

in paying the bill sent him for the REVIEW. There is no bill. The REVIEW is poor but proud. We have erased the account.

PROF. SELIGMAN ON THE "PURDY SYSTEM" OF APPORTIONMENT.

"Every modern system of taxation must possess the element of elasticity. There is one scheme that has been suggested by the New York Tax Reform Association in New York and Ohio, and which has been put in partial operation in the State of Oregon, which would bring about this result. This is a method of apportioning the State tax and granting local option in determining the subjects of local taxation. It rest upon the idea that the necessary revenues may be derived by making each locality contribute to the State revenues in proportion to its own expenditures. The scheme possesses four advantages: First it would provide elasticity, as did the old system; second, it would tend to keep down State expenditures, because each locality would be interested in the control of State finance—an interest which is now fast being lost; third it would tend to keep down local expenditures; and fourth, it would enable each locality to raise its revenues in any way that seemed best to it, and would put a stop to the conflicts between country and city. If the rural districts desired to maintain the personal property tax, they could do so; if the large cities desired to substitute something else, they would be equally free to follow their bent."

Dr. Robert Braun, of Lippa, Hungary, writes us that he is about to form a Single Tax party in that country. Dr. Braun is the translator of Henry George's Protection or Free Trade? He makes the interesting statement that Hungary was the first country to tax the unimproved value of land. This was done by Emperor Joseph II.

The death of Helen Taylor, step-daughter of John Stuart Mill, on the 28th of January, in her 76th year, removes from earthly activity an ardent supporter of Henry George, of whom he was accustomed to speak in terms of admiration and affection. Miss Taylor's long life was an intensely active one; she was a friend of all genuinely democratic movements, and she had absorbed the democratic teachings of her step-father, which made easy the acceptance of the more radical proposals of the author of Progress and Poverty.

Mr. Chas. Hecht, proprietor of a large hotel at Lakewood, N. J., a famous winter resort, has invited a number of Single Taxers to be his guests on Saturday, April 27th to Monday, the 29th. The large ball room will be used Saturday evening to teach a few lessons in social righteousness to the "elite" of Lakewood.

BOOK REVIEWS.

THE WISDOM OF FRANKLIN.

This handsome little volume consists of extracts from Benjamin Franklin's letters and papers, the compilation being the work of Mr. John J. Murphy, editor of the *National Single Taxer* during the time that paper was published in this city.

The introduction by the editor is all too brief. It is a scholarly mosaic in which the well-chosen words fall naturally into their appropriate places with "unpremeditated art." The Editor of THE REVIEW has long been aware of the high literary quality of Mr. Murphy's work, and has many times regretted that the Secretary of the Citizens' Union has not found leisure from his other occupations to turn his attention oftener to original composition. For what little he has been able to do we shall try, however, to be grateful.

There is a side of Franklin's character which is least lovable. That is a certain cold calculation in the man which is shown in the somewhat sordid maxims of "Poor Richard." Perhaps, too, there is evidence of a certain priggishness. This is less in the man himself, less in the matter than occasionally in the manner of his delivery. It should be remembered, in extenuation, that the cold, artificial Eighteenth Century literary English, of which Dr. Johnson was the chief exemplar and the *Spectator* and the *Tattler* constituted the "light reading," still held even the strongest and most original minds in its trammels. And these blemishes are perhaps rarer in Franklin than in any of his contemporaries. They occur only when he begins to moralize, which moralizing seems, at times, if the truth be told, somewhat trite, and would be accounted an impertinence in a Nineteenth or Twentieth Century writer. But they are redeemed by flashes of original fancy, out of a singularly acute and powerful mind.

Franklin was a lover of liberty, and dared much for her sake. To such a man much can be pardoned, and the philosopher of the revolution makes no great demands upon us on account of his shortcomings, though we could now and then wish that he had been a little more frank with us, for we suspect that he is "laughing in his sleeve" at times.

