hearing February 16th, the legislative committee unanimously voted to report that the bill "ought to pass." In its final form the bill specifies that the assessors "shall estimate and record separately the value of the land, exclusive of buildings or other improvements, in each parcel of real estate."

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Single Tax Work in Massachusetts.

A conference of the Massachusetts Single Tax League was held in Tremont Temple, Boston, on the 22nd, at which James R. Carret, the president, presided. Prof. Lewis J. Johnson, of Harvard, offered a resolution urging upon the legislature the passage of House bill No. 365 (pp. 52, 74, 179) or its substantial equivalent, providing for the establishment of the Initiative and Referendum in the Commonwealth. He said he believed the House of Representatives would give the necessary two-thirds vote in favor of the proposed Constitutional amendment, but that the matter must come up for a second vote before being submitted to the people and therefore the real struggle would come next year. There was more danger in the Senate, he thought, although only a majority vote is needed in that body. Prof. Johnson felt, as reported by the Boston Globe, that it is of the-

utmost importance and necessity to "play politics" a little by sending men of real power and influence, men who are students of political economy and scholars in the science of true democracy, to the members of the legislature and acquainting them with the facts and urging them to vote for the rights of the people.

Prof. Johnson's resolution was adopted; and soon thereafter a message from Gov. Foss, thanking the League for its stand for the Initiative and Referendum, was received. The secretary, Thatcher Clark, then offered a resolution commending the Mayor of Boston for recommending to the Governor of the Commonwealth to favor such legislation as may be needed to secure more fully by taxation the large value attaching to land as the direct results of public expenditure, which was adopted. In connection with Mr. Clark's resolution, President Carret advised that the Mayor be assisted and supported by reporting every instance known of property escaping taxation. Canadian reciprocity was endorsed by the adoption of a resolution by Robert B. Capon, substantially quoting the language of Lloyd George, the Liberal leader in the British Parliament, as follows:

We rejoice that the proposed Canadian reciprocity agreement has been negotiated, and heartily trust it will be carried to a successful conclusion. We regard it as a great triumph for common sense, an immense stride in the cause of free trade and an incalculable step toward fraternity and co-operation of the English-speaking family.

C. B. Fillebrown urged the gathering of facts relating to the working of the Single Tax in towns,

cities and countries, and said that this was now being done in the Canadian northwest under the patronage of the railroads. His remarks were in connection with a declaration of the League dated February 14, that it—

wishes to announce to members and friends the revision of the constitution of the League, undertaken for the purpose of making the League an effective organization in the cause of land-value taxation. Events during the past two years indicate a widespread and rapidly growing sentiment in favor of the taxation of land values, and the exemption of industry from tax burdens. The British budget of 1910 embodied a measure of land-value taxation and more is promised. The Canadian cities of Victoria, Vancouver, Prince Rupert, Calgary and Edmonton have adopted the single tax for municipal purposes with the expected satisfactory results. Oregon last November adopted an amendment to her Constitution providing for county option in taxation, and there is good reason to believe several counties will adopt the single tax at the next election. In Massachusetts the time seems ripe for effective work to secure this vital reform. A necessary basis for effective work by the League is a strong active membership. The League plans to open a vigorous educational campaign with the purpose of securing as soon as possible such Constitutional amendments and legislation as may be necessary to set the Single Tax in operation in Massachusetts.

The conference had been opened by the Rev. Daniel Roy Freeman of Braintree with an address on "The Aims and Means of Progress."

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The Fels Single Tax Tour.

Joseph Fels and Daniel Kiefer (p. 180) were at Grand Junction, Colo., on the 19th, where Mr. Fels was met by a large audience whose attention he held to the end, and was greeted by an enthusiastic reception at the close of the meeting. The next stop of importance was Denver, and then Kansas City, St. Louis, Chicago and South Bend.

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The Mexican Revolution.

