

and summer in its work and leave next fall for the consideration of its report by the government and the public.

PUBLIC OPINION AND TAXATION

If public opinion has any weight with the government, one of the questions which has been receiving the most earnest consideration of the Finance Minister and his colleagues during the past few weeks is the adoption of the Taxation of Land Values as a means of increasing the federal revenues. The raising of revenues is unquestionably the most important, and probably the most difficult, problem which Parliament will have to deal with when it meets at Ottawa this week. All the people of Canada are vitally interested in this question, for all the people will have to pay the taxes, either directly or indirectly.

The public are interested, however, not only because they will have to pay, but also because it is impossible to levy taxes without affecting industry and the cost of living. It is particularly necessary at this time that whatever new or additional taxes are imposed should be so placed that they will encourage production, especially of foodstuffs, and not increase the cost of living.

The finance minister, if he is wise, will be ready and willing to receive suggestions from anyone who has given thought to this problem, and when a large and representative organization, after mature deliberation, makes a pronouncement on the question, he is in duty bound, if legislation is to reflect the wishes of the people, to give it very careful consideration. Such a pro-

nouncement has been made by the organized farmers of the West, thru the conventions of the Grain Growers' Association and the U.F.A. At the convention of the Manitoba Grain Growers' Association, held at Brandon, on January 13, 14 and 15, upwards of 600 delegates each of them representing at least 10 members of the association passed a resolution, with only one dissenting voice, declaring for the abolition of the tariff on goods imported from Britain and the substitution of a tax on land values, with a surtax on undeveloped land. The convention of the United Farmers of Alberta, representing an even larger body of citizens and taxpayers, passed a similar resolution, at Edmonton, on January 19, 20 and 21, but went further and asked for absolute Free Trade, with a graduated income tax in addition to the tax on land values. The 1915 convention of the Saskatchewan Grain Growers' Association, the strongest of the three provincial organizations, has not yet been held, but two years ago that organization passed a resolution approving of the surtax on unimproved land for municipal purposes, and expressed the opinion that the most equitable method of raising all public revenues was by a tax on unimproved land values. These resolutions, we submit, are worthy of consideration, for it is only by passing resolutions of this kind that public opinion can be made known. They are not selfish expressions of ill-considered opinion and when the farmers are willing to have their lands taxed in the interests of the common good, those who oppose such a course may well be asked for strong reasons. The farmers, however, do not pretend to be making any

sacrifice when they take this position. Having studied the question, they know that a tax on land values will produce more revenue with less hardship upon producers than any other form of taxation. They know that tariff taxes on food, clothing and machinery make those things dear and increase the cost of production, and they know that a tax on land values would make land cheaper and thus reduce the cost of producing both food and manufactured goods. The graduated income tax was advocated by the Alberta convention as a means of taxing the large fortunes already accumulated thru Special Privilege.

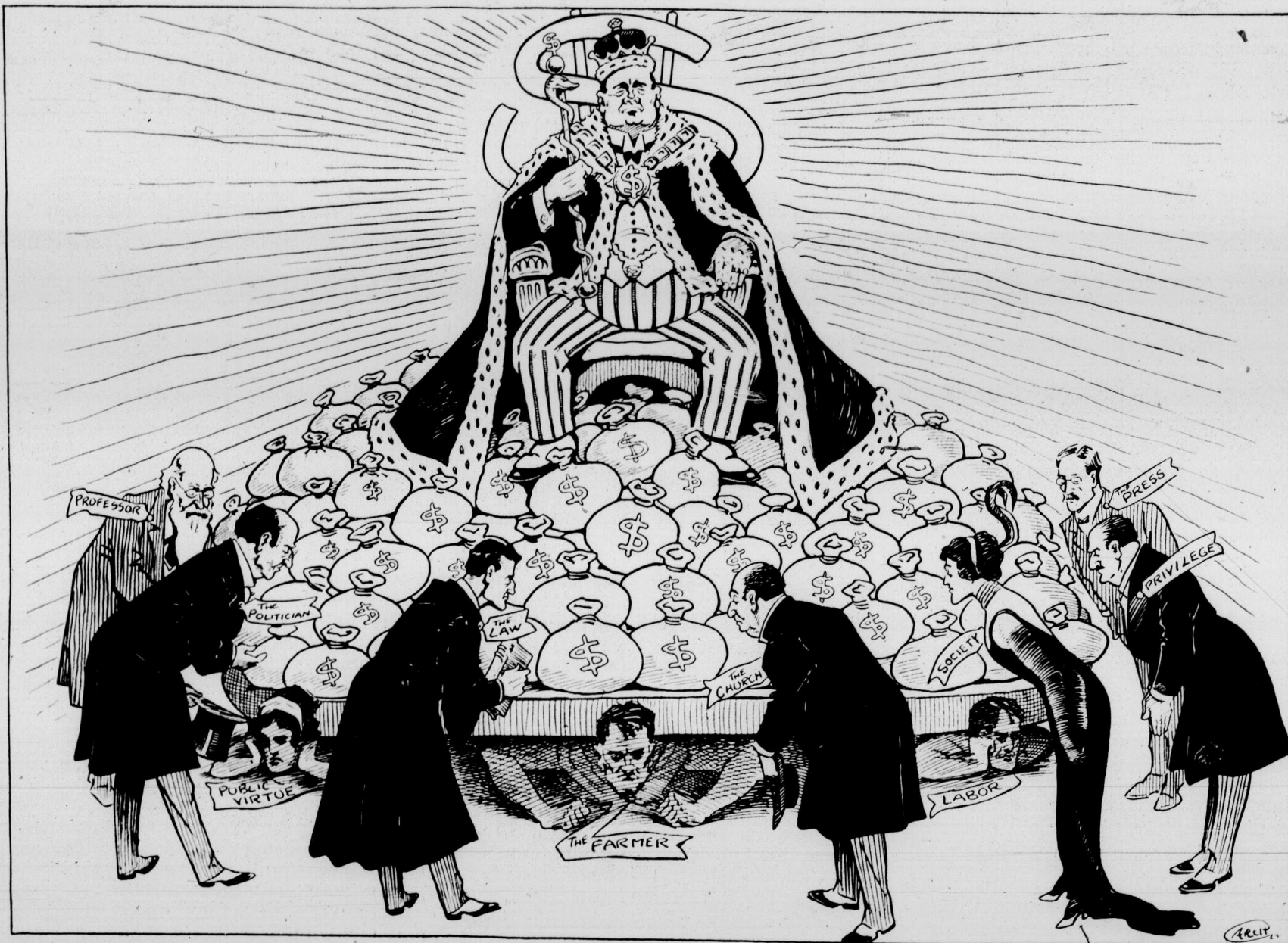
The Toronto News, apropos of the pronouncement of the Brandon convention in favor of Free Trade with Great Britain, remarks:

FREE TRADE AND RUIN

Still The Daily News refuses to believe that the organized western Grain Growers will insist upon Free Trade and industrial ruin.

The News is right. The western Grain Growers do not insist upon "Free Trade and industrial ruin," what they want is Free Trade and industrial prosperity. The financial and industrial position of Great Britain, due to her Free Trade policy is surely a revelation to those who always predict ruin as the complement of freedom, which includes Free Trade. Will The News, and other Protectionist papers and those who support them, say right out whether they think that during the present crisis it is a patriotic action for the Canadian government to levy taxes upon British goods?

It is easier to persuade the common people to make sacrifices than it is to compel the privileged classes to be just.



THE KING OF CANADA