

for these men were attacked as Single Taxers during the campaign and the voters—at least the large number of them—were under no delusion when they cast their votes, even though on the ballot these names appeared without the party designation, the judiciary ticket being non-partisan under the Ohio election laws.

Death of Jerome C. Reis

JERRY REIS is dead! Many will read this announcement with inexpressible sorrow. He was only 32 years of age, and succumbed to an illness from which he had suffered intermittently for more than two years.

Those who recall the splendid work he did as Director of Publicity for the Single Tax Party at Chicago and in the days preceding when the convention was approaching, realize now that he walked with death when he was urging his waning physical strength to the great task he had set himself. And more than at any time during two decades that have passed the Single Tax was being talked of in the public prints. The man responsible for it was the earnest, hustling disciple to whom the gospel of man's redemption through the application of the philosophy of Henry George was a religion.

Those who want the Single Tax only in a feeble, half-hearted way were inclined to resent the fierce fighting spirit of this crusader. But those who knew him best loved him for his whole-hearted devotion. His place in the movement will not soon be filled.

The funeral services of our departed friend took place at the residence of his uncle with whom he lived at 1233 West Allegheny Avenue, Philadelphia. "This man was a crusader for social justice as expounded by Henry George," said the Rev. Abraham Feldman, assistant rabbi of the Kenneth Israel Synagogue who officiated at the funeral service.

The National Single Tax Party sent a wreath of flowers, and the New York Single Tax Party was represented by George R. Macey, and the New Jersey Party by Wm. J. Wallace.

Mr. Reis was born at Catasauqua, Pa., and attended school in Philadelphia.

He is survived by a sister and a brother, Herbert D. Reis. Byron H. Reis, another brother, died in France while serving with the Twenty-ninth Division.

Lecture Appointments of John Z. White

HOLYOKE, MASS.: Tuesday noon, February 15th, Rotary Club.

STAMFORD, CONN.: Wednesday noon, February 16th, Kiwanis Club.

WORCESTER, MASS.: Thursday noon, February 17th, Rotary Club.

NEW YORK CITY: Saturday evening, February 19th, Osteopathic Society.

STOW, MASS.: Monday evening, February 21st, Congregational Church.

TONAWANDA, N. Y.: Wednesday noon, February 23rd, Kiwanis Club.

LOCKPORT, N. Y.: Thursday noon, February 24th, Rotary Club.

HUDSON, MASS.: Monday evening, March 7th, Board of Trade.

WHITINSVILLE, MASS.: Tuesday evening, March 8th, Congregational Church.

PORT HURON, MICH.: Tuesday evening, March 15th, Chamber of Commerce.

HAMILTON, ONTARIO: Friday evening, March 18th, Scientific Association.

COLUMBUS, OHIO: Thursday noon, March 24th, Exchange Club.

CINCINNATI, OHIO: Friday noon, March 25th, Woman's City Club.

Canada

THE recent civic elections of Toronto, on January 1st, recorded another advance for Tax Reform, when the House Exemption by-law received the assent of the electors, as follows:

For the by-law	- - - -	20,039
Against	- - - -	8,469
		11,570
Majority in favor	- - -	11,570

In brief, this by-law provides for an exemption graded from 50 to 10 per cent. on dwellings assessed up to \$4,000 in value.

Another objective gained was the election of Alderman Honeyford, our chief advocate in last year's council, to the head of the poll in his ward.

Since this election, a report by the city departments has been presented to the city council, advising that this change in assessment should not go into effect until 1922, and on January 24, the City Council decided to accept this advice with only Alderman Honeyford dissenting.

Our resourceful opponent, Assessment Commissioner Forman, is seeking to neutralize the effect of this exemption by a new classification of the buildings in Toronto, to be assessed on the cubic foot basis.

This plan has 35 classifications to cover all city buildings with varying rates according to finish, heating, etc.

Similar assessments in the city of Hamilton had much opposition, as they retarded industry and encouraged unemployment.

On January 10, Dr. O. R. Avison, for 28 years a medical missionary in Korea, and a prominent Single Taxer, addressed the Association.

He said that in the Missionary Colleges of Seoul, the subject of equal and just taxation, formed part of the curriculum.

