

increasing the efficiency of the state university, the idealists who see the need for all these things are sometimes frightened away from an attempt to secure them by increasing or, perhaps, even maintaining, existing tax rates on land values; and they readily consent to—perhaps actually urge—increased taxes on consumption and on amusements, as the easiest and quickest way of attaining their ends.

For it is assumed that the masses will pay their commodity and sales and amusement taxes more or less unconsciously, in the prices of goods and services they buy. Few take the trouble to analyze incomes, to distinguish between types of property, and to reach well-grounded conclusions regarding the differing ultimate effects of different kinds of taxes.

We need not conclude that it is better for a state to get along without revenue and, therefore, to sacrifice all support for its public institutions and, in the extremest case, to forego all formal government whatever, rather than that the state should derive its revenues from an unideal or, indeed, a relatively vicious, system of taxation. But it would seem entirely fair to raise the question, in the light of the analysis which has been herein presented, whether taxation of commodities, of sales and of amusements is a justifiable substitute for taxes on land and site values.

It seems that our sympathy goes out to the owner of city business property whose land is rising in value as the city grows; so we plan to relieve him of taxes on this land and to tax, instead, the amusements enjoyed by the children of the laboring man who owns no business and the cooling summer soft drinks enjoyed by children whose parents cannot afford to take them to the seaside or to the mountains. We are immensely sorry for the farm owner who feels that farm products are selling at too low a price; so we devise schemes to relieve him by taxing the few luxuries of the tenant farmer who has no farm of his own but pays rent for the use of one to its owner. We commiserate the condition of the city home owner and of the owner of vacant lots which are rising in value from community development, through no effort of his, while he retards this development by holding the land out of use for a still higher price; hence we seek ways of relieving such real estate owners, and turn our attention to possible taxes on goods purchased by the poor who own no vacant lots and no homes but pay rent to others in order that they and their children may have a place to live.

We notice the constant demand that there be "tax relief for real estate." We see that owners of real estate are politically powerful. We suspect that their desire to avoid taxation will effectually block our plans for increased revenues for better prisons, hospitals and schools. And we are of the opinion that the poor are likely to be more amenable.

While these various proposals are being agitated, the value of city land moves steadily upward. Also, from city to city, we are constructing concrete highways paid for

from taxes on gasoline, and so raising the value of the land lying alongside of and close to these highways, while the land of the farmer remote from these new roads remains cheap. Yet he, too, though his land, apart from the improvements on it, may be worth next to nothing, so that if only land values and not improvements were taxed his burden would be nothing, shares, often, the prevailing prejudices of the owners of more valuable land. And so, as he drives his old Ford car over the poor roads near his own farm, with taxed gasoline which is helping to concrete the highways elsewhere, raise the land values of others by far more than the gasoline taxes they pay, and create an aristocracy of well-to-do landed properties, into the ranks of which he, like the laboring man of the city, has small chance to enter, he is as likely as not to echo their sentiment in favor of "tax relief for real estate!"

PROF. HARRY GUNNISON BROWN, in *Drug Review*.

Death of T. P. Lyon

ANOTHER of our strong, reliable and devoted disciples of Henry George has passed away at Fairhope, T. P. Lyon, and was laid away in the Fairhope Cemetery, late in January of this year, at the age of 73.

At the grave Albert E. Schalkenbach spoke as follows:

"We are assembled here to pay a last tribute and lay at rest the body of one who has lived and labored with us in the field of human endeavor.

"We that knew him realized his nobility of character, his gentle and kindly nature, we also knew he was ever interested in the problems that would lead to making this a better world to live in.

"That for more than forty years he labored and gave the best he had for the benefit of mankind. A firm believer in the philosophy that man is a land animal with inherent rights to seek bodily needs and happiness without being beholden to his fellowman through payment of tribute for the privilege of sustaining life.

"It was his deep sense of justice that brought him here to labor among us in our efforts to establish the rights of mankind and demonstrate to the world at large the economic value thereof, and *that* sense of justice that led him to accept the Georgan philosophy as a religion.

"Believing that Finite man could not grasp the Infinite, that the inexorable laws of the universe precluded such understanding, that Heaven was a mental state and not a place, he saw his duty lay *not* in worshipping an Infinite beyond his understanding, as proven by the existence of more than a thousand religions, but rather in the service of his fellow creatures that thereby eventually a generation shall follow that will in truth inherit the earth with its consequent happiness.

"We that knew him and his understanding will always remember our loss and the world is better that he has lived."

E. B. Gaston closed the services with an appropriate eulogy.