

vocate Lucas, is due the credit of placing the Transvaal Municipalities in a position to raise their revenue in a scientific way and without discouraging industry and enterprise.

Already the townships of Germiston and Barberton have adopted the new ordinance and it is considered certain that Johannesburg and Pretoria will immediately follow. The various land companies are feeling very uncomfortable at the thought of the possible cost of continuing to hold land out of use and of maintaining artificial values.

There is far less activity in other portions of South Africa in the direction of Land Tax Reform, but the paramount importance of the transfer of the burden of taxation from industry to the community-made value of land is not lost sight of amongst many little groups. There is for instance a reading circle in East London presided over by Mr. E. J. Evans which includes men of all political parties.

It should be stated that the South African Labor Party has the honor of being the pioneer of Henry George's principles. The stronger Unionist Party has Land Taxation as a plank of its platform but unfortunately it appears to be there merely as an ornament—or perchance as a vote-catcher?—C. H. LAMB.

DEATH OF JOSEPH LEGGETT

The news has reached us of the death of Joseph Leggett, perhaps the best known Single Taxer on the Pacific coast. Mr. Leggett was a native of Dublin, Ireland. As long ago as 1870 at the very beginnings of the movement he was accustomed to meet with the early group of Single Tax pioneers in Judge Maguire's office in San Francisco to discuss the land problem as set forth in Henry George's "Our Land and Land Policy." He was the president of the Land Reform League of California in 1878, the first Single Tax organization in the world, and he was active in the movement down to the day of his death.

A committee of the Home Rule League in Taxation in San Francisco consisting of Jas. H. Barry, H. Gutstadt, and C. E. Todd

have made public the following resolutions on the death of their old comrade:

Whereas, it has pleased a divine providence to call hence our most highly esteemed and beloved friend and co-worker, Joseph Leggett, and

Whereas, Joseph Leggett has for nearly half of a century devoted himself and his wonderful ability, untiringly to the cause of social and economic regeneration and particularly to the fundamental philosophy of the Single Tax, and

Whereas, through all these years he has rendered inestimable service in his self-imposed task of spreading the gospel of human freedom, upholding, advising and encouraging its disciples by word and deed wherever, over the entire globe, efforts were put forth in the great Cause which controlled and permeated his very being, and

Whereas, the far reaching effect of his well directed and intelligent labors during the many years of his valuable and persistent service to the great Cause, can hardly yet be fully appreciated, though the results thereof will become more and more apparent as times grow on, and the seeds of knowledge and good will to all men, sown by him shall sprout and bloom and fructify: Therefore be it

Resolved, that in the death of Joseph Leggett not only those immediately connected with him in the cause of land reform, but the lovers of human freedom everywhere have sustained an irreparable loss. Looked upon and revered as the Patriarch of our movement, his memory shall ever be enshrined in the hearts of those who had the precious privilege of knowing and co-operating with him. His great love for Humanity, his great devotion to its cause and his life-long labor in its behalf, entitle him to be enrolled on that roster of valiant champions of human freedom, who though they have gone hence before him, shall for ever abide with us; Henry George, Tom Johnson, Leo Tolstoy and Joseph Fels,

Resolved, that as comrades, friends and kindred spirits, in full appreciation of the great services rendered by the late Joseph Leggett, we herewith, as a most befitting

monument and an earnest of our sincerity to his memory, pledge our endeavors to emulate most devotedly the noble example of self-sacrifice and self-effacement set by him, during his entire life, for our Common Cause, the great Cause of human freedom, and be it further

Resolved, that an engrossed copy of these resolutions be presented to the family of our departed friend, and further copies be sent to the several newspapers and magazines interested in our great Cause.

DEATH OF ANDREW HUTTON

The death in June of this year of Andrew Hutton, of Schenectady, N. Y., takes from us another of the old veteran Single Taxers. Those who link present memories with the early days of the movement are departing one by one.

Mr. Hutton was born in Scotland in 1847, and came to America in 1879. On his death he had completed thirty-five years of service with the American Locomotive Company. For years his contributions to the local press of Schenectady on the principles of Single Tax, made his name a familiar one.

He was an earnest supporter of Mayor Lunn's administration. Mr Hutton was a member of the First Presbyterian Church of Schenectady, the pastor of which, Rev. A. Russell Stevenson, conducted the funeral services.

THE *Railroad World* of San Antonio, Texas is a supporter of the taxation of land values. It gives first place in its issue of June 9 to an article by H. J. Chase from the *Railroad Trainman*, an argument for the Single Tax written with force and clearness characteristic of the author.

J. J. PASTORIZA of Houston, Texas, spoke at the Single Tax meeting on Boston Common Sunday afternoon May 28. On Monday at noon he was the speaker at a luncheon at the City Club and in the evening at a banquet of the Mass. Single Tax League at the Twentieth Century Club.

THE COMMITTEE ON TAXATION OF NEW YORK CITY

PUBLIC HEARINGS AND REPORTS

(For the Review)

BY GRACE ISABEL COLBRON

(Concluded)

The first two or three days of hearing have been treated at length in these articles so that our readers could get at the general scheme of the Commissions' work and understand what an opportunity it was—an opportunity which was not sufficiently utilized. I also wished to give the opposing testimony at length on the first days that the general trend of it could be seen and that advocates of a just taxation could realize the strength of the opposition. Because if an opposition really succeeds in making itself felt when it has no better or more consistent arguments to advance than those advanced by the other side at these hearings, then indeed we must realize that the opposition disposes over weapons that have nothing whatever to do with justice or common sense. If they can make no appeal to the intelligence they must know how to make an appeal to unintelligent self-interest, the most dangerous force in the road of progress. At the other hearings that followed those we have already spoken of there was no testimony which was of any particular importance in that it varied greatly from what had been said on either side. Chief among those who testified in favor of the improvement exemption were Mr. Charles O'Connor Hennessy of New Jersey, Mr. Charles H. Ingersoll of New Jersey, Mr. Henry de Forest Baldwin of New York, Mr. Alan Dawson of the Committee of Congestion, Mr. DeWitt Clinton, Jr. and such sterling veterans of the movement as Benjamin Doblin, James R. Brown and Peter Aitken. Testimony against the measure was given by Mr. Allan Robinson, Mr. Robert S. Dowling, Mr. David A. Clarkson, Professor Joseph French Johnson of the New York School of Commerce and