Recently Mr. A. W. Roebuck, a prominent member of

the Association, addressed the Canadian Engineering Institute, where he advocated the building of a subway under Toronto's central street, thus saving \$25,000,000 annually to the people, as much of the cost would be levied on the properties directly benefited. S. T.

NOTE: The discussion of tax exemption in Toronto City Council brought out a somewhat new phase of the anti-Single Tax campaign. The Single Tax has usually been attacked as Socialism, as a bid to the mob, as wholesale robbery of the rich.

But in the debate in the Toronto City Council, Alderman Plowman argued that the measure before the Council would favor wealthy organizations like the Dominion Bank, Royal Bank, Consumers Gas Company, and other institutions of associated capital.

In so far as the wealthy corporations such as those named are producers and not parasites, the Single Tax favors them, as the Alderman showed. And what of it? What are the interests concerned in fomenting jealousies and misunderstandings between the only productive elements of our civilization? The land speculator has played his game cleverly. In the case of Alderman Plowman it was a trifle overdone.—EDITOR SINGLE TAX REVIEW.

Ontario Organized Labor Favors Sane Taxation

REPRESENTATIVES of the Sault Ste. Marie branch of the Independent Labor Party appeared before the Tariff Commission on October 18th to present their case for a modification of the protective tariff now in force in Canada. Following are their arguments:

"Labor of this city has put itself on record as supporting the gradual elimination of all import duty or taxes on food, clothing, including boots and shoes, tools and machinery used in production, and the loss of revenue that is now collected by taxing essentials of life and production be placed on land and luxuries, commencing by placing a tax of 1 per cent. upon land values, exempting all improvements.

REMOVE TAXES FROM RAW MATERIALS

"Industries of nearly every kind have requested that taxation be removed from raw materials essential to the respective industries. This is sound business principle, and should be adopted by our government, which is, or at least should be, the executive head of every industry in our country. If some industries have their essential commodities free from taxation, then all essential industries should enjoy the same right, otherwise an injustice is being done, which naturally causes enmity between those engaged in the different industries.

"If any industry should have its essentials free from taxation, the home, which is of so great importance, should also enjoy this right. The value of any industry should be, and finally will be, measured by the aid and sustenance it gives to the home. Food and clothing, the raw materials of the home, are its essentials.

"Increased production is a high aim of good government, therefore to retard production by taxing its essentials, is wrong. The aim of good government is the placing of taxes, necessary for the maintenance of that government; where it will increase rather than retard production.

"To increase production to its maximum it is necessary to have as many as possible engaged in production. Labor is the most perishable commodity on the market. Like opportunity, it must be used, as time passes, or it is forever lost.

PUT TAXES ON THE LAND

"Land, including all natural resources, is the source from which all wealth is created by the judicious application of labor, therefore a system of taxation which will induce the most people to work the most productive land by the most productive methods, will make the most prosperous nation, and that is the system we should adopt. The placing of more taxation upon the land, including natural resources, that is now held idle, will compel those holding them to either use or sell to others who will use them. In this way our people will be engaged in the industry most natural, therefore the most profitable to the nation. It is right and proper that these idle lands should pay their share of federal taxes, because the value they now have is largely due to expenditures made by the federal government."

Hon. T. A. Crerar Endorsed as Leader of Progressive Party

HON. T. A. CRERAR was formally endorsed by the United Farmers of Ontario as the leader of the New Progressive Party in federal politics, when a resolution passed by the Canadian Council of Agriculture, of which Mr. Burnaby is president and Ontario organized farmers form an important part, was endorsed without change and with little else, save enthusiasm. It reads as follows:

"That the Council of Agriculture recognizes the third parliamentary group in the House of Commons as the present parliamentary exponents of the New National Policy and gives its full endorsement to their action in choosing as their leader, the Hon. Thomas Alexander, and commends him to all the provincial organizations."

Tax on Idle Lands Held by Speculators Favored

AN idle-lands surtax to remedy absentee landlordism was advocated for the northern sections of the Province by a resolution passed, which also discussed the question of boundary fences for the protection of settlers' stock, as follows:

"Whereas, a large number of locations are being held in idleness in these parts of Ontario that have been opened for settlement,