

The Rates (or local taxes) settled upon house and rents, or the income derived from the land. To-day houses are rented for so much plus the rates which must be paid by the tenant; and if a house is vacant no rates are paid. Vacant city lots and great stretches of valuable land adjoining a city but used only for grazing or agricultural purposes, although gaining an added value through each successive step in the city's growth and civic outlay, practically escape taxation altogether.

In the country districts Land Monopoly has been maintained and fostered by the same absurd system. If the land is not put to some productive use but is held as a game preserve, no tax whatever—except perhaps an utterly insignificant one—is paid upon it. The mal-distribution and fearful congestion of population which such a system causes may be partially realized from the statement that in England and Wales no fewer than 25 millions of people are living on 200,000 acres, and of these 13 millions live in tenements of four rooms or less; while in Derbyshire alone four dukes, near neighbors, own in Great Britain about 400,000 acres. Seventy men own the entire half of Scotland, and thousands of small farmers have been driven from the great estates there to make room for deer forests. Time and time again the local authorities have petitioned Parliament to allow them to assess land values for municipal purposes, but the House of Lords have always managed to block the final passage of the bill. They have also steadily refused to allow a valuation of the land, until Lloyd George made the valuation a part of his finance bill. Although the Lords have for centuries had no power over finance bills they were determined to throw this out at all hazards; and their action brought about the recent constitutional crisis which ended in forever destroying their power. An American only wonders how the enlightened English people have submitted to such hereditary obstructions for so long, but it is accounted for by their extreme reverence for custom and tradition.

#### SOCIAL REFORM.

The famous 1909 Budget, however, is only a beginning. It has broken the back of the tariff agitation by pointing to a new source of revenue; but many radicals consider its chief benefit has been, besides calling national attention to the evils of landlordism, to secure the separate valuation of land, a great part of which has not been assessed since the year 1692. This valuation has not yet been completed and further land reform awaits the compilation of this new "Domesday Book." Meanwhile a great and growing body of Liberals inspired by the ideals of Henry George are urging its completion, and that done will not rest until the straight-out taxation of land values for both local and national purposes is an accomplished fact. "Freedom to produce as well as to exchange" is the cry. The Land Values Group in Parliament consisting of 173 members, addressed a petition to the Prime Minister a few months ago asking that the Government hasten the valuation of the land so that a tax could be laid which would "free industry from monopoly" and "secure greater opportunities to produce in our own country by affording greater opportunities to

use the land." A conference participated in by over 300 municipalities was recently held in Glasgow which also called upon the Government to complete the valuation so that they could be allowed to adopt the value of land as the Standard of Local Rating. They even went so far as to express their conviction that "the existing deplorable condition of the people in regard to bad housing, low wages and unemployment is directly traceable to land monopoly and is further aggravated by the present system of taxation and rating." A few days ago Lloyd George sent to a gathering of land taxers the significant message that he "had not done with the land question yet."

On the whole, notwithstanding a slight tendency to paternalism on the part of the present Government, there is no nation which promises such great strides in social reform within the next decade. With the simple directness of its machinery, its comparative freedom from political corruption, and the high type of its public men it certainly bids fair to outstrip America, despite our many advantages.

The singular freedom from Political Bosses in England seems to be due: 1—To the absence of smaller legislatures and the existence of one all powerful law-making body drawn from the nation at large. 2—To the municipal ownership of public utilities, which in private hands are the main sources from which the bosses in America derive their sustenance. 3—To the non-existence of trusts or special interests which thrive under cover of a protective tariff.

Whether a limited suffrage tends to less corruption will soon be determined, for the sentiment, "One man, one vote" will before long be a part of the British Constitution.

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ALBERTA, then, by the end of 1918, will be raising its taxes from land values only. By spreading the change over a period of seven years provision is made against injustice that might result from too sudden dislocation of existing conditions; but, as a matter of fact, more than one-half of the more important municipalities in Alberta have already expressed themselves as strongly favorable to the new form of taxation, and it is believed the bill will pass the legislature by a large majority.

Ontario seems in a fair way to follow the western example, and one of the reviewers who endorses the new movement, reminds his readers that when Mr. W. A. Douglas introduced the idea in Toronto, twenty-five years ago, he was regarded as an agitator whose cause was hopeless. One Toronto editor tells of a citizen who "improved his house by a veneer of brick and other additions and embellishments. His assessment was increased by \$600, with the result that he had to forego the installing of modern conveniences and the making of further projected improvements.—St. John (N. B.) *Telegraph*."

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THIS association of poverty with progress is the great enigma of our times. It is the riddle which the Sphinx of Fate puts to our civilization, and which not to answer is to be destroyed.—"Progress and Poverty," by Henry George.