

meeting with Rowland C. Haynes, director of the Cleveland Community Fund, which raises several million dollars annually to support 115 local charity organizations. The club members put some very searching questions to Mr. Haynes as to the tendency of large charity organizations in shutting off inquiry into fundamental causes. The club paid James R. Brown \$100 for his expenses in Cleveland; distributed 11,200 pieces of literature; gave a copy of "Progress and Poverty" to the Women's City Club; a picture of Henry George to the City Club; secured an enormous amount of newspaper publicity; spent \$2,495.16, and had a small balance left.

Charlotte Smith devotes all her time to the work, has an office in the Hippodrome Annex, and receives \$120 a month salary as secretary.

In this Bulletin, Edmund Vance Cooke, who is a personal friend of the new U. S. Senator from Michigan, Woodbridge N. Ferris, says the senator is a Single Taxer and glad to have it known.

Mr. Cooke himself is in demand as a Single Tax speaker and is always willing to respond. But he is also by profession, a poet and public entertainer; he is immensely popular.

Assessment Reform Campaign in Toronto

THE statement in Nov.-Dec. SINGLE TAX REVIEW that a mandamus had been issued restraining the municipality from submitting the measure for progressive exemption of improvements to the voters of Toronto needs correction.

The facts are these. On October 9th our petition containing 16,393 signatures was presented to the City Council and of this number 10,350 were signatures of electors qualified to vote on money by-laws, and whose names we had checked off by the last official voters' list.

The petition remained for 12 days in the City Clerk's office with no effort to examine it, and on the 21st of October it was sent to the Assessment Commissioner to be checked.

This official found that the necessary ten per cent. of owners qualified to vote had been checked up by our workers. But in order to block the legislation he sent out fourteen men of his own department to question and confuse those who had signed. After 3,177 signers had been called upon he found that it was only 55 per cent. valid, basing his report to the City Council on such so-called discrepancies as

1. Signatures by others, with consent of "Owners."
2. Signers who did not remember signing.
3. Alien names.
4. Signers not found.

These names, amounting to over 800, and whose validity had not been disproved, would make up 70% of the signa-

tures as valid, whereas 63 $\frac{1}{8}$ % would more than be sufficient.

As the City authorities refused to act, ex-Alderman Honeyford, in the name of the Association, applied to the Courts for a mandamus to compel the Council to submit this question to those qualified to vote.

This action was defended by the City before Judge Lennox, who refused to grant the mandamus, in a judgment that was most partial to the Assessment Commissioner's methods, and unfair to the merits of the petition.

Further legal action is being considered as the Association is determined to prove the validity of this petition. S. T.

A FURTHER CORRECTION

In your December issue, you have a very inaccurate report of the recent Tax Reform battle in the City of Toronto, and it is perhaps advisable in the interest of the movement that a correct statement should be published.

After a great deal of labor and expense the Assessment Reform Association of Toronto obtained a petition signed by over 16,000 voters, demanding that the City Council should submit to the people on January 1, 1923, the question of raising municipal revenue entirely from the taxation of land values by a gradual process of elimination spread over a period of 10 years.

This monster petition was duly presented to the City Council of Toronto on October 9th, and was by that body referred to the Assessment Commissioner for a certificate as to its validity. Instead of following the requirements of the law in checking the petition, this official endeavored in every possible way to disparage the genuineness of the signatures. At the last meeting of the City Council for the year, he delivered a report showing a great many alleged irregularities in connection with the signatures, with the result that the City Council refused to pass the necessary by-law to submit the question to the people. An application was thereupon made by our organization to the Court for a mandamus to compel the City Council to submit the question, but the Court ruled out the application on technical grounds, and one more victory appeared to be won for the enemies of progress.

The Assessment Reform Association do not admit defeat in this matter, and the fact is that a great deal of public interest has been stirred up in the City of Toronto, and the inevitable goal has been brought one step nearer.

Toronto occupies a unique position among the larger cities of this continent on the question of Tax Reform. The legislature of the Province of Ontario in 1920 passed a Statute giving local option to all municipalities of the Province in the matter of taxation; and it provided that upon a favorable vote of the ratepayers, the Municipal Council should have the power to raise municipal revenue entirely from the taxation of land values. In 1921 this Statute was amended so as to provide that if a petition signed by at least 10% of the qualified ratepayers were presented to the Municipal Council it should be compulsory to submit the question to the ratepayers.

