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THE JUSTICE OF THE "SINGLE TAX."

BY

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THE JUSTICE OF THE "SINGLE TAX."*

BY WILLIAM M. SALTER.

An ethical fellowship presupposes a willingness on the part of its members to view their actions, their habits of life and the social usages and laws they countenance in the light of truth and equity. The moral impulse at bottom is, I take it, the desire to square our lives and the order of society about us with right; it is the disinterested part of us—the part which makes us not unwilling to hear the truth even when it is against ourselves, which makes us love justice for justice's sake and gives us uneasiness at the thought of anything we may be doing, enjoying or permitting that is not in harmony with this sovereign principle. A certain open-mindedness, a certain readiness to hear and to learn belong to the very nature of the ethical disposition. As to some things we may indeed be already sure and our only difficulty may be to act up to our knowledge; but in regard to other things, we may feel that we do not know, we may be aware that our ideas are vague and confused—and if we are ethically earnest, we must desire to know, to the end that we may bring our whole lives into harmony with the right. Duty is like a journey half-made; there is ground yet to traverse, fields still to be explored.

* A Lecture first given before the Society for Ethical Culture of Philadelphia, April 29, 1894.

No questions, perhaps, are more difficult for most of us than the ethics of economics and the ethics of politics. The private and family life of men has been treated with tolerable thoroughness by the great teachers of the religions that lie back of us—Judaism and Christianity; it is plain enough that murder and robbery, that drunkenness and licentiousness are wrong—however frequent such things may be in fact, it is against the conscience of men to practice them. But the industrial life of men and the political life of men have not been brought under the light of ethical principle to anything like the same extent. There is very little in the way of an organized conscience about them. Some would hold that these are not fields where conscience has anything clearly to say, that they are best left to regulate themselves, that self-interest will be a sufficient guide, or at least that any higher motive or rule is impracticable. But it is difficult to assent to this, since we instinctively feel that the great principles of justice and human brotherhood are for every part of life—and if they have not been worked out in some departments and taken practical shape, at least as ideals, the greater the need for attempts in this direction.

It is a problem of justice in taxation that I ask you to consider with me this morning. I do not pretend to be anything more than a searcher for truth in dealing with the matter. Beyond fundamental principles, I have no points to maintain, no positions from which I would not retreat or beyond which I would not go, if further reflection convinced me of the necessity of doing so; I am not here as the champion of any party or of any man; I simply give you the best results of my thinking up to

the present time—and only hope that if there are some here who have thought more than I, there may be others whose thinking I may help to start.

Would what is known as the single tax on land be just?—that is my question. To properly understand this proposition as it is made by Mr. Henry George and others to-day, we have to go back a little. At first sight, land as it lies about us may seem like anything else we are accustomed to call wealth; it has value, can be bought and sold, may yield an income—and thus is to all intents and purposes like other property. And yet a moment's thought makes us aware that it is unlike a great deal of property in that nobody has produced it. It is a gift of nature or of God. It is like the air or the water. We do not make it, but find it. If, then, we think of ourselves as truly brothers to one another, if we do not believe that might makes right, if in a fundamental sense we are all equal, and no one has more of a right to be on the earth than another, then it would seem as if the earth should be regarded as a common possession and each one should be allowed an equal share of it. All would seem to depend on our fundamental conception of humanity. If one does not think of humanity as a brotherhood, if he looks on it simply as a mass of struggling units, each of which may do the best it can for itself regardless of the rest, there is no basis for such a proposition as Mr. George has given to the world. But if all men have, whatever their different stages of culture and advancement, one common nature, if each should be sacred in the eyes of the others and should not be injured or crippled or hindered in the realization of his nature as a man, then it would

seem natural that what no one has made should be treated as a bounty for all, and each and every one should be given the right to participate in it, so far as it is anywise possible to do so. Such is the fundamental idea upon which a proposal like that of Mr. George's rests; and I confess I am unable to see how any other idea, in this age of the world, can be called an ethical idea. To my mind, at least, ethics and the notion of human brotherhood are inseparable; a narrowed sort of ethics might have been possible for the ancient world, but not since Isaiah or Jesus or Marcus Aurelius have spoken; or if a possible ethics is to be entertained without human brotherhood as a component element of it, I should let ethics go and cleave to brotherhood.

