The conclusions are of especial interest to advocates of social land value taxation, for they disposed of the "first objection to the Single Tax," best formulated, perhaps, by the late Henry Rogers Seager in 1904.

Professor Seager, in his "Introduction to Economics," asserted that "the needs of regions in the various parts of the United States, which have great difference in the size of the aggregate rent fund, for revenue for courts, jails, roads, common schools, etc., have little relation to these differences."

Professor Seager thought this illustrated "how largely belief in the Single Tax rests on faith rather than upon reason." But it is interesting to note that this impartial and objective study—carried on by students whose attitudes ranged from those of laissez-faire liberalism to those of extreme radicalism as well as those of humane and radical liberalism, the Georgest attitude—illustrates how largely the objection has rested upon unconscious bias rather than upon rational evaluation.

The bias, in Professor Seager's case, was entirely unconscious, for he himself martialed the facts by which, he wrote, he was "impressed with the truth of the contention that rent is a peculiarly fit object of taxation" and despite the temper of the times he was a noteworthy advocate of the municipal application of the principle of complete socialization of rent.

He did not go beyond what he dubbed the "municipalization of rent," he explained, precisely because of this objection. It is regrettable that Professor Seager, who brought to his field a keen, inquiring mind that early placed him in the front rank of American economic scholars, should have met this stumbling block to the development of his thought.

Had he not accepted this rationalization and had he investigated the case for it, he would undoubtedly have rendered even greater service in the development of Georgest social theory in America.

The authors of the *Social Research* article mention Arnold Brecht's comparison of the expenditures of different countries and those of German states and municipalities. This study, "Internationaler Vergleich der Offentlichen Ausgaben," published in Leipzig in 1932, was one of two important surveys in this field, the other being Adolph Wagner's, published in 1892. It is interesting to recall that this study of Professor Brecht also contributed a factual test of premises of the theory of social land value taxation.

Professor Brecht derived, analogous to Wagner's result, a "law of progressive parallelism between expenditures and the massive accumulation of population." His data indicated, it is pointed out, that governmental expenditures increase in greater proportion than the density of population wherever massive accumulation takes place.

It is amusing to note that this point has been cited to the present writer as evidence that, assuming the size of governmental expenditures arising from non-economic causes would remain the same, the yield of social land value taxation would at some point in urban growth prove insufficient.

It had not occurred to the writer's friend that the economic advantages of the accumulation of masses of the population might increase in greater proportion to the density of population, a consideration well established theoretically.

The data and the results of the Colm survey are on file in the library of the New School for Social Research, of which institution Dr. Alvin S. Johnson, author of important critical studies of the Single Tax and Ricardian rent theory, is director. It was through Dr. Johnson's efforts that the University in Exile's faculty of noted German and Italian scholars, which includes Professor Brecht, was brought to America and established in the New School.—WILL LISSNER.

The Real Remedy

THE cry for a state income tax is just as fallacious as all the other comunistic schemes. Who can point to a country or a State that has an income tax which is any better off than Pennsylvania, which has none, except the imposition of the Federal burden? An income tax is, like all other taxes, contrary to the natural laws of economics. If we depend wholly on an income tax swollen fortunes would grow beyond all belief since it would leave untaxed the source from which all large permanent incomes grow; namely, economic rent, which the receiver need not earn.

In this connection it may be well to recall the communist doctrine of soaking the rich by an income tax. The Russian government levies income taxes. In 1934 the Russian worker who received in wages two roubles a day paid an income tax of seven roubles a month, 84 roubles a year. Communists also propose to abolish profits. The Russian government produces kerosene at two copecks a liter and sells it at 70 copecks a litter, a profit of 68 copecks on a two copecks investment.

If we wish to satisfy the craving for human freedom, once so dear to our people, we must travel no further on the road to communism. Witness the change in the philosophy on the part of labor leaders. For years they have tried the mistaken policy of producing a labor monopoly, an utterly impossible thing as their hundred years effort proves. Now they clamor for all sorts of privileges at the hands of the government, apparently williing to become wards of the State.

—HON. WM. N. MCNAIR, Mayor of Pittsburgh, in *Pennsylvania Manufacturers' Journal.*

The Aoudads

"AT last we have found an appropriate name for the men in control at Washington. There is a type of antelope at the Central Park Zoo called aoudads which race around in circles. Recently when the eclipse of the moon occurred they accentuated their speed along a circular course, though the aoudads are likely to run around in circles with no excuse whatever. The same is true of the Washington species. No eclipse of the moon or sun frightens them really; the eclipse of industry only sets them to work with pen and paper figuring how if they had been in charge of the matter there would have been no eclipse."—LAND AND FREEDOM, New York.

The moral is: It is better to go straight than to move in the best circles.—The *Standard,* Sydney, Australia.