

CANADA.

THE TORONTO ASSOCIATION WORKING FOR LOCAL OPTION IN TAXATION—J. W. BENGOUGH, PRESIDENT OF THE ASSOCIATION, RE-ELECTED TO THE CITY COUNCIL—GREAT MEETINGS ADDRESSED BY BISHOP WILLIAMS.

The Toronto Single Tax Association has dropped the \$700 exemption, and is now working for an amendment of the Assessment Act giving municipalities the power to lower the rate of taxation on improvements and increase the rate on land values. Petitions addressed to the Toronto City Council, and to the Provincial Legislature, asking for this reform, have been put into circulation, and have met with a very favorable reception wherever introduced.

At the Municipal elections on the 1st of January, our President, Mr. J. W. Bengough was re-elected to the City Council, where we hope to see him do valiant work for Tax Reform. In case of a vote we think we can count on ten of the members of the council out of a total of twenty-three. If we can manage to convert three more members, we secure a majority.

Our fellow-worker, Mr. W. A. Douglass, made a valiant fight for a seat in the Council. During the Summer he held a number of open air meetings, which were well attended, and secured the names of a number of the audience who pledged to give him their support. The prospects seemed good till last week, when some of the city papers so misrepresented Mr. Douglass' position on the temperance question, which was forced to the front, that he failed to get a sufficient number of votes. He still declares his determination to keep up the fight, however, which in itself is a first class tax reform campaign. At the meeting for the nomination of candidates for Mayor Mr. Douglass allowed himself to be nominated, which gave him a good opportunity for a speech, thus keeping the Single Tax to the front in our local politics. He received an attentive hearing. At the elections for the Local Legislature last June, and for the Federal Parliament in October, Mr. Douglass took part in the campaigns,

keeping the Single Tax question in the fight.

Our annual dinner this year, which happened on the evening of Nov. 26th, was a decided success, one hundred members and guests being present. A gratifying feature of the programme was the addresses of several clergymen, all favorable to the Single Tax. Bengough's address was most entertaining and convincing, and Mr. Louis A. Kerwin's account of the Oregon Campaign, in which he had taken part, was listened to with much interest. We also had with us a New York lady, Mrs. Craigie, of Brooklyn, who in a brief address expressed sympathy with the objects of our Association.

Our most successful meeting for several years, however, was on Monday evening, Dec. 7th., when Bishop Williams, of Michigan, addressed an audience of about 800 people, in the Convocation Hall of the University of Toronto. His subject was: "Wealth, Productive, Predatory and Parasitic," and to say that he made a deep impression is putting it mildly. Nearly 100 names were handed in of persons interested in the question. Bishop Williams also preached in two of the Anglican churches of the city, the Sunday preceding, and addressed the Canadian Club. The city papers gave good reports of his addresses.

A "People's Forum" was recently established in connection with the Zion Congregational Church, Toronto, which meets every Sunday afternoon for the discussion of social questions. After a short address by some speaker the meeting is open for five minute addresses and questions by any who care to take part. The meetings are very interesting, the Single Taxers taking quite an active part, and good results are hoped for.

We are looking forward to a visit from Mr. John Z. White, from Feb. 17th to 24th., and expect to keep him busy during that time.

Our association has been greatly hampered during the past year from lack of funds. The business depression has made it very hard to collect money for the work, but we look for better things for the coming year. We have started a special subscription list,

to raise a fund of \$2,000. With that amount it will be possible to do work of a more aggressive nature than we have been doing for the past year or two.

L. B. WALLING, Secretary.
TORONTO, Can.

MASSACHUSETTS SINGLE TAX
TITLE.

SECRETARY'S REPORT.

Since the last annual meeting held Sept. 30th, 1907, the Massachusetts Single Tax League has given two notable banquets, the first of which was held Oct. 14th, 1907 and the second Dec. 1st, 1908. Each was attended by a large and sympathetic audience of thoughtful, influential people.

At the first banquet Mr. Fillebrown made the principal address, showing how the well known economic law—that a tax upon land lowers its value—results, in time, in a commercial condition, in which the selling value of land becomes an untaxed value. In other words, Mr. Fillebrown departed from the old time method of confining his address to the theoretical side of the Single Tax, purposely presenting instead, the practical side, believing that if it could be clearly and forcibly shown that the present land value of the state escapes taxation, it would appeal to capitalists as strongly as to the college professors of political economy, four of whom were present, at this banquet, and in brief addresses, heartily endorsed Mr. Fillebrown's position as being economically sound. As Professor Bolluck epigrammatically stated it:—"A tax upon land-value cannot survive a change of ownership."

The next public meeting of the League was held in Kingsley Hall, at which Mr. J. W. Bengough, of Toronto, gave one of his characteristic chalk talks.

On Dec. 2nd, 1907 the League and its friends were privileged to listen to Raymond Robbins of Chicago, who, with persuasive eloquence showed the pressing need for an industrial reform, that would lighten the burdens of labor, and abolish the want and misery of a poverty that is caused by unjust, human laws.

In Jan. 1908 a public meeting of the League was held in Gilbert Hall to listen to reports from Mr. Garrison and Mr. Fillebrown, each of whom had recently returned from important conferences, one held in New York City, and the other at Columbus, Ohio.

The one held in New York was The National Single Tax Conference, which Mr. Garrison had been invited to address, that the League might share in some of the feasts of this gathering of the "elect," Mr. Garrison kindly read to us a copy of his address; and then described some of the principal events of the Conference, giving us a glimpse of its personnel and spirit. He spoke particularly of the progress of the Single Tax movement, as indicated by an editorial, published in the *New York Post*, during the Conference, in which attention was called to the widespread tendency to changes in the policy of taxation in many of our American cities, stating, moreover, that wherever such changes appear, "they rarely run counter to the teachings of Henry George." Mr. Garrison regarded this statement—appearing as it did, editorially, in an influential paper—as one of the best fruits borne by the conference, as well as a revealing mile-stone, on the long journey of our progress, since the last National Single Tax Conference was held in New York, before the death of Henry George.

Mr. Fillebrown then read a copy of the address he gave at Columbus, followed by a most encouraging report of the growing interest now being taken by thoughtful people, in the subject of taxation, most of which is no doubt due to the writings and labor of Henry George and his disciples.

As Mr. Fillebrown stated, the Columbus Conference of The American Tax Reform Association was made up of representative men from nearly every state in the Union, as well as many leading delegates from Canada.

This large gathering of educated men sat listening, eagerly, during three long sessions a day, for three days, to addresses upon every phase of the subject of Taxation weighing, pondering and discussing a subject that underlies one of the most