property been possible, and it is not likely that this sport of nature, this lusus naturae, is destined for long to reproduce itself.

Two classes of objection will be brought against the plan of reform which I have outlined. The socialist will declare that it does not go far enough. He will have nothing less than "the pub-

lic ownership of all the means of production." But even he must admit that injustice is unjust, and that it is right to abolish unjust privileges. He will not deny that it is wise to equalize the rights of men in land, and that there are a greater number of valid arguments for doing this than for equalizing their rights in manufactured wealth. All personal property flows from land, and it is easiest to deflect the river at its source. The present stock of things will soon wear out of itself, just as the present water in the riverbed will be lost in the sea. Then why not begin by equalizing rights in land? It is surely a long enough step to take. On the other hand, the conservative critic will contend that I am much too radical, even if he admits that there is some ground for complaint. To him I would say that these changes can be made as slowly as the people pleases. Begin to reduce your tariffs on imports and to increase the freedom of banking and trade, and at the same time remove taxation as gradually as you wish from personal property and improvements on land, to the land—the site value. Set your face toward freedom and equal rights, that is all that is essential. Free trade is the real remedy, but "free trade" in a far wider sense than most free-traders have understood. Trade, to be truly free, must cast off all its shackles-not only the protective tariff, but all taxation on industry, and all tribute to the monopolists of money, rights of way and situation; and in this work if it stops short of land monopoly, the danger is that all the resultant benefits will inure to the advantage only of the landlord, whose rents are sure to rise as the condition of his neighborhood improves. free trade means trade free from all artificial hindrances.

To the critic who finds this whole discussion too materialistic, who declares that man does not live by bread alone, who thinks the poor are as happy as the rich, and that we should turn our attention to affairs of mind and soul, rather than those of bread and butter, I would reply that bread and butter are merely pawns for spiritual things. Justice is a thing of the spirit, but it works in the material world; and we must have just foundations for society before we can properly indulge in the cultivation of our higher natures. Our souls must express themselves through our bodies, and the soul of society must speak through its institutions. We must play the game of life fair before we can be at peace with ourselves, and we cannot develop ourselves or our society until we are thus at peace. But let us not

call that peace which is no peace, for there is a peace of life and a peace of death—a glorious peace founded on justice, and a disgraceful peace founded on injustice. We must not wish for peace in the industrial world unless it comes hand in hand with equity.

It is impossible to predict what course the human race will take in the future. A new order seems to be forming, and its motive power promises to be the co-operative spirit. Our first duty is to cease from injustice, individually and as a community; and our second duty is to cultivate this new spirit in ourselves and in others. Let us experiment in co-operation in every possible way and encourage those whom the new spirit impels forward, for no one knows which seed will produce the future tree of life. We may grow gradually into the new order, or some great social crisis may force us into it; but whatever the case may be, the safe progress of society will depend upon those of its members who keep distinctly before their mind's eye three great principles, and who insist upon advancing whither they converge —and these principles are justice, freedom and co-operation.

THE END.

BOOKS

CHRISTIANITY AND THE SOCIAL ORDER."

Christianity and the Social Order. By R. J. Campbell, M. A., Minister of the City Temple, London. The Macmillan Company, New York.

The author of "The New Theology" opens the statement of his present vital theme with a strong declaration that "the Christianity of the churches is not the religion of Jesus." The religion of Jesus, as he goes on to show us, must be found in the words and deeds recorded, not by himself but by his personal followers who imbibed the spirit of his teachings, whether or not they gave

a literal transcript of his language.

It is claimed that Jesus taught nothing more nor less than the establishment of the Kingdom of God on earth. This kingdom did not comprise the material power and splendor contemplated by the Jews with their long cherished traditions of the coming Messiah and King. The Kingdom of God as portrayed by the clear unequivocal teachings of Jesus was an ideal social order where there could be no question of poverty or riches, but where each man would find his highest happiness in loving service of others. And this heavenly order was not a state to be postponed until another life. It was a present and immediate motive of being. The "other worldism" of later Christianity had no showing in the Gospel of

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Jesus. It was Paul and other founders of church doctrines who incorporated vicarious atonement, individualist salvation, future rewards and punishments, and the countless avenues of self-seeking that find a pious place in the articles of faith which constitute the creeds of professing followers of Jesus.