But how now shall we practically give effect to the idea that all men have an equal right to share in the bounty of nature? We might try to give to each and every person, or at least family, an equal fraction of the earth's surface, or rather a fraction of equal value—that is, to make it his property. We might feel that the individual would do best for himself, and for others with whom he might exchange the products of his labor, if we made his share of land absolutely his own, so that he or his children should reap the full reward of his labors upon it. Private property in land has not always, or in the majority of cases, had a motive of this sort behind it; but it is conceivable that this motive should exist, and it unquestionably did exist when the great estates of the Ancient Régime in France were broken up during the Revolution of a century ago and made over into small farms for peasant proprietors; this was the motive in our own country when Virginia,

which up till 1611 had acknowledged no private property in the soil, began to parcel out the land in its domain—with the result of a thriftier and better agriculture; and it was the motive that animated the early statesmen of the Republic when, instead of treating our vast public domain as a fiscal resource for the government, they believed the greatest good on the whole would be obtained by allowing it to become the individual property of actual cultivators.*

And yet every one can see that such a method as this has its disadvantages and sooner or later defeats the idea of equal rights which it was meant to serve. For in the first place, it is not easy always to find tracts of land of just equal value; secondly, a new generation has its rights, and when it comes on the scene a fresh distribution of the soil becomes necessary; and in the third place, persons who come from without and settle on the territory in question, have, within limits, their rights. In other words, the most perfectly just allotment of the land of a community at any one time would, if perpetuated without change, become unjust later on. Accordingly, it is possible to try another method of securing equal rights.

Mr. George somewhere happily says, "Two men may own a ship without sawing her in half." The illustration is, of course, not perfect, for to saw ships in two would be folly and no one would dream of doing it, while people have divided up land with a considerable show of sense on the theory that each would be apt to do the best with a piece of soil that he could call his own. All the same, the illustration serves the purpose

* F. A. Walker, *Land and Its Rent*, p. 140.

for which it was intended, viz., to show how common ownership of a thing is possible and how each person may have a share in its value without breaking up the thing itself. If with another you own a house which you let, or a business of some sort, it is enough if you have your share of the rent or of the proceeds of the business—you do not need to ask just which room of the house is yours and which your partner's or which particular articles of the stock in trade are yours and which his; you two own the whole in common. In Chicago there is to-day land that does not belong to any individual, that is the property of the city and is let out on leases bringing ever greater and greater returns to the citizens; but no citizen cares to know just what square foot or square inch is his so long as the proceeds of it all go into a common fund and are used for the city's (in this case, school,) purposes. Now it is conceivable that land generally might be owned in this way and that the value of it (whatever it be) at any given time or place should be paid into a common fund, and used for the benefit of all alike.

Let us look into this species of land-ownership and see how justice would be met by it in detail. In the first place, the practical difficulties connected with alloting shares of land of equal value to different individuals would be obviated. Those wanting land would pay for it into the common treasury and the equal rights of all to land would simply mean their equal share in the fund so raised. Of course, in primitive conditions, with abundance of land and few people, nothing would be paid or next to nothing. But as population increased and the land was more and more used it would begin to

have a value—and a higher and higher, as the community increased in numbers and the unused land became relatively scarce. The value of land is indeed bound to rise so long as the community keeps multiplying, because the quantity of it cannot be increased to meet the increased demand (as, for example, the quantity of hats and shoes and clothing can be—and so the prices be kept down), but remains an absolutely stationary quantity. Or if things take a different turn and the population in any given area diminishes, the value of land would so far decrease—*i. e.*, any individual wanting land would pay less for it. Individuals would thus take much or little land as they chose, and they would pay more or less for it according to the circumstances. Undoubtedly, no one would care to take land unless he were reasonably sure that he would get the benefit of his exertions upon it in the future—and this is probably the one serious difficulty about a system of common rather than private ownership of land ;* and yet leases

