

it among those utilities for which we have to wage constant warfare. And instead of saying that Fawcett "is" ambitious to be Governor, I should have said "was," inasmuch as he is down and out as a result of the recall.

As the second or final elections in the effort to recall all the other members of the commission were held Tuesday, May 17, the last two paragraphs of my letter should have been as follows: "When the opponents of Mayor Fawcett began the agitation for his recall they received a certain amount of encouragement from two members of the Commission with whom he had worked rather at cross purposes, the two members who appear to have been the most amenable to Big Business discipline. This stirred the Fawcett supporters to action and a Recall movement against those two Commissioners was started. It soon developed a counter movement to recall all four of the Commissioners, a movement which caught enough of the popular fancy to make easy the task of procuring the necessary petitions. In the first Recall elections for new Commissioners all four were renominated, but none received the majority vote necessary to elect. Consequently a second election was necessary under the terms of the charter.

The second election, which occurred Tuesday, May 17, resulted in the recall of the two commissioners against whom the Recall was originally directed, but the re-election of the two who were dragged in by the counter movement.

The net result of this series of recall elections has been the replacement of a reactionary though personally independent Mayor, by another reactionary who appears to be less independent, and the substitution of more promising men for the two less progressive or more subservient members of the Council. Whether this is a net improvement and to what extent depends largely upon whether the more progressive Council is strong enough in its confidence of popular support to drag along with it the new reactionary Mayor. In the former combination the reactionary Mayor appeared sufficiently strong to block progressive action in the Council for measures other than those inaugurated by himself.

JOE SMITH.

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THE SINGLE TAX IN CANADA.

Toronto, Ontario.

During the past century tax legislation in Ontario has made steady progress toward the single tax ideal. By the first assessment act, which came into force in 1819, vacant land in cities and towns was assessed either at 4s an acre as wild land or 20s as meadow land. A lot with a building on it was assessed £50. All buildings, improvements, and personal property, were assessed. In 1837 the assessment act was revised, and the assessment on vacant land, towns and cities increased to £10 an acre. Assessment on personal property was reduced almost one half. Inspired partly no doubt by the writings of Henry George, a movement was inaugurated in the eighties which resulted in the abolition in 1888 of all taxation of farm stock.

In 1904 the personal property tax was abolished entirely, and a system of business assessment based on the value of the premises occupied was substituted. In the same year the practice of entering

the value of land and improvement separately in the assessment roll was adopted for the Province. For many years previously this practice had prevailed in the city of Toronto.

In constructing the government railway through northern Ontario in 1906, the government adopted the policy of holding the town sites until after the railway was constructed, and selling then at auction, so as to secure the increased value given by the railway.

In 1910 a clause of the assessment act allowing the under assessment of lands in cities as farm land was abolished. The exemption on incomes was increased to \$900 for non-householders and \$1,200 for householders.

In 1911, the last session of the Legislature, the city of Toronto was given the right to expropriate two hundred feet on either side of proposed street extension and improvements in order to secure the increased value caused by public works.

At the past sessions of the legislature of 1910 and 1911, a bill was introduced providing that municipalities have the right to reduce taxes on buildings and improvements, and increase taxes on land values. The bill will be introduced again at the next session and indications are that it will carry.

Organized single tax propaganda work in Canada dates from the visits of Henry George between 1885 and 1890. Back in 1887, I believe it was, the Toronto Single Tax Association was first organized, and it has carried on a steady and vigorous educational campaign ever since. For the first ten years of its existence this association carried on a strong campaign in the way of public meetings, bringing to the city of Toronto, and to other cities in Ontario, such men as Henry George, Father McGlynn, Tom L. Johnson, John S. Crosby, Bishop Williams and others. At first the newspapers of the Province were very friendly, and gave a great deal of space to the movement. By reports of meetings and by a systematic letter writing campaign our organization succeeded in keeping the question of single tax very prominently before the people.

During the late nineties the Conservative forces in the Province seemed to become alarmed, and for the next ten years it was almost impossible to secure the publication of anything relating to single tax in the leading newspapers. This change in the attitude of the press necessitated a change in the plan of campaign of the association, and from that time on the Association adopted the policy of bringing forward moderate concrete proposals that involved the principle of the taxation of land values.

While the agitations from 1887 to 1900 bore little fruit in actual legislation in Ontario, they had an immense effect on the general public, and the legislation in western Canada and especially in Manitoba, where in about 1892 the principle of exempting entirely all farm improvements was adopted, and in British Columbia, where about 1894 a law was passed allowing municipalities complete local autonomy in taxation. This advanced tax legislation in the Canadian west was brought about by the influence of men who had become single taxers in Ontario as a result of the Association's campaign here.

The lawyer who drew up the Charter of the city of Edmonton in 1904, by which that city was allowed

to exempt buildings and improvements entirely from taxation, was a single taxer, converted in Ontario.

