

revenue evidently must be found and it is important that the new taxes be of such a nature that they will not be a burden upon industry nor raise the cost of production, will be easily and cheaply collected, impossible to evade, and so arranged as to bear equally upon all classes of people. The forms of taxation which we would recommend to the consideration of the Minister of Finance as being the nearest to compliance with these conditions are the income tax and a tax upon unimproved land values. There are a considerable number of people who are in receipt of large incomes in, or from Canada, including the shareholders on Canadian railways, banks, mortgage companies, and industrial concerns. If anyone can afford to contribute to the expenses of sending the Canadian troops to Europe, it is surely these, and a very handsome sum of money could be secured by collecting from the treasurer of every incorporated company in the country, say ten per cent. of the amount available for dividends each year. The tax on unimproved land values is perhaps even more worthy of adoption at this time, because it would simply tax into the public treasury values which have been created by the community. The land in Montreal, Winnipeg and Calgary that is worth from a thousand to a million dollars an acre, and the land in rural Canada that is worth from \$10 to \$50 an acre was none of it worth a cent before the people came. Now the people by their presence and their industry have created the present values and if the public took five per cent. of that value by taxation, it would only be taking a small part of what it has created and what should have belonged to it all along. A tax on land values would not be a burden upon industry or raise the cost of production, it could be easily and cheaply collected thru the municipal authorities, it would be impossible to evade

for, like municipal taxes, it could be collected by the sale of the land if necessary, and the amount of land (unlike imports) cannot be reduced, and it would bear equally upon all classes of people because all classes use land to live and work upon and it would be only just that those who have the privilege of using the most valuable land should contribute the most to public expenditure. If the taxation of land values is adopted as a war measure, we predict that the people will insist upon it becoming a permanent source of public revenue. Some idea of the amount that could be raised by a tax on land values can be gathered from the fact that the land in the City of Winnipeg, exclusive of all improvements, has just been valued by the city assessor at over \$199,000,000.

The reason the loss of life, destruction of property and business depression caused by the war are so terrible in their extent is the size, efficiency and equipment of the armies engaged. If an agreement limiting armaments had been made between the powers in time of peace the war would have been far less disastrous to all concerned.

One condition of peace must be a great reduction in the armies and navies, not only of the vanquished, but of the victors also. Otherwise the war will have been fought in vain.

ADVERTISING FOR IMMIGRANTS

In spite of the fact that the Patriotic Funds which are being raised all over Canada are needed more for the purpose of relieving the unemployed than for the support of the dependents of soldiers, the Dominion government, thru its immigration department, is

still advertising the advantages of Canada and endeavoring to induce people to leave their homes in Great Britain and elsewhere and to come to this country in search of employment. In the September number of The Canada Monthly Magazine is an advertisement which reads as follows:

WANTED IN CANADA STEADY EMPLOYMENT ASSURED For Farmers, Farm Laborers and Domestic Servants

These are the only people the Canadian Immigration Department advises to come to Canada

SPLENDID OPPORTUNITIES

A free farm of 160 acres is offered to every male over 18 years of age

For further particulars apply to

J. OBED SMITH,

Assistant Superintendent of Immigration,
11-12 Charing Cross, London, S.W.,
ENGLAND; or

W. D. SCOTT,

Superintendent of Immigration,
OTTAWA, CANADA

The advertisement is adorned by a picture of a handsome brick house, with an automobile standing outside and a large barn and other outbuildings in the background. Whether this is a picture of one of the free farms the advertisement does not say. We would suggest that the immigration department discontinue this part of its work until better conditions prevail.



MANITOBA'S MORATORIUM