

IN MEMORIAM.

JAMES WATSON STUART.

On the 21st of June, after a brief illness, James Watson Stuart, of this city, passed into spiritual life. Of this life just ended in outward form in its splendid career of usefulness, filled as it was with noble and kindly deeds, it may with truth be said:

"His deeds inimitable, like the sea
That shuts still as it opes, and leaves no tracts
Nor prints of precedent for poor men's facts."

And such is the power of influence that noble lives have upon their fellow men, those that knew Mr. Stewart were unconsciously swayed by his strong yet gentle character and the peculiar charm of his genial nature. Because of this, more significant and filled with beauty are the poet's lines—

"So our lives
In acts exemplary, not only win
Ourselves good names, but doth to others give
Matter for virtuous deeds, by which we live."

Some twelve years ago a dozen men composing what was termed the Economic Club met alternately at their different homes for the purpose of discussing economic questions. Prominent among this little coterie was Mr. Stuart and Judge Potter, now a member of the Supreme Court of this State. It was at this time that Mr. Stuart had begun the reading of "Progress and Poverty." The wide divergence between Mr. George's teachings and those which had for generations been accepted *nemine contradicente* was to Mr. Stuart's strongly conservative nature almost startling. Mr. Stuart's fine perception of justice and his full recognition of the mandates of the moral law, however, gave perfect freedom to his splendid reasoning powers, and he accepted Mr. George's doctrines with a finely poised enthusiasm, which was of itself a promise of his zeal in after years in bringing the truth to his business associates and all others with whom he came in contact in social life.

Engrossed as he was with all the details of his business interests, he nevertheless read every work of Henry George, and purchased many sets for those of his friends he was particularly desirous of seeing accept the new political economy. Having a large acquaintance in this city among the clergy, Mr. Stuart labored almost unceasingly in an endeavor to win from many of the leading members public expression to the truths which they in private life recognized and had been brought to see through his indefatigable labors. In the dissemination of Mr. George's teachings Mr. Stuart did not confine his efforts to his home city or state.

Of his means he gave liberally in response to every call, for in teaching what he usually referred to as the "natural order" came the fixed belief that this was the world's truest religion; he deemed that he was in the service of God and was obeying the divine will by appealing to men's rationality and awakening conscience from its deadly inertia.

Of Mr. Stuart's devotion to the cause he so earnestly espoused while in life no stronger evidence is necessary than mention of the fact that by his last wishes, expressed in his will, a generous sum of money was left for the propagation of the truths for which Henry George lived and died.

It was in the home life that a full survey of Mr. Stuart's character could be had. Having never married, Mr. Stuart made his home with his sisters and brothers. Upon these kindred all the generosity of his large-heartedness was lavished with a tenderness and dignity rarely seen. How perfect seemed his ideals; he was happy only when he was bringing happiness to others. How near to the eternal light seemed such a soul. The human side struggles for supremacy over the spiritual as realization comes with chastening hand to stir the sacred memories of a friendship so loyal and of a presence that brought sunshine and gladness wherever it moved. With the words of the minstrel who sang so sweetly to the memory of his well-beloved Hallam, we, too, may say:

"* * * The man that with me trod
This planet, was a noble type
Appearing ere the times were ripe,
That friend of mine who lives in God."

JAMES A. WARREN.

Pittsburg, Aug. 12, 1905.

HOW MUCH LAND VALUE IS TAKEN
IN TAXATION?

MR. LAWSON PURDY REPLIES TO MR. C. J. BUELL—NOT POPULATION, BUT THE KIND OF POPULATION THAT MAKES LAND VALUES.

Editor *Single Tax Review*:

An article appeared in the Spring number of THE REVIEW, by C. J. Buell, entitled "Equitable Taxation." Certain statements in this article I believe to be misleading, and should like to give my view of the facts.

Mr. Buell says that in the State of Minnesota about two-thirds, and in all other States where statistics were accessible from one-half to three-quarters of all State and local revenue is derived from land values. The census of 1890 gives the total State and local revenues as \$584,000,000. Of this amount 64 per cent. is stated to be derived from a tax on real estate. Part of the remainder is undoubtedly derived from a tax