

removal of personal property to wealthy towns where the tax rate is low; it points out the impolicy of high taxes on growing forests; and it compares unfavorably the situation of Massachusetts with those States which have the power of classifying property for purposes of taxation.

The Massachusetts Single Tax League has James R. Carret as its new president in place of C. B. Fillebrown. The latter in resigning his office reviewed the work of the League and took occasion to make this personal reference:

"In the pursuit of clear thinking and harmony of views, rather than a confusion of conflicting and mutually nullifying opinions I have adopted, in preference to the explanation of somebody else, the explanations made by Henry George himself at the age of forty-five of what he meant by what he wrote at the age of thirty-three. and because, in so doing, I am conscious of being regarded by some as unorthodox, although I am quite sure that Henry George has today no more loyal friend and follower."

The Boston papers have contained reviews of Mr. Fillebrown's recent book, "The A. B. C. of Taxation. The *Republic* (Catholic) declares that "it takes rank among the authorities in its field." The *Springfield Republican* has an especially favorable notice of the work, declaring that "the Single Tax proposition is worth thinking about." These notices are in marked contrast to a review in the *Saturday Review of Books* in the *N. Y. Times* of recent date, which is half flippant and wholly stupid. The *New Bedford, Mass. Evening Standard* gives it a good notice—so also does the *Dry Goods Economist*, of N. Y. City, promising to refer to it again.

MR. J. W. BENGOUGH, author of the serial now running in these pages, "The Queer Theory of George Henry," has left Toronto for a trip to Australia and New Zealand.

MISS HANNAH PAUL announces that Squirrel Inn will open May 10th. This Catskill resort has in former years been the haven of not a few Single Taxers. It is situated in Twilight Park, Haines Falls.

BOOK REVIEWS.

A BOOK BY CHAS. B. FILLEBROWN.

Not since Thomas G. Shearman wrote his *Natural Taxation* has a more valuable work appeared than this from the pen of Mr. Chas. B. Fillebrown, of the Massachusetts Single Tax League. It is true that the question is treated almost purely as a fiscal one. It is true, too, that Mr. Fillebrown's position is that of the Single Taxer limited.

Nor are these the only differences that exist between the views of the Massachusetts leader and those of the great body of our believers. Mr. Fillebrown is insistent in his claim that these differences are merely differences of interpretation, and that such differences are easily harmonized. He finds what he deems abundant support of his position in many citations from *Progress and Poverty*, and subsequent teachings of Mr. George. His views are too well known to Single Taxers to need recapitulation. Nor in view of the splendid work that he has done need these differences be made to bear the burden of special emphasis.

Very full is this notable little book of felicitous illustrations which are the result of a close study of the problem. What can be better than this?

"The constant round of taxes and ground rent is the blood circulation of the body politic. When the heart throws out the life blood through the arteries, if the blood does not return through the veins, the patient dies—not of heart failure, but from loss of blood. When the public heart charges the arteries of the land with ground rent, if that ground rent does not return, the body politic is prostrated or enervated by loss of blood. The body politic today like a man with a ravenous appetite, is cleaning its plate of all the millions a year that it can earn, and mortgaging the future for as nearly as much more, always eating, yet always hungry, and simply because the best part of its millions of dollars worth of arterial life blood, instead of coming back to the public heart, ebbs rapidly away through severed blood vessels in the private appropriation of ground rent."

Here, too, is an illustration, and it is an example of Mr. Fillebrown's method of presenting the truth for which we stand. It is his own method. If any one wishes to quarrel with it, it shall not be the reviewer.

"The true office of ground rent is that of a board of equalization—equalization of taxation, of distribution, of opportunity. The tendency of an increase in the tax upon ground rent is not only to equalize taxation and distribution, but to equalize the opportunity of access to what is erroneously called land, which of itself, even in a city, would be of little or no use if it had a perpetual fifty-foot tight board fence around it. In this clear distinction between land and land value, which cannot be too critically noted, may there not be found an explosion of the notion that a man has a right to the private appropriation of ground rent because his father bought and paid for the land fifty or one hundred years ago?"

Under Chapter VIII entitled "The Justice of the Single Tax" there are the usual clear definitions of land and wealth. Chapter IX devoted to "The Single Tax and the Farmer" is based on some statistics tending to prove that the farmer who absorbs to himself but a small share of the great economic rent fund has more to gain than perhaps any class of producers from a shifting of the burdens of taxation to land values. Chapter X is given up to a consideration of the regulation of public utilities by taxation. It is to this solution rather than that of municipal ownership that Mr. Fillebrown inclines.

The work cannot fail to appeal to the great body of thoughtful students who have so long and with such great profit to themselves constituted Mr. Fillebrown's audience. He has sought to harmonize the views of those he has addressed with his own special plea for the taxation of ground rents, and he has been successful beyond the most sanguine expectations. He has quietly ignored existing differences and has built up between him and them a body of agreement which unites them, seemingly, in aim and method. He is easily the most successful propagandist of the movement, and this book will strengthen his position both with them and with Single Taxers who

must still accept his interpretation with some qualification.

J. D. M.

ERNEST CROSBY'S LAST MESSAGE.

No work of Mr. Crosby's ever contained quite so much of the man himself as this, his last message, "Labor and Neighbor."

In it the personality of the author, his gentleness, tolerance, sensibility, and the fine quality of his intellect are exhibited to the reader. Small wonder that men and women love him, for he strove to reach the heart of a problem, not by intellectual analysis, not by the austere requirements of Justice, not by a determination of unfeeling mechanical factors, but by the touchstone of love. In this alembic all his problems were resolved. He was quite incapable of conceiving of an economic question apart from its relation to man, his brother.

It was this that made him the admirer and friend of Tolstoy. It was this that made Tolstoy look to him as one of the chiefest exponents of his philosophy in this country. It was this that inclined him, though with sympathetic learning to socialism, and to the earnest body of socialistic propagandists, many of whom retained for him a lively admiration and affection, to the philosophy of Henry George, which does not entail the artificial machinery of socialism. That very mental inclination which at the beginning disposed him to socialism inevitably, in the end, led him to reject it. For his mind was averse to artificialities, whether of modes, of manners, or of institutions. Thus he rejected socialism for the reason assigned on page 118—to Mr. Crosby naturally, no doubt, the chief sufficient reason: "The initial error of the orthodox socialists seems to me, therefore, to be a total lack of faith in natural laws."

There are points in this illuminating little book with which Single Taxers will differ. Single Taxers do not believe that "the wage system is doomed," unless something else is meant than the payment of wages. We are in danger at all times of being deceived by words. The wage system is merely a system under which wages