

the instrumentality of Messrs. Henry Morgan & Co., the owners of one of the largest, oldest and best known departmental stores in the city, who some weeks ago announced that they were about to despoil their handsome building because of the taxes they were compelled to pay. They announced that they were about to build a shell around their present building, inasmuch as its splendid appearance has been made the pretext of heavy taxation, or words to that effect. The shell was to be a plain brick one, the plainer and cheaper the better.

Without further delay it had better be said that about the time the Morgans were commencing to carry out the work of deliberately hiding from public view their building, the matter was adjusted by the action of the city council in reducing the assessed value of the building. This was a few days ago, and the Morgans are prepared to accept the compromise.

Although this to some extent spoils a good story, the fact that a settlement was reached in no way lessens the object lesson, at least to the minds of those who are capable of appreciating a lesson.

Columns upon columns of interviews with the Morgans have been published, and columns of editorials have been written, both in French and English, upon the subject, and these have been distributed throughout the length and breadth of the country and eagerly read. Everyone in Montreal discussed the subject, and there is no doubt that Single Taxers wherever they heard of the matter made the best use of it. I am pleased to say the editorials in the leading Canadian English Daily were as straight as could be written.

All this was done without the word "Single Tax" having been used more than a few times. I am not sure but that this is a cause for congratulation. The lesson was taught and learned by those who might possibly have turned away from it had they known that it was simply a practical illustration of what they have disputed with Single Taxers time and time again—that a tax on the product of industry is a robbery, vicious, and in the end impracticable; that people will ever try to avoid it and that in the end they will succeed; that in the meantime it militates against honesty, thrift, against the production of wealth and the beautifying of the city and against the highest interests, financial and otherwise of every individual in the community who can in any true sense be regarded as a producer.

To convince them that the tax should be placed on the land is of course another matter.

The Single Tax Association of Montreal has very little to say for itself. We held our fourth annual meeting on April 16, making it the final for the season. Since that time several of the members have been getting up an excellent circular, in which the question of the public ownership of

street railways is fully gone into. The experience of other cities is related and statistics quoted. The circular is intended for distribution throughout the city this fall and is issued in the hope that it may help to stir up an agitation against the extension of the street railway franchise, the application for which will probably be pressed upon the City Council in a short time.

T. C. ALLUM,
Sec. Single Tax Assn. of Montreal.

PROGRESS IN TORONTO.

There can be no question as to the progress of the Single Tax sentiment in this city during the last three years. The holding of meetings in the largest halls available and with speakers of national reputation enabled us to secure a hearing that otherwise we could not have obtained. In this way we have secured the co-operation of a number of the labor leaders and at the same time we are glad to be able to report that we also secured the sympathy of many of that earnest class with whom moral conviction carries considerable weight.

About a couple of years ago a labor paper called *The Toiler* was started by the Trades and Labor Council of this city. From the first issue it has contained almost every week articles on some phase of the Single Tax question. A year ago a memorial on the immigration policy was issued by this same Council and forwarded to the leading labor organizations of the Dominion and also to the Members of Parliament. This document called attention to the fact that while the employers were protected to the amount of fifty per cent. against foreign competition, labor was not merely subject to the unrestricted competition of the whole world but that that competition was intensified by the expenditure of upwards of half a million dollars yearly to encourage immigration from the cheapest labor centres of the old world. The document then went on to ask who it was who benefitted by this increase of population. Not the industrious classes, but the owners of the land. By this insidious process the laborer was actually taxed to enable the land owner to subject him to a higher tribute.

At the Annual Congress of Labor held at Berlin, Ontario, last September, a resolution was carried calling attention to the fact that the manufacturers had intimated that they intended to ask for an increase of the tariff. The resolution objected to any increase and asked that the tariff be diminished and in case of a deficiency, the shortage be made up by a tax on the value of the land.

When the deputation from this Congress waited on the Government, your correspondent was asked to present this resolution to the members of the Government.