* Dr. George Ashton Black makes the following remarks in the concluding chapter of his painstaking *History of Municipal Ownership of Land on Manhattan Island to the Beginning of Sales by the Commissioners of the Sinking Fund in 1844* (*Columbia College Studies in History, Economics and Public Law*, Vol. I, No. 3, New York, 1891), and his remarks must be allowed the greater force, as he was formerly a public adherent of the Single Tax: "Some stock arguments against municipal ownership are not borne out by the city's experience. Up to 1844 there had been neither a dishonest nor a fickle administration of the municipal estate. Governments, parties and officials changed, but there is a distinct continuity of fiscal policy, so far at least as relates to corporation land . . . . . On the other hand, the contention that municipal ownership and the leasehold system made necessary by it are relatively unprofitable, and unfavorable to improvements, is sustained. Improvements would hardly be undertaken on a shorter lease than twenty-one years, and on its twenty-one-year leases as sold at auction the city got no fair return on the

of land could be given and for the length of time that they cover one could be sure of enjoying the full value of his improvements—and it must be remembered that improvements are being continually made in the lease-holding system now (the only difference being that individuals rather than the community are the owners); in London hardly a house goes up and in England hardly an acre is cultivated on any other terms, and I have read recently that the average returns per acre of English land far exceed the average returns of American land *; in Philadelphia many of the working people own their homes subject to ground rents, and in Chicago some of the finest buildings in the city go up on lands leased to individuals by the public authorities. †

Secondly, the difficulty about the future generations and those coming from the outside—namely, that some would not have as good chances as the first possessors, would be obviated if those freshly on the scene had their equal shares in the common fund, and also, had equal chances with others to get land by paying for it. Equality would thus be perpetually kept up.

It would seem thus as if instead of there being any injustice in a system of common ownership of land as opposed to individual ownership, this system would come nearer to working justice than the other—always pre-

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average selling value of its property for that time. Neither were the structures put up creditable. Nearly all were but two story and attic brick buildings, the minimum required by the leases."

* Ely, *Land, Labor and Taxation*, p. 4.

† "It is the rule of this [London County] Council to grant building leases of not less than 80 nor more than 99 years." The rent roll of the Council now amounts to about £11,000. See *Progressive Review*, Feb. 1897, p. 447.

supposing that for whatever labor a man applies to his land, for whatever enrichments and improvements he makes, he can ask a proper remuneration. Common ownership means simply that the land, as other gifts of nature which the race finds ready to hand, belongs to all and that if anyone wishes to appropriate it and turn it to private account, he shall pay to all for the privilege (supposing, of course, that the circumstances are such that the land has any value and there is anything to pay). It is simple equity, is it not, to pay for what one gets, to pay more if the value is more and less if the value is less? It cannot be said that landowners do this now, to anything like a full extent. If this land were their creation, the fruit of their toil, it would be different. But as they do not make it, but simply hold it, it would seem as if they ought to pay the community what it is worth. As it is, their land may become valuable without any efforts of their own; the whole increase in its value, due to the growth of population and other causes, may go into their private pockets. Here is a privilege, often an enormous privilege, for which the possessor of it makes no adequate return—he makes some return, of course, in the shape of taxes, but no adequate return. It would seem a fairer, a juster way for every one who has such a privilege from society to pay for it what it is worth—and what it is worth can, I suppose, only be practically determined from time to time by what others would be willing to offer, had they a chance to bid for it.

