insurance. Encouragement is thus at last offered to those social workers who have labored so long in a seemingly hopeless effort to turn the attention of influential charitable organizations toward fundamental principles. The action appears to be similar to what was urged by Joseph Fels on the Conference of Charities which met in 1911 in Boston. Mr. Fels' suggestion embodied in a letter to the members was as follows: "If it is a fact that charity workers are anxious to learn how to remove the cause of poverty, would it be unreasonable to ask this conference to take some action in the matter? Why not, for instance, appoint a committee to report to your next meeting, the duty of the committee to be a thorough investigation of the merits of different proposed plans to put an end to poverty?"



No action was taken at that meeting on Mr. Fels' suggestion, but he sowed some seed, no doubt, that since has sprouted. This year Mrs. Mary Fels sent the Memphis conference a letter urging that her husband's suggestion be given attention. The idea was ably advocated by such workers as Alexander Johnson of New Jersey, Benjamin C. Marsh of New York, Judge A. B. Pittman of Memphis and others. Now that a start has been made it seems reasonable to look for further progress each year. Is it too much to hope that these meetings may yet become conferences, not of organized charity, but of organizations for justice?

8. D.

EDITORIAL CORRESPONDENCE

SOUTH AMERICAN NEWS.

Buenos Aires, April 20.

Another link has at last been added to the chain of Republics or Provinces of Republics which in South America have declared for a system of taxation based on reason, equity and justice.

Readers of "The Public" already know that the Brazilian State of Rio Grande do Sul was the first to break new ground, closely followed by the President of Paraguay.* Since then the Department of Montevideo, including the city of that name, has presented a bill to the Uruguayan Chamber decreeing that after the passing of the measure all taxes for city purposes shall be based on a tax on land values exclusive of improvements.

Now we have Governor Carcano of the Argentine Province of Cordoba presenting and strongly supporting a similar measure for the Province over which he rules.

True, neither the Montevidian nor the Cordoba measures are on the statute book, but those who, living in these Republics, have borne the heat of the battle for fairer methods of taxation, believe that brighter days are at hand.

The rapid spread of ideas in favor of replacing the existing chaotic systems of taxation with one based on Land Value Taxation is largely due to the liberality of the late Mr. Joseph Fels. This gentleman assisted by placing 300 copies of the Spanish Singletax paper ("Impuesto Unico") at the disposal of a well kn wn enthusiast who has been for years visiting the southern parts of South America and placed the paper in the hands of men, who, if convinced of the fairness of a proposed reform, and of the benefits of its adoption, could, off their own bat, do much to help get the reform on the statute book.

In addition to assistance from Mr. Fels, such enthusiasts as Dr. Felix Vitale, Dr. Manuel Herrera y Reissig, Professor Lasplaces, Sr. C. Cotello, all of Montevideo, have done splendid work; while in Argentina Sr. C. C. Vigil, Editor of "Mundo Argentino," Dr. T. Varsi, Dr. S. Barada, and Sr. J. Oliva Nogueira are always, along with Mr. Robert-Balmer, busy with the Argentine section of the cause.

Another helper who has done good service is Sr. Baldomiro Argente, that enthusiastic Singletax journalist, who, writing from Madrid for a number of important South American papers published in Spanish, has sown seed broadcast, some of which is taking root in most unexpected places.

C. N. MACINTOSH.



PROGRESS IN CANADA.

Matsqui, B. C., April 28. Vancouver has taken a step forward instead of backward. The City Council voted 11 to 4 to continue the policy of exempting improvements from taxation, and 10 to 5 to increase the tax rate 10 per cent, making the municipal rate 22 mills net.

Talking to real estate men in Vancouver yesterday, some of them declared that local land values had shrunk 50 per cent in the past year. As the assessment on land values was increased over 4 per cent over 1913 and the tax rate 10 per cent, this would be equivalent to an increased burden of 130 per cent on the planet grabber—provided that values have declined 50 per cent. Of course central business sites have not depreciated much, but in some of the outlying districts the decline has been even greater than 50 per cent.

But values are still abnormal—are still several times as high in proportion to population as in New York or Chicago. At the usual calculation of \$4 per head of population as the value of the choicest acre in the community, land on the corner of Hastings and Granville streets should not be worth more than \$700,000 per acre, yet I saw a sign board—beginning to look aged now, for want of paint—it looked fresher eighteen months ago when I struck Vancouver—on a corner several blocks from Granville and Hastings and not on a business street, bearing this magic legend: "This valuable corner for sale; buyer can assume the \$100,000 mortgage." The lot is a short

^{*}See Publics of February 20, page 175, and of April 3, page 321.

