

in paying the bill sent him for the REVIEW. There is no bill. The REVIEW is poor but proud. We have erased the account.

PROF. SELIGMAN ON THE "PURDY SYSTEM" OF APPORTIONMENT.

"Every modern system of taxation must possess the element of elasticity. There is one scheme that has been suggested by the New York Tax Reform Association in New York and Ohio, and which has been put in partial operation in the State of Oregon, which would bring about this result. This is a method of apportioning the State tax and granting local option in determining the subjects of local taxation. It rests upon the idea that the necessary revenues may be derived by making each locality contribute to the State revenues in proportion to its own expenditures. The scheme possesses four advantages: First it would provide elasticity, as did the old system; second, it would tend to keep down State expenditures, because each locality would be interested in the control of State finance—an interest which is now fast being lost; third it would tend to keep down local expenditures; and fourth, it would enable each locality to raise its revenues in any way that seemed best to it, and would put a stop to the conflicts between country and city. If the rural districts desired to maintain the personal property tax, they could do so; if the large cities desired to substitute something else, they would be equally free to follow their bent."

Dr. Robert Braun, of Lippa, Hungary, writes us that he is about to form a Single Tax party in that country. Dr. Braun is the translator of Henry George's *Protection or Free Trade*? He makes the interesting statement that Hungary was the first country to tax the unimproved value of land. This was done by Emperor Joseph II.

The death of Helen Taylor, step-daughter of John Stuart Mill, on the 28th of January, in her 76th year, removes from earthly activity an ardent supporter of Henry George, of whom he was accustomed to speak in terms of admiration and affection. Miss Taylor's long life was an intensely active one; she was a friend of all genuinely democratic movements, and she had absorbed the democratic teachings of her step-father, which made easy the acceptance of the more radical proposals of the author of *Progress and Poverty*.

Mr. Chas. Hecht, proprietor of a large hotel at Lakewood, N. J., a famous winter resort, has invited a number of Single Taxers to be his guests on Saturday, April 27th to Monday, the 29th. The large ball room will be used Saturday evening to teach a few lessons in social righteousness to the "elite" of Lakewood.

BOOK REVIEWS.

THE WISDOM OF FRANKLIN.

This handsome little volume consists of extracts from Benjamin Franklin's letters and papers, the compilation being the work of Mr. John J. Murphy, editor of the *National Single Taxer* during the time that paper was published in this city.

The introduction by the editor is all too brief. It is a scholarly mosaic in which the well-chosen words fall naturally into their appropriate places with "unpremeditated art." The Editor of THE REVIEW has long been aware of the high literary quality of Mr. Murphy's work, and has many times regretted that the Secretary of the Citizens' Union has not found leisure from his other occupations to turn his attention oftener to original composition. For what little he has been able to do we shall try, however, to be grateful.

There is a side of Franklin's character which is least lovable. That is a certain cold calculation in the man which is shown in the somewhat sordid maxims of "Poor Richard." Perhaps, too, there is evidence of a certain priggishness. This is less in the man himself, less in the matter than occasionally in the manner of his delivery. It should be remembered, in extenuation, that the cold, artificial Eighteenth Century literary English, of which Dr. Johnson was the chief exemplar and the *Spectator* and the *Tattler* constituted the "light reading," still held even the strongest and most original minds in its trammels. And these blemishes are perhaps rarer in Franklin than in any of his contemporaries. They occur only when he begins to moralize, which moralizing seems, at times, if the truth be told, somewhat trite, and would be accounted an impertinence in a Nineteenth or Twentieth Century writer. But they are redeemed by flashes of original fancy, out of a singularly acute and powerful mind.

Franklin was a lover of liberty, and dared much for her sake. To such a man much can be pardoned, and the philosopher of the revolution makes no great demands upon us on account of his shortcomings, though we could now and then wish that he had been a little more frank with us, for we suspect that he is "laughing in his sleeve" at times.

Very inspiring are his thoughts upon peace and justice between nations. His conception of trade and tariffs was marked by the absence of modern obfuscations, and his satire is often keen and piercing, as when he says (page 109): "Your peasant proprietors have never been more unreasonable hitherto than barely to insist on

*Wisdom of Franklin, Chosen from His Collected Papers, by John J. Murphy. Bound in flexible leather. 202 pp., price \$1.00 net. Brentano, N. Y. City.