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They are also specially suitable for ranchers, trackmen, laborers, sportsmen and all others requiring extra strong yet comfortable footwear.

The style shown—No. 109, is nine inches high. Ask your dealer for Palmer's famous "Moose Head Brand" footwear—many styles and sizes to choose from.

JOHN PALMER CO., Limited
Fredericton, N. B., Canada.



SUPPLEMENTING DOMINION REVENUE

The pressing need for money to meet the extraordinary expenditures incurred by the war has found the sources of revenue hitherto relied on altogether inadequate to meet the situation. As a result, politicians have vied with each other in devising new methods of taxation. The result, as expected is a patchwork, without pretensions of either system or justice. But politicians are not the only people who are giving the matter of taxation serious consideration. In striking contrast to their systemless efforts are the proposals of the Canadian League for the Taxation of Land Values. This league is Dominion wide in its scope. Its president is W. M. Southam, of the Ottawa Citizen, and its first vice-president, T. A. Cregar, of The Grain Growers' Grain Co., Winnipeg. The proposals of the league, which were drafted at a conference held last summer at Niagara, and are being urged upon the Dominion government, are as follows:

Would Yield \$80,000,000

Our purpose is to meet Canada's crisis by increasing production, thus getting greater revenues with which to pay our debts and to insure a better living for the wealth producers. Our method is to reduce, or abolish, the tariff on foodstuffs, agricultural implements, fencing, fertilizer, and raw material, and to replace the above loss in revenue, and have many millions in addition, by a one per cent. tax on all Canadian land values; which will produce approximately eighty million dollars per annum.

Tariffs increase the cost to our own consumers of all commodities they affect. Therefore, the removal of the taxes on foodstuffs will reduce the high cost of living; the free importation of farming implements and supplies will make farming more profitable, and thus help to attract to this normal and healthful occupation our returning soldiers and incoming settlers; a reduction in the cost of raw material will both reduce prices and increase profits of manufacture, and thus enable our business interests to hold our own market and extend our foreign trade. A one per cent. tax on land values will tend strongly to discourage the holding of land out of use. Think of it; 85 per cent. of Canada's farming land is held idle, together with vast areas of valuable business, manufacturing and residential sites in our towns and cities, much of it in alien ownership. More easy access to our natural resources will open the door to a tremendous commercial prosperity.

Our desire is to encourage industry; to discourage monopoly; to provide sufficient revenue to discharge our national obligations. Our ambition is to make the industrious so prosperous that the mere monopolizers will get tired of just holding what others need and will also get busy. The goal we desire is a happy and successful nation of producers, discharging gladly its national duties.

Logical Source of Revenue

Land was made by the Creator, and its value is created and maintained by the whole community, in contradistinction to all other items which are the product of labor applied to land, assisted by capital. Things produced by labor are rightly the property of those who produce them. Land is not produced by labor and, therefore, cannot be property in that sense, as is recognized by our own laws and the laws of other civilized countries. To allow individuals to appropriate the value of land is to give them the ownership of the land as they had made it, which is contrary to reason, justice and the spirit of the law. The only way to avoid this error is to give the value of the land to everybody, which can be done in effect by taxing land values into the public treasury for public purposes. To take part or even all of the land values for public purposes does not interfere with the landowner's exclusive right of possession with all that that implies. Land value, since it is a community created value, may be logically and justly taken for community purposes.

A tax of one per cent. on the land values of Canada will yield eighty million dollars, which, with a very modest tariff, even after foodstuffs, agricul-

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