

not expect feast days appointed in your honor, do you?" asked one to whom they had appealed. "You have done nothing to deserve them, have you?"

"Our ancestors," began the geese volubly—

"Oh, yes, I know about them; but of what use to any one have you been?"

"Our ancestors saved Rome," proudly declared the geese.

"Quite true; but again I ask, what have you done?"

"We—why, we have done nothing ourselves, but our ancestors"—

"I care nothing about them," said the traveller.

"Let them rest in peace. They received just reward for their service. Had you wished homage done to you, you should have done something to earn it. Since you have not, you are fit only to be roasted."

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TAXATION OF LAND VALUES IN CANADA.

Portions of Special Correspondence from Edmonton, Published in the Toronto Daily Star of October 22, 1910.

Edmonton may be called the home of the Single Tax. Though the name of Edmonton has been on the map for over a hundred years, the period of its larger growth may conveniently be dated from 1904, the year the city charter was granted.

In the charter the principle of the Single Tax was adopted as the basis of assessment and taxation, that is, taxation on land values only, with no tax on improvements; and this being now the sixth year of its operation, it is of interest to inquire how it works out, and how the people like it.

The Single Tax idea was modified by the addition of business and income taxes, but the head of opinion here is towards taxation of land values pure and simple, and it is probable that in a few years' time the business and income taxes will be discarded. The people like the system. One hears no sentiment at all in favor of going back to assessment of building or improvement values. It is simple and easy of administration and equitable in results. It prevents, or at least tends to prevent, the holding of land vacant for speculative purposes. Two pieces of land equally well located, one vacant, and the other with a million dollar building on it, would contribute, outside of the business tax, exactly the same amount to the city funds, so that one can see that the holding of land vacant or with cheap, light revenue producing buildings is not apt to be a profitable venture for any great length of time. Of course the recent rise in land values has been so rapid and so phenomenal in extent that so

trifling a thing, in comparison, as taxation has hardly been given a thought; but taxation necessarily keeps pace with rise in land values, and in the long run it will not pay to hold on to unimproved town sites.

Outside the business center it costs no more taxation to carry improved, revenue-producing property than it does vacant land similarly situated, and that fact alone must in the long run result in a compact, well-built-up city, and it is as well a factor to be taken into consideration in the purchase of outlying lands in the corporation.

The corporation of Edmonton embraces now about ten thousand acres. It has a total assessment of thirty millions and a tax rate this year of seventeen mills on the dollar. The general assessment is based on land value only, fixed by the assessor. He is guided in fixing this value by recent sales, by his knowledge of the property, its location, etc., and in arriving at this he pays no attention to the character of the building or whether it has any building on it at all or not.

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The satisfaction given by the system of taxation followed in Edmonton has induced other corporations to follow suit.

Strathcona, the city across the river, with 5,000 inhabitants, imbedded the system into its charter. This year that city has progressed so far towards the pure Single Tax as to cut its business tax in half.

The City of the Plains, Regina, investigated, and adopted the plan.

The biggest city of the West, the young giant of the coast, Vancouver, has gone the full length, and this year adopts the Single Tax pure and simple, land values only, without business tax. The result there will be watched with the widest interest. It is the first to go the whole hog, and to go it on an extensive scale.

Enquiries and delegations from many parts of Canada, and from many parts of the United States as well, have reached Edmonton on investigation bent, and the system may already be said to have obtained a solid foothold in the West.

The simplicity and ease of administration of the system is one of its chief beauties. It is much easier to compare and equalate assessment of land than of buildings or personal property. There are practically no appeals made from assessed values as such. The whole business of the Court of Revision for the city is disposed of in a sitting of an hour or two duration.

No doubt a good part of its success here is due to the service of a competent and impartial official who deservedly has gained the confidence of the rate payers. To the assessor and tax collector, which offices in Edmonton are combined in the person of that dour yet canny Glaesca' chiel, Mr. D. M. McMillan, is due much of the credit for the inauguration and successful operation of the

system in the city. He has perfected the details so that it runs along like clockwork, and he is given practically a free hand in working it out. To him and to the genial mayor of the city, Mr. Robert Lee, we are indebted for the particulars from which the scheme has been outlined above.

