the voters, but it must take its chances at the ballot box.

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Now I submit the clinching proof that the Canadians are queer. Their cabinet system is totally unlike our absurd, irresponsible cabinet lack of system at Washington and unlike our State government system.

If we had the Canadian—or British—cabinet system at Washington, with an elected President, Champ Clark would now be the American premier, for he is leader of the majority party in the House of Representatives, and he would choose the other cabinet officers; and the cabinet officers would have seats in the House, introduce "government" measures and be responsible for them.

No man could get into the cabinet except via the ballot box route. Think of Hitchcock, Dickinson, Ballinger—or any other man in Taft's cabinet—taking that route to high office!

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One more proof of Canadian queerness.

At Winnipeg is published the Grain Growers' Guide, which is the organ of a great farmers' association. It is an agricultural paper that advocates the Initiative and Referendum, the Recall, free trade, and land value taxation, otherwise known as the Single Tax; and the Canadian farmers don't shy at it. Western Canadian farmers are no more afraid of free trade than they are of any other kind of freedom. Having no taxes to pay on improvements or personal property, they know the value of freedom from taxes on industry; seeing that any other kind of taxation except taxation of land values puts a premium upon speculation and fosters special privilege, they are not afraid of the single tax, which they know will benefit rather than injure the working farmer; and believing that the people should have the reins of their government in their own hands, they are for the Initiative, Referendum and Recall.

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And the Canadian business men? That's a hard question.

The managing editor of a great daily paper once said to me: "Write that article so plainly that even the most ignorant business man can understand it;" and I replied: "You can't expect me to work miracles on a salary of \$40 a week."

Go to a "Canadian Club" luncheon in any western Canadian city and explain the Initiative, Referendum and Recall; most of the men will applaud. Talk of free trade, and about half will applaud. Talk of the single tax, and about one-fourth or possibly one-third will applaud; sometimes not more than one out of five. The "Canadian Club" is an institution, a habit in every Canadian city, and is composed of doctors, lawyers, merchants, bankers and monopolists—in fact, of all classes except the laboring class.

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Though the Canadians are queer in the sense described, the queerest specimen I saw between New York and Portland was the American consul at

Victoria. He represented a northern Illinois county in the Civil war, and hasn't learned anything since; one of the men who "votes as he shot," but never hit anything when he shot. He told me that he was opposed to "the whole new-fangled system of government in Oregon," and that if he had been a member of the Oregon legislature when Chamberlain, a Democrat, received the popular vote for the Senate, he would have resigned rather than vote for him. All I could do was to murmur: "That would help some." He was sure the "fathers" who wrote the Constitution never intended that the people should make laws or elect Senators; from which I infer that he wears the same clothes that his grandfather wore and regulates his daily life by rules laid down by his great-grandfathers. After being talked to by him I wondered why Roosevelt went to Africa to get curious faunal specimens for the Smithsonian Institution.

W. G. EGGLESTON.

CANADIAN PROGRESS.

Montreal, Canada.

Westmount, a suburb of this metropolis of Canada, presents a striking object lesson of the economy to the residents of a municipality of municipal ownership and operation of public utilities.

A suburb of Montreal, with a population of about 15,000, and covering an area of three square miles, Westmount seems like a part of the larger city. The trolley lines of Montreal pass through and beyond Westmount without extra fares and with transfer privileges; and her streets extend through the suburb and beyond, without change of names. It is doubtful if one inhabitant in a hundred of either could tell where one city leaves off and the other begins.

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Several electric lighting companies possessed franchises in Westmount which in a measure caused competition in rates. Finally these companies were merged into one company. Prior to the merger the price of electricity furnished to the citizens of Westmount was 15 cents a kilowatt, less 33½ per cent for cash. Shortly after the merger the discount for cash was reduced to 5 per cent, and on five year contracts a discount of only 15 per cent was allowed. This aroused considerable antagonism to the lighting company from the citizens of Westmount, but no movement was made towards relief until the garbage disposal question forced action.

The peculiar situation of Westmount made it imperative to consume its garbage within the city limits. A contract was entered into between the municipality and a firm of mechanical engineers, to design and supervise the construction of a combined Electric Lighting and Destructor plant. Ground was broken for the plant in September, 1905, current being furnished to a few customers in April, 1906. In the contract between the municipality and the constructing company it was stipulated that the latter should have the management of the company under the direction of the city authorities for the period of one year with a view to obtaining business, arranging an accounting and record system, appoint-

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 331/3 per cent discount for cash, and the discount has since been increased to 46% 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

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 demontrated 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 onethird, 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. Mc williams 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