

## M. Slade Kendrick

*August 24, 1894 — June 17, 1980*

Few persons more closely exemplified the scholarly gentleman of principle than did M. Slade Kendrick during his long career at Cornell. Toward students he was warm, friendly, and helpful, almost always optimistic and happy, but also gently insistent upon good work. He was a contemplative, introspective intellectual, calm of spirit, who read and wrote widely, enjoyed poetry, and appreciated philosophy. He was keenly interested in public affairs but avoided, apparently deliberately, intensive participation in political and community issues and problems. In his professional writings in economics and public finance, and in other writing as well as speech, he adhered to high standards of English expression. He was the soul of courtesy to friends and others.

His correctness of manner may have been misinterpreted as aloofness; yet he wrote in 1969 some years after retiring: “For some reason which I have never understood, people will sometimes tell me their problems, particularly their troubles. Thus I have come to know the feelings, attitudes and reactions of a number of other persons.” He accorded great respect and warm friendship through his lifetime to those who had influenced him most strongly: former teachers, classmates, students, and faculty associates. He was deeply devoted to his family.

At retirement in 1962, Slade was professor of public finance in the Department of Agricultural Economics, College of Agriculture, and professor of economics in the Department of Economics, College of Arts and Sciences. He had served over forty years on the staff and faculty of Cornell except for temporary leaves, beginning as an instructor in the Department of Economics upon entering graduate school in the fall of 1921. He held dual appointments in the two departments as assistant professor, associate professor, and full professor for thirty-eight years.

Slade was born and grew up in Mendon, Missouri. He was graduated from high school there, where he had ridden a horse five miles daily to and from school. He taught in a country school for what must have been an “academic year” before going on to the University of Missouri where he received his Bachelor of Arts degree in 1918. Before graduation he entered military service, was in France in the infantry with the Eighty-ninth Division of the American Expeditionary Forces, and was discharged in 1919. He returned to the University of Missouri and was awarded the Master of Arts degree in 1921. In 1922 he was married to Nita Collier, a fellow student at Missouri, who became his lifelong mate and who served for many years as a lecturer in the School of Hotel Administration. At Missouri he also came under the influence of a teacher, Dr. John Neihardt, poet and philosopher, whose lifetime friendship he cherished, and whom he often spoke of to friends at Cornell.

Slade received his doctorate in February 1924. His major subject for his doctoral program was agricultural economics, and his minors were economic theory and political science. H. J. Davenport was his committee representative in economic theory. He was another teacher who influenced and inspired Slade, and after Davenport's death he offered a course for a number of years in the economic theories of his mentor.

Two other Cornell figures strongly influenced his career. One was George F. Warren, head of the Department of Agricultural Economics until his death in the late 1930s. The other was Liberty Hyde Bailey, a former dean of the College of Agriculture, who lived and worked in Ithaca and was a person of prodigious accomplishment.

At Cornell Professor Kendrick taught for many years a large class in taxation, an advanced course in federal public finance, and a graduate seminar in public finance. He was recognized as a capable teacher who mastered his subject thoroughly and who developed it logically and lucidly. He guided the work of graduate students, preferring thorough training of a few to general supervision of many. He maintained an intense and friendly interest in their graduate and subsequent careers.

He wrote a number of research papers, scholarly journal articles, extension bulletins, and books. He earned a national reputation as one of the leading experts in public finance. Between 1941 and 1952 he spent most of his summers doing research at the National Bureau of Economic Research in New York; an outgrowth of this work was an occasional paper of the Bureau in 1955, "A Century and Half of Federal Expenditures." His textbook *Public Finance: Principles and Problems* (Houghton Mifflin, 1951) was one of few in the field at the time, and widely cited.

In 1930 the Connecticut State College of Agriculture invited him to do an investigation of the Connecticut tax system. Shortly thereafter he prepared a Cornell extension bulletin entitled "The New York System of Taxation," which was later updated. In later years the state Tax Commission assumed responsibility for its periodic revision. For a year and a half after April 1934, during the heady days of President Roosevelt's New Deal, he was in Washington, D.C., working in the Agricultural Adjustment Administration in various capacities related to his taxation expertise. In 1937 he spent a summer in Washington, D.C., on a study of the controversial undistributed profits tax for the Brookings Institution, and later did other work for Brookings. In the late 1930s, he was a member of the Committee on Federal Taxation of the National Tax Association. At this time he was editor for the Tax Research Foundation of a division of the ambitious publication *Tax Systems of the World*.

In 1959 he gave important testimony on the corporate tax structure before the Ways and Means Committee of the House of Representatives. After his retirement the Organization of American States asked him to conduct a tax

study for the Republic of Panama. In this period he also served for several years as a consultant to the New York State Tax Commission.

He was a visiting professor at various times at various universities: Duke University, Michigan State University, University of Washington (Seattle), and the University of Hawaii. Among the Cornell campus committees on which he served was the University lecture committee, of which he was chairman for six years.

Slade was a member of the Phi Beta Kappa and Phi Kappa Phi honor societies. His memberships in professional organizations included the American Economic Association, the National Tax Association, and the Tax Institute.

Slade leaves, in addition to his wife Nita, two daughters, Mrs. Kenneth (Alice) Lansing of Urbana, Illinois, and Mrs. Hollis (Kathleen) Hatfield of Wheaton, Illinois. There are also four grandchildren.

*Paul M. O'Leary, Bernard F. Stanton, Robert P. Story, Edward A. Lutz*