

Minnesota

READERS of the REVIEW should be interested in what we have accomplished in Minnesota.

We have two classes of land owners; one class lease their lands on royalty, the other operate their own and other lands and thus secure the natural or heritage value.

In 1921 our legislature passed a bill to tax at six per cent. the heritage element in all ore mined. No tax on the labor or capital involved in the business of mining the ore. Pretty close to the Single Tax, is it not? The vote on this measure was 101 to 25 in the House and 38 to 28 in the Senate. The U. S. Supreme Court recently sustained this law in a unanimous opinion, especially commending the feature taxing the heritage element and exempting the labor and capital element in the value of land.

In our recent legislature we passed a bill taxing the royalties received by land owners six per cent. The vote was 104 to 16 in the House and 39 to 25 in the Senate. These taxes are in addition to heavy advalorem taxes on the ore land each year. We shall now need no general state tax on our homes, farms or other property.

This is the biggest victory for the principle of taxing land values ever attained in the United States.

C. J. BUELL.

Honors to Captain Kelleher

CAPTAIN PATRICK KELLEHER has just been appointed by the General Superintendent of Police, Collins of Chicago, to command the First or Central District of the Police Department.

We have pleasant recollections of Captain Kelleher at the Chicago National Convention of the Single Tax Party in 1920.

The *Constabulary News*, of Chicago, in a recent issue contains a portrait and sketch of this splendid officer, from which we extract the following:

One incident in the life of Captain Kelliher that occurred when he was but nine years of age stands out prominently in his memory. Henry George, the great apostle of Single Tax, had been sent to Ireland by the managing editor of a New York newspaper to study absentee landlordism, that prevailed at that time in Ireland. Mr. George, with the faith and hope that he possessed that Single Tax was the solution of the deplorable condition that has caused so much suffering, not only in Ireland, but throughout the world, took a decided stand against the oppression of the people who were land hungry and openly proclaimed against this iniquitous system. At one of the meetings called by Mr. George, Captain Kelliher was present, though but a mere child, and witnessed the shameful sight of Henry George's arrest. Mr. George did not know that in that child's brain was implanted the spark of the great movement that made Henry George a figure that will rank in history with the great men of our nation.

Capt. Kelliher had the pleasure—when he grew to young manhood in the United States—to meet this brilliant leader and Dr. McGlynn, and he prizes that meeting as one of the events of his life.

Death of Daniel Kiefer

The death of Daniel Kiefer, of heart disease, at Takoma Park, Maryland, is announced.

Mr. Kiefer was for a number of years Chairman of the Fels Fund Commission and later of the National Single Tax League.

When it was announced by the late Joseph Fels that he was prepared to duplicate dollar for dollar every contribution to the Single Tax movement up to one hundred thousand dollars annually, an organization was formed, known as the Fels Fund Commission, with Daniel Kiefer as chairman, to administer this fund. This he did faithfully according to his lights and without compensation.

We recall that walking from the luncheon where Mr. Fels had made his announcement, in company with Mr. August Lewis, we noted the serious and preoccupied air of Mr. Lewis, and we asked what he thought of it. And very soberly he answered, "I do not like it."

Mr. Lewis had been one of Mr. George's closest and most devoted friends. To him Mr. George had dedicated "The Science of Political Economy," and there were few men whose judgment he would have regarded as highly.

However that may be, there was something prophetic in the apprehension felt by Mr. Lewis at this time and shared by one or two others. Most Single Taxers hailed the offer enthusiastically as marking a new era in the history of the movement.

Had there been any existing organization at the time, things might have turned out differently. But our "leaders" had distinctly disapproved of all organization, had actually counselled against it, and the rank and file, though feeling the unwisdom of this course, had such an over-weening respect for these leaders that nothing but sporadic and ineffectual efforts had been made in the direction of perfecting a national organization.

So one had to be created to administer this fund. It is unfortunate that Mr. Kiefer, with the best of intentions, was little qualified by temper and intellectual limitations, for the leadership now thrust upon him. Many of those who composed the Commission and who now acted as his advisors, were even less qualified. Unfamiliar with the best traditions of the movement, wholly unacquainted with the qualifications of those who might now have been called in for the preparation and compilation of material, they sought out new men for these labors. They did not have to seek long, for the presence of what politicians call "the pork barrel" was advertised, and it was not long before some of these were accommodated with comfortable positions on the pay roll. They were for the most part new names and almost wholly unknown.

The money that now flowed into the coffers of the Commission was, in great part, wasted for political campaigns in the interest of Mr. Bigelow in Ohio, (campaigns only remotely concerned with the Single Tax, and in one in-

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