

stance actually resulting in its suppression in the fundamental law of the state), in fights for the Initiative and Referendum in a number of states, and in salaries unjustifiably large to the favorites of the Commission.

The REVIEW at this time openly antagonized the Commission, though in receipt of its grudging support, for this waste of Single Tax money. The REVIEW contended, despite the efforts of the Commission to discipline its editor, that the moneys received as contributions from Single Taxers by the Commission should be exclusively expended, in accordance with its original appeal—i., e., for Single Tax work and for that alone, not for measures which, in the language of the defenders of the policy that was now being pursued, "led in that direction."

For Daniel Kiefer, it is to be said, that by conviction he was not a "pussyfooter." He was for the California "Great Adventure," and was personally inclined to the fullest uncompromising statement of our philosophy. His attitude on the war, and toward President Wilson, robbed him of what influence remained to him after the merging of the Commission into the National Single Tax League and the slow and numbing influence that finally resulted in the disappearance of that "organization."

The Fels Commission and its conduct over a period of years is an unpleasant incident in the history of the movement. The responsibility for the failure of a well meant but short-sighted philanthropist must be shared only in small part by Daniel Kiefer, but in greater measure by those who, some of them better equipped than these men in the knowledge of the movement and its traditions, acted as their advisors.

Death of Walter B. Lowenstein

OVER our head at the desk where we write is a photograph of one whom by correspondence and association at the National Convention of the Single Tax Party in Chicago we came to know and appreciate at his true worth. It is hard to believe that he has gone from us, and his death at Palo Alto, California, late in August of this year seems a personal loss.

A tribute to the beautiful and devoted spirit of our friend finds place in an anonymous letter to the Palo Alto *Times*. We can say nothing that seems more fitting.

"Coupled with a fine, gentle nature, Mr. Lowenstein had also a keen sense of humor, a sincere and honest mind and a capacity for strong friendships. Although an illness of several years has resulted in cutting off the activities which promised so much in the service of all that is fine and true and good, there remains in the hearts of his friends an abiding sense of the great value of such idealism as his and an increased strength and encouragement from association with such idealism."

IF, as Roger Babson says, the French invasion of the Ruhr valley "has helped American business," why not stir up more trouble abroad?—H. M. H.

Arthur Henderson, M. P. to the Oxford Conference

I AM very interested to hear that the United Committee for the Taxation of Land Values is holding an international conference at Oxford next week, and I much appreciate your cordial invitation to attend and speak to the assembly. It is with extreme regret that I am compelled to intimate my inability to be present, as I should like to have taken advantage of this offer to assure your friends that the principle and policy of the United Committee have no more sincere supporter than myself.

The taxation of land values has been a vital need ever since the private ownership of land formed an integral part of the social system, but the aftermath of a great war has brought us problems which have dragged its urgent necessity more into the light and indicated the essential truths of the doctrine taught by Henry George.

FORTY YEARS AGO

It is, I believe, forty years this December since Mr. Richard McGhee welcomed him to these shores for his first speaking tour, and it may be a melancholy thought to some that despite the lapse of so long a period the policy he then came to advocate should still hover in the realms of theory, at least as far as this country is concerned. No one who has read that epoch making book, "Progress and Poverty," would suggest that the ill fared duties of the 1909-10 Budget bore the slightest resemblance to the tax that George desired to impose, but if this country has been slow in putting the principle into operation its advocates may take heart by the knowledge that it is working in many of our Colonies and Dependencies, although some of the schemes leave much to be desired.

It has often been said that an Englishman never invents, he only improves. We shall not be able to improve upon the Henry George plan, but the more we approximate to his simple tax the more shall we improve upon some of the schemes in operation elsewhere. and I observe, with pleasure, therefore, that the resolution which the conference will be called upon to adopt is drafted with this object in view.

The tax, your resolution says, is to be levied "without exemption on the actual market value of all land at an equal rate per unit of value." Every owner will be called upon to pay the tax according to its true value, irrespective of the use to which it is put. The possessor of vacant land within an urban area will not be able to secure the assessment of building sites at an agricultural value. The owner of a great estate whose mansion is surrounded by some of the fairest and most productive land in the world will find that the pressure of the tax makes it imperative to release his grip, and thereby enable the farmer to enlarge his holding, the agricultural labourer to secure an allotment, while the Scottish lord whose ancestors cleared the mountains

and glens of that beautiful country and sent the crofters overseas to create more land values for the monopolists of the Colonies, will be asked to pay the tax upon the capital value of the deer forests without having the privilege of pleading that he is merely the owner of "bare hillside."

