

into almost every household in the city. Its sub-title is, "Are the Hard Times Our Own Fault?" It contained contributions from some of our well known writers on economic questions.

The meeting—the first of its kind in Copenhagen—was well attended. A resolution asking the government of the State and the council of the city to introduce a land value taxation measure was adopted. This means that we are now on the way to conquer the capital for our cause. The following words from the president of the League were well chosen:

"The small farmers stand for this cause. They ask no favors from the State; they ask for their rights, a share in the land of their fathers. Our hope is that the city and country will join together against privilege and monopoly. Capital itself can only be a curse when it is allowed to be used to command land values that belong to all men."

The Henry George League, it may be said, was organized in 1902. In 1905 it had 1200 members; today it has 2,800 members.—ABEL BRINK.

COPENHAGEN, Denmark.

Those who recall Samuel C. Rogers of Buffalo, at the Single Tax Conference in the Autumn of 1907, would hardly have thought that his earthly course was so near run. His recent death is eloquent of the uncertainty of human life.

Mr. Rogers was an old time Single Taxer, and devoted to the cause.

A MAN who steals his bread ought not say grace, and the man who earns it don't have to.—HERBERT BIGELOW.

It is a curiously persistent notion of our socialist friends that the Single Tax represents—in the language of the Chicago *Daily Socialist*, commenting upon the interchange in the House of Representatives between Congressman George and Berger—"the capitalist class as against the landlord class." May we remind our socialist contemporary that the "capitalist class" are under no such delusion.

DEATH OF READ GORDON.

The other day there passed away at Merriewold, suddenly and without immediate warning, while engaged in dictating a business letter, one of the old veterans in the cause of economic justice—Read Gordon. We say he passed away without warning, but he had been unwell for months.

Senior member of the firm of Gordon and Dilwith his name is familiar to many a householder, and he was a man of wealth and prominence in the business world. To the Single Tax cause he gave liberally and without ostentation. The REVIEW received his help during the ten years of its existence and he more than once expressed himself as convinced of its great usefulness to the cause.

His name was probably not familiar to many Single Taxers outside of New York City. What he did was done so quietly and he was a man of so few words that little was known of him. But his death leaves another marked gap in the rapidly thinning ranks of the early veterans of a great cause, and to those who knew him intimately he will be sorely missed. He was one of those to whom the triumph of the cause he espoused would have brought material loss instead of gain, but he was no less devoted to it. He passes on, and the world is poorer by the loss of one true, modest self-poised but self-effacing type of splendid manhood.

At the funeral of Mr. Gordon an eloquent address was delivered by Mr. E. Yancey Cohen, who said in part of our dead friend:

"Mr. Gordon was that fine type of man that includes other qualities than the intellectual. In him the emotional and sympathetic nature was beautifully developed. From my standpoint as friend and neighbor I am able to gauge more justly than his intellectual attainments those thousand acts of kindness and of love, for accomplishment of which he was endowed by nature with a temperament almost feminine in its fineness; and the mingling of wisdom with tenderness and simplicity is by the consensus of mankind regarded as a highest type of human development. In our friend one observed the motor and the sympathetic, the energetic and the artistic, balanced

and compensatory—the uniting of the natures of the strong man, the tender woman and the simple child. In him the heart and brain, working harmoniously, combined to form a soul which inspired by 'the vision of the world and all the glory that would be,' yearned to be even now of the brotherhood of the upright, the just and the good. He had a hatred of the false and the obscure; he loved the open, and if one mistake be made, it was to 'wear his heart upon his sleeve for daws to peck at.' This mingling of knowledge, wisdom and sentiment made of him a tender-hearted companion and an ideal husband and brother. His love of children was most touching. The tone of his voice when in conversation with children took on a quality of sweetness and gentleness that one rarely notices in a man and that endeared him to every young heart. The annual winter festival which for years he prepared for his young friends, the Moore children—one of which it was my privilege to witness—was the very acme and spirit of play and fun, and there was dear Mr. Gordon, with his games and gifts and smiles, like a benevolent Santa Claus in the very midst of realities. As for the workmen and laborers who were in his employ, who ever heard of one of them but was a genuine friend, ready to serve him through thick and thin? Mr. Gordon's workshop became a sort of communal, industrial center in this park, where always the tools were the best, the mechanical ideas novel and valuable and where a sort of technical school was open for the benefit of all. He understood the 'man with the hoe,' and between the two there was never a trace of bitterness. The old and needy became his pensioners; they never ceased to remain his friends"

We have received a small pamphlet containing an address by Dr. M. R. Leverson "Pasteur, the Plagiarist" delivered at Claridge's Hotel, London, on the occasion of a drawing-room meeting given by Lady Kathleen Bushe and Lady Antonia Maude. In concluding the Doctor says: "The glories of the nineteenth century were—Antonie Bechamp and Henry George!"

REPORT OF THE NEW YORK TAX REFORM ASSOCIATION.

IMPORTANT CHANGES IN TAX LAWS OF THE STATE.

The report of the New York Tax Reform Association says that "more progressive tax measures have been placed on the statute books at this session than in all of the past ten years." This is true of both the substantial changes on the basis of taxation as well as those dealing with the administration of tax laws. Some of these have resulted from suggestions made at the Utica Tax Conference, and a number of these bills were drafted by Edward L. Heydecker, who was secretary of that Conference. These tax reform measures are in general those policies which the New York Tax Reform Association has persistently advocated.

The high rate of the inheritance tax has been reduced, and the new law exempts bequests to direct heirs up to \$5000 and collateral bequests up to \$1000. There is a change in the rate which secures the abolition of double taxation of certain property of non-residents, such as shares in New York corporations and money and securities deposited here. Formerly such property was taxable in New York and was also liable to taxation in most cases under the laws of the State or country of which the deceased was a resident.

Another important change in the laws is that which permits the owner of certain securities to present the security or description thereof to the State comptroller and upon the payment of one half of one per cent. on the face value secure exemption of the security from the ordinary assessment as personal property at the local rate. This is one of the changes in the law which the New York Tax Reform Association has fought for since 1904.

Other measures, including separate assessment of land and improvements, such as New York already has but which will now apply to all cities, are but a part of the work accomplished by the New York Reform Association which has good reason to congratulate itself upon the work it has done, so much of which the legislature