

of the Bible class conducted for so many years by Thomas G. Shearman. It was from Mr. Shearman that Miss Turner learned the principles of the Single Tax, and a warm friendship always existed between them.

Miss Turner believed that truth and justice must rule the world and her mind was always ready to receive a principle which led in their direction, and when she was once convinced of its truth she made it a part of her life work to help others to see the light that had brightened her own path. She was a pioneer in both the Christian Science and Single Tax movements in Brooklyn, but in their most unpopular days was never ashamed or afraid to proclaim her beliefs, which she had a very pleasing and interesting way of doing both in writing and speaking.

No one could visit the home of Miss Turner and her sister, who lived so happily together, without being inspired to that which is highest and best in life and feeling that the time was well spent. Miss Turner's hand and heart were always ready to do that which the hour required.

MINNIE ROGERS RYAN.

TRIBUTES TO THE LATE MALCOLM MACDONALD.

The recent death of Malcolm Macdonald in the far West leads me to bring a few words of testimony as to his unselfish work in the Delaware Single Tax Campaign. Early in the campaign he came to us from Canada at a time when a man of his talent and newspaper training was badly needed in editing "Justice." He served the cause for a considerable period for a mere pittance, and did his work with such ability and fidelity that we were able to make "Justice" one of the leading forces in the campaign and to spread it broadcast over the State. Those who read the paper during those days will recall how well edited it was. He was an enthusiastic follower of Henry George and was a man of singular sweetness of character and disposition, and the news of death, although not unexpected, for even when with us he suffered from the disease which at last took him from us, comes as a shock to his many friends in Delaware and Philadelphia.

HAROLD SUDELL.

FROM SAMUEL MILLIKEN.

It is a true saying, "You never know a man until you have lived with him." I know Malcolm Macdonald, for, during the Delaware Campaign (of blessed memory) I was for six months in daily contact with him as a fellow worker. We have planned together, spoken together and tramped together, with knapsacks full of Single Tax tracts, those "leaves which are for the healing of the nations." Yes, I have known him, and ever think of him with pleasure.

A man who as editor wielded a pen strong and graceful in prose and verse; a man who in other walks was at the service of his fellow workers, with the true spirit of comradeship; a man unselfish and warm hearted; a man who was dependable, who "rang true."

SAMUEL MILLIKEN.

FROM FRANK STEPHENS.

To those of us who in the Single Tax campaign were privileged to know Malcolm Macdonald well, the message telling his death brings a deep personal loss and keen regret that our movement loses so devoted an apostle. He judged his natural gifts well when he chose to serve the cause along the lines peculiarly his own. He was the ideal newspaper reporter and writer. His native abilities, notably the marvellous memory and characteristic tactfulness, he had diligently trained so that he was alone, in my experience of men, in his power to obtain the confidence of those whose opinions he desired and to memorize their conversation word for word, literally by the column, without written notes. He would report the essential part of an evening speech, with copious quotations verbatim, trusting to his unaided memory. His editorial writing was American newspaper work in the best sense; his knowledge of economics exact and deep, his faith in human nature and the ultimate triumph of right unshakable. Personally he was most lovable, a friend to hold to, devoted to the brave hearted wife who shared the labor and sacrifice of his long struggle to bring about the better time. His is one more name added to the roll of followers of Henry George who in the fight to regain the earth for the disinherited have given themselves for others.

FRANK STEPHENS.

SINGLE TAXERS IN THE ELECTION.

In the Fall elections a number of Single Taxers stood for office, and with the exception of Samuel Seabury, elected to a Supreme Court judgeship, all were defeated. In this city Mr. Jerry O'Neil, one of the "Old Guard" (those who "die but never surrender"), who was candidate for the Assembly in one of the up-town districts of this city, went down to defeat. In Brooklyn Charles Frederick Adams, candidate for Supreme Court Judge, failed of election. But perhaps the chief cause of regret was the defeat of Hon. Robert Baker for Congress in Brooklyn, where it seemed that there was a fair probability of his success. But the Democratic organization with Senator McCarren in undisputed control worked for and successfully compassed his defeat. Mr. Baker has fought a good fight, unflinchingly and uncompromisingly avowing his Single Tax principles wherever he spoke. No one has done more valuable service in the cause.

