

before the Legislative Committee. The Commissioner came in for some strong criticism, and his report was so badly handled that they sent it back to him. Since then the matter has been in abeyance, but we have kept pushing it, through the press, until, on account of the house famine here at present, it has become a live question and all the papers are discussing it.

The government laid a new assessment bill before the Legislature last session, and through diligent hard work we hope to accomplish something through it. Our object is to get a clause incorporated permitting the option of the \$700 exemption to all municipalities. Such a clause would be the greatest advance ever made by us, and would enable us to extend our association to all the large towns and cities in the province.

The value of the \$700 exemption cannot be overestimated. A few figures in regard to Toronto will best serve to explain the results.

If \$700 of the assessment of every dwelling was exempt from taxation the rate on the remaining assessment (which includes the land) would be raised from 20 to 24 mills on the dollar, and the taxes on a thousand dollar house and lot would be reduced 12.80 per annum. The exemption falling on the building only the reduction in taxes would soon stimulate building sufficiently to reduce rents. It will be seen though that on a large house the exemption has not the same result. The extra four mills on the remaining assessment, which is very large, more than counterbalances the reduction in taxes through the exemption, so that it is small houses that will be encouraged.

The increase of four mills in the tax rate will fall upon all the land, which would mean an increase of \$28,000 per annum in the taxes of the vacant land alone. That would soon put the speculators to work.

The exemption of buildings and the increased tax on land would so encourage building that we calculate the increased competition would reduce rents on an average five dollars per month, which would mean a saving of between one and one-half and two million dollars a year to the rent payers of this city.

This is a taking proposition which appeals to the average man and we are talking it. The house famine here just now is terrible, and consequently we have a fighting chance of winning our point.

The bill now contains a clause for the taxation of franchises. This is due to some of our work back in the Fall of 1900.

A Royal Commission had been appointed to take evidence on taxation. People came from far and near to advance their views, amongst them came the Single Taxers. We always commanded marked attention and our work bore its fruit. We were the only ones who advocated a tax on franchises and

a clause for that purpose has been inserted in the bill. We opposed the personalty tax. Others did the same, and the bill proposes to abolish it. The separate assessment of land and improvements is also proposed. This has been done heretofore in Toronto and some of the other cities, but now it is proposed to make it general throughout the provinces.

In place of the old personalty tax which is "an abomination and a curse" amongst all fair minded people the commission proposes a "business tax." This is almost as objectionable.

Our latest move has been to establish an organ known as "The Canadian Single Taxer" and published monthly at 50c. a year. This is intended to contain all the Canadian news, and will be used to bind our members together. We have an active membership of 800 in Toronto.

Our annual meeting came off very successfully on the 9th inst. A general report of the year's work was given by the Secretary. The Treasurer's report showed a net income of exactly \$1,200.00 for the year. In addition to that Prof. Bellangee raised \$225.00 for Fairhope, and since Oct. 1st we have floated a paper and raised some \$300.00 capital for that.

During the coming season we intend trying to organize some of the other cities of the province. We also propose to hold our Winter series of Sunday afternoon meetings in one of the opera houses.

A "Direct Legislation League of Ontario" has been formed with the following officers: James L. Hughes, President, Toronto; David Hastings, Vice-President, Hamilton; W. E. Hamill, M.D., Secretary-Treasurer, Toronto; Walter H. Roebuck, Assistant Secretary, Toronto. The office of the League is to be at 155 Bay St., Toronto, and representative committees throughout the province are being formed. The success of the Direct Legislation people here in securing its adoption by the City Council last Winter has emboldened them to try for greater things.

WALTER H. ROEBUCK,
Sec. Single Tax Ass'n, Toronto, Can.

SCOTLAND.

There is not much new to report from this side. The Scottish Single Tax League convened a meeting Wednesday, September 2nd to commemorate the birth of Henry George. Henry Taylor, of South Australia, delivered the principal address to a very representative gathering of active Glasgow Single Taxers. Similar meetings were held across the border in Keighley, Halifax and Silsden addressed by Edwin Adam, President of the Edinburgh Taxation of Land Values League. The meeting held by the English League for the Taxation of Land Values took the form of a dinner held in London, September 29th. These memorial

