J. R. BROWN DEAD; URGED SINGLE TAX

Was President of Club Which Friend, Henry George, Founded to Promote Views.

AT COLLEGES LECTURED

Had Written Also in Behalf Sociological Theories--Wasian Accountant in Early Life.

James Roger Brown, lecturer and writer, who was active for many years in the movement for a single tax on land popularized by the late Henry George and had been president of the Manhattan Single Tax Club since 1915, died on Sunday of heart disease in his apartment in the Midtown Hotel after an illness of two

Midtown Hotel after an illness of two days. He was 68 years old.

Born in Mount Forest, Ont., on Aug. 15, 1863, Mr. Brown was the son of James and Helen Rodgers Brown. He came to this city in 1886 and worked as an accountant until 1910. He became a follower and close friend of Henry George and was a charter member of the Manhattan Single Tax Club, which Mr. George founded in 1890.

Mr. Brown became an American citizen soon after his arrival in the United States. He lectured widely on the single tax and other economic and sociologic topics before colleges and universities, including Johns Hopkins, William and Mary, the University of Toronto, Smith College, the Carnegie Institute of Technology and Marietta College and before Exchange, Kiwanis and other clubs. He was the author of a number of pamphlets on his economic theories, including "The Farmer and the Single Tax," 1915; "Plain Talk on Taxation," 1916, and "An Open Letter to Legislators," 1917. He also wrote many magazine and newspaper articles, and published for years a news bulletin bureau on taxation. He was a trustee of the Robert Schalkenbach Foundation, established under the will of Mr. Schalbenbach in 1924 for the propagation of the theories of the single tax and international free trade. His office was at 1,860 Broadway.

Mr. Brown married twice. His marriage to Miss Ella Earl ended in divorce. In 1927 he married Mrs. Elizabeth Ragland, a widow. Mrs. Brown survives, as do a son, William Brown of Los Angeles, and two daughters, Mrs. Florence Finehout and Mrs. Edward Styles, of New York, and three grandchildren.

Funeral services will be held at 3 P. M. today in the Funeral Church, Broadway and Sixty-sixth Street. The body will be cremated. days. He was 68 years old. Born in Mount Forest, Ont.,