

THERE have been civilizations seemingly as stable as ours, whose achievements were comparable to ours. Yet the winds of centuries have swept their desolated cities, the melancholy birds wheel and circle over the ruins of proud palaces, and at the gates of their once populous streetways the beasts of the forest peer curiously in. Where is the Egyptian glory, the grandeur of Nineveh, of Persia and of Babylon? They live alone in the poet's imagination. Now, is there for all these dead civilizations the same secret and identical cause of decay?

CENTURIES of stagnation marked what we know as the dark ages. What are the causes that interrupt social progress and tend to the decay of states? In his work, "Decadence," Mr. Balfour confesses himself as bewildered and unable to account for such decadence by those historical events which usually accompany them and by some are associated as causes. He seems to regard the decline and death of civilizations as proceeding from some mysterious malady of the spirit.

MR. BALFOUR enumerates "civil dissensions, military disasters, famines, tyrants, tax gathers, growing burdens," etc., as insufficient in themselves to account for national decadence and death. But taken together and in their completeness they may indicate something of the totality of those interferences with the law of progress which Henry George has summed up as "association in equality." Conversely, the cause of the decline of civilizations is to be sought in the denial of this association in equality, and is acted upon by those events which this scholarly philosopher thinks, and rightly, do not furnish a complete explanation therefor. Mr. Balfour, despite his great competency as a philosopher, misses the real explanation in a search for some natural law analogous to the life and death of the individual. No such law really exists. There is no analogy between the life of man and the life of a nation or civilization.

ASSOCIATION in inequality. Henry George has given us the reason for the decline and death of nations. The achievements of Egypt, Persia, Greece and Rome, though indeed magnificent, were based on serfdom and slavery. That is the explanation of their disappearance. Association in inequality. It is this that is eating the heart out of our present civilization. It is evidenced in the breakdown of our industrial system, in the frivolity of our amusements, in the weakening of religious ties, in the failure correctly to appraise the catastrophe of collapse, and the childish remedies prescribed by economic doctors, running from juvenilia to senilia. Civilization as based has failed, but worse still, the contemporary mind of man has failed and is hopeless in its incompetency, helpless in its attitude, but still vain, strutting pompously, instead of what it should be, humbled and appalled at the catastrophe that has overtaken us.

City Management—And After!

THE prevalence of corruption in the government of American cities has long presented a social phenomenon of grave import. Remedies have been offered from time to time and have enlisted the efforts of earnest minded but mistaken reformers. More to our regret many disciples of Henry George have permitted themselves to be led away in these by-trails.

Direct primaries were urged as a remedy for municipal corruption. Once secured, boss-ships and civic dishonesty we were told, would be checked. Then came "commission government for cities," and what rosy predictions heralded its advent! Did municipal bosses flee from the avenging hand? Did the new devices restrict their powers by even so little? Were the promises made to the ear broken to the hope? Most of our readers know the answer.

Now we are asked to welcome another fair daughter of reform who naively tells us all will be well, municipal problems will be solved to the general satisfaction, and corruption banished, if we extend her a cordial welcome and install her in our home. Her name is City Management. We are not at present fully informed of her credentials, but she comes highly recommended and it is the intention of her eminent sponsors to commend her to the nation for universal adoption. We fear Single Taxers will again be led astray.

While the absurdity of political divisions in city elections on national lines, Republican and Democratic, is sufficiently obvious, we cannot, in view of our experience get up any enthusiasm for this new device. We have seen too many and have been deluded too often. *There are no purely mechanical devices of government capable of bringing about any really important betterment.* These are the ignus fatui that men pursue. It is a never-ending chasing of shadows and makes the heart sick with disappointment.

Crooked bosses, dishonest politicians, government corruption in city and nation, the cynical apathy of an indifferent citizenship looking on—from what do all these spring? From Want and the Fear of Want. In a civilization in which the privileged and unprivileged must live side by side, we know which element will determine the course and character of government. No improvement in the machinery will suffice. The element of the population economically the stronger will control—will, in order to serve its own purposes, destroy all safeguards, and through local bands of freebooters operating as Tammany or under other names, make of government the instrument to further the aims of privilege or reward its janizaries.

In a society such as ours we cannot hope for honesty in government. Here and there some strong individual may rise independent of his surroundings; but in a civilization where economic inequality prevails, where the mass of men are beholden to other men for a living, where permission to live at all save in the jail or almshouse is to

sought of some more fortunate brother, we shall look, and look in vain, for any improvement in government.

