

Amendment of the Valuation of Land Act to provide: (1) for eliminating the effect of the tax on land values in assessing the unimproved value; (2) for omitting the assessment of improved and annual values; (3) for a special assessment of improvements when necessary in cases of resumption, or for probate or other purposes.

A. G. HUIE, Secretary.

CANADA

A Canadian Conference, held under the auspices of the Canadian Single Tax and Tax Reform Associations (Mr. F. J. Dixon, M.P.P., presiding), was held at the Clifton Hotel, Niagara Falls, on Saturday afternoon, 19th August, and for a short time the following day.

In a two-column survey of the proceedings, the *TORONTO GLOBE*, August 20th, said: The Conference decided to urge upon the Dominion Parliament the justice and expediency of raising extra revenue by a tax upon the land values of the Dominion.

It was pointed out in the resolution that the national debt of Canada already exceeds half a billion dollars, and at the present rate of expenditure will in all probability reach one billion dollars at the close of the war. This prodigious debt and also the pension fund for disabled soldiers and their dependents would necessitate an enormous increase in Canada's national revenue. It was declared that a material increase in revenue could be derived through customs duties without seriously increasing the cost of living and crippling trade, adding greatly to the burden of the Canadian people.

The land values of Canada were a national resource, created by the community at large, which might be taxed without interfering with industry, crippling trade, or increasing the cost of living, but, on the contrary, would have a reverse effect of forcing idle land into use and promoting enterprise and business activity. It was estimated, for instance, that a tax of 1 per cent. on land values of Canada would produce an additional revenue of approximately \$80,000,000 per annum with a maximum of equity and certainty, and might be collected through existing municipal organisations with a minimum of expense. The resolution was moved by Mr. Henry Timmis, Montreal, seconded by Mr. A. W. Roebuck, Toronto.

In connection with these representations to the Dominion Government the conference agreed to form a Canadian Committee for the Taxation of Land Values, of which Mr. W. M. Southam, of *THE OTTAWA CITIZEN*, has been elected President; Mr. T. A. Crerar of the Grain Growers' Grain Company, Winnipeg, Vice-President; Dr. Floyd, Toronto, Vice-President; C. A. Bowman, Ottawa, Hon. Secretary-Treasurer.

The reports from various parts of the Dominion engendered on the whole a good deal of optimism as to the future, especially when the war is over.

One of the noteworthy features of the day's proceedings was a visit from the American single-taxers, who were holding a convention on the other side of the water, and cordial greetings were exchanged between the delegates of both countries. Appropriate remarks were made by Mrs. Joseph Fels, Mr. Herbert Bigelow, Cincinnati, and Mr. John Z. White, Chicago. Mr. Louis F. Post, Assistant Secretary of Labour in the Wilson Administration, was one of those at the American conference who favoured the Canadians with a visit.

In the evening and on Sunday many delegates attended the conference of American Single Taxers, which was in progress at the International Hotel, Niagara Falls, N.Y.

UNITED STATES

CONFERENCE AT NIAGARA FALLS

From Press reports we learn that 300 delegates were in attendance at the sixth Annual Conference of the Joseph Fels Fund Commission, held at Niagara Falls on 19th, 20th, and 21st August. Mrs. Louis F. Post, as on former similar occasions, occupied the chair. Reports were received from various States. Proposed constitutions to apply the tax have been drafted for Oregon and California, and will be submitted to the electors in November. In these States eight per cent. of the voters can demand the submitting of any measure to a popular vote. A majority vote only is necessary to make the measure become law. The Oregon amendment originated with the labour organisations of the State, and has been endorsed by the National Executive Council of the American Federation of Labour. It has also been endorsed by a number of the State Granges.

In Colorado the cities of the State have municipal home rule. The city of Pueblo will vote next year on the adopting of the single tax for local purposes. In the State of Pennsylvania the Legislature has empowered the second-class cities to gradually reduce taxation of improvements and increase taxation on land values. Advantage has been taken of this privilege in Pittsburg and Scranton. Under this law improvements are now assessed at 20 per cent. less than land values, and this is to be decreased 10 per cent. every three years until they will be assessed at half the rate of land values.

In New York City an effort is being made by the Lower Rent Society to secure from the Legislature permission to hold a referendum on the question of abolishing taxation of buildings. So far the Legislature has failed to pass this bill.

Reports were received from other States, but no definite propositions are pending.

The *SINGLE TAX HERALD* (Philadelphia, Pa., of August 22nd) declares the Conference to be the most successful meeting of the Commission yet held since its foundation, six years ago. The *HERALD* continues:—

In response to the request of Mrs. Mary Fels, who for the last two years has so devotedly carried on the work inaugurated by her husband, the late Joseph Fels, the Conference recommended the discontinuance of the Commission, which has directed the activities of the Joseph Fels Fund, and the establishment in its place of the American Section of the International Joseph Fels Fund Commission, the British Section of which was organised by Mrs. Fels during her late visit to Great Britain.

Mrs. Fels in explaining her reason for requesting the change declared that it was but a technical change and expressed the desire that the proposed American Section of the Joseph Fels Fund Commission would meet jointly with the National Single Tax Association, the establishment of which is provided for in the same resolution that, in effect, separated the finances of the International Fels Fund Commission and those of the proposed new National Single Tax Association.

While declaring her intention to assist the cause as liberally in the future as in the past, Mrs. Fels stated it to be her belief that the activities of the proposed national association could be more democratically conducted if it raised its own finances.

Under the provisions of the resolution authorising the formation of the National Single Tax Association, each State or sub-division of it will be directed by the Single Taxers of the locality. Recommendation for financial aid for any enterprise, which a locality is unable to finance for itself, it was stated, would receive consideration from the American Section of the International Joseph Fels Fund Commission, provided it had the endorsement of the local Single Taxers affiliated with the proposed National Single Tax Association. The headquarters of the American Section will be located in New York City.

