

monument and an earnest of our sincerity to his memory, pledge our endeavors to emulate most devotedly the noble example of self-sacrifice and self-effacement set by him, during his entire life, for our Common Cause, the great Cause of human freedom, and be it further

Resolved, that an engrossed copy of these resolutions be presented to the family of our departed friend, and further copies be sent to the several newspapers and magazines interested in our great Cause.

#### DEATH OF ANDREW HUTTON

The death in June of this year of Andrew Hutton, of Schenectady, N. Y., takes from us another of the old veteran Single Taxers. Those who link present memories with the early days of the movement are departing one by one.

Mr. Hutton was born in Scotland in 1847, and came to America in 1879. On his death he had completed thirty-five years of service with the American Locomotive Company. For years his contributions to the local press of Schenectady on the principles of Single Tax, made his name a familiar one.

He was an earnest supporter of Mayor Lunn's administration. Mr Hutton was a member of the First Presbyterian Church of Schenectady, the pastor of which, Rev. A. Russell Stevenson, conducted the funeral services.

THE *Railroad World* of San Antonio, Texas is a supporter of the taxation of land values. It gives first place in its issue of June 9 to an article by H. J. Chase from the *Railroad Trainman*, an argument for the Single Tax written with force and clearness characteristic of the author.

J. J. PASTORIZA of Houston, Texas, spoke at the Single Tax meeting on Boston Common Sunday afternoon May 28. On Monday at noon he was the speaker at a luncheon at the City Club and in the evening at a banquet of the Mass. Single Tax League at the Twentieth Century Club.

#### THE COMMITTEE ON TAXATION OF NEW YORK CITY

PUBLIC HEARINGS AND REPORTS

(For the Review)

BY GRACE ISABEL COLBRON

(Concluded)

The first two or three days of hearing have been treated at length in these articles so that our readers could get at the general scheme of the Commissions' work and understand what an opportunity it was—an opportunity which was not sufficiently utilized. I also wished to give the opposing testimony at length on the first days that the general trend of it could be seen and that advocates of a just taxation could realize the strength of the opposition. Because if an opposition really succeeds in making itself felt when it has no better or more consistent arguments to advance than those advanced by the other side at these hearings, then indeed we must realize that the opposition disposes over weapons that have nothing whatever to do with justice or common sense. If they can make no appeal to the intelligence they must know how to make an appeal to unintelligent self-interest, the most dangerous force in the road of progress. At the other hearings that followed those we have already spoken of there was no testimony which was of any particular importance in that it varied greatly from what had been said on either side. Chief among those who testified in favor of the improvement exemption were Mr. Charles O'Connor Hennessy of New Jersey, Mr. Charles H. Ingersoll of New Jersey, Mr. Henry de Forest Baldwin of New York, Mr. Alan Dawson of the Committee of Congestion, Mr. DeWitt Clinton, Jr. and such sterling veterans of the movement as Benjamin Doblin, James R. Brown and Peter Aitken. Testimony against the measure was given by Mr. Allan Robinson, Mr. Robert S. Dowling, Mr. David A. Clarkson, Professor Joseph French Johnson of the New York School of Commerce and

others. Mr. Allan Robinson was cautious in the extreme. He confined himself mainly to the points he has always taken when he has spoken against this measure, or against the Single Tax generally. His main point against the improvement exemption seems to be that it is tending toward the Single Tax, but Mr. Robinson is still not ready to make a careful statement based on economic grounds or even on the grounds of simple justice to the greater number, of why he thinks the Single Tax would be so bad. He states that in his opinion it is:

"The expectation that the appreciation of the land value will largely if not wholly balance the depreciation of the building value that leads the majority of people to invest in land in a large city."

Mr. Robinson refused to follow up that statement along the line of the well known facts that the majority of people who invest in land in a large city, are not always a majority of people who build there, and that a majority of the people who build and live in a large city do so from quite different reasons from those actuating the small minority that buy land to speculate on the increase in value. Professor Seligman in one of his questions made a rather good point in that he stated that it was apparently the idea of a great many speakers opposing the change in taxation that the pioneers who built up this country, who still go out into the wilderness, suffering hardships to build homes—that these pioneers are actuated only by a desire to cash in the unearned increment of land value. Mr. Robinson neatly evaded the point, but Professor Seligman is to be thanked for showing how ludicrous is an argument of that kind, in place of the desire for a freer existence which has been the guiding star of the pioneer. If time and space permitted I would go on at length, particularly in the testimony of Mr. Robinson and Mr. Dowling, as they are among the most important of the opposers of the measure of the proposed taxation, but when boiled down their testimony repeats very much what was said by those speakers quoted in

the last two articles. One thing, however, which was said by Mr. Dowling is worthy of quotation, as it shows that a man of ability—who is furthermore in a position to know, is willing to go on record for absolute mis-statements. He says that the land owner does not get all the benefit of increase of value and when pressed for a more specific answer stated that the tenants, for instance

"If they were store tenants, mercantile tenants, doing business in retail lines or in wholesale lines throughout the country have made very large profits during the period when land values decreased."