For no government can rise superior to conditions that govern its citizenry. Of these conditions government is a more or less adequate reflection. Among a population conscious of insecurity in the little wealth it may have garnered, or doubtful regarding continuous employment, men will flock to seek government positions, or look to government for aid or greater security. And they will not be particular about the means they use, or overcritical of the methods of others who seek like advantages. Under this impulse you can no more keep government, whatever its form, incorrupt or incorruptible than you can change the processes of the suns.

Remove the economic cause of civic corruption and almost any machinery of administration will work. Then the city manager plan would work. There would be no apprehension that while the citizens slept the city manager would steal across the border with cars and trains bearing the City Hall! Today we cannot always rest under this comfortable assurance.

City management is but one of the many suggested changes in the machinery of municipal government. We say that it will fail as other devices have failed. So in view of the almost infinite inventive faculty of our friends, we entitle this article "City Management—And After?" For of course there are other suggestions in their bag of tricks still to be exhibited to wondering audiences when this one has failed.

A Victory for F. C. Leubuscher

IT is good news for the Robert Schalkenbach Foundation, and incidentally, of course, for the entire Single Tax movement, as it establishes a precedent, that Frederic C. Leubuscher has won his appeal for a refund of the federal tax to the Foundation in the United States Circuit Court of Appeals. The sum involved is about \$7,000, adding substantially to the income of the Foundation. We imagine our readers, excepting of course the lawyers among them, will not be interested in lengthy details of the legal points involved. These are set forth in Mr. Leubuscher's briefs. Concisely, his contention is that the court must be guided by the will and the will only; that the legacy to trustees to form a Foundation to teach the Single Tax is exempt from the estate tax.

Mr. Leubuscher cites the League for Industrial Democracy (to which Bertha Poole Weyl made contribution). As the league advocated state socialism, the Board of Tax Appeals decided it was propaganda and therefore not educational. The Circuit Court of Appeals in reversing said Congress did not intend to use the word "educational" in an exceptional sense, but, giving it a plain, ordinary meaning, it is applicable to this appellant's contribution and the deduction should have been allowed.

Mr. Leubuscher continues, not in way of argument but as an "aside" for the information of the court:

"It might be added, for the sake of the record, that the doctrines of Henry George are individualistic and not socialistic."

The following from the court's opinion is of interest to Single Taxers:

"Respondent urges that the object of Henry George's ideas is 'bitterly partisan,' that the Single Tax 'is a step toward socialism' and is therefore in some respects working against the present economic order,' and that 'the theory sponsored by the Foundation, of its very nature, is controversial and by many thought to be highly inimical to the present order.' * * *

"The inferences and conclusions thus presented rest upon assumption as to the significance of Henry George's ideas which are not supported by the evidence. Vague as it may be to say that they 'involve a step toward socialism' or a change in the present social or economic order, the testimony is categorically that they do not; that their adoption would require change only in the machinery of taxation to adopt a new incidence of tax; that this may be no more drastic than the adoption of an income or other plan of tax; that its effect outside of the revenues might be no more immediate than any other change in tax. There is evidence that the ideas of Henry George have been embodied in the land taxes of Pittsburgh, Pa., for ten years. The evidence also is that no part of the Foundation's operations is devoted to political agitation.

"Professor Dewey, whose eminence as an educator is well recognized, testified that 'no man, no graduate of a higher educational institution, has a right to regard himself as an educated man in social thought unless he has some first-hand acquaintance with the theoretical contribution of this great American thinker.'

"Thus, like the classics, the ideas of Henry George may have an educational significance which may be recognized wholly apart from their social or political validity. Perhaps no one would doubt the deductibility of a bequest to a similar foundation to teach, expound and propagate the ideas of Plato or to promote the distribution of copies of *The Republic*, irrespective of the extent to which their adoption might modify our social structure. On the other hand, it would clearly be necessary to stop short of allowing the deduction of bequests to propagate the one side or the other of the current political question of the repeal of the Eighteenth Amendment to the Constitution. Between the extremes the deduction must turn on the evidence in each case. The fact that there may be differences of opinion about the wisdom or practicability of Henry George's ideas—that the subject is controversial—does not serve to render the teaching and spreading of knowledge about it other than education."

We offer our congratulations to all concerned. Mr. Leubuscher in winning this victory has performed a great service to the cause, while adding another laurel to a professional career of more than forty years by a significant contribution to the obtaining of a judicial opinion destined to be cited in many future decisions.

For Wanderers in Darkness

WE have indicated in Comment and Reflection of this issue what we consider the breaking down of the contemporary mind, a mental helplessness in face of the industrial collapse. One stands actually appalled by these extraordinary proposals, the curious feebleness of the intellect exhibited by many who essay to answer the problem of the economic depression that has overtaken us.

Here is a Mr. Edge in an article in the January number