

waiting upon the action of the Literature Committee.

Regarding Missouri no action was taken as to the mooted programme in that state, there being no formal communication before the Commission.

The Literature Committee comprising Joseph Dana Miller, Henry George, Jr., and Bolton Hall was discharged with thanks. After discussing the printing of literature and the establishment of an effective press bureau, it was unanimously resolved that the matter be left in the hands of Mr. Steffens, his acts to be subject to the approval of the Committee.

Discussion of ways and means for the collection of the balance of the fund resulted in the Commission authorizing Mr. Hall to engage a solicitor for a trial period, and to proceed in an experimental way.

Instead of a formal statement to contributors regarding the work of the Commission to date, as also the Treasurer's report, the chairman was directed to prepare a simplified statement for the *Public Review* and *San Francisco Star*.

CHICAGO.

Work has begun in Chicago in real earnest with the reorganization of the Single Tax Club, and the unanimous election of the following officers: President, Henry H. Hardinge; Vice Presidents and Chairman of Committees, A. A. Worsley, Otto Cullman, George A. Schilling, Edward C. Moeller, John Weiler, Geo. V. Wells, Chas. Ciliske, and Frederick H. Monroe. The Treasurer is Geo. C. Olcott and the Secretary is A. Wangemann, the indefatigable.

A number of successful lectures have been given.

Mr. Thos. Hunt, of Kennedy, Ohio, an old time Single Taxer, has an article in the *Vineland* (N. J.) *Independent* deprecating the statement of a correspondent in a recent issue of the *SINGLE TAX REVIEW* that the purpose of the reform is to abolish the private ownership of land. Mr. Hunt says: "The Single Tax is to achieve the private ownership by the greatest number of people and that number is simply the total number of those who want homes and farms."

SOME OBSERVATIONS IN ONTARIO.

(For the Review.)

I am puzzled to find a figure to accurately express conditions over here in Ontario, so that the general relation of people and laws shall be adequately understood by those unfamiliar with the conditions. Jesus' saying of "The blind leading the blind into the ditch" seems best to express it. All over the province one is struck with the failure of both people and leaders to associate bad conditions with bad systems of taxation; contenting themselves with growls and complaints at the administration of affairs, rather than looking into affairs themselves to see where the motive force lies.

The assessment act provides that land and improvements shall be assessed at their real value, of course leaving each assessor as the sole judge of the value, with the right to appeal to the court of revision if you don't like it; an alternative just exactly as good as none at all to the average man. Then a certain per cent. of the land and improvement is added as a business tax. Then an income tax is thrown in for good measure and on all this a rate is fixed to raise the necessary amount of money. The result is, of course, that the value of land not being visible, year after year is left unaffected, while the burden is carried by taxes on improvements and the business tax. A case in point will illustrate the whole system:

A young man, we'll call him Jones, because that is not his name, in a little town not far from Toronto owned for some time a lot assessed as rural land, because unimproved. In due time Jones met and married the one woman in the world for him and with their joint earnings they began to improve that rural lot, putting up a neat little cottage, chicken house, barn, etc.; then they moved in, put in a garden, a lawn, and made them a home. There were dozens of other rural lots all around them, only different in that they had no improvements.

The assessor all this time was watching, however, for well he knew his hour was come to make Jones feel the outraged hand of the public wrath for being such a fool as

to marry and improve a home when he might just as well have become a *weary willie*, and sponged off his fellows. For measured by their moral intelligence these laws that tax men for their industry only recognize one good citizen, the idler. All others must pay, the price. So he first of all raised Jones' lot to a town lot, at so much a foot, then to make the poor dolt realize his offense against society he raised it again to an improved town lot, then he put in the house, the barn, the chicken house, the fences, everything at the cost price. The only thing that escaped was Jones love for his wife, and it isn't a sure thing they wont find a way to get at that. The bill was presented to the industrial criminal with the alternative that he must pay or have his house confiscated, and pay he did. But in order to do so, he had to borrow money and begin his married life by feeding the maw of a money shark. But the end is not yet. These hustling young men who marry and work and build must be taught a lesson else we should soon have a state of society without paupers and tramps. So the town council takes a hand. They come out and view Jones' pernicious efforts to improve the landscape and they say: "These people out here ought to have a side-walk, to go with this new house of Jones', so they decide to lay down a good new cement side-walk, which they do, and on Jones' side of the street put down cross walks for all the Wearies, Hobos, and Sloths on the other side without expense to them and then they send to that scoundrel Jones a bill for Sixty per cent. of the side-walk. We understand that Jonesie and his bride have taken to the bush until she gets her trousseau worn out, else the assessors will get that, too.

Mark you! Of all thieves, the state when it starts out to be, is the most ruthless, most void of justice, most insatiable in its demand, most heartless of consequences, most demoralizing in its moral results.

