years ago by doing saw-mills in Muskoka. She still bites hard at the savagery of crude landscapes with their carnivals of high-key colours clashing and clanging in a curious, almost rude, harmony. Only Miss Wrinch, of all women in Canada, would dare give you ten times more of the blue in a lily pond than she bothers about in the sky above it. But she "gets it across"; a bit harshly, but with a jangle of joy that is pure optimism and abandon of artistic exaggeration. of artistic exaggeration.

FOR a contrast behold the refined, almost demure, but chastely beautiful chalk portraits of Miss Streatfield. They are a quiet treat; done by a woman to whom people at home are more interestwoman to whom people at home are more interesting than landscapes abroad. Examine also the hay-loading picture of T. W. Mitchell; at once you know by the horses and the wagon and the landscape that it isn't English—thank' heaven! Glance at a corner of Hyde Park, by Bell-Smith, and get a bit of England, too, that's fine—better than his Canadian rocks on a bigger scale. The huge mural picture of G. A. Reid, "Coming of the White Man," reproduced on last week's front page of the Courier, fetches back in a grand manner the red man in his reproduced on last week's front page of the Courier, fetches back in a grand manner the red man in his glory against the caravels of commerce; but the subject is peculiarly hackneyed. C. M. Manly's "At the Back of Beyond," has a fine Irish title for a most interesting if somewhat mystified picture of a back country. And you never can mistake the colour of a Gagen rockbound splash where the foams and the back-washes churn up over the boulders to the knees of rugged rocks—he has two of these, most excellent Gagens! Consider, again, the somewhat esthetic and richly-colourful north things of Fred Brigden, where the glamor of striving colours gives the artist almost "a run for his money." Put against these one Orkney desolation of St. Thomas Smith, where the myriad gulls and the cormorants brood and flit on the ledges above the lash of the deep-sea tide. He got that on the spot—just as it stands now.

Lust to be civilized again Grier's portraits, one spot-just as it stands now.

Just to be civilized again, Grier's portraits, one of Senator Jaffray, another of Principal Mackay, are quite up to the undoubted Grier standard. The President of the O. S. A. usually manages to have an ace up his art-sleeve and he turns the trick in

his favour and to the satisfaction of the beholder.

Beatty—who used to revel in Laren and Bruges and Paris—heaven be thanked that he has ultimately and almost completely turned his masterful brush to the depicture of Canadian landscapes, especially the north. He knows the potentialities and the limitations of paint. Beatty is one of the strongest advocates of a really Canadian school of painting; and now that he has decided to use Europe as but a means to a Canadian end, we may expect him to continue proving that he means what he says, and that the north-land of America contains all the material he will ever be able to utilize—when he has but touched the fringes.

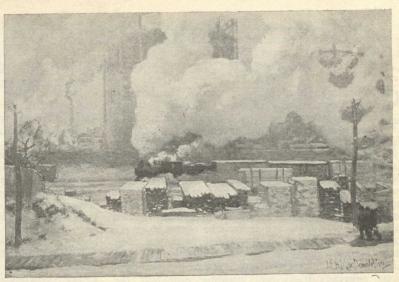
FOR sunlit spaces in meadow-lands, the work of H. S. Palmer, another young painter, is rapidly coming to the fore. His canvases at the O. S. A. show a keen sympathy with the more superficial moods of nature, though somewhat lacking in penetration tration. The ultra-cleverest things in the show are the four of John Russell, a young Canadian painter who has spent much of his life in Paris, from which he has spent much of his life in Paris, from which he has spent much of his life in Paris, from which who has spent much of his life in Paris, from which he has got most of his inspiration. All his work is obsessed by a somewhat superficial and almost uncanny dexterity. He paints with the swift sweeping stroke of one who might be doing a sketch from the window of an express train. Mr. Russell formerly exhibited with the Canadian Art Club. His canvases this year are typical of the unusual and rather over-wrought delineations which he has been doing by the hundred since his career in Paris. doing by the hundred since his career in Paris.

Clever, also, but with limitations, is the portrait by Miss Dorothy Stevens, a young English artist—of one of the sisters of Mark Hambourg. In this the points of the sisters of Mark Hambourg with the the painter has succeeded infinitely better with the accessories than with the portrait itself. Her etchings in the black and white section are also of considerable value. One of the happiest things in the show is the state of coldfish done by show is the boy with a bowl of goldfish, done by W. S. Broadhead, a young Englishman whose cartoon work and illustrations have often appeared in the Canadian Courier. A close friend of his, Lismer, also a contributor to the Courier, has depicted very well one of the avowedly crudest subject picted very well one of the avowedly crudest subject pieces in the show, a rugged woodland thing; somewhat after the selection of T. G. Greene, whose four small canvases are a welcome addition to a show of such diversity. Mr. Greene has a strong and implicit sympathy with the broad aspects of nature, particularly in the out-of-way, neglected nooks that can't be got by strolling along the highway. And he adds to his interpretations a strong idealistic and intellectual note. intellectual note.