"What is there in common between the simple ethics of Jesus and the complex confessions of faith which now form the basis of Christian Fellowship?" questions our author.

Their very fundamental assumption is wrong, namely, the assumption that there is such a thing as individualist salvation and that it is vitally necessary to believe certain propositions in order to participate in the benefits of the gospel message. This, as we see, is the very thing against which Jesus protested so earnestly in the face of the orthodoxy of His time. . . The curse of modern religion is this assumption that there is such a thing as individualist salvation, whose principal benefits accrue in the next world like an insurance policy with tontine profits. . . . No man is saved until he is willing to be lost in the service of his kind, and there is no salvation worth talking about which does not imply becoming a savior.

Perhaps it is not needful to quote further in proof of Mr. Campbell's position as an upholder of the vital principle of love which is the life of the Gospel of Jesus in contradistinction to the self-seeking involved in certain theological dogmas. If in his enthusiasm for the kingdom of God, as he apprehends it, he overstates the spiritual obliquity of generations that have embraced a lower and a lesser good, we may still thank him for stirring the stagnant waters into which the self-seeking soul sinks without the effort of a thought. We who see, or think that we see an invisible hand writing on the wall back of Mr. Campbell's bold free issues with the churches, can afford to wait for the certain unfoldment of a splendor of light to which human sight is not yet adjusted.

But to what does the study of the religion of Jesus tend in this treatise on "Christianity and the Social Order"?

Directly, as Mr. Campbell proceeds to show us, to a "realization of a universal brotherhood on earth, a social order in which every individual would be free to do his best for all and find his true happiness therein." Practically, the acceptance of the religion of Jesus leads to the establishment of the Kingdom of God, here and now, without reference to a life after death which will take care of itself.

As a means working toward this heavenly end Mr. Campbell sees in the great world movement of Socialism the profoundest power of good. From a moral standpoint he defines socialism thus:

"All for each and each for all." It means from the individual the utmost for the whole; from the community it means the best for the weakest. It is the denial of the ape and the tiger qualities and an appeal to the higher motives of justice, compassion and public spirit.

It is not only the release of God's earth from private ownership that is needed, but the socializing of natural resources and the abolition of unearned incomes. In chapters vi. and vii. Mr. Campbell gives a fair statement of the principles of socialism from its higher viewpoints, and in chapter viii. he suggests methods of socializing industries in a gradual way which would avoid what the timid conservative trembles to contemplate, a revolutionary conflict between labor and capital. It is the business of the reviewer simply to call attention to Mr. Campbell's frank, manly arraignment of the ruling forces of society, without offering either criticism or approving comment. "Christianity and the Social Order" speaks so adequately for itself that the fairest way to meet its arguments is to sit down, without prejudice or preconceived opinions, and candidly read the book.

There is no question that we all endorse the author's sentiment as expressed in conclusion:

Salvation must include the development of the whole man. If he is ignorant and degraded here, ignorant and degraded he will be on the other side of death, and I can imagine no motive so strong in the effort to realize the Kingdom of God on earth, as the conviction that because the individual soul is immortal it should be helped to the fullest self expression here in order that it may begin on a higher level elsewhere.

A. L. M.

* * * TAXATION.

State and Local Taxation. First National Conference under the auspices of the National Tax Association, Columbus, Ohio, November 12-15, 1907. Addresses and Proceedings. Published by The Macmillan Company, New York. Price \$4.00.

This is an extremely valuable compendium of the best conservative thought on the subject of taxation. The conference was called by Governor Harris of Ohio, in a request to the Governors of all the other States to appoint three delegates, and it was attended, and papers on taxation read. by some of the most distinguished students of the subject in the United States. Among these were Frederick N. Judson of St. Louis, Lawson Purdy of New York, Solomon Wolff of Louisiana, C. B. Fillebrown of Massachusetts, Professors Davenport and Merriam of the University of Chicago. Professor Keasbey of the University of Texas, F. A. Derthick, Master of the Ohio State Grange and chairman of the committee on taxation of the National Grange; Professor Blackmar of the University of Kansas, Professor Seligman of Columbia University, C. B. Kegley, Master of the Washington State Grange, and Allen Ripley Foote of

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