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Ethical Culture, Vacant Lots, and Fairhope

The Society for Ethical Culture, launched in New York City in 1876 by Felix Adler, stressed Adler's *supremacy of right conduct*, with *Deed, Not Creed!* the motive of Ethical Culture adherents, a roughly equal grouping of nondenominational Protestants and highly assimilated, secularized Jews. Joseph and Mary Fels joined the Philadelphia chapter during the winter of 1889-90. Joseph was elected trustee and Mary served as secretary.

The principles of Ethical Culture consisted of a blend of many contemporary idealisms then embraced by social gossellers of one persuasion or another. Members believed that moral problems had arisen in their industrial, democratic, scientific age that required new and larger formulations of individual duty than then existed. The Society's hope was that social progress could be brought about by a rational and enlightened mixture of private munificence and public rehabilitation. Meanwhile, through exhortation, the hearts of men and

women of good will would be uplifted to sustain them in their progressive purposes.¹

The Conservator, a periodical edited by Horace L. Traubel of Camden, New Jersey, was a forum for the views of the liberal societies of the Philadelphia locality. Through Traubel, whom they knew at the Ethical Society, Mr. and Mrs. Joseph Fels were welcomed into a coterie of Walt Whitman admirers shortly before the poet's death in 1892. The leader of this worshipful circle was Traubel himself, "not so much as the Boswell of Whitman (which was his ambition)," according to Henry Seidel Canby, but "as the Pepys of his slightest word and action," having appointed himself the virtually helpless old man's nightly visitor and almost constant companion.

Most of the men and women privileged to share Whitman's last "leaves" were undistinguished, but celebrities appeared on special occasions, and anniversaries, including Whitman's birthdays, were celebrated at the poet's little house in Camden's Mickle Street. Joseph Fels encountered the free-thinking Robert Ingersoll in this group, as well as Thomas Eakins, who had painted Whitman's portrait. The naturalist John Burroughs came to visit, as did Sidney Morse, the sculptor. To remind them of their occasions together, Whitman wrote "After the Supper and Talk":

After the supper and talk—after the day is done,
As a friend from friends his final withdrawal prolonging,
Good-bye and Good-bye with emotional lips repeating,
. . . .
E'en at the exit-door turning—charges superfluous calling
back—e'en as he descends the steps, . . .
Soon to be lost for aye in the darkness—loth, O so loth
to depart!
Garrulous to the very last.

Whitman was most important to his Camden circle as a transcendental prophet whose verse heralded a glorious future of social justice and brotherhood for mankind. The bard's trumpet was calling forth a nobler and purer race of mankind, and young Mr. and Mrs. Joseph Fels resolved to reply.²

Mary had enrolled in a university extension course in 1887 to study psychology, and through the course began a friendship with another student, Elizabeth Kite. The objective of self-development, an emergent feminine characteristic in that epoch, bound the two women to each other. Agonized by physical defeat, and sexually repressed, Mary was self-consciously demanding a fuller realization of her personality through the systematic cultivation of her intellect. In a time when mechanistic forces were believed to be creating a race of incomplete and mutilated men and women, Mary Fels was embarking upon a spiritual journey "toward the light," as she defined it.

Her husband, too, was commencing "to feel the irresistible charm of thinking new thoughts, dreaming new dreams and working toward their realization," Mary recalled. His "inherent radicalism," as she expressed it, revealed itself only occasionally, however, and then not in the dogmatic certitudes and forthright actions of his later years. "It was a period," Mary wrote,

in which he was content to mitigate rather than to construct. He helped people constantly. There seemed in him a generous emotion of philanthropy—in the original sense of that word. He gave freely even when his own income was small and needed in the business; and even while, underneath the satisfaction he felt in affording relief, there was an unshaped but imperative desire to destroy the need for giving. His mind was like an intricate

mass of loose threads that needed a plan to weave them into a definite design.