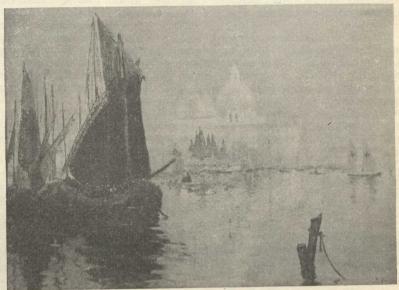
Owen Staples, who sketches usually better than he paints-and his sketches are tremendously good—has a semi-decorative treatment of Toronto Bay and two pen-and-inks. The large decorative panel by Gustav Hahn has most of the merits of a serious picture. Mr. Hahn has a remarkable ability in the handling of what may be termed "flat" decora-tive work by the use of a real subject picture.

However, technical criticism is no possibility of an article like this. Much might be written about other artists whose work is a real contribution to the O. S. A.: McGillivray Knowles, with a splendid French-Canadian village thing; Mrs. Knowles, with her four charming studies in landscape; George Chavignaud's three excellent water-colours; Henrietta However, technical criticism is lent water-colours; Henrietta Shore's striking portrait of Miss Maria Watson; Florence Carlyle's Maria Watson; Florence Carlyle's admirable figure and drapery work; Fleming's vapory-atmospheric things with a pensive note; the admirable etchings of W. J. Thomson and Chas. W. Simpson, and some others of W. W. Alexander. And there are still others, some of whom are worth much more than a running categorical more than a running categorical comment. Enough has been said to prove that the O. S. A. exhibition of 1912 is a really notable epoch in the history of Canadian

But not enough for what may be called criticism. It is more important for people hundreds of miles from Toronto to know the general character and contents of such picture exhibitions as are held of native art. Doubtless



A Strong Picture of City Life, "Tracks and Traffic," by J. E. H. Macdonald.



held of native art. Doubtless there is a good deal lacking in many of the pictures. But nobody cares much for opinions about art, unless the art is so bad and the criticism so good that the "knock" more importance. The exhibitions held this winter creates interest as a sample of entertainment. How

The Battle for Equitable Taxation

By JULIAN SALE

"Social reform is not to be secured by noise and shouting; by complaints and denunciations; by the formation of parties; or the making of revolutions; but by the awakening of thought, and the progress of ideas."

THOSE are not the words of a violent revolutionist. Rather those of a philosopher. Yet the man who gave them utterance, urged by his friends into a bitter electoral conflict, was himself the victim of an attempt to force into practical affairs an idea which has taken a generation to break through even the outer crust prejudice, misunderstanding and conservatism. What more natural than the assumption by the

unthinking world, that with the passing of the man, unthinking world, that with the passing of the man, Henry George's idea itself would languish and in time be forgotten! Was it not discredited by those best able to judge? "Progress and Poverty" would take its proper place among the antiques and curiosities of literature, with Plato's "Republic," Moore's "Utopia" and Bellamy's "Looking Backward"

It is questionable, however, if the death of George caused even a momentary check to the progress of the idea for which he lived and died. sidering the inherent conservatism of the human mind, and the radical nature of his proposals, its progress may be considered phenomenal, and must be accounted for by an inherent vitality. Fads may come, and fads must go, but principles do not die.

S TEADILY, and in large part unostentatiously, have the tax reformers pushed forward the principle, in season, and with the impatience of enthusiasm, sometimes out of season. Being human, they have made their mistakes. Forgetting that in Being human, the realm of politics the destructive must precede the constructive, several attempts at political action, and the formation of political parties, have proved futile. An evil cannot be put aside until it is faced,

recognized, acknowledged, and intelligently condemned.

That they have worked effectively, however, is manifest in the widespread interest in the question to-day. Appealing at first, more to men of ardent, enthusiastic temperament, it is to-day seriously considered by practical men of affairs. In short, having passed successively the usual stages of ridicule and toleration, it is now recognized as a matter for political consideration. As the popular mind overcomes its prejudices and misunderstandings, which are the chief obstacles to all progress, practical measures become immediately possible. And with regard to the question of tax reform, to all appear ances we have arrived at the experimental stage.

It must, however, be understood that a change in the incidence of taxation from industry and improvements to land values, must be undertaken in such manner as will involve the minimum of shock to the existing condition. If it has taken a generation to bring us to the point of willingness to begin, we may be sure that the same conservatism will prevent undue haste in practical application.

THE beginning has already been made. Leaving out of consideration New Zealand, and Australia, where the plan has been in operation for some time, but coming at once to our own Dominion, we have our examples close at hand. Vancouver has given an example in method which for safety has given an example in method which for safety and saneness must commend itself to the most conservative mind. The change was completed in four stages. Exempting at first 25 per cent. of improvement value, then 50 per cent., 75 per cent., and finally in 1910 the total value. Whether the great impetus in the building trade which followed was entirely due to the change does not matter. It is entirely due to the change, does not matter. It is certain that that is the general conclusion, as evidenced by rapidly succeeding facts. Chilliwack, Summerland, Penticton, and Kelowna, in British

(Continued on page 23.)