

either homes or factories which will employ labor."

But the testimony of W. A. Douglass on page 216-219 is an argument closely packed with illustration and demonstration that must have had its effect upon the members of the Commission. Following on page 222 is the testimony of A. B. Farmer who confined himself for the most part to the question of land appraisal, and the work of E. W. Doty of the Manufacturers' Appraisal Company in determining values in the town of Weston. Mr. Farmer closed by recommending that the Provincial Assessment Act should be so amended as to permit municipalities, on a vote of the electors, to increase the tax on land values and reduce the tax on buildings, business and incomes.

The Commission did not listen to these recommendations unmoved. On page 48 of this Report they say:

"The question of a change in the present method of taxing land, is, in the opinion of your Commission, deserving of consideration. It is evident that speculation in land and the withholding from use and monopolization of land suitable for housing and gardening involve conditions detrimental alike to the community and to persons of small means. Further, land values are peculiarly the result of growth of population and public expenditures, while social problems increase in proportion as population centralizes and the relief of urban poverty calls for large expenditures from public and private sources.

"It appears both just and desirable that values resulting from the growth of communities should be available for community responsibilities. Wisely followed, such a policy involves no injustice to owners of land held for legitimate purposes; and the benefits which would follow the ownership and greater use by wage-earners justify the adoption of measures necessary to secure these objects as quickly as possible."

The Commissioners then recommend: "That a reform of the present system of taxing vacant lands appears indispensable to lessen the evils arising from speculation

in land which contributed to the recent industrial depression and which makes more difficult any satisfactory dealing with unemployment in industrial centers."

We congratulate the Single Taxers of Ontario on the progress which this Report denotes. It is a victory won at a time when men's minds are engrossed with problems which seem to overwhelm all questions of domestic welfare, and is for this reason all the more notable.

PROGRESS IN MANITOBA

The winter sessions of the legislatures have recently closed without any change in legislation relating to taxation. We have had, however, a great mass of political and other reform legislation, particularly in Manitoba. In this province a direct legislation act has been passed by the Direct Legislation league of Manitoba and adopted by the legislature practically without change. It is on the 5 and 8 per cent basis. The educational work which made this act a possibility was done almost entirely by Single Taxers. This is the first effective direct legislation act passed in Canada. Alberta adopted an act two years ago, but it is of a very much more limited scope, and there is now a strong movement in that province to secure its amendment, which has been greatly strengthened by the result obtained in Manitoba. None of the other provinces have any laws of this nature.

Woman suffrage measures were passed in all three of the great Prairie Provinces during the winter sessions, placing women on an equality with men, including the right to sit in the legislature. These are the first measures of this nature to become law in Canada, and they all passed within a few weeks of each other, in the different legislatures, Manitoba taking the lead.

Prohibition has also been adopted in the three provinces mentioned, and from present indications all Canada with the exception of the French-speaking province of Quebec will soon be dry. War sentiment has greatly strengthened the prohibition

movement. In several cities where considerable numbers of volunteers have been congregated, riots have broken out, usually after pay-day when the men were stimulated by liberal indulgences at the bars. The economy argument, as a war measure, has also been a powerful factor in turning the scales against the saloons.

In Manitoba many other reform measures were passed last session, including one of the most advanced workmen's compensation acts to be found anywhere. Other reforms included compulsory education and other educational acts, child labor, factory act, etc. A measure to provide for a poll tax and some blanket franchise acts were quickly hooted out of the house, indicating that the members are making progress. Single Taxers took an active part in helping on these reform measures, particularly woman suffrage, though always pointing out that poverty and unemployment could not be abolished in this way, and that permanent economic betterment must come through the destruction of special privilege, the mother of which is land monopoly.

The newest thing here is the organization of the Free Trade League of Canada, which has started out under favorable auspices and with bright prospects. This move is to some extent an answer to the campaign begun by the protectionists, who have seized upon the excited state of public opinion due to the war, to start a vigorous educational campaign for further exclusiveness. They have tried to disguise their efforts under a veneer of loyalty, but the sham has been easily exposed by the progressives. A rousing meeting under the auspices of the newly formed league was held in Winnipeg this week, at which the newspaper talk about holding Germany down after the war by means of a commercial combination against her, was freely discussed. Such a policy was declared by the speakers to be immoral, impractical and unrealisable. It was shown that the only way Germany could be made to pay an indemnity would be through taking her products. German paper money would be

of no value to other countries, but German commodities would be. Protection has evidently reached its zenith in Canada. At the present session of the Federal parliament a measure of direct taxation has been adopted as a means of securing increased revenues to meet the huge expenditures resulting from the war. This in itself is important as denoting a new departure from the old method of increasing the tariff. The tariff has reached a point where further increases would operate to decrease rather than increase the revenue. The enormous expansion of the public debt is daily drawing increased attention to the question of taxation, with indication that after the war there will come a general shaking up and reorganization of our economic fabric. In this reorganization land value taxation is sure to receive considerable attention as a means of securing revenue. The first mention of land value taxation as a means of obtaining revenue which ever took place in the Canadian Parliament, was probably during the debates last winter, during which several members advocated land value taxation. Hereafter there will not likely be a session without a reference to this plan of taxation.—D. W. BUCHANAN.

WE are told by the *New York Times* that it is not the misuse of wealth but wealth itself that stirs the Socialists' protest. We do not pretend to speak for the Socialists, but we suggest to the sapient editor of this metropolitan newspaper that it may be neither wealth itself nor its misuse that stirs the Socialists' ire, but its unjust distribution. Apparently the *Times* has never heard of this.

IN THE *Single Taxer* of Winnipeg, Canada, Mr. F. J. Dixon reviews the session of the provincial legislature of which he is a member.

RENT cannot be abolished. It springs from the nature of man in association; it is inevitable and beneficent. The evils which are connected with it spring from its perversion.