

so much opposition to the land tax as it is fear of trying something different. The man in the responsible place fears to follow his own judgment. There is but one rational conclusion from all this. We must go to the people and direct to them. Make them see the truth and demand of their representatives that they act rationally. I have learned to be charitable toward the legislators and the average citizen who does not know. My unqualified condemnation rests on the man who knows and yet is indifferent to making his neighbor understand. There are a hundred thousand in Texas who must bear this responsibility.

WM. A. BLACK.

Washington

A LOU COHEN, who is candidate for City Councilman, is urging the passage of a constitutional amendment exempting homes from taxation. The *Post Intelligencer* of Seattle, says that so impressed was Senator Sinclair with Mr. Cohen's arguments that he immediately conferred with the attorney-general and requested him to draft a bill for him. Mr. Sinclair is a banker and a power in the legislature.

Mr. Cohen said to a representative of the *Post Intelligencer*:

"It seems to me that in all the talk that has been heard on the subject of radicalism and the spread of discontent in our state, the one big factor in community contentment has been overlooked, and that is the factor of home owning. Who ever heard of a man owning his home joining in a movement to tear down the government? The great incentive to a happy and contented citizenship is pride and interest in home life and its environment. The great obstacle to home owning by the working classes has been taxation. The more home owners you have, the less radical agitators there will be, and my proposal is to tell the man of small means to buy a lot and build his home, exempting him from taxation up to \$2,500 on the improvements he makes and taxing him only for the lot.

ECONOMIC DEMAND CREATED

"There is another side to this question that is worthy of legislative thought. I refer to the economic side. Every time you lay the foundation for a new home or a new structure of any kind you immediately create a demand for everything that goes into that building, such as plumbing, electrical fixtures, finishing materials, and the actual furnishings of the home. This demand means greater manufacturing and industrial output for the state of Washington, and, of course employment for more men. The history of every great metropolis shows that where there is work for the men who are willing to work radicalism and discontent are reduced to a minimum."

MANAGING EDITOR: "Don't write that article on taxation." Editorial Writer: "Why not?" M. E.: "Because every Single Taxer in the U. S. will send us a letter telling us we're dead wrong."
—*Cleveland Citizen*.

WHEN selling, grocers don't mention public improvements; lot dealers do! Why?—H. M. H. in *Cleveland Citizen*.

Canada

ALL the incorporated cities of Manitoba, namely, Winnipeg, Brandon, St. Boniface and Portage la Prairie assess land at its full value and improvements at two-thirds value. In British Columbia, Victoria and Prince Rupert exempt improvements. This has been in effect since 1911 in Victoria. Most of the other municipalities of the province also have total exemption of improvements on over 50 per cent. of value, with land taxed on full value. In Vancouver improvements may not be taxed on over 50 per cent. of value and the actual exemption has ranged from no tax to 25 per cent. Calgary, the chief city of Alberta, assesses improvements at 50 per cent. and land at full value. Edmonton assesses at 60 per cent. and 100 per cent. respectively. There is total exemption of improvements in most of the other municipalities of the province. In Saskatchewan, Regina, the capital city, assesses improvements at 30 per cent. This rule has been in effect for six years, though subject to change by vote of the city council. Of the other cities of the province, Saskatoon exempts improvements to 75 per cent. of value; Moose Jaw exempts 55 per cent. and North Battleford, 70 per cent. Provincial law limits the taxation of buildings to not more than 60 per cent. of value.

At the recent municipal elections in Toronto, a by-law was carried by a majority of 11,570, providing for a partial remission of taxes on residences costing less than \$4,000. This is the third time that the people of Toronto have asked for lower taxes on buildings by public vote. The first by-law was carried by a vote of two to one and the second by four to one, but the council, after submitting the measure to vote, refused to act.

—*Single Taxer*, Winnipeg, Manitoba.

Victoria

THERE has been an active campaign for land value rating in Victoria. Mr. P. J. Markham and F. H. G. Cornwall have addressed audiences in many towns with the result that Bairnsdale cast a vote in favor of land value rating as follows: 748 in favor, 167 opposed; Tambos Shire 209 in favor to 105 opposed; Dandenong 632 to 167. One town recorded a majority against the reform. Other towns have adopted the reform through their town councils without referendum though this can be called for if desired.

New Zealand

THE *Liberator* of New Zealand gives the number of places which have adopted the rating on unimproved values:

Boroughs, 66; Road Districts, 37; Counties, 34; Land Drainage Districts, 15; River Protection Districts, 13; Drainage Area, 1; Tramway, District, 1. Total 167.

Polls for recession to the capital value system have been taken on 16 occasions, and only 5 places have gone back.