10,000, the capital of Saskatchewan) will at the forthcoming session of the legislature ask for an amendment to the city charter providing for the exemption from taxation of all improvements and the concentration of all taxation upon land-values?

Regina is the third city in Saskatchewan to apply to the legislature for this power. Prince Albert and Saskatoon led in the movement last year. Your correspondent is advised from private sources that as a result of these requests it is the intention of Mr. Turgeon, the Attorney-General of the Province, to introduce legislation at the next session of the legislature to enable all the cities and towns of the Province to adopt the single-tax at their own discretion.

ROBERT L. SCOTT.

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Winnipeg, Canada, Jan. 12.

Royalistic Canada is slowly but surely becoming democratic. Remnants of repression still remain in political forms and practices. Property still rules in municipal politics, although manhood suffrage prevails in Dominion and Provincial politics; and plutocracy persists in Dominion and Provincial governments.

The seat of trouble, of course, is in the old royalistic East, near the seat of the Dominion government and of the Canadian Manufacturers' Association. The middle west—otherwise, the "Prairie Provinces"—is a boiling cauldron of democracy; while the far West—British Columbia, with Vancouver and Prince Rupert leading the continent in land value taxation—is by all accounts democratic in city and town, but still royalistic or toryistic in Provincial affairs.

According to reports in the dispassionate trade journals, Vancouver seems to be reaping the benefits so long expected by the disciples of Henry George to result from the taxing of land values or exempting of improvements. Rev. Prof. Anderson Scott, M. A., of Cambridge, writing to the Manchester Guardian, has the following among other things, to say of conditions in Vancouver under "Single Tax":

"There are nearly a thousand motor cars in Vancouver, and probably not a score of private chauffeurs. That gives a measure both of the abundance of money and the scarcity of labor. The labor offices are advertising for laborers at a wage of ten shillings per day, and skilled workers in many trades can get more. . . . If one were to ask some of the leaders of local politics what were the further causes of its prosperity, they would at once refer to the 'single tax' and the principle of taxing unearned increment on land. . . . The benefit to the city is seen in part in the determination of the owners of land to put it to the best possible use. Undeterred by the fear that the capital cost of improvements will become the basis of future assessment, they build with a new freedom! They readily 'scrap' old buildings, and already much of the old property in the heart of the city has been replaced by structures of a very different kind. On the other hand, those who are not prepared to make economic use of their sites are discouraged from 'holding them up.' Urban land that is unproductive to the community soon becomes too expensive for the owner to keep,"

Just about what the Single-Tax doctor ordered.

isn't it? Employment plentiful, wages higher, vacant land put into use, freedom in production, industry encouraged, idleness discouraged. And yet, Vancouver, not at all jealous of its prosperity, nor afraid of its leaking out, as it were, not even afraid to match its just conditions with other cities' unjust conditions, invites all the world to come in and share its bounties; the only injunction being: Work!

What a contrast this "unprotected" free city of our time makes with "protected" "free" cities of the Middle Ages—the logical ideals of the Free Trader and the Protectionist respectively! No walls or moats to protect it from the outside; no towers or parapets or men in armor armed to the teeth, on the inside; it invites all men to it, and the more that come the more it prospers. Is not Vancouver an object lesson to all unbelievers and partial believers in the potency of natural freedom and justice—the impotency of mere artificial protection?

4

With its direful consequences—enthroned wrongs and gibbeted rights—Manitoba still maintains property qualifications and plural voting in municipal and city elections. In spite of this—perhaps on account of freer economic conditions—progressive measures have for the last seven years been slowly coming to the surface in a whirlpool of land speculation, which has overshadowed all things else. An instance of this is the lowered assessment on real estate improvements. The assessment is understood to be 60 per cent on the improvements while the land is supposed to be assessed at its full value.

I use qualifying words because the separate valuations do not appear in any printed report from the assessor's office. The reduced improvements assessment was recommended by a tax commission three years ago, and is supposed to be now in force, it having been endorsed by the legislature.

This "assessment value" tax is but a part of the city's revenue, the rest consisting of "special taxes," a "business tax" and various kinds of license taxes.

The above mentioned reduction in the improvement assessment, and a recommendation by the commission to further reduce it to years to come, was due, in the first place, to objections raised to the business tax, which was consequently reduced, and, in the second place, to the logical justice of land value taxation, as presented by correspondents to the newspapers, and single tax advocates who appeared before the commission.

