

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