

Samuel Chisholm (Glasgow), and Hon. Tom L. Johnson are among the patrons.

The bazaar will be held in Glasgow in the early part of next year, and all interested, especially the ladies, are cordially invited to join in making this effort a decided success.

The patrons include: The Hon. Lord Provost Samuel Chisholm, Glasgow; Hon Tom L. Johnson, Mayor of Cleveland, Ohio; D. V. Pirie, M. P., Thomas Shaw, M. P., Edmund Robertson, M. P., Alex. Ure, M. P., Charles Trevelyan, M. P., J. H. Dalziel, M. P., Alex. H. Black, M. P., H. Broadhurst, M. P., J. Wilson, M. P., A. W. Soames, M. P., J. H. Whitley, M. P., W. H. Holland, M. P., Wm. McKillop, M. P., T. Burt, M. P., Richard McGhee, ex-M. P., W. P. Byles, ex-M. P. (Shipley), Alfred Billson, ex-M. P. (Halifax), Arthur Dewar, ex-M. P.

The Executive invites and will receive with pleasure the names and addresses of those willing to assist in any way. Subscribers outside Glasgow and abroad, whose confidence we have and enjoy, are specially invited to give the bazaar their enthusiastic support.

Special Council Meeting of the Scottish Liberal Association to Receive and Consider Report of Executive Council on How Best to Apply the Principle of the Taxation of Land Values.

The findings of the Committee were as follows:

1. The term land value, or the value of land, shall be held to mean that value which attaches to land as land, irrespective of its use or improvement, and not the value due to the expenditure of capital or labor of the owner or his tenants.

2. Such value shall be estimated to be the sum the said land would bring if offered in the open market free of all burdens and restrictions (unless such restrictions as are imposed by public authority).

3. Every owner of land shall be bound when making his annual return to the Assessor under the Lands Valuation Acts, to make in addition a correct return of the extent and value of his land, as land, apart from improvement.

4. The value so returned, if satisfactory to the Assessor or adjusted according to procedure under the Lands Valuation Acts, shall form a basis of taxation and have an annual tax imposed upon said value whether the land is in use or not.

5. Any proprietor so assessed, whose land is subject to an annual or periodical payment, shall be entitled to deduct from such annual or periodical payment made by him the proportion of the tax equal to what would be levied upon said annual or periodical payment if it had been returned as a separate value.

GERMANY.

Special Correspondence Berlin, Germany.

The following is a translation of the German land reformers' platform, recently adopted:

I. The Society of German Land Reformers sees in the land question the social and industrial question.

It maintains that the land, the foundation of all national existence, should be put under one right, that will extend its use for homesteads and workshops, that will exclude all misuse, and will take the increased value which it receives without the labor of the individual, for the benefit of the whole community.

From this point of view the society makes the following demands:

I. To convey all the credits on realty into public hands.

II. Prevention of all monopoly in the use of the natural resources.

III. Maintenance and systematic extension of the public domain.

2. Enactment of a housing law, that will prevent speculation in land and exclude such living rooms as are detrimental to the health and the morals of the community.

3. Taxation of vacant city lots according to value, to be appraised by the owner, the community to have the right to buy the property at such appraisal.

4. All increase in value due to public improvement (bridges, schools, museums, street railways, parks) to be paid by the land owners, in proportion as their property has increased in value through such improvements.

From this you will see that the land movement in Germany differs in detail from the single tax as you in America understand it. It has a much stronger leaning towards what is known as nationalization.

The most important move of recent times in Germany has been the canal question, a pet scheme of the Emperor. This has for its object the connecting of some of the main rivers by a system of canals, thus affording a cheaper means of transportation. Of course the German landlords opposed this, fearing a strong competition from American food-stuffs. But it was not on this ground they objected; but actually opposed it in the interest of the already overtaxed workingmen, who, they feared, could not stand the new additional burden! This had the wished for effect; it defeated the Emperor and his canal schemes.

Meanwhile there has appeared a splendid article by A. Pohlman, a very able and intelligent land reformer, who showed by an array of figures how the landlords' objection could be easily overcome, and how the Emperor could build the canals without a penny of taxation, by simply taxing the increased value of the land through which the canals would run; that this was entirely just, for the value thus created was not due to the labor of any of the landowners, but to the presence of the whole German population.

