

emancipation was lacking, and consequently, the cause has become the plaything of rival factions, concerned only with questions of party advantage. To exhibit the moral principle behind the movement is the privilege and purpose of the Commonwealth Land Party everywhere, hence it is presented not as a fiscal issue, but as the modern Anti-slavery movement.

—J. W. GRAHAM PEACE.

Florida Moves a Long Step Ahead

THE meeting of state governors recently at Jacksonville, Florida, focused public attention on Florida because we learned, as a result of this meeting, that the state of Florida has, in its constitution, banned two kinds of tax—state inheritance and state income taxes.

"We want people with money to come to Florida and live and die here," one of the state's legislators is quoted in explanation of the action against a state inheritance tax.

In other words, Florida intends to make things comfortable for the most desirable classes of citizens—not for the very rich only, but for the average man and woman who have saved a competence for old age and would spend the rest of their years in peace.

Taxes in Florida are fairly high, due to the many public improvements being made throughout the state. Most of these improvements, however, are of public benefit and do not consist of handsome public buildings but rather of good roads, sanitary drainage, good water supply, the fight against insect pests, fruit diseases, etc. Florida people get something worth while for their tax money, and they are not taxed half a dozen different ways for the same thing.

—EDNA K. WOOLEY in *Cleveland News*

Discovering An Entirely New Tax

A RECENT instance of this variety of capitalizing the foibles of people has been shown in a law passed by the town council of Amsbach, Bavaria, placing a tax on all foreign words used in any sort of advertising. A special commission is to prepare a list of words to be considered "foreign," and either the words must be replaced by some good German synonyms or else the owners of "American bars," French "coiffeurs" and other such fashionable establishments must pay for them at the rate of one rentenmark for every letter in the word.

—Lorraine (Ohio) *Journal*.

RENT refers to the value of the bare land. It does not include buildings or other improvements.

—HENRY GEORGE,

Death of Robert Schalkenbach

ROBERT SCHALKENBACH, life-long Single Taxer, died suddenly at his residence in November of this year. He was president of the Manhattan Single Tax Club in 1897 and always a generous contributor to the movement. He became a convert to our doctrine in 1884.

He was born in the old Chelsea District of Manhattan on June 15th, 1856. After an elementary education, he was obliged to become a breadwinner at the age of twelve, first working in a silk mill, then as errand boy for a jeweler and finally learned the printing trade in the establishment of Isaac J. Oliver, New York City's first steam printer. He worked his way up from the position of "printer's devil" to the foremanship. At the age of thirty, he became associated with Mr. John C. Rankin, former Mayor of Elizabeth, New Jersey, and succeeded him about twenty years ago as head of the John C. Rankin Co., printers.

He had seven brothers and sisters, but his is the first death in the family in sixty years. His widow survives him.

The funeral services to our friend were largely attended; practically the head of every great printing establishment in New York and vicinity being present. Following are the names of Single Taxers who attended: James R. Brown, John J. Murphy, F. C. Leubuscher, John H. Scully, Joseph H. Fink, A. C. Pleydell, Hon. Edward Polak, Sylvester Malone, James MacGregor and Charles H. Ingersoll.

The ceremonies concluded with the reading of the last chapter of *Progress and Poverty* by John J. Murphy. Our departed friend attended the funeral of John S. Crosby where Mr. Murphy read that chapter and expressed to his wife the wish that if he passed away before him, Mr. Murphy should perform a similar service at his funeral.

Frederick C. Leubuscher made an address which epitomizes so well the fine qualities of our departed friend that we refrain from adding to the eloquent and feeling tribute of which the following is an imperfect abstract:

ADDRESS OF F. C. LEUBUSCHER

Five years ago I made the address at the funeral services of my brother. It was, of course, difficult to make a fluent speech. I am laboring under much the same disability this afternoon, for our friend was to me as a brother. Our friendship runs back thirty-eight years. In 1886, I met him in the famous political campaign in which Henry George ran for Mayor of this City against Abram S. Hewitt. We were both interested in the success of the "prophet of San Francisco," for we had several years before become convinced, through reading his immortal book, "*Progress and Poverty*," that "the earth belongs in usufruct to the living." In other words, we were Single Taxers. It was this philosophy that colored and guided the greater part of Robert Schalkenbach's mature life, for he was a very young man forty years ago. I seriously believe that the high-minded, generous, forbearing and patient Bob Schalkenbach that

we all knew so well and so long, was the fruit of his economic belief. To him, the Single Tax was a religion. He wrote in his will that he was "firmly convinced that the principles expounded by Henry George in his immortal book entitled 'Progress and Poverty' will, if enacted into law, give equal opportunity to all and tend to the betterment of the individual and of society by the abolition of involuntary poverty and its attendant evils." He enjoyed the personal friendship of the great philosopher and of his charming family, and a quarter of a century after he first supported the candidacy of the father, he supported the son Henry George Jr., when the latter ran for office.