In the western part of the Dominion, the Single Tax has made rapid advance. In British Columbia a number of smaller municipalities now raise all their local revenue from a tax on land values, while Vancouver, a city of over one hundred thousand people, enjoys the distinction of being the first large city to entirely exempt building and improvements from taxation. In no municipality in British Columbia are improvements assessed at more than 50% of their value, while land is assessed at its full value, and wild lands outside of organized municipalities have to pay a tax of 4% on their capital value.

During the last year the legislature of Saskatchewan adopted a measure allowing municipalities the right to reduce the assessment of buildings and improvements at the rate of 25% a year, so as to adopt the tax plan in four years. The city of Winnipeg a little over a year ago reduced the assessment on buildings and improvements by one-third while assessing land at its full value.

Meanwhile an active educational campaign has been continued in Ontario, although, owing to this being an older province and bound down by Conservative traditions, little actual legislation has resulted, or at least not as much as in the west. In 1890 the Toronto association was instrumental in the organization of a Direct Legislation League, which carried on a campaign pledging candidates for the City Council to submit to the people any measures asked for by a petition signed by each eight per cent of the voters and to carry out the will of the people as expressed in any vote taken. Shortly before legislation had been secured enabling the city to take a vote on any question at the will of the Council. For two years running a majority of the members of the Council had been pledged in this way. The Single Tax Association, taking advantage of the popular clamor aroused by the rapid increase of house rent for the past few years, brought forward a petition asking that the Council submit to the voters a proposal looking to the exemption of \$700 on the assessed value of every house. The proposal was submitted, and carried by a vote of 15,897 to 8,219. In spite of this emphatic expression of opinion, however, the members of the City Council repudiated their pledges and refused to apply to the legislature for the necessary power. The following year another petition was brought forward, but this time the Council refused to submit the question. The Single Tax Association succeeded, however, in defeating at the polls one or two of the most vigorous opponents of the measure.

Dropping the \$700 exemption proposition, the Single Tax Association returned to their former proposal for municipal autonomy in taxation. Petitions asking that municipalities be allowed to tax buildings and improvements at a lower rate than land values were sent to all the municipal councils in the Province, and a large number signed them. For a long time the legislature refused to take any notice of the movement, but the movement for the taxation of land values in Britain was gradually attracting attention, and our work got more favorable consideration.

In April, 1909, Mr. Joseph Fels of Philadelphia came

to us with a proposal to duplicate dollar for dollar all that we should raise for the movement here. About the same time, or a little earlier, Messrs. W. M. Southam and H. S. Southam, the proprietors of the Ottawa Citizen, one of the strongest Conservative newspapers in Ontario, became interested in the works of Henry George and are still enthusiastic single taxers. Mr. Fels' assistance, together with the support of the Southams, has made possible a new line of campaign. The Association brought from Oregon Mr. F. E. Coulter, a tried campaigner of that democratic state of the American West, who traveled around the Province addressing public meetings in the interest of our proposal. Petitions were also sent to all the labor organizations, municipal councils and newspapers, with the result that practically all the labor organizations and nearly two hundred newspapers and two hundred and fifty municipal councils signed the petition asking the legislature to grant municipalities the right to untax improvements.

At the last two sessions of the Legislature a bill embodying this proposal was introduced by Mr. A. E. Frupp, the Conservative member for Ottawa, but was withdrawn at the request of the Premier. At the last session, however, the bill received the hearty support of the Liberal leader but the indications at present are that at the next session of the legislature the Premier will not withdraw his opposition. When this bill does become law it will not be long before a considerable number of municipalities in Ontario will cease taxing improvements. Meanwhile, the possibility of the question becoming a party issue, would be rather embarrassing to the present government, as a considerable number of the Conservative members are favorable to the proposal, and practically the whole of the Conservative press of the Province has emphatically endorsed it.

As a result of the work of Mr. F. E. Coulter throughout the Province, local committees were formed in the various towns; and about a year ago a league of these local organizations was formed under the name of the Tax Reform League. Of this league the Toronto Single Tax Association is the most active member. Meanwhile a vigorous educational campaign is being carried on. Our press bureau keeps the newspapers of Ontario supplied with items month by month relating to the movement, and articles on the question of taxation. And pamphlets, articles, etc., are sent every little while to all the members of the legislature, so that when the next session begins no member can plead ignorance of the subject.

The eastern Provinces of the Dominion—Quebec, Nova Scotia, New Brunswick and Prince Edward Island—are even more Conservative than Ontario, but there are indications there of an awakening. The dual language problem in Quebec has retarded popular education there. Nevertheless there are a few active single taxers in the city of Montreal, and also in the city of Quebec. Mr. S. Derochers, edi or of La Vigie, Quebec city, has been publishing many articles during the past year on the subject of single tax, and recently on a motion of Mr. Odillon Lacroix the Quebec City Council appointed a committee to investigate the system.

