must come to all those who refuse to be obedient to that law; but has it? Every nation and every civilization whose name is found in history, but whose place knows it no more, has gone down because of violation of God's Law, for this violation is sin and the wages of sin is death, both to the nation and the individual; and the nations that survive today will go the way of the others unless they repent; for "not one jot or one tittle shall pass from the law till all be fulfilled," even the law which God gave to Moses on Mount Sinai. "The land shall not be sold for ever (in perpetuity) for the land is mine; for ye are strangers and sojourners with me."

—HENRY L. PECKHAM.

The Schalkenbach Bequest

ROBERT SCHALKENBACH, whose death was chronicled in the November-December issue of LAND AND FREEDOM, has made munificent provision for the cause which enlisted the activity and devotion of so great a part of his life. The wording of the bequest in his will drawn up by his attorney, Frederick C. Leubuscher, is as follows:

"Being firmly convinced that the principles expounded by Henry George in his immortal book entitled Progress and Poverty will, if enacted into law, give equal opportunity to all and tend to the betterment of the individual and of society by the abolition of involuntary poverty and its attendant evils, I give, devise and bequeath all the rest, residue and remainder of my estate, including lapsed legacies, unto John H. Allen, James R. Brown, E. Yancey Cohen, Richard Eyre, Walter Fairchild, Bolton Hall, Charles O'Connor Hennessey, John J. Hopper, Charles H. Ingersoll, Frederick C. Leubuscher, Joseph Dana Miller, John Moody, John J. Murphy, Arthur C. Pleydell, Louis F. Post, Lawson Purdy, Charles T. Root, George L. Rusby, Albert E. Schalkenbach, Samuel Seabury, Frank Stephens, and to such of them as may survive me and consent to serve, in trust nevertheless, to expend the same and any accretions thereof, in such amounts, at such times and in such manner as to the corporation hereinafter directed to be formed may seem best for teaching, expounding and propagating the ideas of Henry George as set forth in his said book and in his other books, especially what are popularly known as the Single Tax on land values and international free trade; and I direct that as soon after my decease as may be practicable, the said persons, or as many as may be willing to serve, shall form or cause to be formed a corporation under the laws of the State of New York, or if necessary, by act of the legislature of the State of New York, for the purpose of more effectively carrying out the above objects of this trust and shall transfer to such corporation all the moneys they may have received from my estate for said purposes. I direct that the Board of Trustees or directors of such corporation shall consist of twenty-one (21) persons, and that the above named persons shall constitute the members of the first board, the places of those refusing or unable to serve to be filled by those consenting to serve, such board having the power of filling vacancies therein caused by refusal, resignation or death. Such board of directors may pay to one or more of the directors such compensation for services rendered to the corporation as it deems best. I also direct that the charter of such corporation shall empower it to receive gifts, bequests and devises for the purposes aforesaid."

This declaration which is at once a bequest and a profession of his abiding faith in the principles in which he believed, may serve as a model for similar bequests. It commits the trustees of this fund to no half-hearted acceptance of the principles of "that immortal work, Progress and Poverty." Robert Schalkenbach did not minimize the doctrine while living; and there is no uncertainty in the message that he passes on to us now that he is gone.

It is true that he differed with some of us as to methods, and differed strongly, for his was a positive nature. But he was large minded and tolerant; where differences of opinion existed they were free from personal bias, so far as he was concerned. He conceded the right of Single Taxers to work each in his own way, and he helped even the activities with which he was not wholly in sympathy. He claimed no infallibility for his opinions, and respected the convictions of others while holding tenaciously to his own.

It is characteristic of him that he should have selected as trustees to administer this fund men who have worked in different ways for the cause; they are representative of all the groups between whom sharp divisions of opinion and methods have arisen. It was his design to bring them together for joint effort in the common cause; the nomination of the trustees so selected was his great gesture of love and benediction to those who had worked with him, and at other times apart from him, since the days of '86.

All those designated as trustees by Mr. Schalkenbach have accepted. The place left vacant by the death of John J. Hopper will be filled by a committee to whom nomination has been assigned. A meeting of the Board has been held, fifteen of the twenty named being present. This is an augury that gives assurance of cooperation in the days to come.

It would be strange indeed if the great ideal Mr. Schalkenbach had in mind were unworkable. At all events, each member of the board will feel the obligation binding upon him to work for those things with which all may agree, in harmony with the spirit of the declaration as contained in the will. Without asking any one of them to abandon the work he is doing, without asking him to sacrifice a jot or tittle of his convictions as to method, it will surely be possible to unite on some programme in which all will agree. If not, then we are wholly unworthy of the truth it is given us to see.

This bequest may amount to \$100,000 or more in the near future, and this will ultimately be increased by \$225,000 in life interests. In addition to the trust fund, independent bequests are made of \$5,000 each to the Manhattan Single Tax Club and the Single Tax Publishing Company.

