

being taxed to a less degree; in some cases there are also business and licence taxes. In Winnipeg the land is assessed at its full value and improvements at two-thirds value. The cost and upkeep of the new water supply for the Greater Winnipeg Water District is being met by a special levy on the value of the land apart from improvements.

In Saskatchewan, the local authorities of the cities, towns, and villages assess the land on its full value while buildings are assessed only on a certain percentage of their value, which must not be more than 60 per cent and may be considerably less. Prince Albert, for example, assesses improvements at 45 per cent of their value, Saskatoon at 35 per cent and Regina at 30 per cent. In rural municipalities the taxes are levied only on Land Value, except that buildings used for other than purely agricultural purposes may be assessed, although at not more than 60 per cent of actual value.

In Alberta, the position is practically the same as in Saskatchewan; in some rural sparsely populated municipalities, however, the taxes are levied on an acreage basis.

In British Columbia, the "city" and the "district" municipalities have local option in taxation, subject to the condition that they must not assess improvements for taxation at more than 50 per cent of their value. In twenty-eight of the sixty-three municipalities, Land Value is the sole basis of taxation; in seven municipalities improvements are assessed at less than half their value; in the other municipalities they are assessed at half their value. In all cases the land is taxed at its full selling value.

In the four Canadian Provinces named, there are also provincial taxes levied on the value of unoccupied land with the object of preventing speculation and monopoly. The special provisions of the Tax Recovery Acts in these Provinces have contributed materially to the effective and beneficial operation of the Land Value taxation in force. On that matter as on all matters dealing with the progress of the reform in legislation, the reader may be referred to the informing reports published from time to time in *LAND & LIBERTY*.

"LAND TENURE AND UNEMPLOYMENT"*

It would be difficult to give in short compass an idea of the scope of this book just published bearing the above title. Its 256 pages in themselves form a remarkable condensation. It consists of a preface and 16 chapters, the preface being written by Mr. A. S. Comyns Carr, K.C., and containing this remarkable passage:—

There is a tendency nowadays among a certain school of economists and social reformers to overlook the important part which the land question plays in problems of to-day; because it is seen that in a great many cases the actual price or rent of land forms but a small proportion of the value of the property which is erected upon it there is a tendency to assume that an improvement in our land system could produce but small results. This appears to me to be a fallacy for several reasons. In the first place, all forms of wealth, when traced to their source, are products of the soil, and one should look at the toll which the ownership of land has levied upon them at every stage of production in order to form an idea of its importance . . . even if rent is only a small proportion of the total cost of production, it is just that element which forms the decisive factor in producing stagnation and unemployment. It is an interesting

speculation to consider how differently the great industrial development of this country might have worked out if it had not been preceded and accompanied by the vast enclosures of land to which Mr. Geary calls attention.

Chapter I., entitled "The Problem," is a clear examination of the nature of unemployment. It shows that unemployment is not a natural affliction, like measles or mosquitoes, to which mankind is subject—that it does not arise unless certain laws—laws of nature, laws of justice—are transgressed. The striking statement: "Supply of labour apparently in excess of the demand—actually demand is ahead of supply," is shown to be the natural order of things (p. 15).

Chapters II. to XIV. are mainly historical, beginning with Saxon England and continuing right up to the present date. It will surprise many readers to know up to how recent a date and upon how large a scale the enclosure of common land—the usurpation of national and individual rights—has been continued. The connection between this usurpation and the growth of poverty and unemployment is shown with singular clearness and force.

The well-known authorities are quoted freely (Thorold Rogers, E. C. K. Gonner, Garnier and Gilbert Slater), and also much information is drawn from very extensive resources which are comparatively little known, and the book bears evidence of very great preparation.

That there has been a sort of "golden age" for the bulk of the people is clear, and it is equally clear that poverty has accompanied the conversion of natural rights into private monopoly. Some idea of the ethics of those who sought to add field to field can be obtained from a publication of 1727, "The Duty of a Steward to his Lord." Here we are told that "The Steward should endeavour to lay all the small farms, let to poor indigent people, to the great ones. . . . It is unwise to unite farms all at once, because of the odium and increase of Poor Rates." Resort to the meanest trickery to get small freeholders to sell is within the writer's conception of "duty."

In spite of improvements in working and appliances, of the system of rotation of crops, of introduction of new varieties of plants and animals, farming would seem always to have been in a bad way. In the 18th and 19th centuries there have been various Government Commissions to inquire into agricultural distress. The one thing which the Commissions do not seem to have dealt with is that land values were rising nearly all the time.

Chapter XIV. is devoted to Scotland, and, naturally, contains reference to the "Highland Clearances" of the 19th century, which cannot be read without a flush of shame and anger, even when one knows something of the circumstances already.

Chapter XV. deals with private ownership of land as affecting the efficient working of minerals. Some portion of this is slightly difficult and technical—it is drawn from the Reports of the Acquisition and Valuation of Land Committee and of the Coal Industry Commission—but it makes interesting and profitable reading, especially as it deals with points less well known to our readers than other aspects of the land question.

This section contains extracts from the examination of Mr. J. Dewrance, Chairman of certain coal companies in Kent, and of Mr. H. F. Plumtre, landlord of a part of the area prospected for coal. These questions are by Mr. Robert Smillie. GEORGE CROSOER.

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