

mill and shop to eke out a bare living. He was sorry; such things were unpleasant. But he contributed to a "number of charities," and busied himself with his superb estate in the North Carolina mountains. Whole families might be living in single rooms, in order to contribute to his income, but he saw them not as he wandered through the 236 rooms of his own house. Children might be huddled in tenements, far removed from trees and flowers, but in the midst of his 100,000-acre estate he saw only peace, loveliness, and prosperity. He was not a bad man; he did not mean to be unjust; and he was not unkind. For did he not contribute to charity?



But did this man discharge his full duty to his fellows? Is it sufficient that they of vast incomes hire agents to distribute alms to the victims of a system that makes vast incomes possible? What is the opinion of mankind? Can we imagine memorial meetings held throughout the country, nay, throughout the world, in memory of such a one? Will men speak in reverent tones of his life and deeds long after he is gone? Will the historian name him as one of the factors making for progress in the toilsome climb of the race toward a higher plane? In generations to come the wandering tourist may be shown through the palace of 236 rooms; but he will marvel less at the great building, and its rare treasures of art, than at the strange economic conditions that made it possible for a man to erect such a structure for his wife and child, while thousands of men and women who contributed to his income would have been glad of three rooms, or even two.



But no wandering tourist will visit a palace reared at the command of Joseph Fels, or stare at rare art gathered from the four corners of the earth. Rather will he find him treasured in the hearts of men, as a part of that priceless heritage of the race, the men and women who have done something for the uplift of their fellows. Mr. Greatwealth was moved to compassion at the sight of the bent back of labor upon which he rode, and gave him a crumb of charity. Joseph Fels called upon all who ride on the back of labor to get down and walk; and instead of giving charity he strove to make men understand their rights, realize their power, and stand erect. Mr. Greatwealth spent a vast income in the gratification of his own desires, and the world considers his death only to the extent of wondering how many millions he had, and to whom they will go. Joseph Fels gave his wealth

and himself to establish equal opportunity for all; and the men and women throughout the world who share in that service have consecrated themselves anew in this great cause of justice. S. O.



JOHN S. CROSBY—A REMINISCENCE.

When I stood, a few days ago, by John S. Crosby's bedside, both of us conscious of the shadow that was closing in upon his mortal sight, his mind alert, his memory clear, his voice resonant, and our hands clasped in unspoken farewell, the mists of thirty years were lifted and we talked of times that were.

He had crossed my path nine years before I knew him. Back in 1884, while practicing law in Missouri, he made a vent for expressing his larger self. It was through a little paper which he called "The Primer," published at his own expense. "The Primer" was handsome typographically, incisive in argument, charming in its English, and inspired evidently by one who knelt at the altar of "Progress and Poverty." A copy fell into my hands at the time when, with a few other Eastern disciples of Henry George, and Henry George himself, I was organizing the "Free Soil Society." This society, which never got much beyond the paper-organization stage, but may have given some impetus in those days of little things to what is now loosely called the Singletax movement, had for its organ a little periodical called "The Freesoiler." Published at New York, it was edited principally by myself in the intervals of a law practice less absorbing than agitation for social justice. "The Primer" attracted me and I wrote about it in "The Freesoiler."

What I wrote proved pleasing to Crosby. His lonesome service out in Missouri seemed to him to have got recognition in the great city which I was destined to leave and he to settle in—where he was to win his spurs as a knight in the cause that had already registered his vows. We talked it over, and much that followed it in later years, as we bade each other good-bye just before he turned his face to one of the twelve gates that stood ajar as we talked. Neither of us could remember where I had published that notice of "The Primer," but I have found it now in my file of "The Freesoiler." It appeared in the May issue, 1884, on the editorial page, and this is it:

A bright and sensible weekly paper has been started in St. Joseph, Missouri, called "The Primer." It is devoted to the industrial, educational and social interests of the people, is issued in the spirit of a

learner rather than a teacher, and hopes by a clean, clear and candid treatment of subjects discussed to commend itself to people of every sect, party and occupation. It is edited by a Southern Democrat and a Northern Republican who have undertaken to induce people to think for themselves of important topics. In purpose, plan and execution, "The Primer" is among the best of recent accessions to journalism, and its issues thus far are full of thought-producing suggestions.

