"The State of Mind"

PERHAPS you have heard of our nation's distinctive State. Of all the forty-eight States in the Union ne only is known as "The STATE of Mind." The ppellation has been bestowed upon our Commonwealth f Massachusetts because of our intellectuality—our ioneer free schools—our innumerable institutes, uniersities and colleges—and, consequently, because of ur profound thought on all subjects.

Just what is our state of mind?

Today's issue of the intellectual *Boston Traveler* tells s—it quotes the Hon. House Chairman of Ways and Ieans, Mr. Albert F. Bigelow, who valiantly is paring imes and dollars from the State's annual budget in order keep more taxpayers from "going nuts:"

(Quote):

"In the past nine years over $22,760,000 has been ppropriated by the legislature for building construcion in the department of mental diseases.

"It is also a fact that Massachusetts has more patients i its mental disease hospitals in proportion to populaion than any other State in the Union."

In order to preserve our state of mind, the Massachusetts ederation of Taxpayers valiantly works side by side ith Representative Bigelow on the same day—on the ame dime-dollar paring plan—in the same intellectual *Boston Traveler.* In scrutinizing the State's sundry exense account, the Massachusetts Federation of Taxayers finds that we taxpayers have recently suffered he following burdens upon the public purse:

$82.65 to throw a colonial succotash banquet for a Japanese Admiral.

$161.30 to flip the flap-jacks for National Commander Harlan.

$282.45 for pork and beans for the Italian Ambassador.

$287.00 for beans and boloney for the American Legion Commander.

$584.65 for New England boiled dinners for the Commander of the Veterans of Foreign Wars.

$2,545.45 to set the dinner table (with finger bowls) for the American Deeper Waterways Convention.

Patently, this riotous feeding at public expense deotes an early economic grave dug by our dental diggers. The Massachusetts Federation of Taxpayers are righteously steamed up.

It is hoped that the danger to foreign diplomacy may e averted. Imagine! A Japanese Admiral rates only ighty-two dollars worth of succotash as against two undred eighty-two dollars worth of pork and beans for n Italian Ambassador!

Messrs. Moneypenny and Groundrent, prominent Back Bay landlords, when apprised of the shocking truth—ruth found in the official, authentic records at the State House—judiciously and immediately advanced land-lease rents as they fainted—tearfully and tragically—in each others arms.

The inmates of the Mental Diseases Hospitals, upon being informed of the emasculatory exposè, tapped their own heads, significantly, and nodded and nodded, one to another.—THOMAS N. ASHTON.

Step-by-Step to Nowhere

Look at a plot of land, entirely untaxed but leased for an indefinite term, for $50 a year.	Same plot and terms.
1. It would be priced at whatever sum would bring the landlord the current rate of interest, say at 5%, that would be $1,000, accordingly Selling Price................$1,000	1. 4% tax on $1,000 (is **$40**) leaves landlord out of $50 land rent. Selling Price will accordingly be only............$200
2. If we tax that price of $1,000 at 3% (that is **$30**) the plot would net the landlord only $20, and the Selling Price would be "what would bring the landlord the current rate of interest," viz........ $400	2. 4% tax on $200 (is **$8**) leaves landlord $42. Selling Price will accordingly be........$840
If, next year we tax that Selling Price of $400 3% (that is **$12**) the plot will net the landlord $38 so the Selling Price would be.... ... $760	4% tax on $840 (is **$33.60**) leaves landlord $16.40. Selling Price will accordingly be $328
If next year we tax that Selling Price of $760 3% (that is **$22.80**) the plot would net the holder $27.20, so that the Selling Price would be.....$544	4. 4% tax on $328 (is **$13.12**) leaves landlord $36.88. Selling Price will accordingly be ..$737.60
5. If the fourth year we tax that Selling Price of $544 at 3% (that is **$16.32**) the plot would net the landlord $33.68, accordingly Selling Price would $673.60	5. 5% tax on $737.60 (is **$36.88**) leaves landlord $13.12. Selling Price will accordingly be ..$262.40
	6. 5% tax on $262.40 (is **$13.12**) leaves landlord $36.88. Selling Price will accordingly be $736

The amounts in brackets, in bold face type are those that the Tax Collector might get under a plan of taxing land capital values.

BOLTON HALL.

Is this partial Single Tax or not? Mr. Hall is endeavoring to meet the contention that the only way we will get the Single Tax is "step by step." We refrain from comment and ask our readers to work out a better plan if there is one.

We have every confidence that a solution will be found by assessors when education has arrived at a point where there is a social consciousness that land values belong to the community. But to arrive at something like agreement we invite contributions, not to exceed five hundred words, as to precisely how we should proceed.

Editor LAND AND FREEDOM.