

ethically by special taxation. A few noblemen, whose ancestors happened to own a part of London, are now drawing millions in yearly rentals from the very people who made the land valuable, and the Government has announced the policy of partial confiscation to use in preserving the health and lives of these people. The men whose ownership has never before been questioned are saying that this is a revolution, and the statesmen are calmly replying that it is only one of the long series of revolutions which the progress of civilization has forced upon the nation peacefully or forcefully, and are proceeding with the plans. Owners of New York are squandering millions in Europe, and owners of London, millions in all parts of the world, while in each city disease and death are present for the want of just such money for sanitation. These are the facts which are directing the serious attention of statesmen to the practical problem of shaping legislation which will enable them to use this property value in defense of the people who created it. Public health is bound to be enhanced if these ideas are spread to a practical application, and the medical profession is more vitally interested than any other.

"The congestion of population of the last few decades has caused enormous changes in medical practice and there is no reason to doubt that the ideas of a few dreamers are bound to make still further revolutions. . . ."

"The tremendous modern concentration of populations is responsible for those remarkable unearned increases of wealth, and it is not at all unlikely that the proposed new taxation, if it is ever levied, will be used to pay physicians for curing the diseases the sanitarians fail to prevent. It all depends upon whether or not it is decided that society owns what it creates."

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The sound ethical and fiscal common sense shown in that editorial makes one wonder if the writer is quite ignorant of the genesis and development of the proposed system of taxation. Probably it is needless to point out to him that "radical socialists" are not responsible for it, and that it is not the idea "of a few dreamers" alone. But it is worth while to emphasize the justice of his view, that for the medical profession in particular this scheme of taxation is vitally important. Not merely in furnishing the means to enable the physicians of a great city to cope more successfully with disease and death among a crowded population, but to do away with this very crowd-

ing, with the greater depths of poverty which breed disease in all great centers.*

It will not be so necessary to furnish money for fighting disease under a just system of taxation. For an economic system which gives more equality of opportunity to every one has no place for conditions which above all are now the chief reasons for preventable disease and death. It must indeed be discouraging to a band of men who give of their mental and physical strength, of all their powers and even their very lives, as do our physicians in the effort to stem the tide of disease, and then to see it daily and hourly grow afresh in our tenement districts. Like the dwellers in the slums, our brave doctors themselves are often the actual victims of wrong conditions, and many a life the country can ill spare has been sacrificed, among the medical profession, to an economic system which permits the few to take what is earned by the many and should be used for the benefit of the many.

The medical profession, first of all, are interested in just taxation, and if the physicians of our country could see this and join the ranks of those who are fighting openly for economic justice, they would prove of inestimable assistance. Many of them are now spending their lives and their strength in a splendid effort to stamp out the White Plague, a splendid fight indeed but one sadly futile, for tuberculosis is not to be eradicated while slums exist, while hundreds of thousands of men, women and children live and work amid unsanitary conditions, ill-nourished, ill-clothed. And such conditions must exist while there exists the blatant economic injustice that puts a double burden on the earning power of the individual, to pour into the pockets of a few riches that the thrift of all has produced.

GRACE ISABEL COLBRON.

*It is for the purpose of coping with this question in this way that the Fels Fund has been organized. Endowed by Joseph Fels, it is managed by a Commission consisting of Daniel Kiefer, chairman (530 Walnut St., Cincinnati), Lincoln Steffens, Frederic C. Howe, Jackson H. Ralston and Geo. A. Briggs.—Editors of The Public.

EDITORIAL CORRESPONDENCE

THE TACOMA SITUATION.*

Seattle, May 22.

In saying in my previous letter that only one public utility function was reserved by the people of Tacoma, I overlooked the fact that the city owns also its own water system, a circumstance so universal in this State that we have almost ceased to classify

*See The Public, current volume, page 488.

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