

tion, and one without the other is as a tub without a bottom.

This group of "New Church" Single Taxers comprised such men and women as John Filmer, L. E. Wilmarth, Chas. H. Mann, E. B. Swinney, Miss Thatcher, now Mrs. Post, Miss A. B. Morgan, Miss Schetter, Miss Kellogg, an ardent admirer also of Henry James, Miss Cebelia Hollister and many others.

I mention this fact because Mr. Spencer, though at first of this group of New Church people who seemed to hold Henry George in an estimate not far different from that in which they held Swedenborg, and whose effort it was to find points of coincidence between these two great teachers, presently drifted into an effort to adjust the requirements made by Henry George not only with those made by Swedenborg, but also with those made by Marx, Flursheim, and others who stand for Socialism. In this effort he spent the last years of his life and produced along the lines of this effort several admirable essays, which appeared in the paper run by him, the "New Christianity."

And in this effort he was as far successful as any one can be along such lines. He was an ardent believer in the Single Tax, a strong defender of its principles and a man of gentle disposition and kindly inclinations, yet with a strong will set in the direction of the attainment of the larger humanity on earth by means of such reforms as have been taught by Henry George and those who have come after him.

REV. ADOLPH ROEDER.

DEATH OF JAMES E. SCRIPPS.

Another death that has occurred within the last quarter is that of James E. Scripps, of Detroit, Mich., founder, publisher and proprietor of the *Detroit News*. He was reported to be several times a millionaire, but he was a convinced Single Taxer, and never made any concealment of his convictions. He was accustomed to advocate the Single Tax in his own paper, under the signature J. E. S.

The *News* has been one of the most public spirited papers of Detroit, and its editor one of the foremost citizens. His life has been a long and useful one.

DEATH OF JOHN FERGUSON.

The movement in Scotland suffers a severe loss in the death of John Ferguson. No land reformer was ever more devoted and strenuous in his labors for the cause. Almost up to the hour of the accident which resulted in his death—he fell from a tram car—he was unremitting in his platform work. His physician had warned him, but he kept on. Although an old man, his devotion to the cause knew no abatement. He realized years ago that the solu-

tion of the great social problem was the taxation of land values, and he embraced the cause with the enthusiasm of a religious conviction. His death takes from us another brave comrade whose services have made his name honored far beyond the borders of his native land.

DEATH OF MRS. WARREN.

James A. Warren, of Pittsburg, Pa., a contributor to the columns of the *Review*, has suffered a severe loss in the death of his wife, who died April 22, at the age of forty. She and Mr. Warren were both Swedenborgians, the denomination that has contributed so many devoted and able adherents to the Single Tax cause. During their long residence in Cleveland they entertained many visiting Single Taxers, and thus are personally known to a number of our friends in different cities who will read this notice with deep sympathy for Mr. Warren in his bereavement.

EDITORIAL DEPARTMENT.

SWOLLEN FORTUNES AND FALSE TAXATION.

President Roosevelt's crude proposal for checking the accumulation of large fortunes through inheritances, and Mr. Wayne Mac Veagh's comments upon it in the *North American Review* for June, invite reflection.

Mr. Mac Veagh discusses the subject principally upon fiscal grounds. He argues, along with some professional economists, that taxation should be in proportion to ability to pay, and that this ideal is to be approximated by a graduated tax, apportioning the contribution of each taxpayer so that he feels, as near as may be, neither more nor less inconvenience than every other. But Mr. Mac Veagh as well as the President is distinctly influenced also by dread of the effect upon society of overgrown fortunes.

It is strange that men like these should be so easily deceived by the menace of great fortunes. That great fortunes are socially dangerous is true enough; but why are they dangerous? If because they are corruptly acquired, the remedy is not to obstruct honest acquisition, it is to stop acquisition dishonestly. If unjustly acquired through institutional influences (such, for instance, as the slavery of half a century ago), the remedy is not to obstruct the acquisition of fortunes acquired without the aid of such influences and by useful service; it is to abolish the institutions that operate to create fortunes unearned. But if great fortunes are socially dangerous because they give a menacing power to their possessors, then we must ask how? And if we pursue our inquiry still further, we shall

find that it is not the fortunes in themselves that are dangerous, but their baneful influence and resistless power where great masses of the people are impoverished. But in that case the remedy can hardly be to limit acquisition. Is it not rather to limit impoverishment?