Indeed ordinarily in the past the possession of land (at least of much land) has been considered in the light of a privilege, and some duties have been attached to it. The mediæval landlord collected his rents from his ten-

ants, but he had in turn certain obligations to his sovereign or his country. He was often a magistrate; in time of war he had to equip and put a certain number of soldiers in the field—Mr. George reminds us that the landholders of England in the early Norman days had to put in the field on call sixty thousand perfectly equipped horsemen and had to render other services and dues which mounted up, all-told, to perhaps half the rentals of their land. In no other country of the world is large landownership so divorced from the idea of public duty as in the United States; for though English and other European landlords have shifted their burdens to the middle or lower classes as far as they could (and have in most cases tolerably well succeeded), at least something of the old tradition and instinct survives and it is counted only natural and becoming that the nobility and gentry should interest themselves in public affairs and serve, often without pay, in public office. It is high time that in this country we should go back to first principles and revive the idea that the occupancy and control of land is a privilege, for which one should give some sort of an equivalent in return.

All that I have said and contended for seems (I may add) to be stated, in principle, by John Stuart Mill, when he admits that "Landed property is felt, even by those most tenacious of its rights, to be a different thing from other property," that "When the sacredness of property is talked of, it should always be remembered that this sacredness does not belong in the same degree to landed property" (for "No man made the land. It is the original inheritance of the whole species"); that "The essential principle of property being to assure to all persons

what they have produced by their labor and accumulated by their abstinence, this principle cannot apply to what is not the product of labor, the raw material of the earth." "Suppose," says Mill, "that there is a kind of income which constantly tends to increase, without any exertion or sacrifice on the part of the owner, these owners constituting a class in the community, whom the natural course of things progressively enriches, consistently with complete passiveness on their own part. In such a case it would be no violation of the principles on which private property is grounded, if the State should appropriate this increase of wealth, or part of it, as it arises. This would not properly be taking anything from anybody; it would merely be applying an accession of wealth, created by circumstances, to the benefit of society, instead of allowing it to become an unearned appendage to the riches of a particular class. Now this is actually the case with rent . . . . landlords . . . . grow richer, as it were, in their sleep, without working, risking or economizing. What claim have they, on the general principle of social justice, to this accession of riches?"

Such are some of the principles underlying the proposal known in our day as the Single Tax. I have not been trained in the school, I do not speak by the book —but this is something as I, a layman in such matters, understand it. In its gist and essence it seems to me about as fair and just a social or political measure as I can conceive of. By the gist or essence of it I mean this: that where land has a value (owing to the presence of a community on it or near it or in communication with it), any possessor of land should pay to the

community for the privilege of using it what anybody else would pay; in a word, that the community should get the full market value of the land, (or, that this value should not go into private pockets, but into the common fund).

If a community were starting out on its career, this would seem to be the simplest, easiest, justest way of raising a revenue. The practical difficulties in the way of introducing such a tax on land values now are that communities as they exist have been accustomed to treat land as legitimately private property and have allowed people to put their savings into land with as much sense of security as if they were investing in houses or stocks or any other species of property. Hence if a change is made (and changes are always in order in the direction of equity and justice), it should be made carefully, warily, gradually and with as little shock as possible to long-established rights and expectations. There is such a thing as good faith between men and it should not be lightly broken. In a progressive society a new conscience is always evolving and the new conscience must have its way; but those who hold the new conscience and those who have the old are alike men—and all the hardship should not fall on the less enlightened, and would not if there were a real fraternal feeling in society. I think the large way, the magnanimous way, the in the highest sense just way would have been for the North to have borne the burden with the South of emancipating the slaves—if that had been possible instantaneously at any time before the war; and I think that now, immediately and without preparation or warning, to tax land-owers up to the full rental value of their

land would be, in the name of justice, to commit an injustice. Some have put their savings into land for the sake of the rent they would get for it, just as they might invest it in railways stock for the sake of the interest; they have not been aware that in law or morals there was any difference between the two—for the community without any notice to appropriate the rent to itself would be almost an act of violence. All would change, however, if the community, having determined to alter its mode of procedure, gave ample notice of this fact beforehand, if time were given to individuals to adjust themselves and their expectations to what was going to come to pass—if it was resolved, for example, that after a hundred or even fifty years the owners of land would have to pay the full yearly value of their land to the community and that in the meantime the rate of taxation should be gradually and steadily raised in that direction.* If such a thing were possible, I do not see how the question of compensation would arise. And I doubt if Mr. George expects, himself, that the single tax will practically go into effect in any other than this gradual way. †