In Detroit Frederick F. Ingram was defeated, but won a moral victory. He cut the adverse majority of 8,000 in two. Mr. Ingram is a well known Single Taxer, and is widely known in Detroit as a public spirited citizen.

Of course, none of these gentlemen were candidates on a Single Tax ticket, and their success or defeat means nothing to the movement, and is no criterion by which to judge of its weakness or strength. Had the men who are running on legislative tickets been successful they would, in these days of innumerable proposed panaceas for existing evils by taxation, been of great service, both to the public and the cause of true and rational reform through taxation, by showing the impotence of these suggested remedies and by pointing out the true methods of dealing with the economic evils which now afflict the body politic.

#### THE NEW PRESIDENT OF THE NEW YORK TAX BOARD.

(See frontispiece.)

The appointment of Lawson Purdy as President of the Tax Department of the City of New York by Mayor McClellan, November 6th, 1906, and the universal approval that followed the announcement, is an encouraging sign of the progress of tax reform, as well as a tribute to Mr. Purdy's character and attainments. Lawson Purdy was born at Hyde Park, New York, in 1868; his father, the Rev. James Purdy, D. D., was the rector of the Episcopal Church in that village. Mr. Purdy graduated from Trinity College with the degree of B. A. in 1884, and was admitted to the bar in 1898.

For ten years Mr. Purdy has served as Secretary of the New York Tax Reform Association, and has achieved a national reputation as an advocate of tax reform and expert on the general subject of taxation.

Perhaps his most important achievement was the enactment of the law, which he drafted, for the separate assessment of land values and the publication of the real estate assessment rolls in the City of New York. This law has greatly aided in correcting inequalities of assessment, and is superior to the separate assessment plans in force in some other cities, inasmuch as it does not provide for the separate statement of building values. In New York there are only two columns of values on the roll. In the first column is set down the value at which the land would sell if wholly unimproved, and in the second column the total value of the property. When the value of the improvements is required to be separately stated the tendency is to over-value buildings, and the omission of such a requirement was the result of Mr. Purdy's careful study of assessment methods.

Another achievement that may properly be credited in large part to Mr. Purdy was

the adoption in November of an amendment to the Minnesota constitution which he suggested. That amendment removed limitations on the legislature that compelled the attempt to assess all property equally, and will allow the legislature to classify or exempt as it sees fit. While this power is no greater than that possessed by the legislatures of some other states the enactment of the amendment is significant as showing that the people desired to change the former system.

The amendment is the result of four years work. In 1902 Mr. Purdy was summoned hastily to St. Paul to assist in defeating a new tax code of a most drastic kind designed to tax all classes of property at the same rate and in the same way. He delivered an address to both houses of the legislature, and for an hour and a half withstood a cross-examination by friends of the measure. The proposed tax code was beaten and an amendment to the constitution adopted by the legislature. This was Mr. Purdy's plan, but the amendment was not satisfactory to him or to those who desired to open the way for progress in Minnesota. The amendment was defeated by the people. In 1905 he was again invited to address a gathering in Minneapolis, including the members of the legislature from the neighborhood. Another amendment was adopted by the legislature substantially in the form advocated by Mr. Purdy, which amendment is the one ratified by the people.

The following tribute to the value of Mr. Purdy's work in Minnesota comes from Mr. W. L. Harris, a prominent business man who has been in charge of the local campaign:—"There has been no man so much quoted as yourself in the constant discussion which has been going on here in Minnesota the past two years, and a very large portion of the credit which shall come as the result of our election next month, in case the amendment carries, will be yours. The address you gave us last winter has been repeatedly referred to, and it has been unquestionably the most valuable factor in the situation."

Mr. Purdy has been called upon by commercial and civic organizations to assist in similar progressive measures toward equitable taxation in Ohio, Illinois, Kentucky, Missouri and other states.

Some years ago the city of Baltimore attempted to tax the easements of public service corporations, but the assessment was set aside by the Courts because of the method adopted in making it. The Tax Department then consulted with Mr. Purdy and made a new assessment, and last Spring retained him as an expert witness in a trial of an action to set aside the assessment. The trial Judge confirmed that assessment and the case has now gone to the Court of Appeals.

A number of addresses by Mr. Purdy have been published in magazine and