Perhaps Fels required some substitute for the son he had lost and for the impossibility of knowing any children of his own. He drifted away from his youthful ties to the synagogue, which was, in his opinion, an exasperating temple of antiquity. "What he wanted and what his nature needed," his wife remembered, "was a religion of humanity, one that stood apart from race and class, from creed and time, and asserted the brotherhood of man." Walt Whitman and Robert Ingersoll interested him. "It was not that he had any special point of contact with their social philosophy," Mary realized. "He had simply a general sympathy with their vague flavor of modernity." As he said, "They were trying to understand themselves, without any of the damned nonsense of trying to understand their grandfathers."³

At the Fels' home in July 1890, the Young People's Section of the Ethical Society concluded their reading and discussion of Herbert Spencer's essay, "The Coming Slavery." Other topics they considered in 1890 were "Punishment" and "Anarchism," as well as the problem of an individual's responsibility toward his community. Joseph Fels had assumed the duties of Program Chairman in addition to his obligations as Trustee, and his wife spoke at Morris Lychenheim's house in September to the question of whether or not a special philosophy of life was required for adherence to Ethical Culture or any other movement. At the Fels' home in October, Robert Ingersoll's "Crimes against Criminals" was read aloud. "The members seemed so fully to concur in its generous and enlightened sentences that anything like spirited debate of

its argument was estopped." Russia's pogroms also received attention. For its Wednesday evening meetings beginning in 1891, and for classes on Sundays in the forenoon, the Young People's Section engaged parlors at the Philadelphia Single Tax Club, one of a multitude of associations promoting Henry George's single-tax panacea, and G. G. Steven soon delivered a "simple, direct, and strong" plea for George's gospel to the young ethical culturists.⁴

This gospel had first been heard by the nation at large in 1879, when Henry George, sometime sailor, printer's apprentice, salesman, and journalist, published his *Progress and Poverty: An Inquiry into the Cause of Industrial Depression and of Increase of Want with Increase of Wealth*. Why does poverty inevitably accompany progress? George asked. Why does want grow apace proportionately with wealth? Why does misery have to dog the steps of enlightenment?

Henry George offered answers which then-current economic theory did not. He argued that landlords increased the price for the land's use as material progress and the growth of the population advanced, but that wages and interest, which—according to orthodox theoretical capitalism—were supposed to keep pace, did not in actual fact match this advance.

To Henry George it was clear that poverty was a result of the monopoly given the landlord by private possession of land. Since land was nature's gift to man, not a product of human effort, and because land values were the product of community growth and productivity, private ownership of land was confiscation of mankind's common bounty.

George's solution was dramatic and simple. First, there had to be recognition of the common right to

land, including its resources. Second, all taxation must be abolished except for a single tax to be levied upon land values. This would ensure that every person who lived on the land would benefit from its revenues, not just the private land owner and speculator. "I do not propose either to purchase or to confiscate private property in land. The first would be unjust, the second needless," George wrote.

Let the individuals who now hold it still retain, if they want to, possession of what they are pleased to call *their* land. Let them continue to call it *their* land. Let them buy and sell and bequeath and devise it. We may safely leave them the shell, if we take the kernel. *It is not necessary to confiscate land, it is only necessary to confiscate rent.* . . . What I, therefore, propose as the simple yet sovereign remedy, which will raise wages, increase the earnings of capital, extirpate pauperism, abolish poverty, give remunerative employment to whoever wishes it, afford free scope to human powers, lessen crime, elevate morals and taste and intelligence, purify government and carry civilization to yet nobler heights, is—*to appropriate rent by taxation.*

George was convinced that no increase of productive power could permanently uplift the masses, that it would, instead, only further depress their condition. "There is but one way to remove an evil," he proclaimed, "and that is to remove its cause. Poverty deepens as wealth increases, and wages are forced down while productive power grows, because land, which is the source of all wealth and the field of all labor, is monopolized. . . . *We must make land common property.*"²⁵

The young people's meetings for October and November 1891 explored the topic of "Profit Sharing and

the Labor Question." Single-taxers in the Society decided the "insufficiency" of any other approach than their own, while the advocates of entrepreneurial "fair play" endeavored to advance their beliefs amid "intricate propositions of general and radical reform." Joseph Fels, who previously had advocated profitsharing, gave the history of his own company's experiments in such directions, and this touched off an unruly discussion, "owing to the fact that Mr. Fels' evidence of failure was wholly from the proprietorial side."