The details of the measure I need not stop to work out. To the extent that this tax was developed, other taxes could be remitted. This would be the simplest of all taxes, too, and could be collected with least machinery. Government expenses themselves would be

* Cf. the suggestions of Professor T. E. Cliff Leslie in *Fortnightly Review*, October, 1880, p. 508, and of Mr. A. R. Wallace as quoted in Ely's *Land, Labor and Taxation*, p. 14.

† "Will it at length prevail? Ultimately, yes. But in our own times, or in times of which any memory of us remains, who shall say?" —*Progress and Poverty*, p. 499.

reduced in this proportion. Whether the tax on land values would be enough to maintain the government seems to me a minor matter. Mr. George thinks it would be more than enough and that with the surplus government could turn itself into more or less of a co-operative enterprise, supplying water and light to the citizens, running railways, maintaining public parks, libraries and colleges. Others doubt if the fund would be enough even for necessary governmental expenses. But whether or no, the principle is the same of each individual paying to the government the full market value of the privilege he holds in the shape of land*; and it is this principle alone that is material to the single tax (as I now understand it).

I will now pass on to certain other and larger aspects of the single tax idea. The single tax is often proposed not only as a measure of social and political justice, good in itself and yet only one of other possible measures, but as a solution of the labor question, as a sufficient remedy for all the evils which arise from the increasing inequalities in the distribution of wealth, as a means of extirpating pauperism, abolishing poverty and giving remunerative employment to whoever wishes it. † Mr. George, who says these things, makes the following statement at the close of his great work, *Progress and Poverty:* "I have now traced to their source social weakness and disease. I have shown the remedy. I have covered every point and met every objection." The source, he holds, is private ownership of land; the

* That one should pay for other privileges conferred on him by society is not denied but rather implied by what I am saying.

† Cf. *Progress and Poverty*, pp. 296, 364.

remedy is common ownership of land—or practically speaking, the single tax. It is as making a diagnosis of our social disease and as pointing out the cure, that Mr. George has won most distinction and gained the remarkable hold which he has on the hearts and enthusiasm of many men and women. For this is the thing that most oppresses thoughtful, earnest persons at the present time, that with all our progress, all our machinery, all our wealth, all our political freedom and democracy, we have poverty still staring us in the face, we find men willing to work and unable to get a chance to—and that in our great cities where wealth is greatest, where industry and business are at their maximum, the direst poverty, the most pitiable want are often to be seen. Whether poverty literally increases as wealth increases may be left to the statisticians and the curious; but there is enough poverty and want to startle, if not almost to distract, every man and woman who have a heart and are not so occupied with their own problems in life that they have no time to think of the struggles of their fellow-men.

It is perhaps foolish to take up this part of my subject when I can say only a few words on it, and yet I will say something. Suppose that the single tax were in operation, that no man had land that he did not equitably pay for, that all the ground rents that now go into individuals' pockets went into a common treasury, how would this affect the labor-question? Undoubtedly one source of social inequality would be gone. Mr. George says that as society makes its advances, "rent swallows up the whole gain"; this seems a most extravagant assertion when we think of the great bank-

ers, brewers, iron manufacturers, shopkeepers who are not landlords. But undoubtedly rent swallows up a great deal of gain; and to have it socialized would be a great forward step. This social fund would, however, be used to pay governmental expenses, and so would not be a direct source of income to the workingman. Indirectly, however, the workingman would surely benefit by the change. For, first, if the possessor of land had to pay the same for the land whether he used it or not, he would without doubt soon try to put it to use, either by cultivating it or by erecting buildings on it—and in this way would give employment to working-people. Secondly, taxes being proportionately lowered, if not abolished, on all the things that men produce by their labor, there would be naturally an increase in production generally—and in this way more opportunities would be opened to the workingman. And thirdly, the price of land itself would be likely to fall, since much of it that was not being turned to any productive account would be thrown on the market (rather than held, when taxed at its full value), and so many would be likely to be able to hire land who under present circumstances cannot do so; in other words, some would be able to employ themselves who now have always to seek employment from others. Things of this sort would certainly happen, it seems to me, and the gain for the laborer would be an unquestioned one—not to say that his wages (whatever they were) would go further when the taxes on ordinary articles of consumption were removed or lessened and their prices correspondingly reduced.

