

life would have been worth the living for these words of his on that occasion and the way in which he spoke them :

This man had a theory—was said to be a man of one idea. If that theory be false, that idea a mere vagary, why, as he passes away, does the world rise and stand uncovered in honor of the man who proclaimed it? It is the natural, universally spontaneous recognition of Henry George's theory as an essential part of God's eternal truth. One word about this theory of his. Much has been truly and eloquently said in regard to the probable effects of its adoption. He believed that when put into practice it would by removing the cause, eventually result in the abolition of involuntary poverty. There are those who say that he was over sanguine as to results, which they assert could not be so beneficent and far reaching as he thought. But it matters not, my friends, what the result would be. That is not your business or mine. Shall we stop to discuss results before doing what we know to be right? If so, how long? Henry George has demonstrated beyond all question that what he demands, that all he asks, is simple justice. It has been said that he threatened established institutions. Threatened? He has not only threatened them; but has shaken them to their foundations. Threatened your institutions, has he? To whom have you built statues in your cities but to men who threatened your institutions?

John Sherwin Crosby was one of the men who could not have kept out of the Singletax movement had he tried. He was one to whom even the first tentative notes of its clarion call were audible. The thoughts of his mind and the impulses of his heart were attuned to democracy. He was a speaker of persuasive manner and rare power, a citizen of righteous purpose and loyal service, a man who loved his fellowmen with the love that is interpreted by the Golden Rule.

LOUIS F. POST.

EDWARD L. HEYDECKER.

Edward LeMoyne Heydecker, Assistant Tax Commissioner in the Department of Taxes and Assessments of the City of New York, died on February 10th, in Mt Vernon, N. Y. Mr. Heydecker was appointed Assistant Tax Commissioner in 1907, on account of his eminent fitness for the position. He was a graduate of Columbia University and of the Columbia Law School, and was admitted to the bar in 1885. Even during his college days he was a careful student of administrative law under Professor Burgess and was a student of economics as well.

In his legal work, prior to his appointment as Assistant Tax Commissioner, Mr. Heydecker was best known as the editor of the General Laws, and

of various text-books. After his appointment in the Tax Department he was soon recognized as a master of the New York Tax Law and of the theory and practice of taxation. He was well known throughout the United States, as well as in his home State. From the foundation of the National Tax Association, his was one of the guiding minds in the planning of the National Conferences, and, as a member of the various committees of the National Tax Association, he wrote numerous reports, which have influenced the administration of the tax law in many states. The holding of a State Tax Conference in the State of New York in 1911 was largely due to Mr. Heydecker's initiative. He acted as secretary of that conference and drafted various measures, approved by the conference, which became laws in the same year. In particular, he drafted the act requiring the separate statement of the value of land in all cities of the State of New York. Mr. Heydecker invented a method of making inexpensive tax maps for country town assessments, which has already been employed successfully in towns of New York and Connecticut.

While Mr. Heydecker's work for many years was chiefly in the technical administration of the Tax Law and the improvement of administration, he cared but little for this in itself. He was a master of detail and a very clever draughtsman of statutes, but in doing this work he was actuated always by the desire to lay firmly broad foundations for the applications of the principles of Henry George. He was willing to take short steps toward better administration and toward better tax laws, and sought these improvements as good in themselves, but at the same time he always saw the end, which was to him the entire abolition of privilege, and equal justice and opportunity for all men.

Four days before he died, while talking to a friend, he said: "There is one favor that I want you to do for me. If I should go, I want you to ask John S. Crosby to read part of the last chapter of 'Progress and Poverty' at my funeral. I want Crosby to do this for me because I heard him read it at Henry George's funeral. Crosby was in his prime. His face was beautiful and his superb voice made such a moving appeal that then for the first time I really saw the light." Here he sat up in bed and, though not strong, began to quote the passage. The next day Mr. Heydecker was told that he could not recover, and that Mr. Crosby was ill and might not be well enough to do what

he asked. He said his next choice then was John J. Murphy.

There was a simple funeral service at his former home on Lincoln's Birthday. The Manhattan Single Tax Club, of which Mr. Heydecker was a member for over fifteen years, was well represented; the City Tax Department sent a delegation, composed of several of the commissioners, deputies and clerks, to whom he had greatly endeared himself; the New York Tax Reform Association was represented by its secretary and assistant secretary, and the Special Tax Commission, of which he was a member, was also represented.