The news of this bequest found place in the columns of the papers throughout the country, the *World* and *Times* of this city giving it special prominence. It called forth a number of editorial comments.

In a leading editorial, the Sun had this to say under the heading, "An Odd Bequest:"

"It is relatively seldom that the student of present day economics hears of Henry George's "Progress and Poverty." Present day economists have passed it by, and hardly ever refute it. But in 1879, when it first appeared, it made a great splash in the world. Its rumbles were heard across continents, and it attracted many a passionate convert. What gave the work its notoriety and what still keeps it wholly from death today is not the originality or the logic of its ideas, but its superb eloquence, for George knew how to write words that blister and sting.

A faint echo of the hubbub which his book created in the '80's comes now with the filing for probate of the will of a wealthy printer, leaving the sum of \$250,000 "to form a corporation for the purpose of teaching, expounding and propagating the ideas of Henry George in his said book and other books, especially what are popularly known as the Single Tax on land values and international free trade."

The grounds on which the bulk of modern economists reject the "Single Tax" are numerous. The modern income tax, when properly administered, is obviously much more fair. A tax which took the whole economic rent of land would deprive a man of \$10,000 worth of land even if that represented all the earthly weath he possessed, while another man, with \$1,000,000 wholly in Government bonds or in securities of a corporation which rented all its buildings, would, if he owned no real estate, go scott free.

The Single Tax, moreover, is inelastic. If it took the whole economic rent of land it would bring in a volume of revenues wholly unconnected with the required expenditures of the Government; the excessive amount of these revenues would lead the Government into every sort of extravagance. If the Single Tax did not take the whole economic rent of land, but was varied each year in accordance with the needs of the Government, the case would be almost as bad. The values of given prices of property would change violently. Every purchase of land would be a highly venturesome speculation.

Even if the Single Tax were regarded as thoroughly sound by current thought, a will which provides for the indefinite propagation of any given man's set of ideas courts future difficulties. Suppose future thought decides against current thought? Suppose the reforms aimed at are accomplished by other means? Suppose even they are accomplished by the means advocated? Must propaganda in favor of the reform go on and on forever?

This called forth a number of letters. One from the editor of LAND AND FREEDOM as follows:

Editor N. Y. Sun:

Your editorial article entitled "An Odd Bequest," on the Schalkenbach fund to popularize the doctrines of Henry George, suggests rather the oddity of your question as to what will become of this fund if the Single Tax should be established, or the reforms aimed at are accomplished by other means before the fund is expended.

There is no doubt a legal way of solving such difficulties by application to the authorities by the executors of such fund. But why should *The Sun* worry? What remains of this fund after the reform is established could be expended for the education of simple minded editors, or it might go to relieve the distress of landlords deprived of an easy method of living and to teach them how to become useful members of society. I hate to appear frivolous, but as the question is apparently asked in all seriousness, it may be suggested that the answer could be furnished by any qualified attorney.

There is one other point which I trust you will permit me to touch upon. That is the intimation that the superb eloquence of Henry George, and not the logic or originality of his ideas, keeps his doctrines alive. That is a familiar statement. May I venture to suggest that while it is possible for men to be strongly moved by eloquence, the number of hard headed business men who comprise a rather large minority of George's disciples have not been convinced in that way. Men can hardly be sufficiently influenced by words written in a book fifty years ago to make large donations for the propagation of mere "eloquence." So to imagine is to suspect that they are proper subjects for the alienists, and this suggestion is furnished free to The Sun writer.

As a matter of fact, it is a convenient mode of explaining the spread of a doctrine by those too indolent to examine the ethical basis for its support."

JOSEPH DANA MILLER.

Other letters in reply appeared from Stephen Bell, Earsen I. Sopen (E. M. Caffall) and others.

The Brooklyn Eagle commented editorially as follows:

"The persistence of an idea, once clearly and plausibly and logically stated, by a thinker of poise and coolness is admirably illustrated in the trust fund created by the will of Robert Schalkenbach, eventually dedicating \$250,000 to the booming of the cause of the Single Tax as advocated in "Progress and Poverty." Some of us remember when Henry George ran for Mayor of old New York. first insisting on the written pledge of 50,000 qualified voters to deposit their ballots for him. He came close to winning in a three-cornered fight. His admirers always said that Hewitt was counted in. Later in the course of a campaign for the first Mayoralty in the consolidated city, George died. He was a man of calm, almost cold judgment, temperamentally much like Charles Stewart Parnell.

The Single Tax has not been and will not be accepted by scientific political economists, or by the average voter. It has too many "angles of opposition" to be popular. Yet its hold on a large number of minds cannot be rationally denied. It is a tradition with the Single Taxers that Tom L. Johnson paid a fat fee to the best lawyer he could pick to point out to him the fallacy, the logical fallacy of "Progress and Poverty." And when the lawyer reported that he could find no fallacy the big railroad man became a Single Taxer."

The Philadelphia North American said:

"More than two score years have passed since Henry George propounded his Single Tax idea and rapidly won