On May 31, 1892, Joe and Mollie Fels were among twenty-one persons assembled at Reisser's Restaurant on South Fifth Street to celebrate Walt Whitman's birthday. Whitman's local admirers "spoke, read, and did honor in sobriety and love to the great friend they had lost." Horace Traubel prevailed upon Thomas Eakins to memorialize the dead poet. The painter, it was recorded, "dwelt upon Whitman's vast knowledge of form, as discovered by him, Eakins, at the period the now historic portrait [of Whitman] was in process: a knowledge minute, irrefragable, astonishing—as of drapery and mechanics, of facial and bodily lines and masses; a possession the speaker never before had realized in anybody not specifically given to that study. 'And yet,' concluded Eakins, 'he probably had never seen a VanDyck or a Rembrandt.' 'No,' exclaimed Mr. Traubel from the other end of the table, 'but he had seen coats and men.'"

A sectarian movement erupted in the Philadelphia Ethical Society in 1892, with Horace Traubel's *Conservator* as the focus for the trouble. Traubel's Whitmania and his promotion of Henry George's social reforms may have begun the rupture, but grievances had been growing since the preceding October when at the Chicago Congress and Convention of Ethical

Societies held in conjunction with the Great Exposition, Joseph Fels had appealed to the American Ethical Union for a general endorsement of Horace Traubel's newspaper and its contents. His request was flatly rebuffed.

William M. Salter, the leader of Philadelphia's Ethical Culture Society, headed the opposition to Traubel and his champion, Fels. Salter declared that Traubel was printing erroneous and even immoral viewpoints in *The Conservator*, and that the newspaper no longer represented the Ethical movement. He was supported by a consensus of the Society's general meeting, and within a few months he launched his own organ, *The Cause*, which proclaimed itself to be orthodoxly "devoted to moral progress."

More than a score of members withdrew from the Philadelphia Society, including the Traubels, the Lychenheims, the Marshall Smiths, and Joseph and Mary Fels. The secessionists charged that the Society "did not stand for democracy and freedom, but for provincialism and exclusion and an Ethical creed." They established two new societies, the Fellowship for Ethical Research and the Walt Whitman Fellowship. Horace Traubel was elected chairman of the Ethical Research group and Mary Fels its secretary. "They had not desired dogma but light," it was resolved at their formative meeting in the Fels' home, and they sought a fellowship "more deferential to freedom than the Ethical Society from which they had withdrawn." These "ethical researchers" were soon meeting weekly at the Single Tax Club, where they resumed their examinations into topics of the day. Joe's brother, Samuel S. Fels, remained friendly to the Ethical Society, and Sam's wife was soon elected one of its trustees.

At the same time, the Walt Whitman Fellowship, with Traubel, Fels, and Wayland Smith as councilors, Daniel G. Brinton as president, and Robert Ingersoll and John Burroughs leading the list of vice-presidents, was undertaking to celebrate the poet's birthday annually with ceremonial dinners, readings, orations, and solemn pledges of self-consecration. Fels, Traubel, and Dr. Isaac Hull Platt assisted Bostonians to organize their local fellowship in 1894, and by the following spring organizational announcements were issuing from a number of other cities as well. Miss Marion Coates of Yorkshire arrived to join the American worshippers at Whitman's shrine, which may have influenced the parent body to redesignate itself as the Walt Whitman Fellowship, International.⁶

Meanwhile, business failures and monetary uncertainties converted the panic of 1893 into the nation's worst economic depression in its history precisely at the moment of Fels-Naptha's triumph in the marketplace. Unemployment reached epidemic levels, while the miseries of the poor underscored the inadequacies of private charity or public relief. Processions of protesters set forth for the nation's capitol, the most publicized of these marches being that led in 1894 by "General" Jacob S. Coxey of Massillon, Ohio, and Carl Browne, Coxey's picturesque western comrade. Coxey's "army" wanted the federal government to put the unemployed to work building roads. President Cleveland and Congress were coldly unsympathetic. The marchers were arrested for trespassing on the Capitol grounds. Meanwhile embattled agrarians and silverites from the South and West were merging their discontents to support William Jennings Bryan in the presidential race of 1896 against McKinley, but Bryan

failed to win significant support among eastern industrial workers. Unemployed or not, most U.S. workers were non-revolutionary in temper.

By now, Joseph Fels was convinced that monopolization of the land underlay much of the economic trouble the nation was experiencing, but he was still not sure that Henry George's single tax was the only remedy. Then, in 1897, with the depression four years old, the vacant-lots cultivation movement came to Philadelphia and it promptly won his support.

