so that, when fully informed, they would be eager to take the "first step" towards making land common property, by abolishing all taxation save that upon land values?

A like implication might be attributed to the passage: "Now, insomuch as the taxation of rent, or land values, must necessarily be increased *just as* we abolish other taxes," were it not for the rest of the sentence and the entire context—"we may put the proposition into practical form by proposing—(in italics) To abolish all taxation save that upon land values."

Henry George was not primarily interested in a fiscal system. He was interested in justice. And it seems to the writer that Land Value Taxationists and Single Taxers, in attempting to follow the step-by-step method of accomplishing the results all his followers have hoped for, have retarded, rather than advanced, the cause of justice. They have had a fair opportunity to demonstrate the efficacy of that method. Now, therefore, when organized effort is being expended in the opposite direction, might it not be wise to give united support to another, and, it may be hoped, a more efficient method,—one that will teach people the difference between a rent and a tax, and the true meaning of land as common property? Might it not be wise to acknowledge the futility of continued striving merely to introduce a change in the incidences of taxation, which fifty years of earnest effort has failed to bring forth, and for the future, to devote time and energy to the establishment of justice?

W. R. B. Wilcox.

James A. Robinson Passes

OUR readers will learn with deep sorrow of the death of James A. Robinson, at Los Angeles on June 30. Long an active Single Taxer, though he abhorred the name, and a firm believer in party action, he made many friends and some enemies. But none doubted his great ability. His work as organizer of the Commonwealth Land Party led to the making of many strong friendships here and abroad.

He was a tremendous power in debate. Few will forget the authority he wielded at the Chicago Convention which resulted in the nomination of Robert C. Macauley for president. Here he met the bewildered friends of the "Committee of 48" and overwhelmed them with his powers of argument, his extraordinary gifts of oratory, emerging from quick wit and playful humor to superbly eloquent appeal. We think he was the most eloquent speaker we ever listened to. He did not always use this power fairly. He was not above drawing from the great armory at his disposal weapons to overwhelm his opponents where a little tact might have won them over. This is always a temptation to your born orator and is always difficult to resist.

"Jim" Robinson, as his intimates knew him, was past seventy. He was born in New York City and lived for a long time in Philadelphia. He was a Spanish war veteran. In 1922 he went to California where he has since lived. He leaves a wife and a son grown to manhood, and a brother who is an actor in New York.

His work left a decided impress on the movement. His virile, uncompromising attitude, the great ability with which he expounded our doctrines, make his death a distinct loss to the movement he served so devotedly and unselfishly. He had little faith in the presentation of our doctrines as a tax question. No one had a more fundamental knowledge of our principles and it was the moral aspect of Henry George's proposals that interested him most.

The movement will miss him greatly.

California News

ON June 27, California carried the worst hodge-podge amendment on taxation imaginable. It repeals all preceding constitutional provisions dealing with taxation—the worst features of which were better than the general tone of this "jazz." It was the work of "experts." It provides that the State shall not raise any revenue by taxation of "real estate" in excess of twenty-five per cent of the total revenue required. That is, since there are only two possible sources of revenue—land values and industry—the State is going to filch from industry seventy-five per cent of the State revenue. It gives the legislature power to "soak up" revenue from pretty nearly every conceivable form of enterprise, including the infamous "sales tax." The question must naturally arise in any enlightened mind, "what will become of land values when industry is strangled?"

Yet there is one—just one—spark of wisdom in this tax amendment. It is idiotic in association with the other provisions of the amendment, or perhaps it emphasizes the imbecility of the balance. At any rate it is entirely out of harmony with all the rest of the amendment. Here it is:

"The legislature shall have power to . . . classify any and all kinds of personal property for the purposes of assessment and taxation in a manner and at a rate or rates in proportion to value different from any other property in this State subject to taxation and MAY EXEMPT ENTIRELY FROM TAXATION ANY OR ALL FORMS, TYPES OR CLASSES OF PERSONAL PROPERTY."

I am trying to start a bon-fire and have that capitalized portion enacted into law. (The caps are mine.) Now if the people of this State, in their desperation, will adopt such an amendment, what might they not do, if we could eliminate the "experts."—L. J. Quinby.

BALANCING the budget is no trick at all to a well balanced mind. But when we hand the job over to unbalanced ones what should we expect?