I fancy, if Mr. Dowling would consult any of the mercantile tenants of the shops or wholesale offices in that portion of Broadway between 23rd and Houston Street as well as along 23rd and 14th Street, he might modify his statement. In common with others who spoke on their side of the question Mr. Robinson and Mr. Dowling were very careful to cloud the issue by a continual reference "to the burdens on real estate" without differentiating between land and improvements. Seeing that the entire question hinged on the difference it was difficult to see how these gentlemen could feel that they were treating it with any accuracy by their method of handling it. It would really be useless to go into further details of these hearings, although one might have wished that they could have brought out a larger crowd on either side. But to anyone who did follow them, they were proof positive of the fact that the taxation question in New York is being kept carefully away from public interest by those who benefit by present conditions. It might possibly be a lesson to those who wish to change present conditions, that they should do all they can in this city at least, to get the question of city revenue of itself alone out into the open, and a vital issue. Once taxation questions are really discussed, generally discussed, that is, as are other questions of the day, we will be able to tell whether the great mass of people are yet ready to deal with it. But from the strenuous efforts made by the

opposition to our doctrines to keep the question out of the public eye, one might deduce the fact that they seem to believe that the general public would be interested in our point of view and should therefore not be allowed to know anything about it.

I would like, in concluding, to call attention to the splendid work done by Mr. F. C. Leubuscher as a member of the Committee. His questions were a feature of the hearing. He brought all the ability of an expert lawyer, combined with an understanding of economic doctrines, to bear on this part of the work and it did seem as if nothing but mental laziness or an absolute refusal to understand could prevent anybody from realizing how completely the opposition was either actuated by self-interest or was not in any way hampered by an understanding of what they were talking about. Apart from the pleasure that Mr. Leubuscher's keenness gave his hearers, his cross-questioning in these meetings was as good a bit of work for Single Tax as has been done in New York for a long time. Mr. Leubuscher furthermore drafted the minority report and had a great deal to do with modifying some points in the majority report which might have turned out even less favorable without his persistence.

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THE *Rebel*, of Hallettsville, Texas, is a brilliant socialist weekly. It is first of all a Single Tax paper, believing that in striking for the land it will secure the first necessary victory for any further social progress that may be demanded. Mr. Hickey is its editor, and he is a "fighting editor." The issue of July 31 reached a circulation of 10,000 copies. Our readers should subscribe for the *Rebel*.

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SACHEM Society of Western Reserve University of Cleveland, Ohio, conducted an oratorical contest among Cleveland high school students. There were eight competitors, and the prize was won by Stanton Adams. His subject was "The Taxation of Land Values," and he is a member of the Cleveland Single Tax Club.

## BOOK REVIEWS

## A REMARKABLE MAN\*

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We imagine that few will take up this biography and lay it down unfinished. It is of interest from cover to cover, and it tells the story of a really remarkable man. Characters such as Joseph Fels have their limitations, but these are forgotten in the contemplation of high and overpowering motive and achievement which marked the years of his life.

We learn much of the man from these pages traced by the hand of one who was his devoted companion, and who today carries on the work he was compelled too early to relinquish. In these days of the recognition of the importance of women we may call the writer the Saint Paula of the movement, though it is impossible that she should covet any distinction beyond the appreciation and gratitude of her co-workers. And nothing that she has so far done is quite as useful to the movement as this admirable biography of the dead leader.

She has given a full account of his early career, and we learn of the indefatigable industry that won him his splendid success in business, to which for a number of years he devoted every ounce of that tremendous energy characteristic of the man. It is interesting to note his democratic spirit even before he had imbibed the great gospel of democracy of which in later years he became one of the chief apostles. We see this in the relations of good fellowship he established with his workmen. It was probably these early perceptions of human equality which made him receptive to the creed in which he found his impressions codified. It seems that some men are born Single Taxers; that even in the absence of books or teachers, they will work around to it, some by reason of rare sympathy, others by force of an intellect capable of swift generalization. Both of these qualities Joseph Fels possessed, and it is thus not an accidental circumstance that he became the

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\*Joseph Fels. *His Life Work*. By Mary Fels. 12 mo., clo. 271 pp. Price \$1. net. B. W. Huebsch, New York.