

of the government, economically administered, in said State or political subdivision of same."

The conference adjourned subject to call of the chairman.—R. BEDICHEK.

SINGLE TAX PARTY DINNER AT PHILADELPHIA

The Single Tax Party of Penn. held its 1st Anniversary Banquet at the Continental Hotel on April 8th, and it proved to be the *biggest Single Tax event that ever happened* in Phila.

Two hundred or more men and women from New York, New Jersey, Delaware, and interior of Penn. gathered together and sat for 4 hours listening to real Single Tax speakers relate the merits of Single Tax, and the absolute necessity of *perserving Single Tax integrity* through the medium of separate party action.

Jas. A. Robinson called upon the Party's candidate for city solicitor, Wm. G. Wright, who spoke upon the need of Single Taxers acting as guides or saviours of a wayward humanity. Robt. G. Macauley, the editor of the Party's organ, *The Single Tax Herald*—spoke in a manner and style calculated to remove any doubts in the minds of the "almost persuaded" about what Single Tax means. Jerome C. Reis, the State Organizer of the Party, next spoke on the absolute need of organization (and an honor bound organization) to save the S. T. movement from complete disintegration. W. J. Wallace, of New Jersey candidate of the Land Value Tax Party for President in 1912, next spoke for party unity with an appealing force and convincing calmness which were irresistible. Next came Leo. W. Marks, the Party's candidate for Mayor, with an eloquent portrayal of the Party activities. A poem followed by Oliver McKnight, the Party's candidate for Sheriff, on "The Regenerated Single Taxer," dealing with the activities of the Single Taxer *before and after* the "Regeneration"—the formation of the Party on April 4th 1915. John W. Dix, candidate for Coroner, spoke about

the absentee Single Taxers, and gave reasons why so many Single Taxers were not at the Banquet and why so many of them were. Last, but by no means least on the list of speakers, came Paul M. Gottlieb—the little fire-eating, stentorian-voiced youthful pride of the Party, who spoke of the "Hyphenated Single Taxer," and showed how and why the odious term of "hyphenated" would cease to be a word in the political vocabulary.

The speeches were interspersed with selections of music rendered by the Rous-Osgood Trio. Other musical features were the rendering of a phonographic record "The Land Song," specially imported for the occasion. The collective singing of the same song, under the leadership of W. E. Smith, and a vocal selection by Miss Belir—a musical celebrity of note.

Considering the Banquet from all sides; from the character of the speeches and the applause, from the enthusiasm aroused and efficient action inspired, and from all the other features and incidents, we feel that it was a great event, and we hope that those who have opposed separate party action in the past, will take the "lesson to their hearts," and at least make inquiry into the merits of our claims.—OLIVER MCKNIGHT.

THE ONTARIO COMMISSION ON UNEMPLOYMENT

The Ontario Commission on unemployment has rendered its report in a volume of over 300 pages. Like most reports of this kind it embodies suggestions and recommendations which are bewildering in their variety. The testimony is of the same general character, with the exception of that given by Single Taxers. On page 202 the testimony of the Rev. Andrew Brown is given. Among the contributory causes of unemployment this writer places first the system of taxation, and says: "I feel that by penalizing the building of homes or the building of factories by taxing them when they are built we thereby handicap to that extent the building of

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