

EDMUND VANCE COOKE, Cleveland, Ohio.—Please picture me as standing on the side lines shouting plaudits and encouragement to your brave lads who are keeping the good game going. I trust that your television is working and you may see what a good little cheer leader I am. At some future time when some of the Star Players are a little bit overworked maybe I can be a little scrub substitute for one of them.

GEORGE L. RUSBY, Towaco, N. J.—Wish you a successful meeting and am sorry I cannot be with you.

BARNEY HAUGHEY, Denver, Colo.—Sorry my health will not permit me to attend. Would be glad to meet the splendid workers who will gather.

CHRISTINE ROSS BARKER, Toronto, Canada.—Thank you for the invitation to speak. Another time, another place, maybe.

P. H. CALLAHAN, Louisville, Ky.—Most of my family have gone to Europe and some of my business partners are away, which will interfere with my leaving the city.

BOLTON SMITH, Memphis, Tenn.—Sorry I cannot be present. I have no special suggestion to make except that serious consideration might be given to the English situation. England because she has suffered and has a problem of unemployment is ready to listen.

WILLIAM A. BLACK, San Antonio, Texas.—Our best work in Texas has been done through the press. I have advised you in former letters to send out a weekly letter of some three hundred words to the 90 odd weekly papers of the state.

ATTENDANCE AT THE HENRY GEORGE CONGRESS

The attendance at the Chicago Congress was very gratifying. We do not print the full registration in this issue but shall wait for the next to give the names and addresses of those in attendance. It is not unlikely that despite the very efficient labors of John Lawrence Monroe and Miss Marien Tideman in securing the names of those present, a few were omitted. This is inevitable where visitors are going and coming.

But it is gratifying to report that the registration as secured numbered delegates from 19 states and totals 213. Besides, Alaska, Germany, England and Canada were represented. Our congratulations!

CORRESPONDENCE

PROF. BROWN REPLIES TO MR. GEORGE WHITE

EDITOR LAND AND FREEDOM:

I am indeed sorry that Mr. George White thinks so poorly of my article. It is difficult to say everything desired, in so short a space. And I am probably at fault in not qualifying my statements as I have done elsewhere.

In saying that a reasonable interest on the *value* of improvements must be allowed for before we know what is the economic rent, I really did not intend to imply such ideas as (for example) that the value of a hot-house built on a North Dakota wheat farm, for the purpose of raising bananas there, should be reckoned at what the hot-house cost to build. Nor when I referred to taxation which would tax only their economic rent, "if and when they received any," did I mean to imply that the potential rent of a farm held by a lazy or incompetent owner who receives no actual rent, should fail to be taxed. If Mr. White cares to consult recent articles of mine in the *Journal of Political Economy* and a forthcoming article in the *Journal of Land and Public Utility Economics*, which just failed to get in the August number, along with various relevant passages in my books, he will find that I have argued favorably for the taxation of *potential rent*.

Again, let me say that I was not attempting to justify any particular assessment procedure on the part of assessors. It may be that "the

market value of the privilege" is what assessors should look to. Assessors would be guided directly, then, by the bidding of the market. But the *bidders themselves* are necessarily guided as suggested in my article. For how could a person who proposed to take a long lease of an unimproved farm or lot, with the purpose of himself improving it, determine the rent he could afford to offer *except* by estimating what it would yield him when he had improved it and then allowing (i.e., subtracting) a reasonable return on the improvements and for his labor (of direction and otherwise)? The annual value of a piece of land is not the same through all successive years. The "market value of the privilege" of holding and using agricultural land is less in a decade of agricultural depression. Thus land rent taxation "tempers the wind to the shorn lamb." This was in my mind when I used the expression "if and when they received any."

My article was first written with the desire of helping make clear the general idea of a tax on economic rent to those farmers (many of them in my own state) who think it means taking all they can make from their farms. It is difficult for me—I am sure there are others who could do better—to be brief and clear in presenting a problem and yet present it in all its complexity. The article was offered for printing not with the notion of instructing competent students of the Single Tax but with the feeling that any later use of it (such as an active friend of the cause, who had seen it, contemplated) might be more effective in case it had been published. But I am quite ready to harbor a doubt as to its worth.

I have at various times seen estimates by Single Taxers aimed to prove that there is enough land value to bear the entire tax burden, which counted the farm value minus buildings, with no allowance for fertility. Yet I know that many Single Taxers are quite aware of the need for a distinction and I certainly did not mean to exploit the idea as an original one. I am sorry if I appeared, to Mr. White, to be seeking credit due to others.

As Mr. White presumably knows, a common objection to the Single Tax, among professional economists, has been that under it some communities could not, even though taking 100% of economic rent, meet the expenditures necessary to support the most important public functions. It was not my intention to argue that *all* taxes should be collected and spent by the Federal government or by the state governments and none by towns and cities, nor have I any expectation of the Federal constitution being amended in the near future to permit the first arrangement, even assuming it to be desirable. Perhaps Mr. White will insist that my failure to be more specific in my brief article means that I am committed to the idea of using the rents of American cities for the equal benefit of Americans and Hindoos! He might point out that when I said "used for the benefit of all" he was entitled thus to interpret me! I do believe that a considerable part of our public expenditures should be managed by the state governments. Of course, if one insists on the view that no matter how towns and cities are divided for purposes of political administration, no such division can ever fail to contain land of sufficient rental yield to provide for all public needs, the solution I favor will seem unnecessary and, perhaps, foolish.

Let me again express regret at having failed to make entirely clear what was in my mind. But in doing so perhaps I may be permitted to say, by way of a slight palliation of my offense, that perhaps all the pages of LAND AND FREEDOM, in place of the less than two which I used, would hardly have sufficed to make clear my meaning and forestall unfriendly criticism and misinterpretation. Then not the ordinary farmer but only careful students of the details of the subject would have the patience to read the article at all.

So, in conclusion, I can only ask the charity of your readers in not assuming my views to be altogether unreasonable and ridiculous ones unless the words and the context preclude any other interpretation. I fear Mr. White thinks they do.

Columbia, Mo.

—HARRY GUNNISON BROWN.