THE UNEMPLOYED

But if the tax were now in operation it would, in addition to securing the existing values of land, bring within its scope the future values which are to be created by the Government plans for absorbing a part—a very small part—of the vast army of unemployed. Arterial roads are to be built from point to point, by-pass roads are to make circuitous routes round great cities, and join sections of existing highways, in order that swift-running motor transport may not endanger the lives of the populace, while railways are to be encouraged to extend their mileage into undeveloped districts with a view to decreasing the congestion of the towns. Tramway companies will, of course, continue to thrust their lines into country areas and omnibus routes spring up with a rapidity which astonishes the villagers.

I need not point out that speculation in the areas covered by these developments prevails with an intensity which is surprising only to those who do not understand the laws which govern the rising values of land. Neither is it necessary for me to assert that economy and moral justice demand that the community shall share in the increased values which result.

I wish, however, that the overburdened taxpayer of this country could be made to understand as clearly as do your friends that the cost of the construction of main roads for which he will be asked to pay could be met without taking one penny out of his pocket by utilizing the land values to finance the schemes.

The taxation of land values with, of course, the exemption of improvements, does not receive my support merely as a plan for raising additional revenue. It is designed to achieve far greater results. It seeks to open the way to the natural resources from which all wealth springs. The labour is here, and with it the will to work, but the land still lies locked in the grip of a tenacious and unrelenting monopoly, while unemployment and poverty haunt us with a terrifying persistence.

A GLOOMY OUTLOOK

Is it to be wondered that the working classes of this country almost despair of better times? "Hope cometh with the morning," but "Hope deferred maketh the heart sick," and the morning of the post-war period has not brought fulfillment of the promises given. There has been, unhappily, a slump in idealism, while the enervating influence of unfulfilled expectations has enveloped the people like a damp mist, and the more they strive in the direction of a new social order the darker and gloomier becomes the way.

The fourth winter of unemployment draws near without any satisfactory opportunities opening out for the economic welfare of that mass of the people who have borne the heat and burden of the day so patiently. Are these opportunities always to be denied to them? Is Labour never to achieve free access to nature's bounteous storehouse? Must the toll of landlordism always absorb the benefits of the increasing wealth made possible by the inventive mind of man?

These are the questions that must be answered before we can proceed in the direction of building up a society based upon universal brotherhood, and no answer will satisfy the moral sense of the people that does not contain an admission of the right of a community to throw open the land and to take for the community the economic values created by the community. With a society thus firmly established upon the basis of economic justice, the spiritual and intellectual ideals, without which a nation cannot live, will have greater freedom of development, for "The wisdom of a learned man cometh by opportunity of leisure," and I hold that every man has a right to sufficient leisure to enable him to seek "the things that are more excellent."

NO REASON FOR DESPAIR

To some of us the better days seem long in coming. We may never see the achievement of our ideals; but that is not a reason for despair or an excuse for the relaxation of our efforts. We must go forward strong in the faith that is within us and determined to bear down every obstacle with which we are confronted. Progress is slow and evolution can only show achievements of dismal degree. The time when your policy may be in universal operation is perhaps nearer than you think. Never fail to give voice to it when the opportunity is present, and take courage despite the set-backs that produce disappointment.

Arthur Henderson.

From R. L. Outhwaites Speech at the Conference

The people had to be shown what was the origin of economic slavery and of war itself. It was the impulse in man to satisfy his needs with the least possible exertion, and on the basis of chattel slavery all the great empires of the past were built up, and, because of that, they fell in the dust. Throughout the world, they would find the civilizations were based upon slavery just as much as the old ones. What was wanted was a House of Commons which would issue a declaration of common right to the land so that they might know in which way the people were turning for liberty. Another thing wanted was a Finance Bill which would collect from the tenants of the economic estate the economic rent and pass it into a common land rent fund which would be ear-marked for allocation to local authorities per head of the population.