The Hon. John J. Murphy, in accordance with his last request, read as part of the service the last pages of George's great book, which had most profoundly influenced the life of Edward LeMoyné Heydecker.

LAWSON PURDY.

EDITORIAL CORRESPONDENCE

PHILADELPHIA'S TRIBUTE TO FELS.

In the city which Joseph Fels called his home and from which he went out to the world with his magnificent gift of himself and his great fortune toward the emancipation of civilization, there assembled on Sunday night, March 8th, a throng of men and women that filled the Forrest Theater and received there a soul-stirring baptism in the ideals of justice and equal opportunity for which Fels lived and worked. It was, therefore, the kind of memorial meeting that "Joe" Fels himself would have preferred, if any. Mere eulogy of his personality or of his kindness or of his generosity was distinctly not the keynote of the addresses made on that occasion. Nor was there any display of mawkish grief over his sudden and untimely death. Rather a hopeful and profoundly serious dedication of that great gathering to carrying forward the banner for which Fels fought to his dying breath. The truth is that one of the most significant features of this splendid memorial meeting was not what the several speakers had to say about the life of Fels. It was the suggestion that came to the meeting from the Central Labor Union of Philadelphia, which had earlier that day at its regular business meeting passed unanimously a resolution, as follows:

Resolved, that as a memorial to the world-wide service which Joseph Fels rendered to the cause of human freedom, and especially to the cause of free speech, one or more permanent stone rostrums be placed on the City Hall plaza to be dedicated to free speech as guaranteed under our constitution.

To that end a committee had been named to act with committees from other bodies to get this purpose before the Mayor and City Council. Thunderous applause greeted this suggestion and it was heartily indorsed by the speakers, especially by Louis F. Post, Assistant Secretary of Labor and former editor of *The Public*, and by the Hon. Josiah C. Wedgwood,

the eloquent and forceful member of the British parliament, who had come all the way across the sea to testify to his knowledge of the tremendous land reform movement in England, brought about by his friend and co-worker, Mr. Fels.



The meeting, which was arranged by a committee of men and women prominent in the Single Tax and other reform movements, was presided over gracefully and feelingly by United States District Attorney Francis Fisher Kane. Frank Stephens of Arden read a number of the messages which had been received from sympathizing groups in Norway, Sweden, Spain, New Zealand and other countries, and from several distinguished friends of the dead leader in this country, including a telegram from Henry George, Jr. Fine tributes also were read from the Houston Single Tax League and from the town meeting of the Single Tax experiment station of Arden, Del. The latter is good enough and brief enough to bear quoting in this necessarily condensed report, thus:

Ever and anon is born a man who devotes his life to a great cause. Joseph Fels was such a man. He lives in the energy and enthusiasm which he sent surging over three continents, and in the men and women into whose hearts he infused some measure of his profound faith.

A resolution also was presented by Mr. James H. Dix, and unanimously carried, suggesting the city of Philadelphia erect a suitable permanent memorial to Joseph Fels, and that a committee should bring that matter to the attention of the mayor and councils.



Henry George, Jr., was on the list of speakers, but was prevented by sickness from being there. His place was ably taken by Dr. Scott Nearing of the University of Pennsylvania. Dr. Nearing referred to the "life abundant" which the Great Teacher came to bring, and said all would agree as to the essentials of such a life—home, family, job, sense of proportion, love of the beautiful, etc. These in large measure Joseph Fels had possessed, and one thing more—the belief that those things should be the possession of every one. Nearing said he was filled with appreciation for what Fels had done rather than with regret that he had died. The great monument to Fels would not be of marble or brass but that of his devotion to a creed "that will transform society within the next generation." Applause greeted this statement and the speaker ended with this remark: "He has begun a work which we must continue."



Mrs. Rudolph Blankenburg, wife of the Mayor of Philadelphia and a strong suffrage leader, as the next speaker, quoted the well known views of Mr. Fels in favor of woman suffrage. He had said that votes would help women "to do what they had always done and to do it better." Then Mrs. Blankenburg started off on a vigorous suffrage talk with the following tart words to the men, which caused a laugh. Said she:

Men are inconsistent in expecting women to rear public-spirited sons while refusing them the opportunity to