

Bar of Soap and Single Tax *San Antonio Evening News*

The death of Samuel S. Fels, in Philadelphia, June 23, at 90, is a reminder of a curious connection between soap and the single tax theories of Henry George.

More than any other individual, Samuel Fels kept the single tax theory alive by his generous contributions to publications, lectures and the distribution of Henry George's book, "Progress and Poverty," first published in 1879.

In San Antonio, an ardent believer in single tax was the late Senator W. L. Black. In Houston, for a number of years, a modified form of the tax was employed by exempting money in banks from city taxation.

George's book and his other writings advanced the proposition that the only wealth which should be taxed is the land. He argued that one tax on land could meet all governmental expenses, equalize the uneven burden of the many kinds of taxes, which were imposed even in the 70's, and more particularly tend to force utilization of unoccupied land by making it too expensive for the owners to hold.

Under the George theory, for ex-

ample, a vacant lot next to a skyscraper would be taxed as highly as the land on which the skyscraper had been built, and George argued this would tend to more building in order to get revenues from which taxes could be paid, and also tend to curb uneven development in cities.

Samuel Fels, who, by the simple process of adding naphtha to a bar of soap, started a fortune, became a convert to the single tax theory, and for the remainder of his life heavily financed single tax propaganda.

It is estimated that during his long business career—he was at his desk every day until the brief illness which ended his life—gave away \$40 million for many philanthropies. Usually he gave with the condition his name be not disclosed. His schooling ended at 16. When he was 30 he was considered a doubtful risk for life insurance.

With a brother in Philadelphia he started making soap in the kitchen, and peddled it to local stores. Around 1890, nine years after the soap firm was started, he introduced naphtha in the process.