

Mich., who promised him an education for his services. But after a year with the medicine man, Warren decided that he did not want to be a doctor and returned home.

About this time the Ku Klux outrages in the South, together with the Negro exodus to Kansas, drew his attention to the deplorable condition of his race in the South, and at the age of fifteen he set out to inform himself of the true state of affairs.

For four years Warren traveled through nearly every one of the slave States, informing himself continually of Negro conditions, and met with varied experiences. As often as he entered a plantation the Negroes were always anxious to answer his questions, and clustered about him in large numbers. Often would he be ordered off the premises, and on three occasions violence was used. For resenting an insult at the hands of Gov. McEnery, of Louisiana, in 1882, Warren narrowly escaped lynching, and only a ruse defeated the purpose of the New Orleans mob. His industrial career was begun in Saginaw as a newsboy, and he successively learned the trades of plasterer, painter, waiter and barber.

Upon returning from the South in 1884, Warren entered into an unfortunate matrimonial alliance, and five years later removed to Mackinac Island. He was divorced from his first wife and remarried in 1898. He is now actively engaged in preparing to found a single tax colony in Africa, with American Negroes, and, believing a knowledge of law essential, is now junior student of Detroit College of Law. He became acquainted with the George philosophy in 1890, when Edward Osgood Brown, of Chicago, sent him the Standard. He has ever since been an active single taxer.

JOHN J. McCANN.

Again we are called upon to chronicle the death of a faithful and beloved member of our cause, John J. McCann, of St. Louis, who died at Eureka Springs, Arkansas, on Tuesday, Sept. 10. The funeral services took place at St. Malachi's Church in St. Louis. The pallbearers were W. J. Atkinson, Frank K. Ryan, John A. Peck, W. H. Priesmeyer, J. W. Donnell, M. A. Lindsay, Thomas Kiloren and Doctor W. P. Hill. Father Randall delivered a short address upon Mr. McCann, describing his devotion to principle and to his work.

John J. McCann was 52 years old, and his death was hastened by his incarceration in the workhouse last summer, whither he was sentenced for six months for his refusal to pay a tax of \$25 on his business of real estate dealer. McCann contended that the tax was unjust and went to the workhouse in defense of his principle.

He was released after six weeks' imprisonment, but with health badly impaired. All this summer he was in a critical condition, and he was sent to Eureka Springs as a last hope.

He was buried in Calvary Cemetery. Our brother leaves a father, mother, brother, and seven sisters.

His work in St. Louis has been the means of adding over \$237,000 to the revenue of the city, but it has no doubt had more important results than that, since it has called the attention of the people of Missouri to the unjust tax burdens under which they suffer.

Of his services in the great cause there is little need to speak, since their value was widely recognized. His own strong, noble, self-sacrificing life is his best eulogy. He died a martyr to our faith, for it is given to a few to die for it. Let it be said of him, as Heine said of himself, desiring that the words should serve as the epitaph for his tomb, "He was a brave soldier in the war for human freedom."

MORTGAGE TAXATION.

The *St. Paul Globe*, in an editorial on mortgage taxation, makes an argument which is sufficiently enlightened and so uncommon as to be worthy of notice. It says:

"Mortgages, which are for all purposes realty, should not escape their just burden, for the protection vouchsafed the security is enjoyed by the mortgage estate. But, says one, this would mean double taxation. Not at all. Deduct from the value of the property the amount of the mortgage and assess the balance to the holder of the fee. Then assess the mortgage as if it were realty. This would avoid double taxation and compel the owner of the mortgage to pay his tax where his property enjoys the protection of the law.

"The money lender says if his mortgage estate be taxed he will raise his rate of interest. Well, what of it? That is a purely business matter between the borrower and the lender. Missouri and California have both a system of mortgage taxation in vogue, and up to date there has been no special disarrangement of the economical universe. Neither did capital fold its tents like the Arabs and quietly steal away, as some confidently asserted it would."

This plan has had a thorough trial in California. The California constitution of 1879 provided for the taxation of the mortgage where the land is situated, and for the deduction of the amount of the mortgage on the assessed value of the real property. It provided further that the mortgagor and mortgagee should make no contract for the payment of the tax by the mortgagor.

The result has been very carefully investigated by Prof. Carl C. Phlen. Prof. Phlen says that the tax is regularly shifted to the debtor, together with a little something more, about one-fourth to one-half of one per cent. to insure the lender against a possible loss by a change in the tax rate. Moreover, the tax is heavier than on other property because mortgaged property is more sharply assessed. When an assessor assesses mortgaged property at the same rate as unmortgaged property, which is about 60 per cent. of the true value, and a deduction