

to assisting the Direct Legislation League in its propaganda, and it gives us great pleasure to report that public sentiment in favor of Direct Legislation is, owing to the activities of the League, developing very rapidly.

EASTERN CANADA.

The Tax Reform Association of Ontario is carrying on an active campaign in that province for local option in taxation.

At the annual convention of the Ontario Municipal Association, held at the city hall, Toronto, on August 31st and September 1st, 1911, the following resolution, forwarded from the Union of Canadian Municipalities, was presented and carried:

Resolution from Canadian Municipalities.—Moved by Alderman Shepherd, of Windsor, Ont.; seconded by Mayor Hopkins, of Saskatoon, Sask.: "That in the opinion of this Convention, municipalities should be empowered to discriminate between different classes of property by placing a lower tax rate on buildings, improvements, incomes and business assessments than on land values, or by assessing buildings and improvements at a lower proportion of their value than land values; any change in rates or assessments to be determined by the municipality." Carried.

Three hundred municipalities in Ontario have signed a petition asking the provincial government to give them the power to reduce taxation on improvements and increase taxation on land values.

By a vote of 23 to 1 the city council of Toronto recently decided to submit the following question to a Referendum vote of the people in January, 1913:—"Are you in favor of applying for legislation to assess buildings, business tax and incomes on a lower basis than land?" This was carried by about 4 to 1 on Jan. 1st, 1913.

NEW BRUNSWICK.

On September 28th, 1911, the town council of Newcastle, N.B., passed this resolution:—

"Resolved, that this Town Council of the Town of Newcastle prepare (or co-operate with the Union of New Brunswick Municipalities or any county, city or town in said province in preparing) a bill for the next session of the Legislature providing that any county, city or town in the Province of New Brunswick shall, upon a majority vote of its qualified ratepayers, have the power to reduce or abolish within its jurisdiction taxes on polls, improvements, personal property and income, or any one or more of these, and raise its revenue by means of a land tax with or without a poll tax and with or without a system of business licenses."

This motion was moved by Alderman H. H. Stewart, seconded by Ald. T. W. Butler, K.C., and adopted unanimously, and the Town Clerk was directed to forward a copy of this resolution to the Secretary of the Union of N.B. Municipalities.

FACTS! FACTS! FACTS!

The foregoing is a sketchy outline of legislation which has been passed and a slight indication of the work which is being done.