Everything is not lovely, however, not even with the Single Tax. When the city takes on growing pains and demands room for expansion, the outlying districts do not want to come into the charmed Single Tax area. Their assessment would be mostly all land values, and they claim that the parts of the city where extensive improvements exist free of taxation would get them the best of the bargain. They demand concessions, and Edmonton had to grant their demands to coax them in. The city agreed that for five years their assessment would be made for school purposes only, and it will be three years yet before the added area pays full taxes.

Strathcona agreed that until the farm lands were sub-divided and sold they would only be assessed at \$10 per acre, equal only to a trifling assessment of \$10 each for a town lot. The subdivisions of farm lands spring up all around the fringe of the corporations, where land is cheap and taxation very light, and residents still have the advantage of contiguity to a center of population. This kind of thing occurs in every city, of course, but the tendency thereto seems to be increased by the Single Tax System.

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"INNOCUOUS INSIGNIFICANCE."

Herbert Quick in the Grand Junction, Colo., Daily News of February 24.

Speaking against direct election of United States Senators, Senator Root argued that bad men sometimes come to the Senate, but that they soon find their level of "innocuous insignificance."—News Item.

"Innocuous Insignificance!" This doom
Falls on the naughty senator, quoth Root—
Then looked with solemn pride about the room—
And met, mid-glance, the gaze of Prophet Smoot!

A shining, bald pate nodded. Gallinger
Looked turgid Penrose fairly in the eye—
Stout champions, both, of Richard Ballinger—
They knew the great Elihu did not lie!

Depew pressed Simon Guggenheim's soft fingers
In mutual sympathy too deep for words.
Penrose remarked, "Root certainly has stingers
For nine-spot senatorial dickey-birds!"

One tear was dropped by Joseph Weldon Bailey
At thought of tainted Solons, lost and lone;
But, cheered by his own virtue, turned he gally
And spoke high things to William Joel Stone.

Aldrich assented, saying nothing oral,
Returning innocent glance to Carter's glance—
The words were musical, poetic, choral—
Great words! "Innocuous Insignificance"!

They tell what every keen observer marks,
That patriots only get preferment there;
That Burtons, Platts, Quays, Hannas, Burrs and
Clarks
Waste all their fragrance on the Senate air.

That if the Senator—ah! more's the pity!—
Be e'en a little bad, the Senate's wont
Is to accord him place on no committee
Save on "Condition of the River Front."

The naughty man may sometimes reach the Senate;
But there his fell career at once stops short:
He's cut by Murray Crane ere he can ken it;
Or slain by Lodge's lethal gaze and snort.

Where is the man of life the least immoral
Who ever in the Senate took his stance—
(Or owed to gold one vote within his corral)—
But found "Innocuous Insignificance?"

Stupendous phrase! It fills the mouth like Homer;
Winds out in sinuous iambs, foot by foot;
Breaks roaring on as rolls the hollow comber;
Lights up—the curious mind of Mr. Root.

BOOKS

CANADIAN INSURGENCY.

The Revolt in Canada Against the New Feudalism.
By Edward Porritt. Published for the Cobden
Club by Cassell and Company, London.

This timely book should be welcomed and read by all students of the tariff. The story of what Mr. Porritt calls the Revolt is fully told, so that the reader can easily see its importance. The reader can also see that these Canadian insurgents may perform a real service to themselves and their country, and, by influence and example, to other countries, by being stout and faithful in their Revolt against what Mr. Porritt calls the New Feudalism. "Democracy in Canada," he holds, "could be more untrammelled than democracy in England or in the United States. There is no constitutional barrier to democracy in Canada. There is no House of Lords, and Canada has no such rigid constitution as the United States."

By the "New Feudalism" Mr. Porritt means, of course, the "privileged interests." In fact, he uses this expression in speaking of the unchecked power of extortion which the privileged interests have built up through control of Parliament, of the Government, of party organization and machinery, and of the daily press. It is no new story, only an old story in another setting.

There may be some new developments in the story of this Canadian Revolt, as it moves on to its conclusion. It will be worth our while to watch the progress. Mr. Porritt quotes many refreshing and vigorous words from the insurgents