4

Alberta and Saskatchewan are the six-year-old members of the Canadian Provincial federation, if I may so express it. They should not be confused with Manitoba, which is much older. It is undoubtedly due to their more liberal charters that their progress has been more rapid. The Western Municipal News, an otherwise lovable journal, in summing up the progressive movement of the year does not make this distinction clear enough to the unsophisticated, although it may be evident enough to its subscribers—the members of the Municipal Unions of the three Provinces above mentioned. It is in Alberta and Saskatchewan that the commission form of government for cities is steadily growing in

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favor. "Edmonton, Calgary, Red Deer, High River and Regina," says this journal, "are among the cities that have adapted the commission plan to suit their own local needs. . . Interest in the single tax system is growing keener. Again Edmonton is the leading exponent in the West"-excepting Vancouver and Prince Rupert, of course-"in fact, the whole of the Province of Alberta leans favorably towards single tax. Saskatchewan is more conservative on this point, but the leaven is at work there, too. . . . Municipal ownership is still a favorite plank in civic platforms. The failures are either inconspicuous or else the fault is not with the principle, but in some maladministration, or because of putting faith in manufacturers. And the successes are conspicuous and many. Street cars, electric lights, water works, hospitals, public utilities of all sorts are more and more being controlled by the municipality. One very important and commendable feature is that these municipally owned public utilities are also more and more being put under the management of experts."

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Organization seems to be the watchword here. Each Province has its Union of Municipalities, consisting of the officers of the various municipal bodies. These unions at their annual conventions pass upon various resolutions or recommendations to the Provincial parliaments, and recommendations so passed are regarded as mandatory upon the legislatures. Among the 26 resolutions passed upon at the last (fifth) annual convention of the Union of Saskatchewan Municipalities, I find the following: "Resolution 19.-Resolved: That the Provincial Government be asked to amend the land tax in towns and villages so that land shall be assessed at its fair actual value, and the buildings and improvements thereon at not more than 60 per cent, but that no greater reduction than 15 per cent shall be made in any one year."

"Granges" and Grain Growers' Associations afford another example of organization. There is a Grange and Council of Agriculture for the entire Dominion, and each Province has its grain growers' association or grange. Known to the outside world up to the present, as well behaved, "industrious farmers," diligent in grain, hay and stock raising, minding their own business only, and, above all, conservative mossbacks, these farmers, through their organizations, are at this moment rousing the entire Deminion with a monster delegation to Ottawa, demanding from the government, no half-way measures, but a complete change of tactics. It is a well known fact that the Laurier government, securing its lease of power on the promise of "free trade as they have it in England," has during its seventeen years in office not done much to lower the tariff. The demand by the farmers' delegation to fulfill its promises was significant: "E. A. Partridge of Sintaluta, Sask., seconded the resolution. He pointed out that under free trade conditions, manufacturing could be carried out more cheaply than at present, and also discussed the question of raising a revenue under free trade, declaring himself in favor of direct taxation on the basis of land values." Who said the

farmers are opposed to the taxation of land values" That the best of us may be mistaken some of the time, would now, I am sure, be admitted by that great and good man, were he still with us, Professor Parsons, in his too great a zeal for another good cause wrote: "The single tax would be a blow to the farmers and home owners all over the land, & blow at the friends of democracy and progress." The farmers in Manitoba have had a measure of the single tax for twenty-five years or so, and now, through this delegation, they vote for its extension into Dominion affairs. Does that look like a "blov at the friends of democracy and progress"? this was a representative demand may be seen from the fact, as reported at the time, that "the resolution was supported by representatives from each of the Provinces, S. C. Parker of Berwick speaking for Nova Scotia; S. C. Hathaway of Fredericton for New Brunswick, Robert Seller of Huntington for Quebec; Johnston Simcoe for Ontario and Jas. Spealman of Penhold for Alberta. R. McKenzie of Winnipeg, Thos. McMillan of Seaforth, and L. Brown of Pilot Mound of Manitoba also spoke in support of the resolution. A number of others rose to speak in favor of the resolution, but a delegate moved that no one else be heard in favor of the resolution, but that an opportunity be now given for those opposed. This was agreed to, and the chairman invited any person who did not approve of the resolution to take the platform. The invitation was repeated several times but there was no response, and the resolution was then carried unanimously, the delegates cheering enthusiastic-

It was feared that the Eastern farmers would not be entirely in accord with the radical measures proposed, but the reverse proved true.

P. M. CLEMENS.



PROGRESSIVE SOUTH AUSTRALIA.

Adelaide, So. Australia.

Harry Jackson, Crawford Vaughan, and I are Labor party representatives in the South Australian parliament. All of us are also members of the South Australian Single Tax League, of which Mr. Vaughan was for several years secretary and then president. Mr. Vaughan is Treasurer and Commissioner of Crown Lands in the Verran (or Labor party) government of this State, which came into power last June. Several other members of our parliament are believers in the teachings of Henry George, while a number who do not go all the way are prepared to support the taxation of land values in large degree.



In South Australia at the present time we have a half-penny tax upon every pound's worth* of unimproved value as assessed for taxation purposes; while holders of over £5,000 worth of values are subject to another half-penny tax on every pound over the £5,000. For a short period—during a financial shortage—an additional farthing on the pound was imposed on the "all round" basis, but

^{*}One cent tax on \$5.00 worth of land.