The insurrection in Mexico (p. 181) continues to flourish. According to a dispatch of the 27th from Douglas, Ariz., 200 insurrectos had captured the town of Fronteras, south from Douglas across the border. The town was defended by fifteen civilian soldiers, and five of the revolutionists were killed. Dr. Vasquez Gomez, head of the confidential agency representing the revolutionary party at Washington, announced on the 26th that he had received from the Diaz government indirect peace overtures. Dr. Gomez, who was for a long time the family physician of President Diaz, and who was, in the last election, candidate for the vice-presidency of Mexico on the same ticket as

Francisco I. Madero (vol. xiii, pp. 613, 1114), the candidate for President, declared the provisional government would not "undertake any negotiations of peace except under the condition that the delegates shall be legally and fully authorized with written powers." He added that it was further desired by the revolutionists that the arrangement for peace negotiations "should be published and recognized by the federal government officially." These steps, he explained, were necessary because of the repudiation by the federal government of connection with the peace conference arranged by Governor Sanchez last November.

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Canadian Reciprocity.

In the Dominion Parliament at Ottawa on the 22nd, an amendment to the act approving the reciprocity agreement with the United States (pp. 170, 181), made by F. D. Monk, the leading "French nationalist," accepted by Sir Wilfrid Laurier, the premier, and adopted without dissent, declared that with a view to dispelling the feeling of unrest created in Canada by comments made in the United States and Canada as to the political consequences of the agreement, the House wished to affirm emphatically its determination to preserve intact the bonds which unite Canada to the British Empire, and the full liberty of Canada to control her fiscal policy and internal autonomy. In speaking on the subject the mover of the resolution explained that in Canada, the United States and Great Britain, some public men and a part of the press had stated that annexation was bound to follow reciprocity; but he believed there was no genuine annexation sentiment in Canada, and that a statement to that effect should be formally made. The Premier said that there was not one man on his side in the House who has ever thought of any such thing as annexation. "But," he added, "if it is necessary in order to strengthen the wavering faith of the honorable gentleman opposite I have no objection to accepting the motion."

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The agreement was reported out of the finance committee of the United States Senate (p. 181) on the 24th without recommendation. The vote in committee was 7 to 6 against a favorable report and 7 to 6 against an unfavorable one. So the measure comes back to the Senate without recommendation. The following members of the committee voted for the measure: Lodge, Penrose, Cullom and Flint, Republicans, and Money and Stone, Democrats; those who voted the other way were Burrows, Hale, McCumber and Smoot, Republicans, and Bailey, Taliaferro and Simmons, Democrats. On a motion to make an adverse report Senator Smoot saved the measure.

The British Parliament.

The measure for the abrogation of the Lords' veto, which Mr. Asquith introduced in the British House of Commons on the 21st with an uncompromising speech (p. 181), provides in substance, as to money bills, that—

if having been passed by the House of Commons, and sent up to the House of Lords at least one month before the end of the session, the bill is not passed by the House of Lords without amendment within one month after it is so sent up, it shall, unless the House of Commons direct to the contrary, be presented to His Majesty and become an act of Parliament on the Royal assent being signified, notwithstanding that the House of Lords has not consented to the bill.

A money bill is described as one which—

in the opinion of the Speaker of the House of Commons, contains only provisions dealing with all or any of the following subjects, namely: the imposition, repeal, remission, alteration or regulation of taxation; charges on the consolidated fund or the provision of money by Parliament; supply; the appropriation, control or regulation of public money; the raising or guarantee of any loan or the repayment thereof; or matters incidental to those subjects or any of them. No amendment to a money bill which, in the opinion of the Speaker of the House of Commons, prevents the bill retaining such a character will be permitted.

As to other than money bills, the measure provides in substance that—

if it is passed by the House of Commons in three successive sessions (whether of the same Parliament or not) and, having been sent up to the House of Lords at least one month before the end of the session, is rejected by the House of Lords in each of those sessions, that bill shall, on its rejection for the third time by the House of Lords, unless the House of Commons direct to the contrary, be presented to His Majesty and become an act of Parliament on the Royal assent being signified thereto notwithstanding that the House of Lords has not consented to the bill. Two years must elapse, however, between the date of the first introduction of the bill in the Commons and the date on which it passes the House of Commons for the third time. Provision also is made for the amendment of measures during the time they may be pending, and the bill also describes what may be regarded as the rejection of bills by the Lords.

Other clauses of the act provide that—

"nothing in this act shall diminish or qualify the existing rights and privileges of the House of Commons," and that "five years shall be substituted for seven years as the time fixed for the maximum duration of Parliament under the septennial act of 1715."

After debate the measure passed its first reading in the Commons on the 22nd, by 351 to 227—a majority of 124.

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