The result is that the City of Toronto, with a population of over a million, has the necessary legislation for rational taxation, but the City Council refuses to act on the legislation.

During the first week in December, when we carried on our main battle against the City Council and made our application to Court for a mandamus, we had with us in Toronto, Louis F. Post, who addressed a number of public meetings and our movement received considerable publicity in the newspapers, and although it is discouraging to realize how deeply vested rights appear to be entrenched, yet we have every reason to be satisfied with our struggle during the past year.

R. HONEYFORD.

Philadelphia Single Taxers Going to the Oxford Conference

AT the regular meeting of the County Committee of the Single Tax Party of Philadelphia, held January 7, the following motion was made by Mr. James A. Robinson and seconded by Mr. George A. Haug:

"That the County Committee of the Single Tax Party of Philadelphia indorse the calling of an International Conference to be held at Oxford, England, from the 13th to the 20th of August, 1923, and to accept the invitation to be present—"

The motion was unanimously agreed to. I should like to add that the Philadelphia Single Taxers are working enthusiastically for the Conference and promise to have a large delegation in England next August.

CHARLES J. SCHOALES, *Secretary.*

The Land Question in Parliament

HOUSE OF COMMONS held a series of great debates recently, on housing, unemployment and agriculture. They are fully reported in *Land and Liberty* of London. While no action was taken, the talk served to clear the atmosphere. Nothing like such strong discussion is heard in American legislative bodies. Lady Astor warned the party in power, of which she is a member, that she couldn't back a reactionary government. Some blamed "private enterprise" and some the government, but no one disputed the array of awful facts presented by Labor and Liberal party members. There are 184,000 dwellings in London condemned as unsanitary. In Glasgow, 60 per cent. live either in single apartments or in apartments of two rooms. In one of the smaller towns, 25 per cent. are living with two in each room. G. H. Warne, Labor party member, told of finding a family who had lived six weeks in a cave on the seashore. The head of the family died in the cave. The police inspector at the inquest said other families were living in the same way. The coroner declared: "Many thousands are living like wild beasts in this country." Glasgow is spending hundreds of thousands of pounds to

stop tuberculosis, which has a powerful hold on the people in the poorer quarters; that disease scarcely ever appears in the wealthy section of that city. Another Labor member told of the imprisonment of four of his constituents for seizing an empty house to give temporary shelter to a family of husband, wife and seven children. The Minister of Labor told of the millions of pounds expended by the government to build houses to aid unemployed, and to help agriculture. Major Burnie, Liberal, said houses had been erected by government in his district, costing \$6,500 each, and put on land that had been used merely for grazing cattle. The government paid \$3,250 an acre.

Conservative members admitted the failure of government, but had nothing else to offer. In the building trade there are 118,740 unemployed, who are drawing monthly doles from the government. Labor party members called attention to the large amount of idle capital and to the large areas of vacant land. Every house built and rented by the government involved a large loss to the treasury. The Prime Minister complained of the opposition: "They seem to have an idea that everything can be put right by the proper use of land," but he did admit that the land system was "lop-sided," as he called it. Mr. Asquith discussed foreign trade and Mr. Lloyd George was cleverly non-committal.

Death of Dr. Christensen

FROM Copenhagen comes sad tidings of the death of a true and valued Comrade in the Faith, Dr. Villads Christensen. One of the earliest Single Taxers in Denmark, Dr. Christensen was for years a leader of that devoted band whose intelligent constructive work has finally written a measure of land value taxation into their country's laws. He was president of the Danish Henry George Society for several years, and for more years chairman of the Copenhagen Circle which he helped to found, as well as editor, for a long term of the Society's organ *Den Lige Vei* (The Straight Road). He gave many valuable pamphlets to the propaganda work, notably a short history of the first Henry George movement in Denmark, and a charming little sketch entitled "Home From the Meeting," which has won many to the Cause.

Gifted both as speaker and writer, Dr. Christensen gave unstintingly of his keen trained mind and splendid physical energy to the Faith that meant more than anything else in the world to him. His honored position and standing in the world of science and letters added value to his Single Tax work. He had been for many years the Keeper of the Archives in the City Hall of Copenhagen and was a recognized historical authority. But his preoccupation with the past did not blind him to the needs of the present. It gave him only the surer understanding of real values. Despite his remarkable learning there was nothing of the pedant about Dr. Christensen. He was a "live wire" even by American standards, a fiery orator endowed, further-