

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