

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 33½ per cent discount for cash, and the discount has since been increased to 46½ 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.

INCIDENTAL SUGGESTIONS

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

map showing the block and street lines of the business portion of East St. Louis; no lot lines were shown. Those present knew that they were to express judgment on the value of a given quantity in the middle of each block. This quantity was 100 feet deep and 1 foot wide, called a unit foot. They soon learned the "language of the unit system," and that they could express their judgment of land value more easily than they ever had been able to in the attempt to value specific lots. They found that their range of difference was very narrow and was comparatively easily adjusted. The ease with which all of this could be done soon grew upon every one present, and made them more and more confident of their ability to express their ideas of value and to criticise each other, as they proceeded with the work.

Just eight days later I went to the same room in the East St. Louis city hall to call on Mr. McWilliams. When I entered the room, I witnessed what was to me a most remarkable sight. There stood Mr. McWilliams in his shirt sleeves, with a long stick or pointer in his hand, and on the wall was a map of a portion of the city; in front of this earnest public official was a company of not less than 50 men, and they were engaged in the work of assessing the land values of the city of East St. Louis. The scene of itself was most remarkable; but the spirit that was manifest in every thing done was even more remarkable. There was the spirit of fairness, there was the spirit of openness, there was the spirit of honesty and candor, there was frankness, there was raillery—there was, in short, the conflict of real honest opinion that produces finally, real information.

For instance, one man might try to state that a certain unit ought to be, say \$50, when everybody in the room knew it ought to be \$100. Such a suggestion simply provoked a laugh; such a laugh beats all argument. It is an instance of turning a laugh into an assessment.

Of course these men did not at all times agree to a dollar, but there was at all times a substantial agreement, and the slight compromises that were necessary from time to time were easily agreed to; personalities were omitted; the talk was always about the relative values of streets, and not the dollar-values of specific pieces of land, so wide and so deep and owned by a certain person. The exchange of opinion was at all times frankly made, because each one knew that if he did not give an opinion that was reasonably near the opinion of the others present he would be laughed at for his pains, and no one courts a public laugh. The earnestness with which these citizens exchanged their views about the value of their own property was most refreshing; there was evidently present a well defined opinion that the taxpayers were getting a "square deal" in this method of making an assessment.

I asked Mr. McWilliams how many meetings he had had since I helped him with the first one eight days before. "Every afternoon except Washington's birthday," said he, "these men have been here helping me assess the land values of the city."

When 40 to 50 men will give up three hours of every afternoon to help their city and to help them-

selves have an equitable assessment because the opportunity is afforded them, it simply shows what citizens will do in the matter of local government when they have the chance

E. W. DOTY.

NEWS NARRATIVE

To use the reference figures of this Department for obtaining continuous news narratives:

Observe the reference figures in any article; turn back to the page they indicate and find there the next preceding article, on the same subject; observe the reference figures in that article, and turn back as before; continue until you come to the earliest article on the subject; then retrace your course through the indicated pages, reading each article in chronological order, and you will have a continuous news narrative of the subject from its historical beginnings to date.

Week ending Tuesday, March 7, 1911.

Close of the 61st Congress.

The 61st Congress came to an end on the 4th, the House of Representatives adjourning sine die at 12:15, and the Senate session expiring by Constitutional limitation at 12:30. All the big appropriation bills were finally passed and have received the President's signature.

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The Canadian reciprocity agreement which had been passed in the House (p. 156), failed of passage in the Senate.

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The reapportionment bill providing for a larger lower house of Congress, which was passed by the House, February 9 (p. 157), was killed by the Senate early on the 4th.

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During the morning hours of the last Senate session an effort was made to pass the bill of approval of the constitution of the proposed State of New Mexico (p. 133) which had already been passed by the Lower House. Senator Owen refused to let the bill go through unless the constitution of Arizona (p. 155), which had been more recently presented to Congress, should receive endorsement at the same time; and he also refused to permit the appropriation bills to come up until the constitutions should have been passed upon. Brought to vote the Interests' constitution of New Mexico (vol. xiii, p. 1226), and the People's Power constitution of Arizona (vol. xiii, p. 1212; vol. xiv, p. 145) went down together under a vote of 39 to 45. Senator Joseph W. Bailey of Texas was so "peevish" at the support given to the constitution of Arizona by his democratic colleagues (all of whom but two, Overman of North Carolina and Taliaferro of Florida, had voted for the constitutions), that before the close of the session he wrote out his resignation as a member of the Senate,