In Moncton, N. B., the editor of the Eastern Labor News is an active and well posted single taxer. In

the city of St. John, N. B., the Mayor, Mr. Frink, and Ald. Potts have been advocating the single tax system in the Council, and Mr. A. M. Belding, editor of the Daily Telegraph, is a thoroughly posted single taxer. In Nova Scotia Mr. Robert Magregor, member of the Legislative Assembly for Pictou County, will introduce a bill during the coming year similar to the Fripp bill in Ontario.

There is no doubt whatever that the people of Ontario are better informed on the principles of the single tax than those of any other part of the Dominion, but owing to peculiar local conditions it is impossible to say exactly where the next advance will be made. Less than a year before Vancouver removed the final 25% assessment on improvements, a man from that city wrote quite hopelessly of the lack of interest there, and the unlikelihood of any further progress being made. This Dominion is a big place, and there are many workers working in a quiet way.

A. B. FARMER.

INCIDENTAL SUGGESTIONS

SUNSHINE VALUES IN LOS ANGELES.

Los Angeles.

California rejoices in "eternal sunshine," which its real estate speculators seldom fail to mention, especially in Los Angeles.

Here is an associate fact not generally known: Broadway, Spring, and Main streets are the aristocratic, middle-class and plebeian streets of the city respectively. For probably a mile they run parallel to each other through the heart of the business section, nearly (but not quite) north and south, flanked on both sides by the tallest buildings in the city, except for spots held "for a rise," with one and two-story buildings on them to keep taxes down.

Ordinarily mornings here are cool, or even chilly; but the afternoons are warm or hot. Before the brick canons were erected it was six of one and half-dozen of the other as to which side of Broadway was warmer or cooler during the day. But when the high walls began to rise it made a great difference. In the chill of the morning, the eastern sunshine mildly tempered the western side of this artistocratic thoroughfare. Then, in the afternoon, during the heat of the day, the declining sun cast its hot rays on the east side of the street, driving the people over to the west side for the shade of the buildings. Thus the combinations of buildings and sun accentuated the chill of the morning and intensified the heat of the afternoon on the east side of this main artery of commerce; while on the west side it modified and equalized the "climate" and made it the more attractive. Consequence: More people travel on the west side during the day than on the east side. Super-consequence: Much higher land-value on the west side than on the east side.

I am told on good authority that from First to Eighth streets, there is a virtual agreement among the "land-owning" class to not rent anything on the ground floor of the east side of Broadway for less than \$25 per front foot; while on the west side it is \$30 per front foot—20 per cent more for the difference in sunshine on the two sides of the street. The

managers of the "Trustee Company," a large real estate holding corporation, tell me that a scientific analysis of land-values, which form the basis of their investments, takes into consideration this sunshine-value in all their calculations.

The principle that operates on Broadway, also operates on the middle-class Spring street and on plebeian Main street. One little place on the east side of Broadway near Fifth street pays \$800 per month for about 14 feet front and 40 feet deep. This is approximately 5 per cent on \$16,000 per month (or, \$192,000 per annum) for one sixty-fifth of an acre; or, 5 per cent per annum on \$1,235,000 per acre—and this in Los Angeles. Who said anything about "rack-renting in Ireland"?

EDMUND NORTON.

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THE FULL-POWER BALLOT.

Warren, Pa.

On the one hand the ballot may have little power to voice the will of the voter. It can do nothing at all except say "Yes" to what has already been done by a despot or an oligarchy, and so be shrewdly designed to increase the power of monarch or aristocracy. But on the other hand, the ballot may take sovereignty from monarchs and power from ruling classes, and give it to its rightful owners, the people. The greater the power of the ballot, the nearer the rule of the people. A full-power ballot would give the greatest possible opportunity to wise and unselfish leaders, and make the unscrupulous no longer dangerous.

He who honestly fears the full-power ballot fears the people, and is more monarchist than democrat. He has never looked deeply enough into the principles of popular government to perceive the rock on which it rests. It is easy for him to point to corrupt electorates, himself ignorant of what has made them so. It is easy for him to draw conclusions from what he sees on the surface, knowing little and considering less of what is beneath. Such men are not qualified to distinguish effects from causes.

But the real enemy of the race is he who dishonestly fears the full-power ballot; for he fears government by the people because he does not want government for the people. In his heart he opposes government by consent and will uphold government by force, whenever opportunity lets him dare to do it. He would be a despot if he could, and he will be an oligarch when he can. With chance and ability he becomes a usurper. Until born again, such as he stand for government by a ruling class, government that feeds and fattens on the governed, government in which they are or hope to be of the few that are privileged to plunder.

ASHER GEO. BEECHER.

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Here is an explanation of the famous initiative, referendum, and recall about which we are hearing so much these days. Mr. Man goes home and announces that he is going down town after supper to meet a man. That's the initiative. The lady of the house says: "Are you?" in that ascending voice, which seems to walk over the tops of his nerves. That's the referendum. Then Mr. Man sits down and reads his paper. That's the recall.—Rockford (Ill.) Star.