

Education Department, recognised to be among the ablest of civil servants; Mr. D. M. Stevenson, Lord Provost of Glasgow, distinguished for his independence and clear-sighted public spirit; Mr. G. L. Barstow, C.B., guardian of the national purse as representative of the Treasury; Mr. E. J. Harper, the Chief Valuer of the Board of Inland Revenue, whose experience of valuing and rating problems is unrivalled; Mr. W. Murison, the Clerk of the County Council of Aberdeenshire; and Mr. T. J. Hughes, Chairman of the Welsh Insurance Commission. Their arguments and recommendations are set out fully in the Supplement.

The Land Enquiry Committee record in their Report the horrors and hardships and grievances which they have found to exist in a quantity and a degree which polite society still declines to recognise. The Report overflows with remedies. Its disposition is to invoke the power of government to nurse and regiment the workers rather than to rely on the establishment of a just social order which will leave the people free to work out prosperity for themselves. But their pages on land values show that they have taken great trouble and had considerable success in grasping and restating the case for the unrating of improvements and the rating of the value of land whether used or unused. They also set out well the unique advantages of a national tax on land values, and they make a strong point that grants in aid of rates would be a subsidy to landowners and quite indefensible unless accompanied by a rate or tax on land values. They are anxious, however, that their proposals should not have any "confiscatory effects," and therefore, while praising the national land values tax in principle, they are not in favour of imposing any national tax together with the land value rate which they recommend. But they are prepared to recommend that five millions should be given out of general taxes in relief of rates. In our opinion, it is necessary that any such grant should be accompanied by a national tax on land values to supply the amount of the grant, in addition to the new land value rate.

A tax upon ground-rents would not raise the rent of houses. It would fall altogether on the owner of the ground rent, who acts always as a monopolist and exacts the greatest rent which can be got for the use of the ground.
—ADAM SMITH.

Is your title recorded in heaven then? Did you bring your land from a neighbouring planet? What power have you that you do not hold from society? You are in possession only by public consent.—NECKER, ESSAY ON THE CORN LAWS (1775).

AN AUSTRALIAN TRIBUTE TO JOSEPH FELS

By L. P. J. in the "The Jewish Herald,"
Melbourne

One of the great pleasures to which I looked forward on my visit to England, in the spring of 1911, was that of grasping Joseph Fels by the hand, and thanking him, both as a single taxpayer and as a co-religionist, for his noble efforts in the work of hastening the reign of social justice among men. The opportunity came shortly after my arrival in London, at one of the quarterly meetings of the English League at Essex Hall. A more unassuming, unaffected, kindly-visaged little man I had never met. Not more than five feet in height, and rather frail-looking, it was difficult to believe that this little frame contained the stuff which goes to make history. He received my advances kindly and quietly, and, having time for but a few brief words, took my address and hurried away. A few days afterwards he visited me at my hotel, and then I got a glimpse of the man at work. Getting me to lightly and readily admit that I was a single taxpayer, he proceeded, without further ado, in earnest and convincing fashion, to impress upon me the responsibility which my admission involved, told me how heavily the burden had fallen upon himself, and how it was my bounden duty to get "alongside him" and assist the movement to the full extent of my power. He asked if I knew of any other Australians visiting England whom I thought in a position to afford financial support. I told of one. Mr. Fels approached him in like manner, and I am sure no other man could have engaged the sympathies and imagination of myself and my friend with such effect as he did. His call to duty was so insistent, so passionate, so transparently sincere.

I met Mr. Fels frequently during the summer and autumn of 1911, but he was always so busy and sought after that I rarely had any sustained talk with him. He carried on an enormous correspondence, was being continually interviewed, and seemed to be engaged in endless undertakings connected, directly or indirectly, with our movement—to say nothing of philanthropic work, of which he was rather ashamed as being inconsistent with his well-known views.

I felt that he was overtaking his strength, and hinted so to him more than once, but apparently without the slightest effect. In this respect, in his restless energy and impatience to get "something accomplished, something done," he reminded me much of Max Hirsch.

From what I observed while at home, and have gathered from his letters since, I fear that Mr. Fels' temperament was sorely tried by the bars and disappointments inseparable from a revolutionary movement such as ours. He did not profess to understand the currents of British politics, and his ardent spirit did not kindly brook the great incubus of inertia which overlays them.

Quite recently he expressed impatience, and even distrust, of the British Government's land campaign. This, I fear, was a source of worry to him, but later developments—Lloyd George's Glasgow declaration last month, for instance—may have reassured him. It is devoutly to be hoped that this was so; that he was permitted to get a glimpse of the "breaking dawn" ere he rested his weary head for the last sleep.

I would not have it thought from these remarks that there was any note of despondency or pessimism about Joseph Fels. The contrary was the case. He radiated with optimism as to the ultimate triumph of the cause to which he had dedicated his life, and he gave the impression of thoroughly enjoying his work. He rather resented references to the princely financial support he gave to the movement. "Tell them," he would say when this topic

was touched, "that I put in twelve hours a day working for the single tax."

