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The Single Tax in Montreal and Toronto, 1880 to 1920:

Successes, Failures and the Transformation of an Idea

By GREGORY J. LEVINE*

ABSTRACT. Interest in the *Single Tax*, an important response to the dilemmas of *industrial capitalism*, arose in *Canada* in the late nineteenth century as it had in other lands. Embracing an *historical materialism* tempered by an appreciation of *cultural forces* such as *religion* and *ethnicity*, the debates over this important tax proposal are charted and explained. While seeing *tax policy* and tax debates as reflective of social power, the transformation of the Single Tax project is traced from a form of social critique to an attempt to alter the municipal tax base. Awareness of the different class forces involved in the debate and of the different cultures of these two great metropolises into which it was introduced is maintained.

I

Introduction

WHETHER TO SUFFER the slings and arrows of outraged citizens or not to increase the taxes is a choice often faced by governments. Taxation is a form of resource allocation, a shifting of resources suited to the aims and projects of a state.¹ What is to be taxed, that is, what is the tax base, is an enormously important question. Why a specific base of taxation is used is a source of philosophic and econometric conjecture and of political struggle.

The Single Tax proposal, that is, a tax on land value and land value alone, was an attempt to alter society's tax base. The Single Tax movement of Canada as that of the United States, arose in response to the problem of great poverty in the midst of a burgeoning industrialism. Founded by Henry George in the 1880s, the movement attacked land monopoly seeing land speculation and control as the root of contemporary poverty.²

At first the movement appeared to advocate land nationalization, and, in its early years, was supported by socialists and radical unionists.³ By the 1900s, in Canada, Single Taxers were seeking a tax on land values primarily because an

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end to taxation of personal property, income and buildings would lead to economic growth. The Single Tax movement became an attempt to confine the tax base of municipalities to land. The movement saw land value as community created whereas improvements and personal property were seen as individually created.

The aim of the Single Tax movement was to restrict rentier activity and power. In so doing it sought to promote the interests of industrialists, merchants and workers.

Little is known about the Single Tax movement in Canada. Work on Kingston and on Manitoba has shown its existence and something of its vitality.⁴ However, nothing has been written about this movement regarding Canada's major metropolises. To be sure, Georgian philosophy has been considered and its influence on movements such as the social gospel asserted, but there has been little detailed study of the debates over the Single Tax, particularly as a tax measure!⁵ What were the debates? What was the influence of this philosophy and tax policy? Did the Single Tax have the enormous political impact in large Canadian cities that it had in the United States? Who, and/or what institutions supported the movement? This paper charts and analyzes the views and activities of major actors and institutions involved in promoting and fighting the Single Tax movement in Montreal and Toronto in an important period in Canadian urbanism. The Single Tax idea appeared in Montreal in the eighties but never gained ground. However, in Toronto, it grew increasingly popular.

II

Montreal and Toronto, 1880 to 1920

POPULATION EXPANSION, industrial growth, mercantile prosperity, increased financial activity and real estate development characterized Canada's major metropolises.⁶ Despite depression in the nineties and, despite the Great War, Montreal attained a population of 618,506 and Toronto, 521,893 by 1921.⁷

Class structure shifted profoundly.⁸ Labor became wage labor, and handicraft activity became more mechanized. The professional element of the petty bourgeoisie grew, while the artisanship declined. The capitalist class strengthened although the industrial fraction grew more rapidly.

Culturally the two cities were very different.⁹ In Montreal the French segment grew enormously, reaching 63.1% of the population by 1921, whereas in Toronto the English component rose to 50%. Ethnic/religious associations, such as the Orange Order, and ethnic/business associations, such as the *Chambre du Commerce*, were prominent. Religious affiliation diversified although Montreal became more Catholic, and Toronto, more Protestant. Within Catholicism in Que-

bec, tensions mounted because of rival interest groups in Montreal and Quebec City although adherence to Papal doctrine and related directives remained strict.

Governmental structures and activities expanded.¹⁰ Both cities increased administrative areas through annexation. Both expanded city services such as fire and street lighting. Both engaged in civic embellishment.

