

Toronto, where he was well received, and on the 7th of October went to Cleveland, where we hope he will give Tom L. Johnson a lift *pro bono publico*.

Beginning early in November, a series of Sunday evening talks will be given this Fall and Winter in Mr. Power's, church on the topic, "What Buffalo needs." It is unnecessary to say that the cat will be held before the people at every meeting, for Single Taxers are in evidence in that society.

An effort is to be made by members of the Common Council to adopt an ordinance imposing a tax on vehicles, not for police, but for revenue purposes. "The people who use the pavements ought to pay for them, you know," even if pavements are laid to increase and facilitate traffic, while the taxation of vehicles will tend to reduce and embarrass it, and the practical exemption of abutting lands from the obligations to pay for the improvements which increase their value is a bonus paid by industry to privilege.

PENNSYLVANIA, PHILADELPHIA.—(Special Correspondence.—William Ryan.)—Following the usual custom of former years, we have been holding open air meetings on Sunday, Tuesday and Thursday evenings on the north plaza of the City Hall all Summer. At these meetings, besides our own Philadelphia speakers, we have had Mr. John S. Crosby and Mr. Wm. Rodd, of New York City and Mr. Trueman, of New Haven, Conn. We have had crowds ranging from 100 to 500 at these meetings, and good work is being done despite the fact that many of the old and best Single Tax speakers have not been very active this year. Still it is a hopeful sign that new speakers have been added to the list.

The Single Taxers of Philadelphia, Wilmington and vicinity celebrated the anniversary of Henry George's birthday on Sunday, September 6th, by a picnic to Arden, Delaware. Here many of the veterans of the Delaware campaign met, and many of the relics of that campaign were displayed. After the younger ones had played base ball and romped to their hearts' content, and the older ones had recalled many incidents of their propaganda work, the following speakers addressed a meeting in the grove: Chairman, R. F. Powell, Mr. Richard Chambers, of Camden, N. J., who recited the chapter on liberty, entitled "The Central Truth" from "Progress and Poverty," Mr. Hogan of Wilmington and Mr. Boos, from Milford, Delaware, who told of progress in Delaware. Philadelphia was represented by our pastor, H. V. Hetzel, who had just come on from New York for the occasion, Messrs. Wm. Price, Rev. Dr. Amies and G. Frank Stephens. The speaker of the day was the well known orator, Mr. John S. Crosby, of New York. The same evening, Mr. John S. Crosby spoke at the open air meeting in Philadelphia and the

next afternoon—Labor Day—he was the speaker at the labor celebration at Washington Park on the Delaware.

There has been much discussion on the question of taxation in the newspapers here during the past Summer. When Mayor John Weaver delivered his inaugural address in April, he advocated the equalization of taxation by a full 100 per cent. valuation of all property, instead of the slip shod method which assesses property from 20 to 100 per cent. according to the ability of the owner to either bribe or fool the assessor. And he also advocates the publication of the assessments so as to insure correct valuation. This is the plan of the new New York law, which Lawson Purdy, of the New York Tax Reform Association did so much to secure.

The effect of an equalization of taxes is to tax the large land values in the centre of the city and the vacant lots on the outskirts. These are the ones which are usually taxed far below the true value, while the small homes are taxed to the full value and some times more.

In the discussion that has followed the Mayor's address many influential citizens have repeatedly quoted the New York law, and to-day's papers admit that the Mayor has been successful and we shall now have a full valuation assessment with a corresponding reduction in the rate from \$1.85 to \$1.50 on the \$100. In other words, taxes of the small homes are to be reduced 35 cents on the \$100 and the heretofore untaxed land values are to bear the burden.

All of this, besides the separate assessment act in New York, is the result of the propaganda work of Single Taxers. To those who say the Single Tax is all right, but we will never get it, I would say they do not read the signs of the times

News—Foreign.

TORONTO.

The past Summer has been the most eventful and by far the busiest of any in the history of this association.

We have got a working proposition and are now projecting the Single Tax into practical politics.

Last Winter Ald. Dr. Noble, who is a Single Taxer, laid a motion before the City Council to ask the Legislature for power to exempt dwellings from taxation to the extent of \$700. After being referred to the Legislative Committee of the City Council the motion was handed to the Assessment Commissioner, a civic employee, to report upon. This was the course we had anticipated, and he had promised us to support it. But when his report came out we found that other influences had been brought to bear upon him and he had thrown all the weight of his office against us. We at once organized a strong deputation and appeared

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 Salsden 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