

Borough Council, pointed out in the course of the fight, the man with a \$3,000 house and section (house, \$2,500 and land \$500) paid under the old system at least six times as much in taxes as the man who held a \$500 section idle. At least six times as much under the old system, because the tendency always is to under value idle land. Councillor Daton also quoted the case of Mr. Arthur Wade, formerly of Gisborne, but now living in Hastings, where the tax on unimproved values was already in force, and the municipal services were much better than in Gisborne, and showed that on a six-roomed house and section in Hastings (house, \$3,000; land, \$3,750) similar to the house and section he formerly occupied in Gisborne, Mr. Wade paid \$4.50 a year only in taxes (the house being exempt), as against \$25 to \$30, in Gisborne, where both house and land were taxed. At Marton Borough, carried for the taxation of unimproved values in October, 1912—it was shown that under the old taxing system a \$1,500 house on a \$250 section paid \$11.37 a year in taxes; whereas under the new system it would pay only \$3.85. While a vacant section valued at \$250 paid under the old system \$1.62, it would pay under the taxation of unimproved values \$3.85, the same as the \$250 section that was built upon. In Otahuhu, which adopted the tax on unimproved values in February, 1914, I found, in one case, that of a worker's home and section in Station road, the taxes on the old system were equal to the total taxes paid by a speculator who held six idle sections on one side of the worker's home and five idle sections on the other—eleven idle sections in all. Under the taxation of unimproved values, of course, the speculator would have to pay as much on each of his eleven sections for the privilege of keeping it idle as the worker paid on his home section. It is such cases as these, to be found under the old system wherever one chooses to look for them, that bring home to the workers the justice and the benefits of the new system of taxing. They readily realize that to tax homes tends to make homes scarcer and dearer; whereas to tax idle sections tends to force the speculator to build, and this helps to solve the housing problem. The heavier the tax, the sooner the speculator will build or give way to those who will.

## The Ottawa Skirmish

THE first skirmish of the oncoming fight to establish the safe and sane principle of taxation in Ontario has just taken place in Ottawa, and all concerned are trying to appraise the result.

After long years of waiting, the hearts of singletaxers were made hopeful by the action last year of the Ontario Government in granting Ottawa permission to free improvements from taxation, subject to a referendum of the property owners in the city; Ottawa being the only place in the Province to be given the opportunity. The city council at once arranged to present the question to the voters on January 5, in the form of a tax reform by-law, under which, if passed, present taxes on improvements, incomes and business would be entirely transferred in the course of four years time to land values. It was considered by many that Ottawa furnished perhaps the most favorable chance in Ontario for such a change from the present method of taxation, to the sanity and justice of payment for services rendered.

In the early days of the campaign it looked as though the proposed reform might recommend itself to the better sense even of the land-owning element, when suddenly a local newspaper campaign was launched against it. To be sure they had only the old standpat arguments, "it hasn't been tried before in Ontario," and "we don't know how it will end;" but the big idea—only too successful—was to create an atmosphere of doubt. Then a few of the land speculators called a hurried meeting and raised a large fund to combat "this mad scheme." Needless to say their propaganda was both humorous and illogical. One day the tax reformers were "members of the Millionaires' Club," and the next day saw them branded as having practically no property or other interests in the city.

The "Citizen," the chief daily newspaper, as usual was in the forefront of the engagement throughout—a veritable tower of strength to the cause. Much might be recounted here of the yeoman service of the "Citizen," suffice it to say that the Messrs. Southam again added to the debt of gratitude which all forward-looking men and women in Ottawa owe to them for

their fine and fearless standards of citizenship.

The figures of the vote are rather interesting, and speak for themselves.

Total number of voters in Ottawa	81,392
Number who went to polls on January 5, .....	13,570
Total number of property-owners in city .....	11,725
Number of votes cast on Tax-reform By-law .....	6,392
Against the By-Law .....	4,795
For the By-Law .....	1,597

While these figures reflect an all-too-general apathy and ignorance respecting the issue in hand, yet the outstanding fact is that only about one-third of the voters in Ottawa are property-owners, and only about half of these actually voted on the by-law—one-fifth of the total electorate. Moreover, under our archaic, multiple voting system if a hostile member of the small, privileged, land-owning class happened to hold property in each of the wards it was possible for him to cast nine votes against the by-law! Fancy some 4,000 property owners presuming to settle the incidence of taxation for a city of over 100,000 souls.

A few years ago Mr. J. A. Ellis, former Mayor of Ottawa, published figures which clearly showed that during the twelve years between 1893 and 1905 the increase in land values in Ottawa paid all the land-owners taxes and gave them a very substantial bonus over and above. Behold then the anomaly of the tenants—who are thus shown to be the real taxpayers—not being allowed a single vote on this tax by-law, while many of the landlord class were allowed to vote several times. What wonder the cause of tax-reform was lost before this packed jury.

To read the future we need merely reflect that the Drury Government at Toronto will shortly pass enabling legislation to give every eligible tenant a vote on this matter of local taxation. Meantime, organization and education are the twin essentials needed to keep public attention intelligently focused on this supremely important question of businesslike taxation.

The stage is set for a great forward movement in Ontario and in Canada, when natural law will in larger measure be unshackled to play its part; to bring more science and equity into

our human relationships; to carry us socially and individually a little bit nearer to "the perfect law of liberty."

## WHAT OTHERS SAY

### What Farmers Think

**A**FTER ten years of close study of the subject of taxation as the responsible head of the Washington State Grange, I am positively convinced that this plan of taxation (the Singletax) is not only the best for the farmers, but the only one that will take the burden off the producers and place it where it really belongs, namely, on the beneficiaries of special privilege.—*C. B. Kegley, late Master of the Washington State Grange.*

### Sowing Where Others Reap

**I**N the Corporation Road district, for instance, on the opposite side of the Usk, land was let at 30s. and 40s. per acre—the equivalent of £40 to £50 value. Some years ago the Corporation, i.e., the community, offered inducements to Messrs. J. Lysaght, Ltd., to erect works there. They promised them cheaper water than was sold to other consumers as well as cross-river communication. This latter promise cost the town £100,000 in erecting the transporter bridge, with the result that Messrs. Lysaght established their works at East Usk.

The erection of the sheet mills created a demand for houses, and the corporation, in order to relieve congested areas, spent over £30,000 in laying out the roads, etc., there.

Immediately this was done the value of the land skirting the main road largely increased. When later, as a result of the development of the district, the tramways undertaking was extended, the corporation sought land for car sheds and a power station at East Usk. An exorbitant sum was asked for a site. The corporation protested on the ground that they had spent over £80,000 in improving the value of the land. This was, however, of no avail and they were obliged to "compromise" on the price and pay over £1,000 an acre for the land which they had improved, and which prior to the improvement had been let at 30s. and 40s. per acre.—*South Wales News.*

### How Reforms Come

**T**AKE the case of Proportional Representation. This has been advocated for many years by small groups of earnest people all over the world, but their progress seemed almost disheartening. Suddenly the world decides to accept P. R.—not that the world knows anything about it, but because the system which they have clung to and fought for so long has been proven at last, even to