Civic politics and political structures changed.¹¹ Both cities' systems of council representation and ward structure changed several times. Both cities had property qualifications for voting rights and for governing positions. Councillors were usually drawn from the wealthier members of society. Many extraparliamentary groups such as Boards of Trade, Real Estate Associations and Labor Councils tried to influence City Hall. City politics was heavily influenced by French/English/Irish splits. Religious elements such as the Orange Order in Toronto were also influential.

To finance expenditures, the cities needed increased amounts of money. Yearly revenue in Montreal rose from \$1,495,640 in 1880 to \$20,955,940 in 1920 and in Toronto it grew from \$905,723 to \$21,242,951.¹² Although both cities had various means of raising revenue, the property tax was its principal source.

In Montreal, the property tax was solely a tax on real property.¹³ It was a levy on land and building. In Toronto, property tax applied to personal property and income, as well as real property, until 1904. In that year personal property tax was replaced by a business tax. Taxable real property in Montreal increased from \$6,462,539 to \$663,532,174 between 1880 and 1920 and in Toronto rose from \$44,622,578 to \$442,089,027.¹⁴ In Toronto taxable income and personal/business property increased as did tax exempt property.

The period 1880 to 1920 saw great change in economy, society and government. It is in the context of similar government problems, of similar economic and class structure, yet, of differing tax methods and profoundly different cultures that the Single Tax debate occurred.

III

Sources and Methods

A VARIETY OF SOURCES including provincial government reports, City Council Minutes, newspapers and periodicals have been explored in order to trace the issues discussed here. Six major dailies, the *Globe*, the *Mail* and the *Star* in Toronto, and the *Gazette*, *La Presse* and the *Witness* in Montreal were chosen for survey since they reflected differing political philosophies, appealed to different audiences and reflected differing class interests.¹⁵ These newspapers were surveyed on a daily basis in each of the years between 1880 and 1920 that they were published. Labor papers such as *Citizen and Country*, *Labor Advocate*

and *Toiler* were also consulted. This study has made use of single tax periodicals. The *National Single Taxer* and the *Single Tax Review* were American publications which contained information on the Canadian scene.

To identify class background of participants in the debates city directories have been consulted. Class structure is seen here as tripartite, *i.e.*, capitalist, petty bourgeois, and working class and related to ownership and control of production.¹⁶

IV

The Single Tax in Montreal—Sparks but No Flame

IN 1903, T. C. Allum, Secretary of the Single Tax Association in Montreal, reported that “we have not been setting the world on fire up here” and thus summed up the fortunes of the Single Tax in Montreal.¹⁷ To be sure there were enthusiastic followers but the movement never had the impact that it had elsewhere.

Prominent speakers such as Henry George and Louis Post, and a Single Tax Club promoted the ideas of the single tax movement from the eighties. But the Single Tax Association only became active and aggressive in the early twentieth century.¹⁸ The Association flourished briefly but all but disappeared by 1905.

This Association’s activities included monthly meetings, special lectures and the publication of pamphlets.¹⁹ In 1901, for example, there were regular monthly meetings, which were well attended, and a few informal lectures. In addition, 10,000 circulars, printed in French and English, dealing with Single Tax and other city issues, such as the municipalization of lighting plants, were distributed. In 1902, regular monthly meetings, although sparsely attended, were again held, as were special lectures by several Montreal Single Taxers including T. C. Allum, a journalist with the *Montreal Star*, R. Capon and B. A. Marcuse. Five thousand French and English copies of a circular on municipalization were distributed. In 1903, the Association invited Toronto’s J. W. Bengough, the well-known cartoonist and Single Taxer, to speak. Between 400 and 500 people came to hear him. Another important event of 1903 was the Single Tax Association’s circulation of its petition asking for the abolition of taxation on machinery. The petition was presented to City Council which promised to consider the question. The Association also joined in the attack on taxation of improvements particularly on the allegedly unfair assessment of Morgan’s store.

