

The sponsors of the foregoing plan of proposed legislation for the State of New York have also worked out an amendment to the United States Constitution, so as to apply the same idea to our Federal needs.

#### PROPOSED U.S. CONSTITUTIONAL AMENDMENT

The 2nd, 3rd and 4th words (*and direct taxes*) shall be deleted from the 3rd paragraph of Article 1, Section 2.\*

Paragraph 4 of Article 1, Section 9 (Beginning with the words, "No capitation or other direct tax") shall be deleted and in its stead shall be substituted the following: "The Congress shall have power to levy and collect taxes on the value of any and all land in the United States, its territories, possessions, and District of Columbia, excluding the value of improvements."

Anyone interested in the complete draft and explanation of the proposed legislation, or in the program for putting it into effect, in the State of New York or elsewhere, should write to the American Association for Scientific Taxation, care of LAND AND FREEDOM.

## Frederic Cyrus Leubuscher

FREDERIC CYRUS LEUBUSCHER passed away August 18, at his home in Essex Fells, New Jersey. While prominent in many walks of civic and political life, his greatest reputation was as a life-long advocate of the Georgeist philosophy. We can think of no better way of paying tribute to his memory than to present the accounts of him which follow, each of which shows a different side of his life and work. One account is from a featured obituary of Mr. Leubuscher in a local newspaper. The other two are by close friends of the man—Charles H. Ingersoll and Joseph H. Fink.

### The Life of Leubuscher

(From the *Caldwell and Verona News*)

Mr. Leubuscher was born (in 1858) in New York. He was the son of Louis Mortimer Leubuscher and Catherine Horner. His father, while a student at the University of Berlin, took part in the Revolution of 1848-49. He was taken a prisoner, but later escaped and came to New York.

Frederic was a graduate of the New York public schools, College of the City of New York and of Columbia University. He started the practice of law in 1884 and continued active in that profession until two months before he died. For many years he was chairman of the Municipal Court Committee of the New York County Lawyers Association and was a member of the Judiciary Committee of that

body. In 1909 he was chairman of the Municipal Democracy that nominated Judge Gaynor for the mayoralty.

When Henry George ran for mayor in 1886, Mr. Leubuscher supported him, and at the close of the campaign, wrote a history of it in collaboration with Louis F. Post, who later became assistant Secretary of Labor under Wilson.

He had been connected with Single Tax activities for over fifty years, and was for many years president of the Manhattan Single Tax Club and head of the Society to Lower Rents and Reduce Taxes on Homes, a Single Tax affiliate.

Shortly after moving to Essex Fells, he ran for the Borough Council and was elected on the Democratic ticket in 1920. Mayor Sylvester H. Williams named him as chairman of the finance and law committee. In 1925, he was elected president of the Council, and reelected in 1926.

Mr. Leubuscher was also a member at one time of the New York Free Trade Club, having served on the executive board with Theodore Roosevelt.

## The Religion of Leubuscher

By CHARLES H. INGERSOLL

Our friend Frederic C. Leubuscher, was a personal acquaintance and ardent admirer of my namesake and relative—the agnostic, Robert G. Ingersoll. And one of the lifelong ties that have bound Fred Leubuscher and myself, and our families, has been a heterodox religious faith. I use the words "religious faith" advisedly; by that I mean that we *have* religion and that we *have* faith.

I think my thoughts now may be considered that of Leubuscher and Ingersoll—as well as many friends here assembled—when I assert a belief that is different from the common concept—in a God of Order and a God of Nature, whose Divine Purpose comprehends all of his two billion children on Earth, as distinguished from a special interest in individuals and sects, in their affairs and their creeds.

My earliest memory of Fred Leubuscher—back in the early 1880's—was on the platform of the Masonic Temple at 23rd Street and Sixth Avenue, New York, at one of the meetings of the Reverend Hugh O. Pentecost, a *Preacher of the Gospel*—of a Gospel also immortalized by Father Edward McGlynn, in whose career Mr. Leubuscher was vitally interested. I refer to the Gospel of the Fatherhood of God and the Brotherhood of Man.

This Gospel changes a narrow orthodoxy which panders to human peccadilloes and denials, by implication at least, that a Creator could have but one design in creation, to that of the possession, by all of his children, of an earth, with its usufruct, as Jefferson called it, stored with an abundance for all peoples' sustension.

And this religion goes further—it includes the optimistic—because it is better grounded—faith and hope. A faith and hope supported by history, authority and reason, that one day, when so-called Christian Civilization has run its tragic course of economic illiteracy and destruction, this usufruct—or rent—of the earth will be recovered to all the people, and thus realize, in its highest terms, Jeffersonian Democracy. This was the religious faith of Fred Leubuscher.

Fred Leubuscher's life has been long and faithful; wonderfully balanced between the practical and the ideal; between the truly spiritual and that which is scientifically applied; between the hard grind of the work of today and a vision of the morrow that may still be a hundred years from realization.

His philosophy was not the kind that demanded either plaudits or continuous support; he was schooled in that rare reserve expressed

\*As thus amended, the paragraph would read, "Representatives (deleted portion) shall be apportioned among the several States which may be included within this Union, according to their respective Numbers, etc."