Very inspiring are his thoughts upon peace and justice between nations. His conception of trade and tariffs was marked by the absence of modern obfuscations, and his satire is often keen and piercing, as when he says (page 109): "Your peasant proprietors have never been more unreasonable hitherto than barely to insist on

*Wisdom of Franklin, Chosen from His Collected Papers, by John J. Murphy. Bound in flexible leather. 202 pp., price \$1.00 net. Brentano, N. Y. City.

your fighting in defence of their property, and paying the expenses yourselves; or, if their estates must, ah, *must* be taxed, towards it, that the *best* of their lands shall be taxed no higher than the *worst* of yours."

Franklin was a genuine democrat, and as such his example is of value in these days when the nature of democracy seems in danger of being obscured. In commenting upon this phase of Franklin's philosophy these remarks of the editor of this little volume are peculiarly apposite:

"Flattered, feted and cajoled as few men have been he never lost his hold upon the realities of life, but always saw the man beneath the robe of office. His wigless head and simple garb amid the tawdry splendors of Versailles preached, in insistent tones, that republican simplicity which it has become the fashion in later days to make mock of."

J. D. M.

MORALITY AND THE PERFECT LIFE.*

This little book, by the late Henry James, was first published in New York in 1850 and is now republished by The New United Educational Association, Elkhart, Ind.

Henry James, not only in this, but in most of his works endeavored to impress upon his readers that the deplorable state of our civilization, including its vice and crime, is due not to any special inherent evil in the offender but to the unjust laws of society and to the tyranny of the institutions sustaining them. Our reverence for these institutions prevents the development of the individual and maintains a class distinction which results in the rending asunder rather than the uniting of mankind.

As long as these conditions remain there can be no unity, no brotherly love, nor true understanding of God.

God is not a being outside of and separate from our true selves but, wherever there is life, there is God.

This can not be realized, however, except in a state of society which by means of its just institutions not only brings about a realization of the unity of its members, but leaves each in absolute freedom to develop his individuality to its highest state of usefulness.

Individuality and unity are of equal importance. Individuality in purpose, unity of end and harmony of method.

The foundation of a true society "is the unity of human nature, a unity which exacts the utmost variety or distinction in the elements composing it. Exactly in the degree in which these various elements become freely asserted, will their unity be

manifested, will human society become perfected."

As a grand musical harmony to be complete requires its elemental notes to be various and distinct, so in human society if each member be similar in genius, in taste, in action to every other, we have at best a dismal monotony. But if each is distinctively himself or sharply individualized from every other, then we have a grand choral life, hymning the infinitely various graces of the Divine unity.

"Hence, before the race realizes its unity, the unity it has in God, it is bound to realize its variety, the variety it has in its own members."

"Society, because of her blind reverence for institutions which have become effete, teaches man to regard morality as God's prime end in creation, and to expect His favor accordingly or dread his frown, just as he obeys or disobeys his social obligations.

"Moral distinctions belong purely to our earthly genesis and history. They do not attach to us as the creatures of God. As the creature of society I am either good or evil. But as the creature of God, or in my vital or final selfhood, I am positively good—good by the direct and unstinted indwelling of the Godhead.

"Hence, we understand morality to be that plane of life in which man is subjected to nature and society, through which he passes not only to find himself and his relation to others, but to bring about an equilibrium between these relations."

In regard to our institutions the author says:

"The vigorous life which once gave them their repute has departed. They no longer bless the subject. To be a good husband, a good brother, a good neighbor, a good citizen, is no longer a guarantee against starvation. For one that society feeds,

"And clothes she sends ten thousand naked and empty away." 'To save appearances she hastens indeed to trip up the heels of the burglar and immune the petty thief in prison. But she *organizes* the systematic pillage of the Stock Exchange and builds up the fortunes of her rich men upon the actual murder of her poor.'

"Taking her stand upon her existing institutions she deals out her vindictive anathema upon every one who practically refuses to be contained in them. She never suspects that the cause of the disobedience she encounters lies in these very institutions themselves, in their refusal to expand with the expansion of God's life in man."

"The ecclesiastical theory of Christianity would not have a friend or apologist if society vouchsafed to man that plenitude alike of natural subsistence and social respect which his birth in nature and society entitles him to.

"The practical conclusion of the whole matter is, that we should cease to hold the

*Morality and the Perfect Life, by the late Henry James, (father of the novelist) small 12mo, cloth, 86 pages. Price 50 cents. New Church Educational Association, Elkhart, Indiana. (See advertisement on back page.)