Membership in the Association was never large. In 1901, for example, there were fewer than forty members.²⁰ The class background of the membership remains obscure. Of the twelve members of the executive in 1904, five, whose occupations were identifiable, were petty bourgeois, one, a merchant, was either

petty bourgeois or capitalist, and information on the others remain hidden from history.²¹

V

Debate over Philosophy—Montreal

PROMOTERS OF THE GEORGIAN VIEW believed that land value was created by the community and that land monopoly was the source of poverty. In 1893, for example, Louis Post, speaking on behalf of Montreal's Single Tax Club, asserted that all wealth was the result of labor applied to the land and that land value was given by and belonged to the community.²²

The liberal, Protestant *Witness* was an institution which became increasingly enamoured of the Single Tax Philosophy. In 1886, it criticized the "vagueness" of George's statements but, by 1913, it accepted his underlying premises saying that "there are two distinct kinds of value, first, that which comes to the land from the presence of the multitude; and second, that which labour produces when it converts raw material into a thing of beauty or an article of utility."²³ This view, however, did not gain currency in Montreal.

George's philosophy was criticized although more often it was ignored.²⁴ In 1887, R. S. Knight wrote to the *Witness* criticizing George's analysis and saying that land control was not the only source of social problems. Later, in 1905, a Bernard Rose severely attacked George's ideas because "industrialism," not land, was the source of wealth.

The Tory *Gazette* and the independent, pro-worker *La Presse*, would have no truck with Georgian philosophy. In 1887, noting George's political activity and the popularity of *Poverty and Progress*, the *Gazette* criticized his contradictory, muddled thinking as an insane assault on the right of property in land.²⁵ Similarly in 1889, *La Presse* condemned Georgian philosophy as an outrageous form of socialism—"ce sentier dangereux qui ne peut conduire qu'à la violation du Code de Dieu."²⁶ *La Presse* said nothing more about George or the Single Tax in the rest of the period! Hence both a paper which openly represented the interests of capitalists and one that nominally represented the working class condemned Single Tax philosophy.

VI

Practicality and Efficacy of the Tax—Montreal

BEYOND PHILOSOPHICAL ARGUMENTS, there were assertions about practicality and effects. The possibility of tax reform and the potential stimulation of economic activity became the nub of Single Tax endeavor.

Single Taxers were adamantly in favor of site value taxation and of related changes in tax practice. In 1903, the Montreal Single Tax Association prodded the City Council to exempt machinery from real property taxation in order to stimulate industry, and it attacked taxation on buildings as a disincentive to improvement. It argued that a tax on land alone would stimulate construction and industry.²⁷

The *Witness*, while remaining lukewarm to Georgian philosophy until its own demise in 1913, came to believe that a land value tax would be economically stimulative. In 1905, it was hesitant about the \$700 exemption on houses proposed in Toronto but by 1909, it endorsed the Lloyd George budget which sought to institute the land tax in England.²⁸

Others were not so kind. In response to agitation in Ontario, Oregon and Westmount, the *Gazette* berated site value taxation. In 1911, noting the advocacy of “Georgian theory” in Ontario and that “somehow it is assumed that this will encourage building, and so benefit the community,” it attacked the Single Tax.²⁹ The *Gazette* argued that levying taxes upon buildings, according to their worth, for the cost of services was appropriate.³⁰

The Single Tax movement was evident in Montreal but it never had the impact felt in Toronto. A phenomenon which could have been promoted by various segments of the capitalist class and the working class, it seemed doomed to obscurity. Partly, no doubt, the movement seemed too radical to industrialists and merchants and to working class voices dominated by a fearing Catholicism.³¹

VII

The Single Tax in Toronto—A Lively Flame

IN CONTRAST TO MONTREAL, Toronto saw the rise of a vibrant, if malleable, Single Tax movement. George’s philosophy was not totally accepted, but the notions that a land tax was a just attempt to curb land monopoly and a stimulation for industry became widespread. Although many resisted the Single Tax, there is no doubt that the Single Tax debate was an important part of Toronto’s politics for many years.

Toronto saw the formation of several Single Tax organizations among which were the Single Tax Association, the Tax Reform Association and the Henry George Club.³² The Henry George Club came into being in 1897, and, in 1898 the Tax Reform League was reformed as the Single Tax Association of Toronto. By 1914 this latter Association had renamed itself the Single Tax Association of Ontario and had formed the Tax Reform League of Eastern Ontario. In addition to citywide organizations, there were ward level Single Tax committees.

