

SINGLE TAX REVIEW

An Illustrated Bi-Monthly Magazine
of Single Tax Progress.

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PUBLISHER'S NOTES.

A few additional contributions have been made to place the REVIEW in public libraries, as follows: R. Bostroven, \$1.; F. R. Seaman, \$3.; Mrs. Florence Leigh Jones, \$2.; A. Cortvriend, \$1.; L. O. Macdaniel, \$1.; Col. C. H. Jones, \$10.

The REVIEW should be in every public library and reading room in the country, and it is to be hoped that substantial contributions will be made to that object. A concerted movement is promised here in New York to this end within the next few weeks, and we hope to announce it in our next issue.

DEATH OF ESTELLA BACHMAN BROKAW.

We regret to announce the death of Mrs. Estella Bachman Brokaw on June 26th. Mrs. Brokaw was devoted in her service to the cause, and last year a novel, "The Soul of the World," was published by Mr. and Mrs. Brokaw, from the pen of the latter, in which she sought to set forth the doctrine in new guise. This devoted husband and wife edited and published the *Single Tax Courier* years ago in St. Louis, and nearly all their lives have been given to teaching what they regarded as the truths of economics. This has been done at great sacrifice

and the memory of the devoted woman who has now passed to her rest deserves well of those with whom she labored for so many years, beset by material and bodily ills.

A tax that is unjust will be met by more than one sort of evasion. In Germany there are several ways of evading the *zuwachssteuer* or tax on the increased value of land. One of these is to hold land as stock companies and sell shares instead of land and thus avoid the tax on the increased value that would fall with the sale of the land.

To our friends, the Socialists—which will you have and which comes first, opportunities or instruments?

Not only has the Income Tax hateful features of its own, which should condemn it in the eyes of all Single Taxers, but it is especially dangerous and to be opposed with all strength at our command, because it is offered as a social reform, an economic ameliorative. It is, in other words, a substitute for the Single Tax offered by those who know better, to delude those who don't. It is for this reason fraught with peril.

Nor would it be paid by those whom its advocates desire to reach. "Overwhelmingly energetic in minutia" was Gladstone's characterization of its operation in Great Britain.

Nor will it stand a moment's analysis from the view-point of Justice.

Those who desire may consult a very careful study of the Income Tax made some years ago by the editor of the SINGLE TAX REVIEW and published by the Putnams of this city in their Questions of the Day series under the title of "Who Pays Your Taxes?"

MAYOR GAYNOR ON TAXES.

In the last issue of the REVIEW was printed a series of letters that passed between Arthur Brisbane of the N. Y. *Journal*, and Frederick C. Leubuscher, of the Manhattan Single Tax Club. Mr Brisbane