Bob graduated from the woodyard in which he was first employed to the position of "printers' devil" in the employ of a commercial printer. This proved to be his life's vocation. He rose rapidly in his chosen field until, over twenty years ago, he became the President of the John C. Rankin Co., one of the largest printing establishments in this City. In such high esteem was this sterling man held by his confreres that for many years he was chosen by them to be the President of The Typothetae, as the association of employing printers was called. I see before me now the heads of many large printing establishments, who are mourning the passing of Bob as though he had been a brother.

Yesterday, I learned from members of his family that even as a boy, he always had something for mother out of his meagre earnings. And, as the years dispelled the mists of poverty, his brothers and sisters always felt they could look to Bob to help them over the rough places of life, not only with money, but with sage counsel.

His sturdy uprightness was so well known among his family, friends, associates, employees and business acquaintances, that "his word was as good as his bond." Indeed, he stood up so straight that he sometimes leaned backward. I recall an instance some years ago when I was retained by him to defend a law-suit, in which his associates had, by their actions and correspondence, bound him. As was my duty, I showed him how the claimant had made a technical error in his case, and that if I took advantage of it, we could win. He refused to allow me to do so, however, stating that if he could not win on the merits, he did not want to win at all.

Another instance may be recalled to his everlasting credit when he advised some of his friends to invest in an enterprise which turned out unfortunately through no fault of his. While neither legally nor morally responsible, for the investments could have brought no benefit to him, he insisted on paying the losses of his friends to the last penny.

In social life he shone. We all visualize today that tall, well-built figure, which the advancing years had not bowed, the beaming face, the kindly eye. We hear his low-toned, cultivated voice using perfect English, and showing no signs of the lack of early education. To be his guest was happiness; to have him as your guest, was a favor.

I have said that to him the philosophy of Henry George was a religion. He did not believe in any creed. Not that he was an atheist, for to him one who dogmatized on this subject was as presumptuous as was the lowliest savage kneeling before a hideous idol. He believed, with Thomas Paine, that "the world is my country, to do good is my religion." In 1888 I had the great privilege of listening to Col. Robert G. Ingersoll (another Bob), when

he delivered the oration at the funeral of Courtlandt Palmer. Last night the thought occurred to me that much of what Col. Ingersoll said on that occasion was applicable to our departed friend; and I will now read to you from that great address.

I have left for last mention the one that was nearest and dearest to Bob. He had no children of his own, and perhaps that is one reason he sought to better the condition of the children of others. Childless, his affections concentrated on the helpmate of a quarter of a century. It was easy for her to love such a loveable man.

"Life is a narrow vale between the cold and barren peaks of two eternities. We strive in vain to look beyond the heights. We cry aloud, but the only answer is the echo of our wailing cry. From the voiceless lips of the unreplying dead, there comes no word. But in the night of death, hope sees a star, and listening love can hear the flutter of a wing.

Farewell, dear brother, the world is better for your life. Farewell, we loved you living, we love you now."

Highest Price For Land Ever Paid In This City

ANNOUNCEMENT of the purchase this week by the Harriman National Bank of the lot adjoining its property at Fifth avenue and Fourty-fourth street reveals that ground in that neighborhood is just about the most expensive to be found in the world. The price is said to have approximated \$304 a square foot, the highest ever paid in this city.

Probably no other plot in the city affords a clearer story of how real estate values have appreciated in this city through the years. As it stands today, fronting ninety-six feet on the avenue and running back 105 feet, it is valued at \$4,000,000.

Along in 1825 it was all farm land. For many years thereafter the section witnessed little development. A picture made in the late 1840's shows a frame house, a few shanties or sheds, and open fields all around. Small patches were used for truck gardening, the produce being sold in the city.

In 1853 the whole corner now owned by the Harriman Bank, and probably additional ground to the south of it was sold for \$8,500.

In 1905 the corner was valued at \$2,000,000; so it will be seen that it has doubled in value in nineteen years. By 1909 it was estimated as worth \$2,900,000. These values are, of course exclusive of the buildings.

The "Delmonico corner" has shared the growth in value of the rest of the section. Above it, or from Forty-fifth to Forty-eighth streets, is what was a portion of a fifty-five acre tract which Thomas Buchanan bought from the city in 1803 for \$7,537. The same property probably could not be bought today for \$30,000,000.—*New York Evening Telegram.*

THERE is no occupation in which labor can engage which does not require the use of land.—HENRY GEORGE.