Monthly meetings, weekly forums, special lectures by visiting and local Single Tax notables, newspaper columns, tracts, a Single Tax journal and petitions characterized Single Tax activity. The various Associations held regular business and instructional meetings throughout the period 1890 to 1920.³³

The Associations held lecture series and public meetings.³⁴ Prominent American Single Tax advocates including Henry George, Louis Post and L. F. Lybarger spoke in Toronto. Lectures were also given by local promoters, including W. A. Douglas, W. Buchanan, cartoonist J. W. Bengough, broker A. C. Thompson, A. Roebuck and W. H. Roebuck. Statistics on attendance are rare but, likely, such speakers did stir the city's attention. The *National Single Taxer* claimed that the Henry George Club's activities caused "no end of comment," that the meetings in 1897 aroused "much interest," and, in 1902, that the average attendance at thirteen Sunday afternoon lectures was over 700 people.³⁵ In 1904, the *Single Tax Review* reported that attendance at eight lectures given in the Grand Opera House drew "greater" audiences than hitherto, and, L. F. Lybarger lectured at Massey Hall to an audience of 1200 people.³⁶

The Single Tax Associations also used the printed word.³⁷ The American *National Single Taxer* and the *Single Tax Review* published articles on the Canadian scene and, by July, 1904, the *Canadian Single Taxer* had already printed three issues. Other publishing efforts, such as the Single Tax column in the *Toiler*, the organ of the Toronto District Trades and Labor Council and J. W. Bengough's *Primer for Political-Economists* likely reached a wider audience.³⁸

Beyond these educational efforts, the Single Tax groups were very active politically.³⁹ The Single Tax Association promoted a changes in city management and advocates of the Single Tax tried to influence both social and political institutions including the Anti-Poverty Society, the Knights of Labor, the Trades and Labor Council, the Liberal Party of Ontario, the Government of Ontario and the Canadian Manufacturers Association. They attempted to sway the City Council and the Legislature both through petition and deputation. Most vociferous were W. A. Douglas and Stapleton Caldecott, a dry goods merchant and agent. Between 1900 and 1921 Single Taxers promoted exemption of improvements or local option allowing such exemption, whereas before 1900, their efforts reflected the all embracing arguments of Georgian philosophy that land value taxation should be the sole revenue instrument of government.

Single Taxers also sought to elect members of the City Council and were successful in winning Alderman Dr. Noble to their cause and electing J. W. Bengough in the early twentieth century.⁴⁰ Both worked ardently to convince the Council to hold referendums on house exemptions. Single Taxers and others sought referenda on local option, that is, asking the City Council to petition the

Legislature to grant the power to municipalities to exempt buildings from taxation and place taxation on land to the degree which each municipality desired.

VIII

Philosophical Debates on the Tax—Toronto

IN TORONTO, as in Montreal, there were those who upheld Georgian philosophy and those who denigrated it. The City Council and the Board of Control, a committee supervising the City's finances and management which was instituted in 1896, constituted microcosms of this debate.⁴¹ Several times the Board of Control tried to have Council either hold referenda on or petition the Legislature to deal with the lowering of taxation on improvements. Mayors and aldermen also promoted the idea of local option in taxation, though, there was opposition and, indeed, Council rejected lowering taxes on improvements several times.

No Single Tax statement about land monopoly in the period was as emphatic as that presented to the Ontario Assessment Commission in 1900 by Julien Sale, president of the Single Tax Association.

Exclusive rights to land are also mediums for conveying pecuniary public benefits to individuals. Power to exact ground rent is power to levy private taxes for the enjoyment of public advantages.⁴²

Land monopoly allowed rentiers to accrue or accumulate benefits generated by the community. Single Taxers, W. A. Douglas and the editor of the *Globe*, S. T. Wood, often argued that land values depended upon the presence of the community and that land control was parasitic.⁴³ At the Ontario Assessment Commission in 1900, the Single Tax Association offered evidence to show that land values always exceeded the value of improvements.⁴⁴ Land values were produced by the community and should be recouped whereas building and improvement values were the produce of individual effort and should be left to the producer.

