

construction than Single Tax. Then we have a great business movement, known as The Rotary Clubs, declaring in its code of ethics that "Society best holds together when equal opportunity is accorded all men in the natural resources of this planet."

Of special work done this year, mention should be made of our canvass of all whose names appear in the last issue of "Who's Who," as to how they stand on the Single Tax. One result has been to unearth many distinguished advocates of our principles whose views on the question were previously unknown to us. We have also learned of many more in sympathy with us, though not wholly in accord, and have aroused interest in many more who now want to study the question.

Our object in assembling here is to lay plans for further development of the work. The programme prepared is subject to your approval. You are as a body a law unto yourselves.

Our Canadian brethren are holding a similar conference on the other side of the Falls and it was hoped we might give part or all of this afternoon to attend theirs in a body. But our own programme is so full, we can ill afford to give up the entire afternoon. The meeting is now open and in your hands.

CANADIAN SINGLE TAX CONFERENCE

Delegates from many places in the Dominion were in attendance at the conference of the Canadian Single Tax and Tax Reform Associations which met at the Clifton Hotel on Saturday afternoon Aug. 19 and for a short time on Sunday morning. F. J. Dixon, M.L.A., progressive independent member for Centre Winnipeg, was the chairman of the conference, and Sydenham Thompson secretary.

The policy of the associations was contained in a resolution moved by W. E. Barker, Toronto, and seconded by C. A. Bowman, Ottawa, which read as follows: "We would simply take for the community what belongs to the community, the value that attaches to land by the growth of the community; leave sacredly to the individual all that belongs to the individual."

WAR REVENUE

A resolution dealing with the Dominion war revenue, moved by Henry Timmis, Montreal, and seconded by A. W. Roebuck, follows:

"Whereas the national debt of Canada already exceeds a half billion dollars, and at the present rate of expenditure, will, in all probability, reach one billion dollars at the close of the war;

And whereas the requirements for the Pension Fund for our disabled soldiers and their dependents will undoubtedly add many millions to the Canadian national expenditure;

And whereas this prodigious debt and pension expenditure will necessitate an enormous increase in Canada's national revenue, which must be raised through taxation;

And whereas no material increase in revenue can be derived through customs duties without seriously increasing the cost of living, crippling trade, and adding greatly to the burden of the Canadian people;

And whereas the land values of Canada are a national resource, created by the community at large, which may 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;

And whereas a tax of one per cent. on land values of Canada would produce an additional revenue of approximately eighty million dollars per annum, with a maximum of equity and certainty, and may be collected through existing municipal organizations with a minimum of expense;

It is hereby resolved that this convention urges upon the Dominion Parliament the justice and expediency of raising extra revenue by a tax upon the land values of the Dominion of Canada.

Further, that a copy of this resolution be sent to the Right Honorable Sir Robert Borden and to the Right Honorable Sir Wilfred Laurier, and to the members of the Canadian Parliament and Senate, with the request that the recommendation be given their immediate and earnest consideration;

And further, that the large number of people throughout Canada who understand and appreciate the importance of this recommendation be requested to urge on their parliamentary representatives and candidates the support of the principle expressed in the resolution."

AFTER THE WAR UNEMPLOYMENT

A resolution dealing with unemployment after the war, was moved by Hector Prenter and seconded by Dr. S. T. Floyd, both of Toronto, and passed, as follows:

"Whereas the discontinuance of the manufacture of munitions and the disbanding of the Canadian Expeditionary Forces at the close of the present war will leave an additional four hundred thousand able bodied men seeking employment;

And whereas before the war the problem of unemployment in Canada was exceedingly serious;

And whereas within the Dominion millions of dollars worth of land has been for years and is now held idle and unused, for purposes of speculation;

Resolved, that the Canadian Single Taxers, in convention assembled, urge upon Dominion, Provincial and Municipal Governments, such increase of the taxes upon land values as will force this unused land into use, thus assisting in the most economical and effective way in the solution of the critical problem which must soon be faced of after-the-war unemployment."

ECONOMIC WAR REPUDIATED

"The Canadian Single Taxers, in convention assembled," said a resolution moved by Alan C. Thompson, and seconded by A. B. Farmer, "repudiate the movement prompted by selfish private interests, to perpetuate the evils of the war by transferring it from the battle field to the economic field, as is illustrated in the proposal made at the Paris conference, to increase the cost of living and the burdens of the people by still further obstructions to trade and commerce."

REMOVE RESTRICTION

In a resolution moved by Charles Kerr, and seconded by W. A. Douglass, both of Toronto, the Provincial government was urged "in the interests of justice and progress" to remove the restrictions contained in the Assessment Act preventing municipalities from granting the demands of their taxpayers for the exemption of improvements from taxation.

In connection with the resolution calling on the Dominion government to tax land values for the purpose of obtaining the extra revenue necessitated by the war, the conference nominated a Canadian Committee for the Taxation of Land Values, of which W. M. Southam of the *Ottawa Citizen* has been elected president; T. A. Crerar of the Grain Growers Company, Winnipeg, Vice-president; Dr. Floyd, Toronto, Vice-President; C. A. Bowman, Ottawa, Hon. Secretary-Treasurer.