The resolution also provides for the creation of a special committee to draft a working plan for the organisation of a democratically formed national Single Tax Association, with authority to call a conference, not later than August, 1917, to which body it will report the results of its work. The naming of the members of the special committee was entrusted to Mrs. Fels.

There is but one regret, occasioned by the removal of the headquarters of the American Section from Cincinnati to New York City, provided for in the resolution changing the status of the Commission, and that is the loss of the services of Daniel Kiefer, who, as chairman of the Commission since its inception, has given his life to the cause, for Mr. Kiefer cannot see his way clear to remove from Cincinnati.

The Conference closed with a banquet at the International Hotel, the speakers included Mrs. Fels, Professor Earl Barnes, Louis F. Post, Mrs. Post, and F. J. Dixon, M.P. (Canada).

TEXAS UNIVERSITY LEAGUE

The University of Texas has issued as "Bulletin No. 47 of 1916," a handbook on the Single Tax edited by E. D. Shurter, head of the public discussion division of the Department of Extension. The handbook is intended for the use of debaters in the University Interscholastic League debates, the question for 1916-17 being as follows:—"Resolved, that all revenues of Government—Federal, State, and local—should be derived from a single tax upon land values; constitutionality granted." Two copies of this bulletin and one copy of Louis F. Post's "Taxation of Land Values," will be sent to the principal of each school belonging to the Interscholastic League.

The Single Tax League of Texas (211, Fifth Street, San Antonio) is to be congratulated on this valuable propaganda, carried on under the auspices of the University itself in the schools throughout the State. The Bulletin is an excellent production, providing within its 87 pages an extensive list of books, pamphlets, and magazine articles, both for and against the Single Tax; the names and address of Leagues, societies, and periodicals; a brief history of the reform in the British Colonies, the United Kingdom, and the United States; a criticism of the General Property Tax by Professor E. R. A. Seligman; an outline of affirmative and negative arguments; a statement from Herbert Spencer's *Social Statics*; a digest of *PROGRESS AND POVERTY*; a sketch of Economic Principles and of Farming Conditions in Texas; and numerous negative arguments, fully stated.

University Bulletins are sent free on request to any citizen of Texas, but no doubt an application from beyond Texas would not be refused. Communications should be addressed to the Editor of University Publications, University of Texas, Austin, Texas, U.S.A. It would be a good thing if Bulletin No. 47 (1916), on the Single Tax could be placed in all the public, University, and scholastic libraries in this country.

TERMS OF INDUSTRIAL PEACE

(F.D. in the HERALD, September 23rd.)

The discussion of terms of peace that has been proceeding in certain sections of the capitalist Press contains some hints well worth the attention of the workers. The *OBSERVER*, for instance, has been opening its columns to impassioned advocacy of the return to France of the lost provinces of Alsace and Lorraine. That in itself is no new demand, but the reason now given for it is novel and important. This is to be part of the terms of peace, not for the sake of restoring to French governance a people who still cherish in their hearts a love for France, but for the sake of including in French territory the deposits of minerals and chemical salts in which those territories are so rich. The object is no idealistic one, but simply to impoverish Germany and render France more self-supporting in the natural resources from which guns and other war material are derived.

This, it is said, must be restored to France before there can be any permanent peace, for if not France will be at the mercy of Germany in some future struggle. We may inquire in passing what is meant by *France*? Is this land to be restored to the people of France, to the workers of France? Unless this land is given back to the whole people and all share equally in the benefit of its possession, it is economically a matter of indifference whether it be called French or German. The workers always form part of the nation when any sacrifice has to be made. But when any advantage is to be gained they no longer form part of the nation!

That is why there can be no industrial peace yet awhile. More ground must be won from the rich and powerful before our fight can cease. Then, when we come to lay down our terms of peace, we shall ask that the land that has been stolen from us shall be restored. We, too, have our lost provinces to get back. Until the workers get them restored they will be just in the position in which our capitalist Press pictures the French: handicapped in the fight against the exploiter because of lack of supplies; at the mercy more or less of the employer because he controls the source of supplies. The coal, and iron, and wheat lands are all his. We can produce neither food, nor clothing, nor house-room without his consent, and therefore we must submit to his terms or die.

This, then, is the reason why no substantial measure of economic justice can be achieved until the land question is settled. The Co-operative Societies have found this out. They have perfected their organisation, they have extended their operations more and more widely so as to embrace all the stages of production, and they are finding now that they are at the mercy of the men who have the land. Every economic experiment will lead to the same result; for in the end we come back to the great extractive industries—coal, iron, agriculture, and the rest—upon which our specialised factory industry depends, and we must submit to the dictation of the handful of men who own this country. Suppose we go out on strike in the effort to extract a just payment for labour exerted. How soon our little savings and the Union funds come to an end! And then, what faces us but starvation or submission? For we can produce nothing; Nature's storehouse is locked against us.

How are we to drive the enemy out of our lost provinces? That is a question to which there may be various answers, and we progressives must not let the enemy find us disunited. But as a first step, perhaps, we can all unite in demanding of the landlords a war indemnity by means of a tax on land values. We have made our sacrifice—and much more than our share—in high prices and high taxes. Let the land-monopolists pay their share. Let them bear the cost of defending their land—the land that should be ours.

NOW READY.

ONE PENNY.

NEW EDITION OF Free Trade and Land Values

By FREDERICK VERINDER,

General Secretary, English League for the Taxation of Land Values.

A Paper read at the INTERNATIONAL FREE TRADE CONGRESS
(Antwerp, August, 1910).

With a Foreword by A. G. GARDINER (*Daily News & Leader*).

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