

father and brothers to read it. They too, became convinced.

Mr. Carpenter while a resident in Farmington, Minnesota, was a frequent lecturer on our question, and he had the satisfaction of knowing that his talks carried conviction to many as to the importance of the land question even to some who had put the money question ahead of all others.

In company with the late C. J. Buell and Oliver T. Erickson he attended the Cooper Union Single Tax National Conference in 1890 in this city as a delegate from the Minneapolis Single Tax League of which he and his companions were among the founders. Here he met Henry George for the first time. Two of his daughters have long been active workers in the cause. Corinne Carpenter is the better known of these and was one of those who attended the Oxford Single Tax Conference in 1923. She is an active member of the Commonwealth Land Party.

A Sane Spot In Ontario

IN Ontario, a Province with about as bad a system of municipal taxation as any north of the Mexican border, the village of Fort Erie stands out like a good deed in a naughty world.

In 1920 Fort Erie had a population of about 1,500 and an area of some 700 acres. The population was increasing very slowly—a dozen or so a year, less than the natural increase. Large areas were held idle, the owners refusing to so much as quote a price. One of these areas practically split the village in two. Although the natural advantages of Fort Erie are great, people were passing it by and building in villages beyond. The tax rate was 33 mills—higher than that of Toronto has ever been.

Fort Erie had a Councillor, one Albert Bell, a man whose intelligence and force of character soon made him a directing force in the village. Bell is a plain, practical man, used to mechanical labor, not highly schooled, but extremely clear-headed and able to express himself clearly and aptly at all times. He was not a Single Taxer, but in looking over the Statutes he noted the clause permitting the gradual exemption of improvements and saw at once the possibilities in it for Fort Erie. At first Bell was the only man in Fort Erie who saw the light, but he was able to convince one other Councillor, and between them they talked over a third. This gave them a majority. The Reeve was opposed, and resorted to some chicanery to prevent the passage of a by-law. But after some fencing in the course of which Bell himself drew up a by-law and insisted on its submission, the Reeve produced one in more orthodox form and it was submitted to the property-owners and passed.

This by-law exempted improvements, business and incomes 20% in 1922, increasing to 80% in the present year. The results began to show almost at once in increased building and influx of population. In three years the in-

crease was between two and three hundred more than in the dozen years preceding. The results were so apparent that many opponents became supporters of the reform, and others at least withdrew their opposition.

When the reactionary McBrien Bill was before committee a year ago, Bell and the Reeve came to Toronto to oppose it. They were heard once by the committee, but the meeting was adjourned before they were through and the date of the next meeting was changed without notifying any opponents of the Bill. However, the Fort Erie representatives had a session, reported to be somewhat stormy with McBrien privately, and succeeded in having a clause inserted excepting Fort Erie from the operation of the Act.

The advance already shown in Fort Erie has been made without any additional industries being started in the village. The situation there is extremely favorable. Where a Toronto factory has to pay 48 mills on the value of its buildings in ordinary and business tax, a Fort Erie factory will pay 20 to 22. Location, railway service, etc., are excellent. One or two good factories would make a great difference in a place of that size. Several firms are already considering locating there.

Opposition is slight. There is some, of the usual irrational character. W. J. Kee, a Councillor, opposes the by-law because the additional services required by the increased population have increased the local improvement debt. Most communities would be glad to have their debt increased in that way.

The Fort Erie situation is far from ideal. The present tax rate is not yet reported (it was 55 in 1924), but is not likely to go beyond 60. This means that the land owners will contribute less than one-half of the communally produced values to the common treasury. Single Taxers will hold that common decency demands that the creators of the value should receive at least half—which means a tax rate of 75 mills or more.

What is worse, the Fort Erie by-law is liable to repeal by a reactionary Council. Should by some accident of local politics, three land speculators, elected on some totally different issue, get into that Council we should have a spectacle such as there was in Victoria in 1923—the vote of one land speculator in Council outweighing the votes of hundreds of citizens outside. Mr. Bell's influence is so strong (he is now Reeve) as to make that contingency somewhat remote, but it is there, and must add to the difficulty of inducing industries to locate. *Square Deal*, Toronto, Canada.

A Single Tax Village

THE village of Fort Erie, Province of Ontario, under a taxation scheme similar to that advocated by the late Henry George, will have a tax rate this year of close to \$86 the \$1,000 of assessment. On the basis of equal taxation of buildings and lands, the rate would be about \$42, which includes the county tax of about \$10.