And yet Mr. George uses some language that I do not

exactly understand. He says that men who would eagerly improve land if it were to be had for the using are under the present system turned away. But some land is to be had for the using now, and doubtless there would be more of this practically free land when the single tax went into effect; it could not be an unlimited amount, however—and it would be always relatively the poorest land to be had; for land that had any value to speak of would have to be paid for as truly as under the present system—the very idea of the single tax being that land that has any rental value should pay a tax corresponding to that value to the community. I am not able to see, then, how the single tax is going to bring about free land any more truly than the present system, though it would (for a time, at least,) give us a little more of it; it would simply give equal rights to the fund produced by land and equal freedom to bid for land—people yet having to pay for land very much as they do now, and those who could not pay not being able to get it. Again, in speaking of the periodical depressions in the business world (one of which we are now passing through) he says these could not take place to the extent they do if productive forces had free access to land. But I am not able to see how there would be free access to land if his proposal was carried into effect; for according to its very terms the productive forces are to pay for access to land up to the full value of the privilege thus accorded. In still another place he says that at present we permit the natural opportunities to be monopolized which nature freely offers to all; but the single tax will no more make these opportunities free than the present system does—on the

other hand every natural opportunity that has any market value will have to be strictly paid for. This is equity, this is justice—and it will bring an improvement of the average condition of the workingman in its wake; but that it is going to enable every man to go to work who wishes to and to assure him the full returns for his labor—or even if it does for one year or generation, that it will for another, that it is going to strike at the root of the labor problem and give us a radical cure, that it is going to banish all the evils arising from the increasing inequalities in the distribution of wealth, and give us a "City of God on earth" (as Mr. George in *Progress and Poverty* seems to expect), this, much as I should like to believe it, I am unable to see.

In the cities everybody knows that the land is too valuable for the laborer to hope to get hold of it and employ himself upon it. How is it in the country? Undoubtedly some land not worth very much would be had for the using under the rule of the single tax; some such land is already practically free. But land anywhere and everywhere will pass into the hands of those who can get most out of it, who can make best use of it—for they can afford to bid most for it; and they will always make the most profitable use of the land who have most intelligence and, particularly in this age of the world, most capital, the greatest command over the most improved tools and machinery. Yearly we know capital is being more and more applied to land (about the origin of capital I entirely agree with Mr. George, but that is not inconsistent with the present fact), and a workingman without capital has very little chance of competing successfully, either in bidding for

a farm or running it, with another person who has capital. Farms, like other property, are being more and more organized on a comparatively large scale. Mr. George sees this, but he does not seem to see the bearing of it on his own theory. He admits that the independent American farmer working with his own hands is doomed as certainly as 2,000 years ago his prototype of Italy was doomed. But he appears to think that this is because of private ownership of land. But it is really because in everything (farming included) we seem to be entering on a period of large production; and those who can carry on this large production most successfully, who have most brains and the most capital, are bound to win. In general, indeed, Mr. George himself appreciates the significance of the new era on which we are entering. "Without a single exception that I can think of," he says, "the effort of all modern industrial improvements is to production upon a large scale, to the minute division of labor, to the giving to the possessors of large capital an overpowering advantage." It is true that this may never be quite as much the case in agricultural production as in ordinary manufacturing; but the general tendency is the same. Hence, it seems to me futile to expect that all those who are thrown out of employment by the increased use of machinery in ordinary industrial occupations are going, under the single tax system, to have a chance to employ themselves upon the land. Would that this were possible, for in this case we could see plainly how under any circumstances the laborer might still remain a free man! But go out to our Western farms—which have always seemed to hold out a ray of hope for anyone

discontented with his lot. The great bonanza farms may not become universal, they may indeed disappear. But it does not pay to have a farm of less than 160, or, better, 320 acres. A man must be able, under the single tax, to pay the rental on that. Moreover, machinery is more and more taking the place of farm laborers; so that the workingman who looks for work even as a hired hand is encountered with difficulties not unlike those that confront him in the Eastern factory which he left.