Mr. Fels had no children. His wife, like himself, a strong character in a tiny and fragile frame, seemed as devoted to the cause as her husband. It was a delight to visit these two quiet, noble souls in their modest home near Regent's Park, where they lived the simple life in the fullest sense of the words. Joseph Fels has done a great work. His example has been an inspiration. Born humbly in a remote little country town in North Carolina, and amassing a fortune in perhaps the most materialistic environment in the world—a great American city (Philadelphia)—he vindicated, by his life, at once the power of a great truth and the ingrained idealism of the ancient race from which he was sprung. We may be sure that, permeated as he was with the spirit of his beloved teacher, Henry George, he died happy in the consciousness of having done his duty, for, to quote George's inspiring words—words which I have reason to know were constantly before our lost friend's eyes—

"What, when our time comes, does it matter whether we have fared daintily or not, whether we have worn soft raiment or not, whether we leave a great fortune or nothing at all, whether we shall have reaped honours or been despised, have been counted learned or ignorant—as compared with how we may have used that talent which has been entrusted to us for the Master's service? What shall it matter, when eyeballs glaze and ears grow dull, if, out of the darkness, may stretch a hand, and into the silence may come a Voice: 'Well done, thou good and faithful servant; thou hast been faithful over a few things; I will make thee ruler over many things; enter thou into the joy of thy Lord.'"

MORE TRIBUTES TO JOSEPH FELS

Joseph Fels was over fifty years of age when some bird of passage dropped seeds of discontent with the existing social order into his soul. That was seven years ago.

He vitalized the Single Tax movement in Great Britain, where he financed the Land Values Taxation League and aided in making the land question a parliamentary issue, which bore fruit in the Lloyd-George land valuation and land taxes of 1909. He travelled up and down Great Britain, awakening other men to action, urging less aggressive men into the contest.

Then he returned to America. The Fels Fund Commission was organised to promote the Single Tax in the United States. To it he pledged a dollar for every dollar collected by the commission. But he did more. He gave \$25,000 a year, irrespective of the contributions of other Single Taxers, in the hope "of securing the Single Tax in some city, county, or state in America in five years' time." This he saw achieved before his death, when Pueblo, Col., abandoned all other taxes save a tax upon land values in the November election of 1913.

In America, as in England, his activity was ceaseless. He crossed the continent, speaking sometimes two and three times a day. He was an exhorter of a new dispensation—the dispensation of industrial justice, born of freedom of access to the earth and all its riches. He spoke before chambers of commerce, in churches, before groups however small, in the United States and Canada. He kept up a ceaseless fusillade of correspondence. He reprinted numberless articles and distributed tons of literature, all directed toward the emancipation of

Not content with the Anglo-Saxon world, he went to Denmark and Scandinavia, where he organised and financed the Single Tax movement. He moved over into Prussia and protested against the German reformers and their

adherence to false gods in their land reform policy. He awakened men in France to restate the philosophy of the Physiocrats, the first of the Single Taxers. He started movements in Spain and Italy. He had PROGRESS AND POVERTY translated into Chinese and distributed in quantities prior to the formation of the republic. He financed similar movements in Canada and Australasia.

Wherever a group of men would listen, he was there in person or by correspondence, suggesting that the war be started for the freeing of land from the hands of private monopoly.

In a few years' time his name became widely known on every continent and in practically every civilised country on the globe. To most of them he sent substantial contributions to the cause. He demonstrated the power of a single individual possessed of a great idea to send his voice to the ends of the earth and to successfully apply the agencies of business to the advancement of a great cause.

It has been stated that he gave away \$250,000 a year in that way. He even saved in his personal expenditures in order that he might have more to give.

Joseph Fels protested that private charity was wrong, yet while protesting he loaned and gave away another fortune to men and women who appealed to his sympathy. He was a friend of woman suffrage. He supported the labour movement in Great Britain. He carried through garden colonies, little back-to-the-land movements in Philadelphia and London. He purchased 1,300 acres of land at Hollesey Bay, England, on which was organised a colony for the unemployed. He did this as a land experiment. It attracted wide attention. Later he bought another estate, to be placed under cultivation by small-holders.

He was never abashed where his mission was involved. In crossing the ocean he organised Single Tax meetings on the liners. He would write or call upon men of wealth and power, who he felt should dedicate their wealth to a great cause. He seemed to begrudge the hours given to eating and sleeping. And this sleepless activity was continued up to ten days before his death, when he was seized with neuritis, which later developed into pneumonia, from which he died on February 21st, at his home in Philadelphia.—FREDERIC C. HOWE in the SURVEY, New York, 28th March.

FROM THE LAND VALUES GROUP OF THE HOUSE OF COMMONS TO MRS. FELS.

Dear Mrs. Fels,

You have doubtless received the telegraphic message which Mr. Raffan, the Secretary of the Land Values Group in the House of Commons, sent you on the day that the sad death of your husband was made known here.

I have, however, been instructed by the Group to write you a letter stating how deeply they sympathise with you in the sad loss you have sustained. They also fully realise how greatly your husband will be missed in the Cause which we all have at heart. He not only gave of his means but his thought and time to bringing about the change of the present rating and taxing system. In all parts of the world his influence was felt, and it seems terribly sad that he should have been taken away at a time when we are on the eve of a tremendous advance in the direction we so much desire.

The Members of the Land Values Group therefore desire to express to you their deepest sympathy and their great appreciation of the services rendered by your husband to their Cause.

I am, with great respect,
Yours truly,
(Sgd.) C. E. PRICE.