The proposal to put a city's jobless men to work cultivating vacant lots, enabling them in this way to provide food for their needy families, materialized first in Detroit in 1894, the brainchild of Detroit's Mayor Hazen S. Pingree, one of the most imaginative politicians of his era. Mayor Pingree conceived the idea in the spring of 1894 of turning over vacant lands within the city's boundaries (as much as 6,000 acres altogether) to men who were either unemployed or nearly so, in order to grow vegetables to subsist on during the summer and to tide them over the winter months. Representatives of 945 families cultivated 430 acres that first year, the city borrowing the land for "Pingree's Potato Patches" from the owners. The land was plowed, harrowed, and staked off into plots of one-third to one-half acre, and seed potatoes, cabbage plants, and beans, together with tools, were provided from funds raised by public appeals. No enemy of Pingree's could dispute the achievement of 14,000 bushels of potatoes and the heaps of assorted vegetables gleaned from the first season's gardening against an almost unrelieved backdrop of misery and despair.

The "Detroit Plan" was headlined by the *New York World* as "The Greatest Scheme Yet to Help the Poor!" and in 1895 more than 20 communities adopted vacant-

lots cultivation plans. These operations ranged from a mere 20 families at first in Brooklyn to 571 in Omaha, 600 in Buffalo, and 1,546 in Detroit itself. Significantly, Detroit and Buffalo conducted the vacant-lots programs through their municipal governments rather than through private charitable auspices. Socialist B. O. Flower was enthusiastic, while recognizing that Pingree's plan was a temporary remedy at best. But, argued Flower, "it is a palliative measure which works in the right direction." Such impulses brought the movement eventually to Philadelphia, though conservatives in the Quaker City feared infiltration from doctrines of municipal socialism or the single tax even then.⁷

On March 2, 1897, at the Spruce Street town house of Mrs. Thomas S. Kirkbride, some 50 self-styled "practical philanthropists," Joseph Fels among them on the original Advisory Committee, organized the Philadelphia Vacant Lots Cultivation Association. They proposed to help the city's jobless by introducing Pingree's gardening plan. The leaders of the Association solicited money through direct request to 3,000 "selected citizens" and followed up with appeals for idle lands to use. The work of vacant-lots cultivation began in earnest with the hiring of Robert F. Powell as supervisor. A surveyor experienced in truck gardening, Powell provided more than technical direction. He believed in the merits of self-help, steady and constructive work, and the healthful effects of outdoor life. He rejected plots of ground offered to the Association if the soil was poor, the area too small or inaccessible from trolley lines, or if the location was remote for inspection and administration. A guideline laid down by the directors was that the productivity and quality of the gardens ought never to be sacrificed merely to help a

larger number of the unemployed. The Society for Organizing Charity cooperated in all respects, processing applications and checking the backgrounds and references of each applicant, and 96 families (528 persons) were granted vacant lots to cultivate.

On one occasion, Joseph Fels invited the members of the Executive Board to a lunch at his home. It was midsummer. He and the other philanthropists were hot and dusty after a long morning spent inspecting a number of tillings. Mrs. Fels welcomed them, immaculately gowned, but her husband promptly ordered, "Coats off!"

"I was the only man who wore a belt," Franklin Kirkbride wrote later. "The rest, Mr. Fels included, sat at the luncheon table in suspenders. I remember a delicious meal and the charm of our hostess carrying off the occasion in spite of the informal attire of her husband and his guests."

Offhandedly Fels offered Franklin Kirkbride a partnership in Fels and Company as the firm's treasurer. "I gave the matter serious consideration," recalled Kirkbride, a banker,

and was taken over the Fels factory. I saw the automatic wrapping machines, and then was taken to see the girls who were wrapping by hand. I asked Fels why he did not give up hand wrapping and have all his output handled by machine, which of course would have saved considerable money. He replied their policy was to continue hand wrapping until enough girls dropped out to justify putting in another automatic machine. I finally and regretfully turned down Mr. Fels' generous offer.

