

which a business tax is levied upon the tenants of 6 2-3 per cent, amounting to \$6,614. Take one of these lots, 191 East Portage Avenue, in dimension 22 feet by 62 feet, covered by a frame shack, without any modern convenience, not even water attachments—a structure which would reflect discredit on a small village. The ground floor is divided into two apartments, each 11 feet by 62 in dimensions, one of which is occupied by a gas and electric fixture store, the Star Electric Co., and the other by a tailor shop. The upper floor is occupied by a sign painter. The business tax levied on each of the first floor proprietors for 1910, was \$30; and on the paint shop \$24.00, making an aggregate tax \$84.00. The proprietors of the gas and electric fixtures store rented this room in 1902 at an annual rental of \$216.00. From year to year the rent has been increased until it is now \$510.00. The tax levied in 1910 is on the basis of the 1909 rental when it was \$450.00.

This is not the only revenue the City derives from this business, for every time an attachment is made to the pipes or wires a fee is paid, and this occurs frequently every day. However, recently an expression from the individual members of the board of Aldermen of the City of Winnipeg shows that a large majority are in favor of having the charter of the City amended so that buildings and improvements will be totally exempted from taxation.

PROVINCE OF MANITOBA.

Province created in 1870. Area (square miles) 65,000. Area (Acres, arable land) 27,000,000. Population (Dominion census 1911, unofficial) 454,691. Area per capita, 59 acres.

PROVINCE OF ALBERTA.

Province created September 1, 1905. Area (square miles) 253,540. Area (acres) 162,000,000. Population (Dominion census, unofficial) 372,919. Area per capita, 434 acres.

THE MOVEMENT IN THE PROVINCES OF MANITOBA AND SAS- KATCHEWAN.

SOMETHING OF ITS ORIGIN AND HISTORY,
GATHERED FROM THE OFFICIAL RECORDS.

At the opening of the Legislative Assembly of Manitoba in February 5, 1873, Lieutenant Governor Alexander Morris in addressing the legislature said that this body would be asked to concur to the imposition of a moderate Tax on unimproved lands held by non-residents. On February 18, Hon. H. J. Clarke introduced a bill to impose a Wild Land Tax. On February 19, Mr. Clarke informed the House that he had been commanded by His Excellency, the Lieutenant Governor to state that His Excellency approved of a Tax upon Wild Lands, and recommended it to the consideration of the House. Mr. Clarke explained that the object of the Bill is to impose a tax of five cents an acre upon all lands in this Province held by persons residing elsewhere. He proceeded to say the time had not yet come to impose a general tax, although that time is fast approaching, but that there had been a large quantity of land sold to speculators who reside in Montreal, Ottawa, etc., who had found out from officials here where the best lands were, and had bought altogether some 30,000 acres. These people do nothing to develop the country and settlers coming here have to spend largely for supplies for one year, and every fence they build, and every day's work tends to enhance the value of not only their own farms but also of those lying alongside them, and although the revenue may at first be slight, yet it will no doubt eventually yield a considerable amount, and will enable the Government to borrow money, and this tax would be a sinking fund for its repayment.

Hon. E. H. G. G. Hay approved of the taxing of wild lands held in that way, but he thought five cents an acre too much, and thought one cent and a half quite sufficient. He thought the bill ought to go further, and tax all lands held by speculators in this Province. He did not see why those who had taken advantage of the poor innocent half-breeds should be

exempt from taxation. Mr. Clarke had made a great outcry about those infamous speculators who had bought half-breed reserves for a few yards of cloth, and now when we have a chance to derive a revenue from these speculators he very quietly passes it by. (Cheers.)

Hon. Marc. A. Girard, in French, said that he thought the tax would be a means of retarding immigration.

Thomas Bunn approved of the Act, and thought that those who would neither improve the land themselves nor let others have a chance to do so were acting like the dog in the manger, and as they spent nothing in the country and produced nothing, merely kept the land lying idle for purposes of speculation, he thought it was only right that the land should be taxed, and he did not think five cents too much.

Hon. Mr. Clarke said he thought that instead of retarding immigration, it would rather encourage it, and that one cent and a half would not pay for collecting it, and that municipalities would be springing up and they would tax speculators residing in the Province, and if they did not the House at a future session could.

Mr. John Sutherland said the speculator residing in the Province should be taxed, for he thought they were the meanest set of the lot.

At the evening session, February 19, the Bill was read the third time and it was *Ordered*, that the Bill be taken to the Legislative Council, and their Honors' concurrence be desired. On February 28, the Legislative Council returned the Act with certain amendments. On motion of Mr. Clarke, *Resolved*, that a conference be desired with the Legislative Council on the subject of the amendments made by their Honors to the Bill concerning a tax on Wild Lands.

The amendments made by the Council were: First, That the Hudson's Bay Company's lands be struck out of the list of exemptions, and Second, the reducing of the tax from five cents to two and one-half.

Mr. Clarke said that "this is a matter of importance, and this House will have to proceed in a constitutional way, and ask for a conference. The Legislative Council have overlooked the fact that

they have overstepped their constitutional privileges. They have no jurisdiction in matters of revenue and taxation, and in this matter, in the first place, they reduce a tax; in the second place they impose a tax, and in the third place they cannot override the agreement made on the transference of this country to Canada, that no special tax should be imposed on the lands of the Hudson's Bay Company. The amendments that they have made are unconstitutional as they have no jurisdiction to impose or reduce taxation."

On Saturday, March 8, 1873, the conference appointed to be held with the Legislative Council on the Land Tax Bill, reported that the Council had consented that the Bill should remain as passed by the Legislative Assembly. The Lieutenant-Governor announced at the close of the session, that he was pleased to reserve his assent to the Bill.

The Act in the Statutes of Manitoba is prefaced in brackets [Reserved for the signification of Her Majesty's pleasure thereon, March 8, 1873; Royal assent given by His Excellency the Governor-General in Council on the 27th of February, 1874; a Proclamation thereof made by his Honor the Lieutenant-Governor on the 28th of February, 1874.]

On March 15, 1873, Lieutenant Governor Morris in a letter to the Secretary of State for the Provinces, states that among others he had reserved for the signification of the Governor General an Act to impose a tax on Wild Lands. "I reserved this Bill, as I observed that a similar Act had been reserved in British Columbia. I think, however, that the Act is a proper one.

Large tracts of land in good sections of the Province have been purchased by speculators from abroad. These lands will be unproductive, interfering with the progress of settlement, while the proprietors of them will share in the enhanced value of these lands, caused by the enterprise of the residents here, without contributing in any way to the advancement of the Province; and as the means at the disposal of the legislature here are very limited, I think the ministry were right in proposing the Act, and I therefore recommend that it be sanctioned without delay."

(To be continued.)