

whatever tax or fee may be positively imposed and collected upon a mortgage, is inevitably paid by the mortgagor, either directly or indirectly." Then the committee recommends that they be taxed 48 cents on \$100 annually although in another part of their report they say, "Your committee is well aware of, and appreciate the force of the proposition that one should be taxed upon what he owns, and not upon what he owes."

WILLIAM RYAN.

JEFFERSON DINNER OF THE MANHATTAN SINGLE TAX CLUB.

The Manhattan Single Tax Club held its annual celebration of the birthday of Thomas Jefferson on the evening of the 13th of April at the Hotel Melbourne, this city.

President Leubuscher acting as toastmaster, said that men instinctively believe either in the rule of the common people or the rule of the "best people." We who believe in the rule of the common people should not lose sight of the fact that large numbers of men believe that the few should govern. The basic idea of the Hamiltonians, those who believe in the rule of the "best people," believe also that the government must take care of the people as a whole because they cannot take care of themselves. Mr. Leubuscher pointed out that though many editorials had appeared in the Republican papers regarding the victory of the Socialists in Milwaukee, none of them had indicated that it was the triumph of the very principle for which they themselves contend—the principle of paternalism. The speaker pointed out that the Single Taxers had been the ablest opponents of the Socialistic propaganda.

Mr. John J. Murphy said that the celebration of the anniversary of the birth of the patron saint of democracy had fallen almost entirely into the hands of the Single Taxers. Such celebrations as had been held by the partisan democrats had been mere lip service. Genuine party divisions had always been divisions on theories of property. Hamilton desired to make property more safe, but Jefferson

knew that only the universality of property can make it safe.

Mrs. E. M. Murray reviewed the position of women under the head of "Democracy and Women."

Professor E. W. Bemis was introduced by President Leubuscher as "one who enjoyed the friendship and confidence of a later Jefferson in Tom L. Johnson."

Prof. Bemis told how his attention was first drawn to the doctrines of Henry George when attending Johns Hopkins. Progress and Poverty had just appeared, and it was one of the books that the students had to take up and report upon. It is the tendency of the students to be hypercritical. But Mr. Bemis did not fail to recognize the truth of Henry George's theories and to endorse them. "I may differ with some of these views to-day, but I do believe in the ultimate absorption of land values." Prof. Bemis showed how great had been the changes in the teachings of contemporary economists, Prof. Seligman being an instance in point. He has radically changed his views.

The old idea of taxation that it should be levied according to the ability to pay, has given way to the theory nearer the truth that taxation should be in proportion to the benefits received from government, but this in turn is giving way to the truer theory that it should be in accordance with the benefits we receive from society. Economists are coming more and more to the acceptance of this theory.

Prof. Bemis spoke in high praise of Tom L. Johnson. "No radical had ever approached Mr. Johnson in efficiency. I have known a great many radicals, Altgeld, Pingree and Jones, of Toledo, but none of these approached Johnson in executive ability and efficient administration while in office. I believe he is coming back to renew the fight with much of his old time energy."

Prof. Bemis told of the work of Mr. Somers and of Mr. Purdy, of the separate assessment of land and improvements, a system which has brought about a condition where the personal property tax will be abolished, when for purposes of city revenue we must revert to land values as the sole source of revenue. "Whether we

shall live to see land values the only source of state and national revenues, I do not predict; perhaps our children will not, but then perhaps they may." Prof. Bemis spoke in conclusion of the joys of public office, of the delight of one who knows that his hand is on the lever of public opinion, and that to some extent he may direct it into proper channel.

Mr. Purdy spoke briefly of the work of the tax department. Mr. Bolton Hall gave a short account of the history of Fairhope, down to the inception of "Arden," which he called its daughter, and its granddaughter, "Free Acres," the Single Tax colony at Berkeley Heights, N. J.

Stoughton Cooley, whose name is known widely to our readers as a veteran Single Taxer, made a short but interesting address, with which the occasion concluded.

DINNER TO MISS ETHEL MONEY.

On April 25th, a dinner was tendered to Miss Ethel Money at Reisenweber's, this city. Miss Money is related to the titled nobility of England, and the opportunity was offered her to make a defence of the House of Lords. This she did as well as might be expected. John J. Hopper presided, and among the speakers who replied to the lady, were Bolton Hall, John J. Egan, Jos. Darling, James R. Brown, Joseph Dana Miller and others. James R. Brown, with whom the idea of this dinner originated, is to be congratulated on furnishing an enjoyable and novel entertainment.

The recent visit to Duluth of Rev. Herbert Bigelow, has had its effect in the awakened activity of Single Taxers of that city, and resultant newspaper discussion. Letters from G. W. C. Ross have appeared in the *Duluth News Tribune*, which referred to Mr. Ross as a disciple of Henry George, and intimates editorially that the disciples "will grow in number as the years go by." Mr. Ross is the senior member of the law firm of Ross & McKnight, and is secretary of the Duluth Single Tax Club, to whom all letters intended for the club should be addressed.

COMMUNICATIONS.

THE "LEGAL" CRUCIFIXION OF CHRIST.

EDITOR SINGLE TAX REVIEW:

Congressman Handy, of Delaware, created a sensation before an audience composed of church people, by stating that the crucifixion of Jesus was justified. Of course he went on to explain that he was speaking in a legal sense, that according to the old Roman law, Jesus' claim to Kingship of the Jews was enough to send Him to the Cross, or to be more strictly legal, He should have been stoned to death.

Some of the church people were greatly stirred when the Congressman made his opening statements, but their minds were put to rest and their consciences were soon lulled to sleep, when told that it was only under Roman law that such a One could be made to suffer.

Let us suppose Him once more on earth, and as He was then, possessed of no "tangible wealth" followed by a dozen ragged and uncouth disciples. Let us suppose Him standing on the street corners haranguing crowds of the poor and miserable, very likely winning applause for His denunciations of the rich and the hypocrites that stand in the high places of society, paying no attention to the authorities of church or state, and going into the Temples dedicated to the worship of God, and driving therefrom the devotees of commercialism. Would not the stories about His healing of the sick and opening the eyes of the blind stamp Him as a fakir in the eyes of many?

Some of the more charitably minded of our citizens might refrain from casting any stones for doing the things I have mentioned, but when some one (tempting Him) asks "Is it right that we should be taxed for producing?" would the aforementioned charitably minded persons remain of the same mind when they hear His answer, "Render only to government the things that belong to government." Would they not call Him an anarchist and disturber of society? Let me ask my brother Christians to consider these things.