We may look forward, therefore, with some interest for the next move the German Gov-

ernment will make. The press informs us that the German Emperor will fight, whether on the line suggested by A. Pohlman remains to be seen. If he does, it means new life to the land movement here..

NEW ZEALAND.

New Zealand.—The vote for single tax by local option in New Zealand towns, taken in March, is an indication of the way the great cause goes marching on. Sydenham borough, 353 for single tax to 163 against; Onslow borough, 140 to 8; Linn borough, 140 to 71. The first borough is a conservative one, where little agitation has been made, and Onslow, a suburb of Wellington, has had the advantage of witnessing nearly two years' working operation of the land-value tax; hence the few dissenting votes. "Nothing succeeds like success." Labor is scarce, and wages for any kind of work are eight shillings a day for eight hours' labor.

ONTARIO.

Toronto (Special Julian Sale).—We have been quite active here recently, and have just concluded a series of lectures by Messrs. Tom L. Johnson, H. S. Bigelow, and John S. Crosby, which have started a great many people thinking. We have also had the privilege of hearings before the Ontario Tax Commission, and these we availed ourselves of at every opportunity, setting forth our ideas in juxtaposition to those of the varied interests represented. These have been published verbatim, and will be mailed upon application to Hon. G. W. Ross, Toronto. We are gratified by the abundant evidence of progress manifested in the rapidly growing demand for the municipalization of franchises and the attitude of people generally toward the advocates of tax reform.

MONTREAL.

(Special—J. C. Allum.)

Montreal, May 28, 1901.

The past few months have been prolific of events which, uninteresting as they might be to those who dwell near the world centres, are of considerable importance to the coterie of proselytizers living on the northern fringe of civilization and known as the Single Tax Association of Montreal.

Two years ago this association came into existence, as the result of a visit of the Hon. John S. Crosby. The second annual meeting was held on April 18 and showed a not unsatisfactory condition of affairs. The membership, while still under forty, had increased during the year by half a dozen, exclusive of an equal number who were struck off, so that the total number taken on was equal to 30 per cent. of the previous year's membership. Thus the ratio of members taken on the previous year was maintained.

During the year a considerable amount of work had been accomplished by the association. The regular monthly meetings had been

well attended by both members and visitors and the papers read at these meetings and the discussions resulting from them had proved so interesting that towards the close of the year the attendance of visitors was even greater than that of the members. Challenges to debate the subject of single tax had been issued to various clubs, and though the stalwarts have not yet ranged up opposite each other they will doubtless do so during the coming season. A few informal lectures had also been given by the members before some of the organizations of young men throughout the city, apparently with good results. Some ten thousand circulars dealing with various aspects of the single tax, and having special reference to the municipalization of the lighting plants of the city, were printed in English and French and distributed. Notwithstanding these and various other good works the treasury showed a small balance in hand.

It is not the intention to excite the envy of our good brothers over our deep and overflowing money coffers. Ours are the shallowest of the shallow. We have no stated membership fee, every one gives as the spirit moves him, according to his limits, and yet we manage to get the needful when it is required.

This was the case when, in order to bring our little campaign for the municipal ownership of the lighting plant to a dignified halt, it became advisable to bring on the Hon. John S. Crosby, who was billed to speak in the king's domains about the end of April. At the same time we induced M. F. F. Ingram, president of the Public Lighting Commission of Detroit, to come over and refute some of the representations of those who were more interested in saving their stock than in exactness of speech. Mr. Ingram was out of pocket on the trip, but then we made him an honorary member of our association.

The "Crosby-Ingram" lecture was a complete success so far as the lecturers were concerned. Municipal lighting had been forced before the people for some months previous by the combining of several of the companies and the approaching termination of the lighting contract. Mr. Ingram confined himself to the lighting question, while Mr. Crosby took the single tax end, and both were thoroughly at home with their subjects. On the platform were senators, mayors and aldermen, besides those who aspire to these positions. All had a few words to say at the close of the lecture, some indorsing the single tax, and all indorsing the municipal lighting proposition. In fact, as a result of Mr. Ingram's visit, the Mayor of one of the suburbs, who was on the platform, is moving strongly in the direction of municipalization.

The association is about to lose one of its most prominent members, the Rev. Robert Hopkin. Mr. Hopkin has been president since the association was formed, and during that time has done his utmost to assist it in its work. He has never lost an opportunity of bringing the single tax before his listeners and he has done his best to break through the tough crust of his ministerial associates.