

(a) By a direct tax on unimproved land values, including all natural resources.

(b) By a graduated personal income tax.

(c) By a graduated inheritance tax on large estates.

(d) By a graduated income tax on the profits of corporations.

(e) That in levying and collecting the business profits tax the Dominion Government should insist that it be absolutely upon the basis of the actual cash invested in the business and that no considerations be allowed for what is popularly known as watered stock.

(f) That no more natural resources be alienated from the crown, but brought into use only under short-term leases, in which the interests of the public shall be properly safeguarded, such leases to be granted only by public auction.

### **Returned Soldiers and Labor**

5. With regard to the returned soldier we urge that it is the recognized duty of Canada to exercise all due diligence for the future well-being of the returned soldier and his dependants. (See pages 11 and 12.)

6. We recognize the very serious problem confronting labor in urban industry resulting from the cessation of war, and we urge that every means, economically feasible and practicable, should be used by federal, provincial and municipal authorities in relieving unemployment in the cities and towns; and, further, recommend the adoption of the principle of co-operation as the guiding spirit in the future relations between employer and employees — between capital and labor.

### **Land Settlement and Other Reforms**

7. A land settlement scheme based on a regulating influence in the selling price of land. Owners of idle areas should be obliged to file a selling price on their lands, that