If Kirkbride had become the firm's treasurer and instituted systematic controls, the later disputes between

Joe and his brother Sam over Joe's misuse of the company's funds might never have arisen. Nor is it likely that, if a scrupulous accountant had been in charge, Joseph Fels could ever have spent so recklessly for the reform projects dear to his heart.⁸

His experiences in the vacant-lots cultivation program gave "point and direction" to the ideas which Fels had held for some time. For him the tragedy of poverty was its waste of human beings. He was fully in accord with Henry George that poverty constituted the outstanding social problem of the time—but as yet he had not been persuaded there was any one solution to it. As with his own experiments at Fels and Company with profit-sharing, however, the work of the Philadelphia Vacant Land Cultivation Association seemed to offer both an ameliorative for existing conditions and a possible means of permanently removing economic distress. He also supported the establishment of school gardens to provide practical training for young people and to dramatize the benefits of cultivating idle lands.

Fels' interest in the Philadelphia Vacant Land Cultivation Association patterned his philanthropic giving in many ways. For example, he was among the first contributors with a modest donation of \$25 but his generosity increased as his involvement deepened, and after 1900 he gave \$500 annually, as well as providing additional amounts for special purposes. He advanced loans when needed. He developed the practice of stipulating that members of the Executive Board match his own gifts with a combined offering at least equal to them. Further, he sought to stimulate broad voluntary support by proportionately matching all other contributions, and at the meeting in January 1902 he "agreed to give 10 cents for every dollar contributed

to the Association during the ensuing year." Between 1900 and 1914, Fels was regularly elected a director of the Association, and even though he lived mainly in England after 1901, he managed to attend three or four meetings each year.

He was virtually convinced that the remedy for poverty must be concealed in the land question. "He had always been impressed by the possibilities inherent in the cultivation of the land," Mary Fels wrote of her husband's searching the city's vacant lots.

He had before this helped men, broken by the struggle of life in the city, to establish themselves as farmers. The experiment with the city lots had shown that there was a real hunger for the land; the society from the start had always more applicants than it could supply. Meantime there was no dearth of land. There was no scarcity even of unused land. There was almost a plethora of land deliberately withheld from cultivation or from other improvements, merely for purposes of speculation.⁹

Meanwhile, an experimental single-tax colony at Fairhope, Alabama, was endeavoring to demonstrate the truth of Henry George's single-tax doctrines by providing a living example of their practicability. Could this experiment provide Fels with his answer? The tiny and impecunious community on the eastern shore of Mobile Bay had been settled in January 1895 by a handful of ardent single-taxers. The idea of a colony for demonstration purposes captivated Fels. He had become "much interested" by early 1899 in a socialist colony at Ruskin, Tennessee, and he grew acquainted at the same time with the Alabama single-tax colony through its organ, the *Fairhope Courier*. "I am . . . very much interested in the appeal you make

re a library building, as also for some monied man to advance the money for telephone service, . . ." Fels wrote in March 1899 to Ernest B. Gaston, secretary of the Fairhope Association and the *Courier's* editor. "It is my intention to come down and see you, or have my brother [probably Maurice] do so late next Fall, and if I can see my way will be of some help in the direction of a library building. Meanwhile the books ought not be idle. . . . Give me the name of your local grocer also," Fels appended, entangling his reformist sentiments with business.

The next month he wrote to Gaston:

If it can be arranged, get the use of a room in some private house or elsewhere for the books; I will cheerfully pay for the cost of shelving, etc., but bring these books into immediate use in the community. . . . As you suggest I shall be glad to entertain the proposition from your executive council looking to an advance by me of from \$200 to \$500 for the purpose of establishing telephone lines. My firm will write Mershon Bros. regarding Fels-Naptha Soap, which we would like introduced through at least one grocer in each town. *Re* the *Courier*, I shall be glad to have a proposition from you looking to an advance of funds to place it on the proper basis as to new type, new press, etc., if necessary.

And in his next letter:

I regret that you found it necessary to air your proposition and the correspondence in connection therewith in the *Courier*. I am not looking for notoriety of this kind. . . . I am willing to advance \$200 toward the completion of your water supply, under the circumstances you describe, to be returned \$10 monthly for 20 months. You may include the legal interest of 6% in any way that your association laws will permit. It will then be on a business basis.

Fairhope's colonists decided at an open meeting on October 8, 1900, to obtain a boat for their community in order to provide daily service to Mobile, hoping thus to attract new settlers. Mr. Gaston journeyed to Philadelphia, New York City, and Boston early in 1901 to awaken interest among single-taxers, but particularly he sought subscribers for the boat fund. Once again Fels was the largest donor, providing \$2,200 this time and making his importance to Fairhope unmistakably clear. At the launching of the steamer *Fairhope* on June 27, 1901, the *Courier* asked gleefully if it was "not appropriate that the boat would slide down the ways on Fels-Naptha soap, with a Fels-Naptha wrapper on her bow?"

