

special taxation. When it is remembered that a tax upon any labor product is virtually an additional cost of production which with a profit on the tax enters into the selling price, it is easily seen, that one of the quickest ways to decrease the cost of living is to repeal all taxes upon things made by industry.

3rd. Our public debt is over \$2,000,000,000 and the interest required, together with pensions and other Government expenditure necessitates a revenue of about \$350,000,000 a year. How is this to be raised without increasing the already intolerable burden of taxation to which the people are now subjected? To increase the tariff would be to increase these burdens and it is very doubtful if this would not reduce rather than increase our revenue. As already shown any increased taxation on things produced by labor will add to their price and increase the cost of living, thus making a sufficiently difficult situation impossible.

The solution of the three-fold problem lies in the taxing of land values and the utilization of such of our natural resources as are not yet alienated. Land is the only thing which can be taxed without increasing its selling price. For to tax land is to make it harder to keep unused, and the higher the tax the lower will be the selling price and in this way the high taxation now necessary, if applied to land can be made a benefit instead of a burden.

Tax land values only and exempt houses from taxation; then land will become cheap, houses plentiful, and rents will fall. Take taxes off all food, clothing, etc., stop putting obstacles in the way of trade and commerce such as tariffs, licenses and wrong taxation, and much more quickly than by any other means the cost of living will come down. Take the tax off production and discourage the holding of land idle. Then there will be no need to urge men to "produce." Men are kept from production by unjust taxation which makes it more profitable to keep land idle than to use it, and which fines men in proportion as they do produce, or employ men to produce.

The annual rental value of the land (which value is wholly a community produced value), together with our remaining natural resources are amply sufficient to provide for all the needs of Municipal, Provincial and Federal revenues, and this is the only way a sufficient revenue can be obtained justly, and without aggravating the present situation. The adoption of this method will solve the three questions of Housing, High cost of living, and adequate revenue, which are now pressing for settlement, and there is no other practical solution of these problems and upon their solution the future prosperity of Canada depends.

NOVA SCOTIA INDEPENDENT FEDERATION OF LABOR.

A bill was introduced in the House of Assembly last week having for its object the incorporation of a trades union under the above name. If the Re-

cord is not mistaken this is the first trades union to apply for incorporation since the incorporation of the P.W.A. high two score years ago. The fact of this application shows the trend of the times and it is to be hoped the example set will be followed by unions now existing. Below are some of the sections of the bill:—

1. John J. Stacey, Coal Handler, Lestrade Hise-ler, Fish Handler, Hugh Pynn, Clerk, Sylvester Tasconia, Fish Handler, and Arthur Tucker, Coal Handler, all of Halifax, and such other persons as shall become members of The Nova Scotia Independent Federation of Labor are hereby incorporated and their successors are created a body corporate by the name of "The Nova Scotia Independent Federation of Labor" (hereinafter referred to as "the said corporation") for the purpose of managing the affairs of the said corporation and for the protection and promotion of the cause of labor throughout the Province of Nova Scotia.

2. The said corporation may purchase, take, hold, and enjoy real estate not exceeding Fifty Thousand Dollars in value, and may sell, mortgage, lease and otherwise dispose of the same for the benefit of the said corporation and the furtherance of its objects.

3. The said corporation is hereby authorized and empowered to organize branches to be known as "lodges of the places or districts in which they are formed. These lodges shall be under the control and subject to the direction of the said corporation and be governed by any by-laws made in reference thereto pursuant to this Act. The said corporation shall issue a certificate to be known as a "charter" whenever a lodge has been formed, to be used by the said lodge until it has ceased to exist, at which time the said certificate shall be cancelled and delivered to the said corporation.

4. Neither the said corporation nor any lodge thereof shall be responsible for any wrongful act done by its officers or members unless the same has been previously authorized or subsequently ratified by the said corporation or a lodge, as the case may be.

5. The said corporation shall not be responsible for any debts, liabilities or acts contracted, done or committed by any lodge or its officers or members nor shall any lodge be liable for any debts, liabilities or acts contracted, done or committed by the said corporation, its officers or members, or any other lodge, its officers or members.

6. No member of the said corporation or any lodge shall be liable in his personal or separate estate for the debts of the said corporation or a lodge, as the case may be, unless he shall have personally made himself responsible therefor.

7. The real estate or personal property of the said corporation shall be held in the corporate name, but shall be managed by a board of trustees, consisting for the time being of the duly elected and acting President 1st Vice President and Treasurer.