

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

are paid. Pure Communism only would abolish it. Co-operation, in which all might share in accordance with their contribution to the general fund, would be a modification, but no vital change in the wage system. The thing to strive for is not the abolition of the wage system, but a condition in which every one shall receive his real wages. Nor is there any real economic distinction between making things for wages and making things for use, or "on account of the usefulness of things themselves," as Mr. Crosby seems to indicate.

But these are small blemishes. This is not a politico-economic work. It is a plea for a higher co-operation but a co-operation under freedom. In this higher co-operation, no doubt, a finer spirit will mitigate those sordid features which offended Mr. Crosby in the wage system. Men, in ever larger numbers in those times, will produce for beauty. Forms and habits of production will everywhere undergo a change. The ugliness of modern production and the greater ugliness of modern distribution will alike disappear.

No one who has read the other valuable works that Mr. Crosby wrote can afford not to read this, in some sense the ripest fruit of his economic observation, and that splendid spiritual manhood which informed his lightest written word.

LIFE OF JERRY SIMPSON.

This is the life story of Jerry Simpson, told by Annie L. Diggs, in a language and style that has the flavor of Kansas. There are tributes from his friends, Tom L. Johnson, Wm. J. Bryan, Louis F. Post, Mrs. Jennie L. Munroe and others, and there are a few half-tone portraits.

Jerry Simpson was no ordinary man. But the secret of that power which enabled him to rise from obscurity to prominence in the national councils resided not alone in a sense of humor which enabled him to successfully encounter such polished wits of the House as Tom Reed, but in a sense of justice which urged him in the pursuit of truth, and compelled him to the passion-

ate espousal of convictions when his mind was at last convinced.

He was one of the first rebels of Kansas in that day when from farm and cattle range men with bronzed, set faces met in many a populist gathering to consider their wrongs, and to strike at their economic oppressors. That they struck blindly, ignorantly, explains the impotency of that revolt, for impotent it was for the most part. But Jerry Simpson was not deceived. He had been converted to the doctrines of Progress and Poverty, and that philosophy had clarified his mind. Its fundamental philosophy he had made his own, and he taught it in his homely phraseology that was understood by his fellow "plow handlers," as he termed them. It is true that in his campaign for Congress the opposition stigmatized him as an ignoramus. But that he emphatically was not. He was acquainted with much of the world's best literature. And that he was able to hold his own with finished orators and experienced stump speakers was early demonstrated in a series of debates with his opponent in his first campaign for Congress against Colonel Hallowell, a polished orator and a college bred man, and later with his second opponent for the same office, Chester I. Long, who afterwards became United States Senator. Governor Hoch said of him, "On the stump he was almost irresistible.

This was the man who knew our philosophy and taught it. He talked to the whole nation, for he was recognized for what he was—the homespun type risen through trial and tribulation to true greatness—that greatness that labors and suffers for man and finds happiness in that high service.

REPORT OF THE INTERNATIONAL TAX CONFERENCE.

From the International Tax Association with headquarters at Columbus, Ohio, we have received the report of the second International Conference held at Toronto, on October 6-9, of last year. This report is contained in an 8 vo. volume of 636 pages,