

good in itself, can bring any permanent relief to the working classes.

"You say that the palliatives you are working for are of more pressing importance than "the hope of everlasting happiness in the sweet bye and bye." Unless the latter remark was meant to be a reference to the Single Tax it is irrelevant. I presume that it is such a reference. Allow me to tell you that what you so sneeringly refer to is only in the "sweet bye and bye," and not in the present because you and others in influential positions have deliberately neglected your opportunities to help bring it sooner."

These are but a few of the many kinds of activities with which Mr. Kiefer fills a busy life. Few have done as much to bring home to men of standing in the community the gospel of our movement. Perhaps his judgement of men has not been at all times faultless. It may be, too, that his impatience and zeal have at times led him to hasty and impetuous language and action. Men of his tremendous activity, constantly doing as well as conceiving, are not usually of the reflective turn of mind that brings to what they do the tactfulness and diplomacy so useful in allaying opposition. It would be strange, indeed, if mistakes had not been committed in the responsible position in which Mr. Kiefer finds himself. But though we have differed with him in the past, and are quite likely to differ with him again, our tribute to the splendid, energetic, self sacrificing work he is doing and has done must remain without a shadow of depreciation.

Mr. Kiefer was married in 1888 to Miss Rosa Danziger. His family consists of three sons and a daughter. If he can leave them the Single Tax in operation he will feel that his duty to them has been faithfully discharged.

J. D. M

Mayor Gaynor recently announced his conviction that churches should pay a share of the cost of government.

A Single Taxer standing as democratic candidate for Congress in the 8th Minnesota district which includes Duluth is Judge Alfred Jaques.

CORRESPONDENCE.

LAND OWNER AND MORTGAGE HOLDER.

EDITOR SINGLE TAX REVIEW:

It is doubtful whether Single Taxers can improve on Georgian economics. By an omission (in the last REVIEW) I gave a wrong idea of George's statement that to buy up the individual claims of land owners would give them a power of the same kind and amount that they possessed before. What I had written and omitted in copying was:

"Moreover, all wealth combined would be insufficient to pay for land values, and the increase of capital (concrete labor) would be small. The bulk of the payment would be in evidences of debt; present and speculative land value would be capitalized and bonded."

Such a debt, of course, would only be perpetuated monopoly, and not capital. If a portion of such debt be exchanged for actual capital, this would have no more power to exploit than any other capital. But I am not the only blunderer. Recently I heard Single Taxers soberly discussing this problem: A farm worth \$30,000. is mortgaged for \$20,000., and the Single Tax is applied; should the mortgage holder, on ethical grounds, pay his proportion of the rent tax? They forgot that he could not possibly pay the tax, nor would the owner pay the mortgage, for the capitalized land value would be destroyed, and the owner could buy in his improvements on foreclosure.—C. F. HUNT, Chicago, Ill.

FROM CHARLES FRANCIS ADAMS.

EDITOR SINGLE TAX REVIEW:

Mr. George's teachings contain in my judgment, a large element of truth. Meanwhile, on the other hand, like most reformers, he carried his contentions altogether too far. I have long believed that all local taxes, whether state or municipal, should be levied directly on real estate. I would, could I have my own way, derive municipal revenues wholly from a tax on unimproved real estate; that is, upon real