

ing and training a staff, and establishing the department on a sound commercial basis. This plant was turned over to the city authorities in January, 1908, and since then has been operated by a staff of city employes without any additional assistance. Under their management improvements of detail have been made.

As soon as it was ready for operation, the new company, the Westmount Electric Plant and Refuse Destructor Company, furnished light at 15 cents a kilowatt, less  $33\frac{1}{2}$  per cent discount for cash, and the discount has since been increased to  $46\frac{1}{2}$  per cent. The old company had charged \$95 a light for antiquated street lamps; the new service is now charging \$65 for the most approved of modern lights. During the first year the plant was operated with an average of only 800 customers billed throughout the year, but the plant earned enough to pay not only all operating costs, but all fixed charges, including depreciation. As contracts with the Montreal Light, Heat and Power Company expire the number of customers has been gradually increasing until now fully 80 per cent of the citizens of Westmount are receiving their light from the new plant.

The success of the Westmount plant has attracted the attention of municipalities in the remotest parts of the continent; and numerous official delegations from the United States and from British Columbia and other Canadian provinces have visited it.

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That the success was not without the insidious opposition of certain of those interests that treat the masses as a proper prey for public service corporations to exploit, is shown by the following paragraph of the final report of the firm of constructing engineers to the Council of Westmount: "It was not strange that your enterprise should have provoked strenuous opposition from outside influences at its initiation, but it is certainly astonishing that when it has become a demonstrated success it should be made to suffer from inside influences tending to destroy the confidence of the public in your only revenue producing department."

D. S. LUTHER.

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## TAXATION IN DENMARK.

Copenhagen, February 9, 1911.

In the meeting of the Folkething (the House of the People—the lower house of the Danish parliament) on February 8, the Minister of the Interior brought up a proposition for taxing the rise in land values in the towns in which garrisons may hereafter be stationed.

In the Minister's statement he assumed it to be generally acknowledged that the local rises in land values which are due to public improvements should not be permitted to remain with the owners of those particular lands, but should be returned to the state by a taxation of their values, which should be ascertained by means of periodical valuations.

The Minister found it very natural that the rise in local land values which would undoubtedly be

the result of the presence of the garrisons, should be taxed for the benefit of the public. His proposition aims to confiscate by taxation two-thirds of the rise; of this the community is to receive one-third, the state two-thirds.

A lively discussion of the whole subject is expected, as no public proposition has ever attracted so much attention. It has been commented upon by every newspaper in the country, and the situation gives Single Taxers a good opportunity to urge their proposition of taxing all land values for the benefit of the public.

SIGNE BJORNER.

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## INCIDENTAL SUGGESTIONS

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### THE SOMERS SYSTEM IN PRACTICE.

The citizens of East St. Louis, Ill., are actually assessing the value of their land for tax purposes.

About 50 of the best informed business men, including real estate dealers and owners, retail merchants, professional men, and other ordinary folks, meet every afternoon in a room in the city hall and tell each other and the local assessor just what they think are the land values that go to make up the city of East St. Louis.

All this came about in this wise:

An insurance agent named L. S. McWilliams, by some accident of politics, was elected assessor of that city.

L. S. McWilliams has the astonishing desire to do the very best job of assessing possible. What he means by "best" is the most equitable, so that each property owner shall pay his just share of the taxes and only his just share. This is an ambition that most assessors profess when they are running for office and often when they are first elected; Mr. McWilliams not only said it but really meant it.

After Mr. McWilliams was elected he began to investigate all known methods of assessing land in cities and learned of the Somers unit system through the assessors of Cleveland where it was used last year.

I went to St. Louis and explained the system to the new assessor and to the citizens; after careful investigation, and upon the advice of the leading business men of the city, Assessor McWilliams decided to use the Somers system. At Mr. McWilliams' suggestion, I went to East St. Louis and conducted the first public meeting for the assessment of the land values of the business section of the city. There were representatives of the Real Estate Exchange, the Retail Merchants' Association and the Commercial Club. Nearly 50 men were present. These 50 men composed the major portion of the "public opinion" of East St. Louis.

One of the points of the Somers system is the opportunity that it affords for publicity during the assessment. It is the only method ever devised by which such publicity is possible during an assessment.

In this particular case I tacked upon the wall a