But "The Primer" hadn't long to live. John S. Crosby found himself well within Sill's fine description of "The Reformer":

Before the monstrous wrong he sits him down,
One man against a stone-walled citadel of sin.
For centuries those walls have been a-building;
Smooth porphyry, they slope and coldly glass,
The flying storm and wheeling sun no chink,
No crevice lets the thinnest arrow in.

Crosby himself lived long enough, though, to realize the near approach of what Sill described in his climax:

But by and by earth shakes herself, impatient,
And down, in one great roar of ruin, crash
Watch-tower and citadel and battlements.

It was not until 1893 that I met the editor of "The Primer." I did not then identify him with the attractive little paper I had welcomed editorially in "The Freesoiler" nine years before, until he reminded me of the incident. It was upon a platform in Kansas City, where I was to lecture on my first tour of the continent in behalf of the Singletax. A fine-looking, strong-looking, modest-mannered man, who had just been introduced to me as Mr. Crosby, asked if I remembered "The Primer." I did remember it, and was full of enthusiasm over connecting it for the first time with a particular personality. But our ways parted again. We met at Kansas City once or twice afterward, but it was the man alone, not his name, that I remembered. His name came to me as a permanent remembrance through circumstances entirely new. It was, as that of an inspiring speaker for Henry George in the mayoralty campaign of 1897.



As that campaign drew toward its close, when Henry George's body lay ready for burial and I sat in the committee charged with arranging the funeral services, John S. Crosby also was there, but I didn't recognize him. We had chosen Heber Newton to read the burial service and Lyman Abbott, Dr. Gottheil and Father McGlynn to make addresses, when a question arose, whom could we name to close the funeral meeting with a speech distinctly representative of what Henry George taught?

It was a difficult task to follow those three orators with what must be at once an oration and a doctrinal lesson, and the committee realized it. Each of us asked the others, Whom shall it be? At this juncture the reputation of John S. Crosby, which had reached me in Cleveland, suggested a cautious reply. "There is a man named John S. Crosby," I said to the committee, "who, if his speaking and the things he says are half as good as they are reported to be, is the man for us to choose."

"There he is," said Tom L. Johnson, and I looked across the committee table, following Johnson's eye, into the face of the man I had met in Kansas City as the editor of "The Primer" of so many years before.

"And he has not been overrated," interposed Hamlin Garland, whose assurances were rapidly repeated by one after another of the local members of the committee. John Sherwin Crosby was therefore named for the climacteric speech at Henry George's funeral.

And right well did he verify Hamlin Garland's assurances when on that darkening afternoon of October 31, 1897, in the auditorium of the Grand Central Palace, before an audience of 10,000 people, and over Henry George's body, he sustained the high level of McGlynn's oratory while delivering the doctrinal message of the dead leader.

Yardley* tells the story right. "The impressive tones of McGlynn's voice," he says, "and the applause that followed his speech were dying away. It was a fitting climax, so it seemed, that the last words over the great leader dead, should be said by one who stood so close to him in life as the eloquent priest of St. Stephens. Some on the outer seats rose to go, when a man who was a stranger to most of the assembly, stepped to the front of the platform. Who could this be that dared to follow McGlynn? Surely he did not realize the task he had undertaken. Yet the fine presence of the man, the resonant tones of his voice immediately commanded attention. The speaker was John Sherwin Crosby." It was a thrilling moment. The sound of Crosby's voice, filling the great hall, commanded attention, and the perfect art of his oratory held it, while he proclaimed the message he had been chosen to deliver.