Single Taxers supported most capitalist endeavor.⁴⁵ Landowners and land controllers inhibited investment, industry and initiative and the tax system was the instrument which would allow the community to end this inhibition.

Beyond the obvious Single Tax advocates, many citizens and editors embraced Single Tax ideology. In the 1880s, for example, the Anti-Poverty Society adopted a Single Tax stance as did the Knights of Labor.⁴⁶

In the nineties, letters from readers of the *Mail*, *Labor Advocate* and the *Globe* indicated interest in the Single Tax philosophy.⁴⁷ As well, *Citizen and Country*, organ of the Toronto District Trades and Labor Council, stated that land monopoly inhibited economic growth.⁴⁸

In the early twentieth century support continued. In 1903, the *Toiler*, the journal of Toronto's organized labor, suggested that "the owner of the land gains power to crush industry into perpetual poverty."⁴⁹ Citizens such as "G.C." criticized landlordism arguing that land values represented human life as they were created by people and should benefit people.⁵⁰

The *Globe*, reluctant about George early in its history, endorsed one of the basic tenets of Georgian philosophy. In 1916, it suggested that the Ontario legislature "remodel the Assessment Act . . . so that the land value which is created by the whole population of a community, and not by the individuals who own central properties, shall bear the chief burden of taxation."⁵¹

On the other hand, there were attacks on the Georgian worldview and on what was perceived as that worldview. That land control was the cause of poverty was hotly debated as was the idea that no one had the right to property in land. Georgian philosophy was berated by conservative spokespeople as radical, disloyal, and even irreligious and by progressive and socialist advocates as misguided and capitalistic.

The Tory *Mail* adamantly opposed Single Tax philosophy which held that land monopoly was the root of poverty. In the eighties, it argued that at least half of poverty was "due to improvidence, to thriftlessness and to drunkenness" and, at the same time, it stoutly defended the right of property in land characterizing the Single Tax programme as robbery.⁵² Organizations which adopted the Single Tax philosophy were being irrational, disloyal and even immoral and indecent.

Others echoed these sentiments. In 1884, in a letter entitled "Socialistic Humbug," "Progress" criticized the view that the community created land value and the idea that the right to private property in land was wrong.⁵³ Improvement, not the presence of the community *per se* raised land value. Also, saying someone has no right to hold land because he/she did not create it is like saying that person has no right to live because he/she did not create him/herself.

In 1891, Principal Grant of Queen's University visited Toronto, and, in a speech, joined this assault. Grant attacked the idea that poverty was increasing in proportion to material growth in society and that land monopoly was the only source of inequity.⁵⁴

This latter theme was taken up by many reform and radical spokespeople. For example, the socialist editor of the *Labor Advocate*, Phillips Thompson, argued that Single tax analysis was the "Unitarianism of political-economy" and "a halfway house" because it did not fully address the causes of poverty.⁵⁵ *Citizen and Country* also berated the Single Tax philosophy because it was narrow although it supported the Single Tax as a necessary reform.⁵⁶

IX

Practicality and Efficacy of the Tax—Toronto

WHILE GEORGE'S OUTLOOK and analysis were controversial, of equal, if not greater importance, were debates over the practicality of the Single Tax. Single Tax supporters argued for its implementation on the basis of its practical and beneficial application.

Those who wanted some form of the Single Tax argued for slightly different changes to the *Assessment Act* over successive eras. At first, ardent Single Taxers wanted a full increment tax on land value, *i. e.*, a tax of all profits on land sales. Then they promoted a general improvement exemption, then an exemption on houses and, finally, an option for municipalities to exempt improvements (local option).

In its appearance before the Ontario Assessment Commission in 1900, the Single Tax Association argued that taxing improvements makes it harder for poor people to live in good houses and also lessens employment. The Association also provided a logic which reaffirmed the need to limit the tax base to land.