But I must stop. It is no argument against the justice of a measure that it will not accomplish everything that is expected of it. Our progress is by piecemeal in this world; and if a thing is just that is enough. We should go as far as we know; and when we know farther, we should go farther.

The Single Tax in its gist and essence seems to me one of the justest proposals that have been brought forward in modern times. I sometimes regret that many of those who believe in it do not look around it and beyond it; I sometimes think they are narrow in their unwillingness to admit good in anything besides it; but it is the failing of a great deal that it is best in the world to be narrow—and we should take men as they are and ideas as they present themselves, and make the most of what is good and true in them.

THE BULLETIN.

The Vacation Period of the Ethical Societies.

The regular Sunday morning lecture season of the the Ethical Societies lasts from the middle of October till the middle of May, a period of seven months. The other five months are what is usually called the vacation period. And yet it is a vacation only in the sense that some of the work which is carried on in the winter is not continued during the summer. The Sunday morning lectures and children's ethical classes are suspended, but other forms of Society activity are pursued in their place.

For the lecturers the summer months are in one sense the most important part of the year. They go away to the mountains or seashore, not only to get the rest and healthy recreation which they need after the hard work and severe nervous strain of the winter season, but to thoroughly prepare themselves by study for the next year's work. They take with them to their summer retreats a small select library, bearing upon the subjects they propose to deal with in their next season's course of lectures, and, besides doing a good deal of reading, they lay out plans of work for the classes and sections and clubs and guilds and other branches of the Societies' activities. Without such a period of recuperation and study, the quality and quantity of the work of the lecturers would fall several degrees.

The value of the message which the lecturers bring to their Societies upon any particular moral question necessarily depends upon the amount of study and investigation that has been given to it. In order to be wise moral counselors and helpful leaders they need all the aid which history and experience can give, all the light which the libraries can throw upon the various moral problems with which they are called upon to deal. But neither the wisdom of the past as contained in the libraries, nor the opinion voiced by the lecturers can be taken as final and decisive in regard to any live moral question of the day. Every moral

issue must be brought before the bar of experience before a final verdict can be rendered.

The aim of the Ethical Societies is not only to formulate new ideals of life, but to make an effort to test and to realize those ideals by putting them into practice. This, in our judgment, is the underlying motive of all the practical activities for which the Ethical Societies are noted. They do not undervalue the importance of working out a moral theory, but they believe that the final test of the theory is how it works in moral practice. Hence the great stress they lay at all times upon *practical righteousness*.

All of the Societies, so far as we know, are active in one way or another during the summer. The New York Society pursues its Guild work among the children of the poor as energetically and watchfully as during the winter. The poor children of the Ethical Schools (one of them formerly known as the Workingman's School) are taken in groups to the seashore or country during the hot period, where they enjoy all the pleasures and benefits of the children of the well-to-do. We have not space now to give a detailed account of the various kinds of philanthropic activity that are carried on during the summer.

In the Philadelphia Society a public Sunday morning ethical class was conducted by different members during the months of June, July, August and September with considerable success. The meetings were held at the regular lecture hour, 11 A. M., at the Society Rooms, 1305 Arch street, and were well attended. At each meeting a paper upon some ethical topic of current interest was read by one of the members or an invited guest, and was followed by discussion under the direction of the one who had charge of the meetings for the month. About once a month the meetings were held in the open air at some attractive place in the country—an experiment which met with good results.

The next lecture season in all the Societies opens Sunday, October 17th.