REPORTS FROM PROVINCES

Reports were received from the majority of the provinces.

Mr. S. Thompson, secretary of the Single Tax Association of Ontario, referred the delegates to the August issue of the *Square Deal* for a report from Ontario.

The report said in part: "When additional war revenue was needed by the Dominion Government, special letters on the subject were prepared and sent to every member of the Senate and House of Commons and also to the leading newspapers of Canada, pointing out the objectionable features of the proposal of the Government and advocating a special tax on land values for Dominion purposes.

When the Chamber Bill was introduced into the Ontario Legislature to exempt farm lands of 5 acres and upwards, whether sub-divided or not, in places of under 3,000 population, a letter setting forth the objections to the bill was sent to the clerks of the municipalities interested, urging their opposition to the measure, and representatives of the society were in attendance on the committee when the bill came up, with the result that the most objectionable features were dropped and the bill made comparatively harmless.

NOVA SCOTIA

Hon. R. M. McGregor, M.L.A., New Glasgow, N. S., reported the progress of the Tax Reform in Nova Scotia in the following night letter:

"Nova Scotia Legislature last session passed an optional assessment act limited in its operation to the County of Pictou. As this county contains six municipalities there is a fine prospect of having the Act tried out. In any case we regard it as a distinct step in advance and shall endeavor to have the limitation cut out at the next session. The Legislature also passed a special Assessment Act for the city of Halifax, substituting a business and household tax for the old tax on personal property, and at the same time providing for a separation of land from improvements in the general assessment, with a reduction of twenty-five per cent. in the value of improvements beginning next year."

PROGRESS IN QUEBEC

Mr. Henry Timmis, Montreal, reporting at the convention on prospects in Quebec, stated there was a growing interest in the question of land values. "The Administration in the Province is Liberal," he said, "and I believe that at the next session of the Legislature they will favor a bill giving municipalities home rule in taxation." Giving an idea of progress on the question Mr. Timmis mentioned that in December a year ago there was a movement in Westmount to shift the tax from improvements and virtually place it on the land and notwithstanding Westmount's ultra-Conservatism the tax reformers polled forty-six per cent. of the vote polled on that proposition. It was intended to have another campaign this December, and he was hopeful that the previous educational work would tell.

STRONG ARGUMENT FOR TAX REFORM

Mr. A. B. Farmer, Toronto, said they could not make the boast in Ontario that they had a Government of very decided liberal leanings at the present time. However, tax reformers had reason to feel gratified in so far as the report of the Commission on unemployment was concerned, with the reference that land values should be taxed at a higher rate than improvements as a means of reducing the amount of unemployment in the Province.

WESTERN FARMERS WELL INFORMED

Mr. D. E. Peddie, Winnipeg, said in the West the farmers were the best informed on economic subjects. In Manitoba in the rural districts they had no municipal tax on improvements. "In Winnipeg," he said, "some seven or eight years ago we managed to have improvements taxed at a lower rate than land values, and since we have been struggling in Winnipeg to have the business tax and tax on improvements abolished and raise our municipal revenues by a tax on land alone. I believe that at the coming session of the Legislature the city will apply for and receive a charter which will give them home rule in taxation and power to take a referendum on any measure they so desire. I have no doubt we are on the eve of great events in the West. It is gradually penetrating the minds of the people that Single Tax is no

unpractical thing that cannot be applied to the business of everyday life, but is the most common-sense, practical proposition that can be advanced."

LAND VALUE TAXATION ONLY

Mr. F. J. Dixon, M.P.P. for Centre Winnipeg, also gave an interesting account of tax reform progress in the West. He referred to the Greater Winnipeg water district, covering an area of ninety-one square miles, at a cost of thirteen and a half million dollars, and declared that the whole of that money was to be raised by the taxation of land values only. He had no doubt that local option in taxation would be passed at the next session of the Manitoba Legislature. They had land value taxation already in the rural districts. In Alberta land taxation for municipal purposes was compulsory, and in addition they raise a surtax of ten mills on the dollar on land used for speculative purposes. Seven hundred thousand dollars went into the Provincial Treasury last year from this source. As a result of the higher rate for speculative land in British Columbia it was likely that 2,000,000 acres would return to the Government, the speculators having difficulties with this land.

One of the noteworthy features of Saturday's proceedings was a visit from the American Single Taxers 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, and Senor Modesto C. Rolland, of Mexico.

ECHOES FROM THE NATIONAL CAPITAL

(For the Review)

By **BENJAMIN F. LINDAS**

SLIPPING BACKWARDS

Those of us in Washington who take an interest in the question of taxation used to congratulate ourselves on the fact that we had, in some respects, slightly better tax laws than most of the other large cities. We had no tax upon intangible personal property; we had no tax on bank deposits, and we were allowed an exemption of \$1,000 on household furniture. Then, further, we used to congratulate ourselves on the fact that District affairs were in the hands of the picked legislative ability of the nation. "Of course," we used to say, "these men are busy with momentous public questions, but some day when their desks are cleared, we are going before them and point out to them the changes needed in our tax laws, and they, with their political experience and quick intelligence, will immediately recognize the justice of our suggestions, and make the Capital City the first Single Tax experiment in this country."