To adopt the site value method of taxation is to invite general prosperity. With personal property exempt, its increased consumption would increase the demand for it and consequently multiply business opportunities in connection with making, carrying and selling it. With landed improvements also exempt, larger and better homes would be demanded, to the stimulation of all branches of the building industry. With vacant lots taxed the same as if improved, and so much that it would be unprofitable to hold them out of use, speculative values would decline and business would be no longer obstructed by exorbitant prices for location.⁵⁷

Many others proposed variants of the Single Tax. While it did not wholly embrace George's philosophy, the whig *Globe* valued the idea of taxing land as opposed to improvements.⁵⁸

Site value taxation was seen by the *Globe* as a reform which would be "greatly beneficial to both labor and capital." Whereas it accepted this aspect of George's ideas, it rejected ideas of the land belonging to everybody and of land confiscation without compensation which would be plunder. Such ideas were part of popular conceptions of the Single Tax at the time.

For the *Globe*, site value tax would encourage development, be beneficial to capital and labor, and discourage landlordism.⁵⁹ Having seen the state abolish personal property taxes at a local level in 1904, it longed to have the burden of local taxation shifted onto land. It lauded the Lloyd George budget of 1910 that introduced a special land tax in England. It spoke highly of the efforts in western Canada to adopt land value taxation.

The *Globe* reprimanded Premier Whitney (a Tory) for not adopting the site value tax despite widespread support and launched a series of venomous attacks

on him saying he lacked "economic wisdom." The *Globe* heartily endorsed the Liberal party's policy, which supported local option in taxation, because it would encourage production.

By 1920, when limited local option schemes had been approved, the *Globe* lobbied for their acceptance in Toronto. It castigated the Toronto Assessment Commissioner, Mr. Forman, for his defence of the current system and the rights of landowners.

Another major paper which supported forms of site value taxation was the *Star*. In 1904, it called for public support of a scheme to lower assessment of houses \$700 each. In 1910, it called for the Ontario legislature to allow lower taxation on improvements on land because current assessment law "so far as the taxation of land is concerned is a terror to them that do well and a comfort to them that do nothing."⁶⁰ In 1920 the *Star* pleaded with citizens to support a by-law which would differentially exempt housing from taxation according to its value because the exemption would encourage home building and home ownership.⁶¹

Organized labor saw the Single Tax as an important tax reform.⁶² In 1903 the *Toiler* argued that higher taxes on land would lower land prices and encourage manufacturing and it decried "the stupidity of taxing men for improving their property."⁶³ Taxing improvements discouraged them and so, the 1903 proposal in the City Council to have an exemption on houses to the extent of \$700 was commendable because it would encourage desperately needed building.

Organized industrial capital also came to support aspects of the Single Tax. The Canadian Manufacturers Association was initially reluctant but, by 1918, it held that site value taxation would stimulate housing development which was sorely needed in Toronto.⁶⁴

The Liberal Party of Ontario also adopted the Single Tax plan. Between 1911 and 1920, Party leader Rowell spoke out many times in favor of improvement of exemptions and local option in taxation.⁶⁵

Others denied the potential of site value taxation to encourage industry and building. Spokespeople fighting against the tax said it would result in either a loss of taxation or a rise in the mill rate. Site value taxation was seen as discouraging economic growth because it attacked rentier capital which was a source of investment not simply a parasitic activity.⁶⁶

The Tory *Mail* could not accept that land value taxation was either just or practicable. In 1913, noting that the "overwhelming majority of voters of Toronto" favored shifting more of the tax burden onto land, it berated the idea and insisted that equitable assessment was the answer to complaints.⁶⁷ The *Mail* noted the difficulty of relying solely on land values as a tax base and reviewed

the Single Tax experiments conducted in Vancouver since 1909 which resulted in a slump.⁶⁸

In 1919, when the Hearst government of Ontario considered allowing exemptions on the assessment of working class housing, the *Mail* reacted by saying these exemptions might bring far more benefit to slum landlords than to the working class.⁶⁹ It also supported Assessment Commissioner Forman's criticisms of proposed exemptions on buildings, income and business.