Paradoxically Fels' benefactions operated to divide Fairhope's colonists against each other even as they helped the community. The library grew quickly into a model institution, but financing the telephone system proved to be a blunder. "It was costly," notes the colony's history, "and it engendered dissension, even bitterness, among members and lessees." The problem was doctrinal, and doubly serious for that reason. The orthodox Georgist faction demanded that all public services be financed out of rents from land. Their policy would have required the new colony to forego all public conveniences requiring sizable capital investments for a long time, inasmuch as there could be no rents yet. The opposing faction, led by Gaston, was unwilling to wait, claiming that the immediate installation of public services would accelerate the development of the colony and that future rentals would pay for the initial expenditures. It was this latter group which was being supported more fatefully than he realized by Joseph Fels, and while for the next ten years his enthusiasm and money helped to sustain the colony, there was trouble to come.¹⁰

Mary Fels wrote later that her husband's business career by 1895 "had achieved a solution of its most pressing problems, and had opened the road to undoubted success," her discreet expression of the fact that Joseph Fels and his family were achieving great wealth. The year 1895, she emphasized, "may therefore be regarded as the point at which the formative elements in [my husband's] life gathered themselves into an instrumentality which could be consciously used toward the constructive work of the world." In other words, Fels was subordinating his soap business, as well as his domestic life, to his growing passion for social reforms. And it was this passion that soon began drawing heavily on the resources of the family's partnership, sadly twisting fraternal bonds as a result.

In his brother Sam's view, Joe's use of Fels and Company's funds to promote social-reform schemes caused the dispute between them in 1901 which led to Joe's and Mollie's departure for England; and Joe's extravagances continued to plague his relationships with his company and his brothers and sisters long after his departure abroad. For example, in 1913, less than a year before his death, he wrote to Marshall E. Smith, a businessman, to seek repayment of \$40,000 he had lent him: "It was not until I had overdrawn my own account by several hundred thousand dollars, and had really been unfair to my brother and partner in doing so (and, I might add too, had even risked my own standing in my firm) that I came and spoke to you about your paying me some of this money."

Yet it is not certain that money was the primary cause for the strained relations between Joe and Sam. Joe's and his wife's fascination with radical panaceas challenged the Fels family's conservative social views, which were guarded zealously by Samuel Simeon and

his ambitious wife, while at the same time Joe's mercurial temperament would undoubtedly have aggravated any disputes, no matter what their root cause, particularly as the brothers and sisters grew older and less dependent upon each other—but remained entirely dependent upon Fels-Naptha profits. Mary described her husband's extremes:

This cheerful, alert, joyous nature . . . could sometimes swing to the other extreme and bring into the room or into the hearts of those who loved him a gloom that was like the blackness of night. Then he scarcely ate, his smile was forced, and when he conquered these depressions he came out of them tired, with a quiet sadness that finally merged into his usual sunny courageous nature.

His troubles with his brothers and sisters plagued Joe inwardly despite his bluster. In any event, the disputes between Joseph and Samuel Fels in 1901 and 1902 were savage enough to underwrite any subsequent ill will between them, and ill will there was, chronically, almost to the day that Joseph died a dozen years later, and even though he spent most of those last years away from Philadelphia.¹¹

But in the next dozen years this short (five feet, two inches), well-proportioned, fastidiously dressed soap manufacturer also managed to draw the ire of the mighty. "What is of real moment is that a foreigner who declines to become a British subject," thundered *The Times* in 1910, "should interfere in such purely British questions as the tenure and taxation of British soil, and that his wealth and the readiness of certain British politicians to pocket it for their movement should put it in his power to do this with effect."

A little man with a close-cropped, graying beard

and a thick fringe of hair, still black, surrounding his baldness, Joseph Fels walked with a quick decisive gait, his head and body inclining slightly but perceptibly to the left—a small man shaking the landed pillars of the Empire, for by 1910, a decade after he left Philadelphia to live in England, Joseph Fels had become the internationally renowned champion of the Georgist single-tax doctrine.¹²