economics to further his advocacy. He contributed articles to Georgist periodicals such as the *Monthly Freeman*, *Henry George News*, and *Land and Freedom*. This was, in part, a different type of advocacy, as he had to explain his differences with George in economic theory to an audience some of whom had read only George and earlier political economists. His differences were large. He rejected George's conclusions on Malthusian population theory. Brown felt that Georgist critics of Malthus based their views on the first edition of his book and ignored his more careful statements in later editions. As Brown explained in a long article in the *Henry George News*, he felt George was completely wrong in his explanation of the causation of interest. He seemed to be less concerned with refuting George's fructification theory of interest than with emphasizing to Georgists that "saving and investment constitute a contribution to production in the same sense that labor is a contribution."²⁸ Brown took pains to show that these errors by George in no way impinged on George's central contribution. Brown also believed George's theory of business depression to be "hopelessly on the wrong track."²⁹ Although Brown argued that land speculation was harmful in general, he could not accept it as a cause of depressions. On the other hand Brown could be more openly polemical in his approach especially for the *Monthly Freeman*.

Brown wished that students would read *Progress and Poverty* so he twice produced abridgments of George's classic. The 1928 abridgment mentioned above was the more radical in that he cut the number of George pages from 600 to 80. Anna George de Mille authorized the abridgment of *Progress and Poverty* and the Robert Schalkenbach Foundation underwrote its publication. Brown removed all of Book I on wages and capital and all but a small portion of Books II and III on population and laws of distribution, respectively. Also Book IV, George's thesis on the effect of economic growth on the distribution of wealth, was cut to 4 pages from 28. Brown pared at the remaining Books but managed to offer the essence of George's remedy and its effects as well as a good sampling of George's rhetorical ability. He also added a few comments and interpretations. John

Dewey, who provided an introductory essay to the book, praised Brown's work, but indicated that this summary should not serve as a substitute for the original because it did not capture George's social theory. "No man, no graduate of a higher educational institution, has a right to regard himself as an educated man in social thought unless he has some firsthand acquaintance with theoretical contribution of this great American thinker."³⁰ Brown's 1940 abridgment was considerably less radical as it resulted in a book of 232 pages. Brown made no comments in the text, but continued to achieve much of the reduction in length by exorcising George's treatment of Malthus, the wages-fund, and laws of distribution. The success or failure of Brown's very considerable efforts might be judged by knowing the precise years for which the abridgments were available and their sales in those years. We do not have this information and based on the infrequency with which the books show up in university and college card catalogues, it is a safe bet they attained only a limited circulation, despite being very inexpensive.

XII

The American Journal of Economics and Sociology

THE FOUNDATION IN 1941 OF THIS JOURNAL by Will Lissner was felicitous for Brown. Although nominally on its editorial board, Brown was made a "designated" contributor by Lissner. He responded with some forty articles, long and short, over the next three decades. In 1980 Paul Junk selected from these articles those most relevant to land value taxation and added three previous articles for *Selected Articles by Harry Gunnison Brown: The Case for Land Value Taxation*. In addition he provided an excellent Preface on Brown. Brown ranged freely in this unusual largess of a journal, but his general focus was on pointing out the relevance of and possibilities for greater land value taxation as well as his traditional hounding of those who would venture forth new (usually old) criticisms of it. Most notable of these critics were Frank Knight (1953) and Murray Rothbard (1957).³¹

XIII

Applications

BROWN HAD A GREAT INTEREST in case studies that illustrated the success of land value taxation. The cases of Australia and the state of Pennsylvania

were of keen interest. Brown helped edit in 1955 *Land Value Taxation Around the World*. In his last two years of teaching at Franklin and Marshall College he and his wife, Elizabeth Read Brown were active at the grass roots level in the promotion of the adoption by cities in Pennsylvania of a graded tax plan wherein separate assessments of land and improvements and differential tax rates could be applied. The recent study of the rejuvenation of the city of Pittsburgh would have pleased Brown. Wallace Oates and Robert Schwab (1997) in their abstract to that article wrote, "The analysis suggests that, while the shortage of commercial space was a primary driving force behind the expansion, the reliance on increased land taxation played a supportive role by enabling the city to avoid rate increases in other taxes that could have impeded development."³² Brown would have applauded the authors' objectivity and their recognition that the importance of the study overrides the very considerable difficulties in carrying it out. He may as well have quibbled with the authors' statement above, and asked if the previous tax regime was what actually contributed to the shortage of commercial space. If it had, then the role of land value taxation is something more than merely supportive.