However, a hundred years or so of this dishonest system of fining men for their industry has evolved a generation which considers it necessary and fundamental that individuals must be renters and servants for others, forgetting that the law

of God is that a man must live by his own labor.

Look but for a moment at a few cases in point. A certain city lying at the foot of Lake Ontario, with immense natural advantages, with a long water front, plenty of land about and situated on the main line of the Grand Trunk, a dozen years ago began to reach out for factories. It first of all bought 500 acres and set it aside, then it offered bonuses of land to the factories, which they hurried to accept. Then at the instance of the realty speculators a by-law was offered to exempt these factories from taxation for a term of 20 years. The referendum of these by-laws is compulsory in the province, praise the Lord! When the vote was taken the people of the town voted "No" to a man almost. Isn't it fine sometimes the way the people do things when they get a chance? The speculators not to be outdone, however, took the matter to the legislature by the gum-shoe route, and with the connivance of the attorney general fixed the assessments upon these factories. Take the biggest as an example, the International Harvester Co., whose land and plant is easily worth \$2,500,000, at a \$10,000 valuation, and the old township rate of $8\frac{1}{2}$ mills! The rest of the city pays twenty six mills. This state of affairs is to continue for 20 years. But the end is not yet. These companies then through these same agents acquired the remainder of the city's factory land and have built houses all over them which they rent at the highest possible figure to the good people of the city, paying upon the old township rate. When I asked a member of the council why they did not play fair and have the legislature fix the value of the average dwelling house at fifteen cents with the old township rate he only laughed and said, "Well, it would be a good idea." There you have the situation, the city has no more land, the improvement tax is so high that the growth outside of these factory sites is practically nil while everybody points to everybody else in a sort of municipal round robin saying, "He did it; I didn't!"

Another bad case is a certain little city further up the peninsular which became the site of the Michigan Central railroad

shops. The municipality gave them two hundred and fifty acres in the heart of the city, upon which the shops and yards are built, with a value of something over \$2,000,000. When tax day came around the company flatly refused to pay except upon the land, which, under a threat of moving away, the city accepted a total amount of \$3,750. The amount under the same assessment as the rest of the city would have been \$15,800.00. When I asked a councilor why the council did not play fair and exempt everybody else's improvement, so that the men who work for the company would be equally favored with the company, he only glared at me. These abuses have produced a reaction until everybody is anxious for a change, the press, the pulpits, the merchants. When you mention the Single Tax people want to know about it. Since beginning our campaign several months ago, the petition has grown from sixty to over two hundred and thirty municipalities. We are now putting out about four hundred press notices a week to as many papers, which with scarcely an exception are endorsing our work.

FRANK E. COULTER.

S. Tideman, of Peru, Ill. has a letter in the *Daily Post* of La Salle condemning the proposed primary law.

Richard Plaut has been elected member of the Los Angeles City Council. The Council of nine members together with the mayor constitute the ruling power of the city.

Last Fall Mr. Wm. McNair, Single Taxer of Pittsburg, was Democratic nominee for district attorney, and though the city is hopelessly Republican, actually succeeded in frightening the opposition by the vigorous campaign that he waged among the workers, ably assisted in this work by R. E. Smith and B. B. Mc Guinness. Next Fall it is proposed to carry on the same fight in the congressional contests, with Free Trade and Federal Revenue by a Direct Tax on Land Values as the slogan.

NEWS—FOREIGN.

GREAT BRITAIN

SPLENDID SPEECHES BY MEMBERS OF THE GOVERNMENT—POOR SHOWING MADE BY THE DUKES ON THE HUSTINGS—ENTHUSIASM LIKE THAT OF THE OLD ANTI-POVERTY DAYS.

The great political campaign carried on in Britain during the past few weeks has been the most instructive and the most encouraging which has taken place for many a long day.

Prime Minister Asquith, Chancellor of the Exchequer Lloyd George, Winston Churchill, Alex. Ure and E. G. Hemmerde are the men who have done most to instruct and educate public opinion. It is impossible to overestimate the value of the speeches delivered by these leading statesmen. The encouraging feature of the present political situation is the keen interest now being taken in the land and social questions. From the proudest duke to the humblest day labourer our people are now fully aroused to the supreme importance of the issue at stake in this election.

The most amusing thing in this campaign is to see the way the Dukes and Lords have come out into the open in defence of their unjust privileges. Nothing better than this could have happened for the cause of progress. This is exactly what every good Radical has been praying for for years and now that the opportunity has come we are seizing it and turning it to the best advantage.

One can honestly say that the way the people have treated our greatest aristocrats when on the political platform has come as a surprise and must have been a great shock to these worthies. They have had to submit to being heckled, contradicted, laughed at and jeered at. The public performances of the noble Lords have now come to an end, as may be seen by the following announcement in *The Daily Chronicle*, January 11th:

"No more performances.

The Wild Peers Variety Company,