If John Sherwin Crosby, whose own worn-out body has been so lately laid to rest, had never said or done anything else in all his long life, his

*Addresses at the funeral of Henry George, Sunday, October 31, 1897, at the Grand Central Palace, New York City. Compiled by Edmund Yardley, with an introduction by Henry George, Jr.

life would have been worth the living for these words of his on that occasion and the way in which he spoke them :

This man had a theory—was said to be a man of one idea. If that theory be false, that idea a mere vagary, why, as he passes away, does the world rise and stand uncovered in honor of the man who proclaimed it? It is the natural, universally spontaneous recognition of Henry George's theory as an essential part of God's eternal truth. One word about this theory of his. Much has been truly and eloquently said in regard to the probable effects of its adoption. He believed that when put into practice it would by removing the cause, eventually result in the abolition of involuntary poverty. There are those who say that he was over sanguine as to results, which they assert could not be so beneficent and far reaching as he thought. But it matters not, my friends, what the result would be. That is not your business or mine. Shall we stop to discuss results before doing what we know to be right? If so, how long? Henry George has demonstrated beyond all question that what he demands, that all he asks, is simple justice. It has been said that he threatened established institutions. Threatened? He has not only threatened them; but has shaken them to their foundations. Threatened your institutions, has he? To whom have you built statues in your cities but to men who threatened your institutions?

John Sherwin Crosby was one of the men who could not have kept out of the Singletax movement had he tried. He was one to whom even the first tentative notes of its clarion call were audible. The thoughts of his mind and the impulses of his heart were attuned to democracy. He was a speaker of persuasive manner and rare power, a citizen of righteous purpose and loyal service, a man who loved his fellowmen with the love that is interpreted by the Golden Rule.

LOUIS F. POST.

EDWARD L. HEYDECKER.

Edward LeMoyne Heydecker, Assistant Tax Commissioner in the Department of Taxes and Assessments of the City of New York, died on February 10th, in Mt Vernon, N. Y. Mr. Heydecker was appointed Assistant Tax Commissioner in 1907, on account of his eminent fitness for the position. He was a graduate of Columbia University and of the Columbia Law School, and was admitted to the bar in 1885. Even during his college days he was a careful student of administrative law under Professor Burgess and was a student of economics as well.

In his legal work, prior to his appointment as Assistant Tax Commissioner, Mr. Heydecker was best known as the editor of the General Laws, and

of various text-books. After his appointment in the Tax Department he was soon recognized as a master of the New York Tax Law and of the theory and practice of taxation. He was well known throughout the United States, as well as in his home State. From the foundation of the National Tax Association, his was one of the guiding minds in the planning of the National Conferences, and, as a member of the various committees of the National Tax Association, he wrote numerous reports, which have influenced the administration of the tax law in many states. The holding of a State Tax Conference in the State of New York in 1911 was largely due to Mr. Heydecker's initiative. He acted as secretary of that conference and drafted various measures, approved by the conference, which became laws in the same year. In particular, he drafted the act requiring the separate statement of the value of land in all cities of the State of New York. Mr. Heydecker invented a method of making inexpensive tax maps for country town assessments, which has already been employed successfully in towns of New York and Connecticut.

While Mr. Heydecker's work for many years was chiefly in the technical administration of the Tax Law and the improvement of administration, he cared but little for this in itself. He was a master of detail and a very clever draughtsman of statutes, but in doing this work he was actuated always by the desire to lay firmly broad foundations for the applications of the principles of Henry George. He was willing to take short steps toward better administration and toward better tax laws, and sought these improvements as good in themselves, but at the same time he always saw the end, which was to him the entire abolition of privilege, and equal justice and opportunity for all men.

Four days before he died, while talking to a friend, he said: "There is one favor that I want you to do for me. If I should go, I want you to ask John S. Crosby to read part of the last chapter of 'Progress and Poverty' at my funeral. I want Crosby to do this for me because I heard him read it at Henry George's funeral. Crosby was in his prime. His face was beautiful and his superb voice made such a moving appeal that then for the first time I really saw the light." Here he sat up in bed and, though not strong, began to quote the passage. The next day Mr. Heydecker was told that he could not recover, and that Mr. Crosby was ill and might not be well enough to do what