XIV

Teaching

DAVID KAMERSCHEN (1987) SAID OF BROWN in his retirement: "I found him to be sharp as a tack analytically while still in his nineties."³³ Brown used his considerable speaking and debating skills to champion land value taxation throughout his career and long into retirement. He spoke to social, commercial, and academic groups. His largest audience over the years was his students. His almost fifty years of teaching with always (as mentioned) a principles class implies a very large number of students. Brown took pains to present the case for land value taxation objectively. That he did so is supported by a statement he made in an article on teaching. "Nor is there any intention to suggest that the teacher should become a preacher or an exhorter, even for so good an end as the general welfare. If the house, the playground, the school, the church, etc., have not given to the student any spark of altruism or any spirit of idealism, it is not likely that a college course in economics will do so." Yet Brown had a profound belief in the ultimate benefits of economic education and it greatly influenced his ad-

vocacy of land value taxation. Several of his students went on to distinguished careers in economics.³⁴

Did Brown Fail?

FINALLY, DID BROWN PRETTY MUCH FAIL? In the particular sense that Gaffney offered this opinion, the opinion is correct. Brown failed because he was naive in believing that economic education would work in a world where Pareto optimality leaves the status quo unexamined. A reform that challenges this status quo in the particular and sensitive form of landowning was bound to be met with opposition, both moral and political. Brown's understanding of economics and its possibilities for the "common welfare" lead him to advocacy and even more so because so few of his colleagues felt as he did.

In a larger sense I remember a small gymnasium in a tiny town in the Midwest where someone had affixed a placard high on the wall with a quote from Grantland Rice: "For when the One Great Scorer comes to write against your name, he marks—not if you won or lost—but how you played the game."³⁵ Brown played it pretty well: Gaffney comments "he gave better than he got."³⁶ Brown's optimism is embedded in his declaration: "The idealistic economist . . . must believe that his science contains the words—at any rate some of the words—of social salvation. Only so can his work continue to be inspired by the zest of anticipated usefulness."³⁷

Endnotes

1. Paul Douglas, *In the Fullness of Time: The Memoirs of Paul H. Douglas* (New York: Harcourt Brace Jovanovich, Inc.) 1971, p. 446.

2. Louis Post reported that Fisher made the following statement in a speech at a formal dinner in New York City: "Premising that so important a change should not be made abruptly, I favor the gradual reduction, as far as possible, of the tax burden on industry and labor, and taking instead the economic rent of bare land. I am, however, opposed to the 'single tax' in the sense that land value should be the sole source of public revenue." *What Is the Single Tax?* (New York: Vanguard Press), 1926, p. 106.

George Geiger reported to have heard Fisher say that he was "90 per cent a single taxer." He further stated: "his chief objection to George was the 'metaphysics' of the single tax system, i.e. its absolutism" *The Philosophy of Henry George* (New York: The Macmillan Company) 1933, p. 468.

In 1932 Fisher published a short article which stresses his objections to the confiscation element in the single tax and its "singleness." "The Single Tax," *The International Musician*, September, 1932.

3. Mason Gaffney and Fred Harrison, *The Corruption of Economics* (London: Shephard-Walwyn), 1995, p. 123.
4. Joel Slemrod, "Professional Opinions About Tax Policy: 1994 and 1934," *National Tax Journal*, v. XLVIII, March, 1994, p. 125.
5. *Ibid.* p. 133.
6. Charles Fillebrown, chairman of a round table discussion "Agreements in Political Economy," *Publications of the American Economic Association*, Ser. 3, no. 5, 1908.
7. *Op. Cit.*, Mason Gaffney . . . p. 123.
8. In one example in 1919 he took on the venerated Thomas Nixon Carver of Harvard for having in 1902 posited positive welfare effects of protective tariffs. Brown was a staunch free-trader, but he also managed to work in a point on land taxation to the effect that if the protective tariff were to prevent landowners from benefiting from altered trade situations, then higher taxes on land values were the more efficient way to bring this about. The aged Carver responded, but unconvincingly. By sending the article to the QJE and titling it "An Eminent Economist Confused" Brown uncharacteristically demonstrated a lack of tact.
9. Henry Raymond Mussey, "Talking of Taxes," *The Nation*, October 7, 1925, p. 389.
10. Willford I. King, "Earned and Unearned Incomes," *Annals of the American Academy of Political and Social Sciences*, v. 95, May, 1921, p. 259.
11. John Commons, Review of *Economic Science and the Common Welfare*, *American Economic Review*, v. 15, Sept., 1925, p. 484.
12. Harry Gunnison Brown, Letter to Glenn E. Hoover, Joint Collection University of Missouri Western Historical Manuscript Collection-Columbia and State Historical Society of Missouri Manuscripts, October 13, 1927, p. 2.
13. Henry C. Simons, Review of *The Economics of Taxation*, *Journal of Political Economy*, v. 34, February, 1926.
14. John R. Due, *The Theory of Incidence of Sales Taxation* (Morningside Heights, N.Y.: King Crown Press) 1942, pp. 251 and 256.
15. *Op. cit.*, Letter to Hoover, pp. 1-2.
16. Herbert J. Davenport, "Theoretical Issues in the Single Tax," *American Economic Review*, v. 7, March, 1917, p. 25.
17. Harry Gunnison Brown, Letter to E. O. Jorgensen, Joint Collection University of Missouri Western Historical Manuscript Collection-Columbia and State Historical Society of Missouri Manuscripts, January 14, 1927, p. 2.
18. Willford I. King, "The Single-Tax Complex Analyzed," *Journal of Political Economy*, v. 32, October, 1924, p. 604.
19. Ironically the term single tax is not in *Progress and Poverty* and was only accepted by George with misgivings.
20. E. R. A. Seligman, *Essays in Taxation*, 10th edition (New York: Macmillan Co.) 1925, p. 97.
21. Harry Gunnison Brown, *Significant Paragraphs from Henry George's Progress and Poverty* (New York: Doubleday, Doran & Company) 1928, Appendix.

