

### International Conference

Miss M. McKeown, England; Miss H. McKeown, England; Mrs C. McLean, England; J. T. MacLaren, Scotland; Mr and Mrs E. J. McManus, England; Wm. N. McNair, Pennsylvania, Mayor of Pittsburgh; A. J. Mace, Scotland; Mr and Mrs A. W. Madsen, England; Ben C. Marsh, Washington, D.C.; H. Mathewson, Scotland; Miss E. Melland, England; Dr W. Mendelson, Pennsylvania; Sam Meyer, France; Madame S. Meyer, France; G. Miller, Massachusetts; Ashley Mitchell, England; F. Mitchener, England; H. Mitchener, England; John L. Monroe, New York; George Musson and Mr Musson, Jr., England; A. S. Munsie, Scotland. — Capt A. R. McDougal, Scotland; Frank M. Miller, England.

Fred Nielsen, Denmark; H. E. Nicholls, England; Dr A. Nicolaevsky, France; William Noble, England; Chr Norlev, Denmark; Dr R. O'Regan, New Zealand; S. Osgood, England; D. J. J. Owen, England.

Vincent Pantin, England; Mrs John Paul, England; Mr and Mrs A. H. Peake, England; Dr S. Vere Pearson, England; Frede Pedersen, Denmark; J. S. Perrott, England; John Peter, Scotland; John D. Petty, England; Mrs C. C. Platt, Florida; A. J. M. Poole, M.L.A., Manitoba; Mrs A. T. Post, Washington D.C.; T. H. Postlethwaite, England; A. Poulsen, Denmark; A. Powell, England; Mrs W. M. R. Pringle, England; Walker T. Priest, England; C. W. Walker Prescott, England; H. Proctor, England; Hon. Lawson Purdy, New York.

Mrs J. M. Ralston, Scotland; Jackson H. Ralston,

California; Miss Rattray, Scotland; A. Ravnholt, Denmark; Mr and Mrs William Reid and Miss May Reid, Scotland; A. W. Rymer Roberts, England; T. Atholl Robertson, England; W. Robson, England; George L. Rusby, New Jersey.

Mrs C. P. Sanger, England; Octave Savard, Minnesota; H. W. Schroeder, New York; Martin Schwitter, New Jersey; A. H. Scott, England; A. Luckhurst Scott, England; Samuel G. Seal, England; S. Sevenster, Holland; A. Sevenster, Holland; John B. Sharpe, New Jersey; Miss H. Shepherd, England; Thorolfur Sigurdsson, Iceland; P. Skadegaard, Denmark; Fred Skirrow, England; Charles H. Smithson, England; Viscount Snowden, England; J. H. Speeding, England; Rev. M. J. Stewart, England; W. G. Stewart, Pennsylvania; R. R. Stokes, England; Mrs F. G. Sumner, England; R. K. Swan, England; W. F. Swanton, Colorado. — A. H. Stoakes, England.

S. S. Taber, California; E. C. Tomkins, England; F. Vahey, England; Anders Vedel, Denmark; Mr Frederick Verinder and Miss Florence Verinder, England.

Ole Wang, Norway; Fiske Warren, Massachusetts; W. A. Warren, Washington; F. A. E. Waterfield, England; Rt. Hon. J. C. Wedgwood, M.P., England; Frank Welch, England; Arthur H. Weller, England; E. S. Weymouth, England; S. Wielgolaski, Norway; Capt. J. Wille, Denmark; H. H. Wilson, Pennsylvania; Sir Richard Winfrey, England; Arthur Withy, New Zealand; Dirom Young, England; Ralph Young, England.

### CHINA Sun Yat-sen's Policy

An article by Mr C. F. Strickland on "Chinese Farmers" in *The Times* (22nd June) gives some useful information about land taxation. He says:—

"There is in China no record whatever of land ownership, no system of demarcating boundaries, and no orderly method of assessing and collecting the land tax. The land records are in the hands of hereditary leeches who alone know what each field ought (according to an assessment 200 years old) annually to pay. The figure being a secret, the amount actually extorted depends on the annual contest between the strength of the assessor and the skill of the assessee.

"The system of land tax proposed by Dr Sun Yat-sen was one in which the owner of the land would himself declare its value and pay on it accordingly, but the State would check the natural tendency towards a low declaration by buying, at the declared figure, any land it desired. Though this system has nowhere yet been put into force, the first steps towards its introduction are being taken in the southern province of Kwangsi. The outcome will be interesting to study, and may result in an alleviation of the peasant's burden; he suffers at present not only from a tax which in certain areas is heavy, but from a marked irregularity in assessment and collection.

"What China really needs is a complete remeasurement of the land, a verification of title, and a reassessment of the tax. Communism among the peasants is not understood and accepted as a doctrine, but is adopted as a practical means of escape from the inequalities and severities of taxation, and also, in certain districts, from oppression by the landlord. If the injustice of the land system were remedied there would be no Communism in rural China."

The Central Government is struggling with the problem of abolishing tax-farming, making a survey and register of land ownership, and an assessment of land values for the purpose of the Sun Yat-sen plan. One of its difficulties is the lack of trained officials to carry out the task. Mr Strickland says:—

"The young men now trained in the Central Political Institute at Nanking are zealous and well instructed. Good magistrates are also recruited from other sources, and the peasant appreciates a change in quality. One

enthusiast, for instance, dealt with the defective system of the land records by summoning all the hereditary (unofficial) tax collectors of his district to a conference; he then arrested them and held them in prison until a band of young men whom he kept in readiness had carried out a hasty but reasonably just reassessment of the whole area."

### CANADA

From the *Bulletin* of the Canadian Single Tax Association, Mr Herbert T. Owens, Hon. Secretary, 30 Classic Avenue, Toronto:

On 27th May, five representatives of the Association, Mr J. H. Patterson, Mr Arthur B. Farmer, Mr Alan C. Thompson, Mr J. H. Owens and Mr A. C. Ross, appeared before the Toronto Board of Control to support a resolution from our Association, urging that vacant and improved land owned by the City should not be sold, as under the present policy, but be leased only, in order to conserve future increments in value for the City. It was ably argued by Messrs Patterson, Thompson and Farmer, that the plan would also tend to stimulate the immediate building of homes on many vacant lots and thus also help solve the present serious unemployment problem.

The Association was represented at the Canadian Youth Congress held in Ottawa, 23rd, 24th, 25th May, by Mr J. Roy Cadwell, Mrs Veronica Cadwell, with Miss S. Marion Ross as an official observer. There were 456 delegates in attendance, representing 343,666 Canadian young people.

Resolutions introduced by Mr Cadwell were reflected in the final findings of the Congress as follows: "That the principal cause of war is to be found in the power of economic monopolies, within nations, leading to international rivalries for the control of raw materials, and fields for profitable investment, which result in imperialistic policies endangering the peaceful relations of the great industrial nations."

For several weeks Messrs Ernest Farmer and A. C. Ross have been attending meetings of representatives of Toronto monetary reform groups. On 20th and 22nd May, Mr Farmer presented the Henry George monetary principles—and succeeded in clearly indicating that gains would be very small from any monetary reforms which did not include land reform. If from these meetings a Federation for Monetary Reform is developed, as expected, Single Tax principles will be carefully examined and considered.