nue that is raised by the land value tax. Most Saskatchewan towns either have not yet adopted it at all or are only now putting it into operation. Rural taxes heretofore have been a flat arce tax, amounting to some \$15 to \$30 per quarter section. This year the ad valorum tax will be applied to farm land

Provincial revenues are derived from licenses and royalties and from a most vicious system of grants from the Dominion treasury. This latter will furnish a powerful pocket argument for the continuance of the protective tariff after it shall fail of defense on its own merits.

GEORGE W. ATKINSON.

INCIDENTAL SUGGESTIONS

CONSERVED LANDS OPEN TO USE.

Washington, D. C., February 17.

The Public of January 9 and February 13, recites statements made in the House of Representatives by Congressman Johnson of Washington, from which it seems to draw the conclusion that large areas of land owned by the National Government are held out of use in the Rocky Mountain and Pacific States. Its only defence of the Nation is that it is no worse than private owners and that what is called opening the reserved lands would result in their monopolization by timber barons. This is no more convincing than the "you're another" of boyhood's vocabulary.

There is a better retort to Mr. Johnson in the bright lexicon of youth, which may be adapted to adult conventionalities by saying that his statement is not true. The "reserved" and "withdrawn" lands which make up his totals are not held out of use. They are classified for use. In degrees varying with each class and determined by the Federal statutes relating thereto, they may be used by anybody who is ready to use them. The National Forests, which Mr. Johnson especially loathes, are the most open of all. Their ripe timber is for sale on the stump to the highest bidder; their pasturage is for rent to the neighboring ranchmen; their metalliferous minerals are open to all takers at a nominal price. As for the sites "withdrawn" for water power conservation, every one is open to lease by the first applicant. The coal deposits are for sale in fee simple at the appraised price and their surface is open to agricultural use without price. But for timber, pasturage, water power, and coal the public must be paid some little approximation of their value, and, as to all but coal, the user can get only a leasehold, leaving in the public freehold, which includes the power of regulation by stipulations in the lease and also the power at some future day to take, the land value as rental. Hence Johnson's tears! Doubtless he would weep as copiously if the taking were from private landlords by the instrumentality of the Singletax.

The laws should be amended to make possible a better leasehold than can now be had for water power. That they have not been so amended is due chiefly to the opposition of Mr. Johnson and his kind during the past seven years.

PHILIP P. WELLS.

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HOW HOLLAND MANAGES.

Forestburg, February 5.

Traveling in an unfrequented corner of the Netherlands, going through the commodious Poorhouse of Genemuiden I was assured that the institution not only made excellent provision for its inmates but was a considerable source of revenue to the town through its dairying, mat-weaving and knitting industries but especially through the farm land belonging to it which it rents out. Expressing surprise I was told that at Kampen, a neighboring hamlet through the renting of a hundred farms, wrested originally from the sea by its citizens, all the public works including an excellent public school system are maintained with no taxation whatever.

JOHN VISHER.

NEWS NARRATIVE

The figures in brackets at the ends of paragraphs refer to volumes and pages of The Public for earlier information on the same subject.

Week ending Tuesday, February 24, 1914.

Death of Joseph Fels.

Joseph Fels died on the morning of February 22 in Philadelphia. He had been ill but a short time with pneumonia. His death occurred at the residence of Professor Earl Barnes where he had for some years made his home. The funeral has been set for Wednesday, February 25, and will be private. On February 7 he had attended court in Philadelphia to assist in a suit brought by Samuel Milliken against the Board of Revision of Taxes to compel publicity in a matter of rebates to favored taxpavers. He then left for the seashore. On returning he became indisposed and was confined to the house. On the 17th symptoms of pneumonia developed. A physician with two consultants was in constant attendance, but his weak condition showed the attack to be dangerous from the beginning. On Saturday, the 21st, there appeared to be a change for the better, which later proved deceptive. Death came at 4:30 a. m., Sunday.



Joseph Fels was born at Halifax Court House, Virginia, on December 16, 1854. He was educated in private schools at Yanceyville, North Carolina: Richmond, Virginia, and Baltimore. His business career began in 1870 as salesman for a Baltimore soap manufacturing firm. His own first venture was in establishment of a soap manufacturing business in Baltimore with his father in 1874.

