

might ask himself where the needed funds for any kind of relief are to come from?

The reader of this book notice will however do Mr. Kelly an injustice if he jumps to the conclusion that the problem is throughout persistently misstated. The tramp is not considered as something apart from society; he is actually seen and for the most part pictured—in spite of a slightly amusing table of classification which looks like a page out of Cuvier—as a phenomenon among the phenomena of the unemployed. For we are told that if we will take the pains to scrutinize the men while they throng through the Bowery Mission for their midnight meal we will recognize that “more than one half of them are self-respecting working men without employment.” Elsewhere (page 4) he says in even more emphatic terms: “And yet these men are the necessary and innocent victims of existing conditions who are turned out every day as surely as chaff is produced by a threshing machine.”

Mr. Kelly has told us that these conditions “may be revolutionized some day”—*may* be, not certainly *will* be, let the reader observe. But they need not be revolutionized to produce greater degrees of relief than the best modes of public charity to which Mr. Kelly pins his faith. They need only be changed—and even slight economic changes bring immense improvement in conditions. Lightening the burdens of taxation on improvements, lowering the tariff, increasing the burdens upon land monopoly, and kindred measures of relief will do more than a hundred labor colonies.

All communities are labor colonies. Why, Mr. Kelly, is there a tramp problem? Because, as you clearly see, there is a problem of the unemployed. But why is there a problem of the unemployed? This you have not answered. You have said that healthy men and women prefer working to begging. You are right. But if so why don't they go to work? Is there not vast opportunities all around them? farm lands, coal lands, ore and mineral lands, and city lots all idle? Lands that yield to labor not only cabbages, but houses and office buildings, locomotives

and Hoe presses? And is not the real problem of the Elimination of the Tramp in the uniting of these separated factors, Land and Labor, rather than in the Labor colony which you seem to regard as nearly the ultimate human achievement in the solution of the problem of the unemployed?

To this volume there is a preface by R. Fulton Cutting.

He speaks of the labor colony as an “expedient.” It is something that its true character should be so recognized. But why does not Mr. Cutting seek for that thing for which this is the “expedient?” Is it Justice?

J. D. M.

*A VALUABLE RECORD.

An exceedingly valuable compilation is the volume before us containing the Addresses and Proceedings of the National Tax Conference which met at Columbus last Fall.

It is not to be supposed that in the present state of the public mind the members of this conference should come to unanimous decision upon any of the more vital distinctions respecting the problem they had met to consider. There were almost as many theories of taxation as there were delegates in attendance. But of the forty-odd addresses delivered on this occasion it would be hard to extract a single one which could be condemned as not worth hearing. For the least valuable of any of them “mark time” in the movement for rational reform in taxation, in which David A. Wells nearly two generations ago was the most distinguished pioneer and Henry George the final and foremost teacher.

Popular apprehension of the truths taught by these men—and among them one must not forget Thomas G. Shearman—has grown powerfully in the last twenty

*State and Local Taxation. First National Conference under the auspices of The National Tax Association, Columbus, Ohio, Nov. 12-15, 1907. Addresses and Proceedings. Published by The Macmillan Company, New York.

years. This splendid conference at Columbus, occurring almost simultaneously with the very successful American Single Tax Conference in this city, is stubborn proof of this advance. And it is impossible to refrain from a word of commendation to the man with whom the idea of this Columbus Conference originated, and to whose indefatigable labors and tactful resources its success is due. We refer to Allen Ripley Foote. Mr. Foote is not a Single Taxer, but he has done as notable a work for tax reform as has been done in a decade. And no one can work for tax reform without working for the Single Tax, whether he wants to or not.

Of course the Single Taxers are in evidence. To Mr. C. B. Fillebrown was assigned the "Single Tax," and to Messrs. Lawson Purdy and A. C. Pleydell the "Outline of a Model System of State and Local Taxation," and "The Incidence of Taxation." It is not necessary to say that these three are admirable addresses.

Valuable as most of these papers are, and instructive to some degree as are all of them, there is of course much to criticize. It is to be regretted that the paper on "The Taxation of Incomes"—because of the impending importance of that question—is not more exhaustive and adequate. It is to be regretted that the author of that paper, Charles Lee Roper, professor of economics in the University of North Carolina should have begun by saying: "That the citizen's ability to pay taxes to his State should be the correct and only principle of taxation is now, I think, fully accepted." Of course, this is not fully accepted even by Prof. Roper himself who proceeds curiously to qualify "the correct and only principle" by saying: "But closely and vitally connected with the citizen's ability to pay, and largely incorporated in his ability is, I think, the benefit which the State bestows upon its citizens. The ability to pay theory of taxation is then always to be supplemented by the benefit theory." These words in which Prof. Roper seeks to qualify or supplement what he declares to be "the correct and only principle" is itself the principle to which alone the words "correct" and "only" can apply, and of course

includes that to which the professor assigns the first importance—viz. the ability to pay.

In this connection it may be said that Mr. A. C. Pleydell in his admirable address on The Incidence of Taxation laid his finger on the weak point of an income tax when he said "An income tax does not fall at all in proportion to benefits." It thus fails to conform to the "correct and only principle of taxation."

The men gathered together at this Columbus Conference were governors of states, tax officials and members of tax boards, university and college professors, many of national fame. The proceedings of such a conference are worthy of the permanence accorded them in this volume of over six hundred pages.

J. D. M.

*THE BROKEN LANCE.

Perhaps it is due to the distaste of our people for serious reading that so many propagandists now deem it wise to present their theories of social amelioration in the form of fiction.

It is of course no new development. Many people for whom the novels of Dickens have waned in influence as literary products, still regard him with gratitude for the reforms which he championed in his books. Indeed the novel had a purpose long before "the novel with a purpose" came to be recognized as a distinct production.

There has rarely come to our notice a book which better combines the elements of the best fiction with a set and distinct purpose, than the story which Mr. Herbert Quick has given us in "The Broken Lance."

The struggle between Churchianity and Christianity has seldom been set forth in stronger contrast. The temptations besetting men who, in various denominations, have become aware of the great injustice of social conditions, to suppress their conclusions and to preach plati-

*The Broken Lance by Herbert Quick, cloth, price \$1.50. Bobbs-Merrill company, Indianapolis.