meetings mark the beginning of our Winter indoor session's platform work and do it well by recalling to us the great work of our guide and teacher, Henry George. Here in Glasgow we have arranged a second special series of free lectures on Political Economy (as per enclosed card). In view of the coming general election the politicians are busy placing candidates, and the new candidates of the Liberal party in Scotland are, so far, strong advocates of the taxation of land values; all of them refer to the question as one of pressing urgency in their opening speeches to the electors. The candidate for the Town of Greenock makes the question the first plank in his platform and further suggests it as an alternative to the protectionist proposals of Mr. Chamberlain. The candidate for Dumbartonshire, Dr. J. Dundas White, is an out and out Single Taxer. He is the author of a small book entitled "Economic Ideals," the opening sentences of which run, "The first object of practical economics should be to promote the development of all the natural resources of the country. . . . All men have equal rights to the earth, and the air, and to the other gifts of nature. On that, and on no narrower foundation, can a just land system be built." To secure these rights to natural agencies Dr. White advocates freeing industry from taxation and substituting taxation of land values. The Dumbartonshire Liberals who heard Dr. White ably expound his views the other night for the first time are delighted at the prospect of the fight with such a thorough-going radical to lead them. Dr. White's adoption as Liberal candidate for Dumbartonshire marks progress in Scotland for our ideas. We have had two bye-elections recently—Argylshire and St. Andrews Burgh. The land question and the taxation of land values figured largely in both contests as of primary importance. The candidates were made to feel and acknowledge this at almost every meeting. The Liberals won both seats.

In an unsigned article in your Summer number the view is expressed that the issue of Protection raised in Great Britain by Mr. Chamberlain seems to have come to naught, and that for the time the movement has come to a halt. The friend that penned that statement I am afraid did not know the facts of the case, nor is he acquainted with our pushful politician, Joseph Chamberlain. We are fairly launched into a sea of tariff discussion promoted by Mr. Chamberlain. Since that time he has resigned the position he held in the Government as Colonial Secretary in order to secure greater freedom in his propaganda efforts. Undoubtedly the issue now is protection versus free imports. So far the Government agrees with Mr. Chamberlain regarding the policy of retaliation, while the opposition continue to offer a mere negation. What is wanted on this side at this time is a Richard Cobden, or a Tom L. Johnson to point to the true remedy and to make the pace on the

lines of extending our present policy of freedom to exchange in the direction of taxing land values. The *Daily News*, the leading Liberal organ, in an able leader the other day said, "The Liberal party had something to do besides standing by Cobden's great achievement, it must carry out Cobden's great legacy, the taxation of land values. This is the reply," the *News* says, "we have to make to Mr. Chamberlain's attack on free trade. Let our reply be to complete Richard Cobden's work and to add free land to free trade. Liberalism can never have a greater cause." In reply to a correspondent, the Liberal leader, Sir Henry Campbell-Bannerman affirms his belief in the statistics formed by Mr. Rowntree and Mr. Charles Booth regarding the 12 millions of our people on the verge of starvation and points out that in his (Sir Henry's) opinion the remedy is not to be found in Protection, but rather in the direction of altering our present system of land tenure by the taxation of land values. This so far is the only indication we have from the high places of liberalism of any appreciation of the logic and strength of our contention. Meanwhile the Liberal Association, the Free Trade Union formed for the special purpose of opposing Protection, and the Cobden Club are spending thousands of pounds in the publication and distribution of literature and by public lectures and conferences to show by statistics the abounding prosperity (!) that Great Britain has enjoyed since the adoption of our free trade policy so-called. But in the face of the struggle for a living among the great mass of the people, this is so much beating of the air. Mr. Chamberlain formally opened his campaign in Glasgow last night. He proposes a readjustment of the present taxes upon food. There can only be one genuine liberal reply to this position and that is to take all taxation off food, and to relieve industry as much as possible of the burden of taxation. In the long run taxation must either come from the earnings of industry or from the earnings of the community, land values. We anticipate that the Liberals will be slowly driven to take up this position, either that or sooner or later Mr. Chamberlain will win. Our organizations and Single Taxers throughout the country are pushing the sale of the cheap edition of "Protection or Free Trade." So far 20,000 copies have been put into circulation. On the platform and in the press our friends are also active in pushing the true issue to the front.

JOHN PAUL.

ECHOES OF THE SYMPOSIUM ON INDEPENDENT POLITICAL ACTION.

Following are some additional letters on the question of Independent Political Action, continued from our last number. It will be remembered that Mr. Weeks put the