A brief synopsis of the speech is as follows : " If you will read me the items in the tariff I will tell you the rate blindfolded by the following simple rule : Whatever the richest of the rich have to sell and the poorest of the poor have to buy, is always the highest rate, and whatever the poorest of the poor have to sell and the richest of the rich have to buy is always in the lowest rate. The only thing the poor has to sell is his labor, and that is in the free list all the time. Worse than that, you tax the laborers upwards of half a million dollars yearly to employ a number of agents to scour the poorest countries of the old world to inundate the labor market so as to crush down wages to the lowest level. Your nominal rate on the clothing, on the tools of the industrial classes is from thirty to thirty-five per cent. Add to this the profits of the wholesaler and the retailer and it comes to fifty per cent. What does that mean ? It means this : By law you convert the two dollars of the rich man into three dollars and also by the same law you compel the poor man often to carry three dollars to the market to buy two dollars worth of goods. If this gave the slightest encouragement to industry there would be some excuse for it ; but if you want to find who is protected go to the home of the Astors in New York, and if you want to see the manner in which labor is protected, go to the slums and the sweat shops of that city."

I am very glad to be able to report that in spite of tremendous pressure the government refused to make any advance in the tariff. Hitherto enormous grants have been made to assist any new railroad ; but this session of the house that policy has been changed. The government has decided to guarantee the bonds of the Canadian Northern Railroad and to take a first mortgage on the road for their security. That is one step decidedly in advance.

A few months ago our active worker Alan C. Thompson got together a deputation which waited on the local members of parliament urging that the government grant no subsidy to a proposed trans-continental road ; but that the government build the road itself and set aside enough land to pay for the construction. To-day's papers report that a scheme of that kind is likely to be adopted by the government. The world "do" move.

The local government had a tax revision law under consideration which proposed to abolish the personality tax and partly the income tax and to substitute a rental tax on the premises occupied. While this is not all the Single Taxers desired, it is a move in the right direction. The committee will meet again in the fall. We may possibly get a proposal before them to grant a measure of local option ; but it is questionable if the present house would grant it. There are members of the local parliament who acknowledge that we are right in our

effort to get taxes removed from improvements ; but it will take a good deal more than a prayer meeting to stiffen their spines.

The Single Tax Association has opened an office at No. 155 Bay Street where the Secretary, Walter Roebuck will be glad to welcome any visitors.

It was my good fortune to be invited to visit the town of Mount Forest about a hundred miles from here to occupy the pulpit of the Methodist Church morning and evening and to speak in the Opera House on Monday evening. In the pulpit I tried to give them a contrast between the system of Moses and that of William the Conqueror. The former recognized the land as the gift of God while the system of the latter ignored that fact, with the result that in Britain with all its boasted freedom society for centuries has been divided into the contrast between the castle with its leisure and superabundance of wealth on the one hand and the slums and horrors of Whitechapel on the other.

Mr. Arthur Roebuck has organized a number of the younger members to address open air meetings during the present fine weather. Of their success more anon.

Our meetings during the winter were advertised as for Religious and Social Reform and though attended by large and most enthusiastic audiences, their existence was as thoroughly ignored by the religious (?) press and pulpit as though they had never been.

WALTER H. ROEBUCK, Sec'y.

NANKIN, CHINA.

I have a discussion on in our most conservative Shanghai paper (English). One of the other papers publishes all the Single Tax I please to send.

My translation of Dove appears monthly in our leading paper and goes all over the country. I am now translating the commonwealth period from Green's English History. The Chinese need liberty. Viceroy Tin was favorably considering my Single Tax propositions when he died. I presented to him the aspect of foreigners plundering the Chinese of mining, railroad and business sites and advised a lot tax rather than the house tax that was being levied in order to pay the indemnity. I wish you would look at that article on Mencius, it ought to be very interesting to Single Taxers everywhere to find that the great Chinese sage was an earlier Henry George. Also the other reformers show the failure of Socialism.

W. E. MACKLIN.

F. T. Moreland, of Portsmouth, Ohio, has a long article in the May number of the *Iron Moulders' Journal*, on "The Trust and the Workingman," which is an admirable argument for the Single Tax.