If such men as Mr. Roosevelt and Mr. Mac Veagh were as urgent to secure laws preventing, by resort to natural methods, the impoverishment of the masses who work or want to work (whether for themselves as business men or for others as hired men), as they are to secure laws preventing, by arbitrary methods, accumulations of wealth, there would be no call for checking overgrown fortunes. For one thing, overgrown fortunes would be divested of injurious power; for another, there would be no overgrown fortunes to check.

The fiscal argument advanced by Mr. Mac Veagh is as vulnerable as the social argument in which he is supported by President Roosevelt. The idea that taxation ought to be in proportion to ability to pay is quite as unsound both morally and economically as the doctrine (if there is any such doctrine) that the price of store goods ought to be in that proportion. Government either does or does not render a service to every citizen or to some citizens. If it renders no service to anybody, it has no reason for existence and nobody should be taxed. If it renders an equal service to everybody, everybody should be taxed equally. If it renders a greater service to some than to others, as is in fact the case, then those receiving the greater benefits should pay the higher taxes.

To this equitable proposition it may indeed be replied that the value of the benefits which government confers cannot be fairly apportioned. For example, that the river and harbor improvements which government provides cannot be charged for in proportion to benefits without charging each user in proportion to his use, and that this would be impracticable. But that reply counts for nothing. If there were no financial measurement of benefits operating automatically, the equitable doctrine of taxation in proportion to benefits might of course be fairly regarded as impracticable. But there is a financial measurement, a natural one, which continually operates whether the government avails itself of the measurement or not. The financial benefits of government are actually paid for by the beneficiaries.

Wherever government performs any useful service, the persons who get the benefit of that service pay for it what it is worth to them, precisely as they pay for store goods in proportion to their worth. They pay to a landowner if they are tenants in the benefitted locality; they pay as occupants to themselves as landowners if instead of renting to others they are themselves both occupants and owners. Every

tenant realizes this in his own case. He knows, for instance, that rent near a well-improved harbor is higher than where the harbor is poor, other conditions being the same.

Here then is a fact of social life whereby the benefits of government are financially measured, and being financially measured, these benefits are comparable with taxation. Where the relation of landlord and tenant exists, the tenant pays the landowner the money value of the benefits he gets from the government in that locality. Where this relation does not exist, the benefits are measured by the rentable value of the premises. There is, therefore, no practical necessity for levying taxes in proportion to ability to pay instead of benefits received. Nothing is necessary but to take from landowners in taxes the added value which governmental service gives to their property.

We do not ignore the fact, in criticising Mr. Roosevelt and Mr. Mac Veagh, that statemen are confronted by legal as well as moral and economic difficulties when they consider questions of taxation. In the present instance, Mr. Roosevelt and Mr. Mac Veagh are confronted by the Constitution of the United States, which interposes legal obstacles to the adoption of the principle of Federal taxation in proportion to Federal benefits. As a question of pure statesmanship, therefore, it may be excusable to advocate for the time a false system of Federal taxation. But surely this excuse does not extend to the advocacy of a false system as not only expedient in law and with reference to the present state of public opinion, but also as economically sound and morally right.

LOUIS F. POST.

GRAFT AND ADULTERATION.

W. J. Ghent, socialist and author of "Benevolent Feudalism," has a long article in a recent issue of the *Independent*, entitled, "The Cure of Graft." Mr. Ghent says little definitely about the cure, which is not surprising, as the article does not discuss "graft" as the word is generally understood. Here is Mr. Ghent's definition:

"There are two kinds of graft—public and private. The former is merely an outgrowth of the latter, and need not here be considered. Private graft is the gain made by misrepresenting, extorting, cheating or swindling in the ordinary processes of industry and commerce. It differs from public graft in being apart from the public service, municipal, state or federal."

What people generally mean by "graft" is some form of commission or rake-off, such as if obtained by an employe for favoring one line of goods as against another; or in the domain of higher finance such profit as comes through starting a trust