

OMAHA, NEB.: Thursday, June 17th, The Concord Club.
 LINCOLN, NEB.: Friday noon, June 18th, Kiwanis Club.
 KEARNEY NEB.: Monday evening, June 21st, Rotary Club.
 HASTINGS, NEB.: Friday evening, June 25th, Rotary Club.
 BLOOMINGTON, ILL.: Tuesday noon, June 29th, Young Men's Club.
 GALESBURG, ILL.: Wednesday noon, June 30th, Kiwanis Club.
 CHICAGO, ILL.: Friday evening, July 2nd, American Association of Engineers.
 ELGIN, ILL.: Tuesday noon, July 6th, Kiwanis Club.
 FREEPORT, ILL.: Wednesday noon, July 7th, Kiwanis Club.
 BATTLE CREEK, MICH.: Thursday noon, July 15th, Kiwanis Club.
 DULUTH, MINN.: Friday evening, July 9th, City and County Employees.
 DULUTH, MINN.: Monday evening, July 12th, Trades and Labor Assembly.
 LANSING, MICH.: Thursday noon, July 22nd, Kiwanis Club.
 GOSHEN, IND.: Thursday noon, October 20th, Kiwanis Club.
 COLUMBIA, S. C.: Friday, November 12th, University of South Carolina.

News From Ontario

AFTER many years of propaganda, in its various forms, a bill to permit Ontario municipalities to exercise Local Option in Taxation, so as to gradually shift the burden now carried by improvements, incomes and business, to land values, had its first and second readings in the Ontario Legislature on April 23rd and May 4th, respectively.

Though it had considerable opposition on the last mentioned date, it was passed on by the Legislature to the Committee on Municipal Law, which met on May 12th, when a representative deputation of Single Taxers presented excellent arguments in its favor.

This committee by a vote of two to one approved of the bill, and sent it back to the House for its third and final reading, to be given before the end of May.

The chief newspaper opponent of the bill in Toronto admits that its adoption by the Legislature is assured.

At the last meeting of the Single Tax Association Executives—with a record attendance—it was decided, when the bill becomes law, to inaugurate a special financial campaign to secure funds to make this legislation operative in one or more strategic municipalities of the Province.

A recent feature of our work was a successful tour by the Assistant Secretary of Eastern Ontario, when seven important centers were visited, resulting in new members

and many favorable newspaper comments on the general work of the Association.

One notable result of a special circular letter entitled "The Solving of the Problem," sent to all sections of the Dominion, was a reply from the Saskatchewan Provisional Board of the Retail Merchants' Association of Canada, intimating that the letter would be taken up at its Provincial Convention to be held in Moose Jaw, Sask., on June 8.

S. T.

Cuba

IN a list of twelve measures of economic relief voted by the National Labor Congress held in Havana, on April 14-16 last, we note the following interesting items:

- No. 2. "Suppression of all restrictive taxes on all articles of prime necessity, such as cattle, chilled or frozen meat, food, clothing or shoes, which are not articles of luxury, and every class of drugs and medical products.
- No. 3. A heavy tax on vacant lots, in order to promote building.
- No. 4. A law obliging every landowner, leaseholder and tenant, to sow a fixed proportion of his property with fruits and vegetables; the government to establish in every municipal area definite zones for such cultivation.
- No. 6. A law exempting from taxation all small houses of wood or other material, suitable for workmen, in all the towns and cities of the Republic.
- No. 7. A law ceding to the builders of workmen's houses, lands held by the nation and municipalities throughout the Republic, according to an official assessment and valuation."

Denmark

AFTER long waiting the Radical Government at last introduced bills in the lower House, Folketinget, proposing land value taxation for local and State purposes.

As told in my last news letter the land, regardless of improvements, is to be valued in 1920. That valuation is to be used for the proposed land value taxes.

First, as to the State taxes: From July 1, 1920, the tax on improvements is to be abolished and laid upon land values exclusively. The rate is 5 Kr. pr. 1,000 Kr. land value.

The principal feature of the bill for local taxation is the limited local option in taxation. All the present real estate taxes (which now largely fall upon improvements) are obligatory, to be converted into land value taxes, and furthermore the local boards are allowed to levy as much as two per cent. upon land values in order to lower the income tax. Together with the State tax the total land value tax then may be 2½ per cent. of the present land value.