The penalty would fall on the property owner, chiefly, and especially the hard pressed owner of vacant lots. The man who derives his income from stocks, bonds or other securities who rents an apartment would get a large benefit while the poor man with a small house on a fairly large piece of land would pay for the change.⁷⁰

One of the most important institutional/administrative voices opposing site value taxation was that of Assessment Commissioner James Forman. In 1912 he produced reports downplaying the ability of site value taxation to raise enough revenue and suggested that, if land value taxes or housing exemptions were adopted, the tax rate would have to go up.⁷¹

Despite important and persistent voices decrying the Single Tax or forms thereof, Torontonians were enamored of it. Several times, referenda were held in Toronto asking people if they were in favor of lower improvement taxes or exemption on houses' real property taxes.⁷² In 1912, for example, in response to the question "Are you in favour of applying for legislation to assess buildings, business tax and income on a lower basis than land?", 25,773 city voters responded "yes" and 6,440 voted "no". In 1921, in response to a call for house exemptions 20,437 citizens voted for such exemptions and 8,469 voted against them. Many citizens supported aspects of land value taxation and, by 1920, the Ontario legislature passed limited local option legislation which applied to all municipalities.⁷³

X

Conclusion

A REVIEW of newspaper and periodical material has charted Single Tax debates in Montreal and Toronto in the period 1880 to 1920. Subject to the limitations of biases of such sources, the paper nonetheless contributes to an understanding of the Single Tax in these two great cities and constitutes a useful beginning to an appreciation of the impact of the Single Tax on Canadian urbanism.

As part of a North American diffusion, Single Tax advocacy arose in Montreal and Toronto in the period 1880 to 1920. Struck by the dilemma of poverty amidst plenty Henry George and his followers lashed out at land monopoly which they saw at the root of penury. They demanded a Single Tax on land to

eliminate the problem. The movement grew and changed. Gradually it became a tax reform measure and some of the implications of its underlying philosophy were lost.

In Montreal, the movement never got off the ground. The Single Tax seemed to have little appeal to labor and none to capital. When it first appeared, the Single Tax was perceived as very radical and, like socialist philosophy, was shunned by the Church and this, in turn, likely affected public perception. Despite attempts to reach the French community, the Single Tax Association was dominated by anglophones and embraced by anglophone institutions such as the *Witness* and this may have inhibited its spread. As a reform measure the Single Tax gained little ground. Even capitalists, who wanted the burden of taxation borne by rentiers, did not want the Single Tax.

In contrast, Toronto's Single Tax movement was very influential. Philosophically the movement attracted many who saw landlordism as a scourge upon society. It also attracted people of all classes who saw it as a viable reform measure. For both capital and labor advocates it was seen as a stimulus to industrial growth. There was also opposition. Many could not accept that land control was the source of poverty and many others could not see how it would encourage economic activity. Clearly a rentier element was able to discourage Single Tax referenda in the City Council. Nonetheless Single Tax reforms, particularly local option, gained currency. Indeed limited local option became a provincial policy in 1918. Torontonians pressed by high housing costs and control by landlords latched onto the Single Tax as a means to end their dilemma. Elements of capital and labor saw it as a way to lower costs.

The Single Tax was an attempt to alter the municipal tax base. It represented an assault on rentier capital. It appeared in both cities. Faltering in one and blooming in the other, it was an interesting attempt to change the tax base of these two metropolises.

Notes

1. See G. Levine, "Geography and Property Taxation," *Cahiers de Géographie du Québec* 27 (1983) 105–13.
2. For the philosophy of the movement see H. George *Progress and Poverty*, (N.Y., 1930; orig. 187. 1879); Regarding the spread of the movement see A. Young, *The Single Tax Movement in the United States*, (Princeton, 1916).
3. R. Speck, "The Single Tax and the Labor Movement," PhD, U. of Wis., 1917.
4. For a review of the Canadian scene see, G. Levine *et al.* "The Single Tax Movement in Kingston, 1881 to 1901" in G. Levine *et al.* "The Housing Question in Kingston, Ontario, 1881–1901/Report on an Investigation" (Kingston, 1982): App. C.
5. R. Cook, "Henry George and the Poverty of Canadian Progress" *CHA Historical Papers* (1977) 143–59; *Idem.* *The Regenerators* (Toronto 1985).

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Re: Yugoslavia

AN ASPIRATION OR A RESOLVE?

... the peoples of the United Nations have in the Charter affirmed their faith in human rights, in the dignity and worth of the human person and in the equal rights of men and women and have determined to promote social progress and better standards of life in larger freedom.

1948 DECLARATION OF HUMAN RIGHTS