22. Frank Knight, Review of the *Philosophy of Henry George* by George Geiger, *Journal of Political Economy*, v. 41, October, 1933, p. 688.

23. Ibid.

24. Harry Gunnison Brown, Letter to John Ise, Joint Collection University of Missouri Western Historical Manuscript Collection-Columbia and State Historical Society of Missouri, January 9, 1939.

25. Op. cit., Knight, Review . . . , pp. 689–690.

26. George Raymond Geiger, *The Theory of the Land Question* (New York: The Macmillan Company), 1936.

27. Harry Gunnison Brown, "A Defense of the Single-Tax Principle," *Annals of the American Academy of Political and Social Sciences*, v. 183, January, 1936, p. 63.

28. Harry Gunnison Brown, "Henry George and the Causation of Interest," *Henry George News*, October, 1948, p. 8.

29. Harry Gunnison Brown, Letter to Walter Verity, Joint Collection University of Missouri Western Historical Manuscript Collection-Columbia and State Historical Society of Missouri, November, 29, 1930, p. 1.

30. Op. cit. Brown, *Significant Paragraphs . . .*, Preface by John Dewey, p. 2.

31. Frank Knight, "The Fallacies in the Single Tax," *The Freeman*, v. 3, August, 1953, pp. 809–811.

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For Brown's response to Knight see his "Anticipation of an Increment and the 'Unearned Decrement' in Land Values," *American Journal of Economics and Sociology*, v. 2, April, 1943, p. 351.

Murray Rothbard, "The Single Tax: Economic and Moral Implications," The Foundation for Economic Education, "Special Essay Series," see also Murray Rothbard, *Power and Markets* (Menlo Park, Ca.: Institute for Humane Studies), 1970, p. 95.

For Brown's response to Rothbard see his "Foundations, Professors and 'Economic Education,'" *American Journal of Economics and Sociology*, v. 17, January, 1958, pp. 149–152.

32. Wallace E. Oates & Robert M. Schwab, "The Impact of Urban Land Taxation: The Pittsburgh Experience," *National Tax Journal*, v. L, March, 1997, p. 1.

33. David R. Kamerschen, "Some Surviving Elements in the Work of Henry George," *American Journal of Economics and Sociology*, v. 46, October, 1987, p. 490.

34. I will list those I believe have been Brown's students and apologize to those that I am not aware of: Karl Bopp, Lester Chandler, Alfred Kahn, Joel Dirlam, Russel Bauder, Carl McGuire, August Maffrey, Beryl Sprinkel, L Pao Cheng and Phillips Brown (his son).

35. Grantland Rice, "Alumnus Football," in *Only the Brave and Other Poems* (New York: A. S. Barnes and Company), 1941, p. 144.

36. Mason Gaffney, Unpublished notes for his address to the University of Missouri Economics Department and guests for an annual address honoring Dr. Brown, date unknown, p. 3.

37. Harry Gunnison Brown, "Objectives and Methods in Teaching the 'Principles' of Economics" *American Journal of Economics and Sociology*, v. 3, October, 1945, p. 110.

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