

better, for he might come oftener and buy several pounds, thereby making my business in dollars and cents greater, though my weights, measures and service would be less. I could sell a dollar's worth of diamonds with less exertion and the same profit if they were only a necessity. All taxes enter into the cost of production and are paid by the consumer. This is what makes the average business man apathetic. The great majority of all the people spend all they earn—this is what makes business. Any saving or hoarding of this total sum limits business to the extent of the saving or hoarding. It is only when the cost of living gets so high that it eats up all that the people earn and goes beyond, that they cease to buy and business is affected. Then 'business' cries out and feels hurt."

"Say," he said, suddenly dropping the rice ladle into the barrel, "I am in business to make a living, and haven't any time to waste in politics or in teaching fools their A, B, C's; but that one great law—that all taxes on the products of labor enter into the cost of production and are paid by the consumer—that one great law—if the people should ever suddenly wake up to what that means to them, there would be a revolution in twenty-four hours, as President Andrews, of Brown University, once said. Because the business man can and does shift all the taxes, he doesn't care, so long as the other fellow that pays them doesn't kick; and because he's a fool and doesn't know, he doesn't kick until he is forced down to the 'life line,' and then he sets up a howl and kicks at everything but the thing that is hurting him. Then, ten chances to one, he will go and vote some more taxes on himself in the name of 'Protection,' and call every one who tries to lead him out a fool, and denounce him as unpatriotic. That's why I don't fool with politics and get a bad reputation. I guess I can stand it as long as the rest of them. There's one thing sure—they pay the freight, and I don't. Who do you think can stand it the longest?"

I have been wondering ever since.

EDMUND NORTON.

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TAX SYSTEMS OF THE PROVINCE OF ALBERTA.

Abstract of an Address Delivered by John Perrie, Tax Commissioner of the Province of Alberta, Canada, at the International Conference on State and Local Taxation, Held at Toronto, October 6 to 9.

The taxable property in this Province may be divided into three classes. First, rural property; second, village property; third, town or city property.

Land is the only property assessed under the first class and the rate of taxation is levied at

so much per acre without regard to the value of the land, from a minimum rate of one and one-quarter cents per acre to a maximum rate of five cents per acre.

Village property is liable to two assessments, one to furnish revenue for street improvements and other work of the village, and one for school purposes; the former being levied by the council of the village and the latter by the school board of the village. Both these assessments are based upon the value of the real and personal property within the village, but in the case of the improvement taxes there is a provision made whereby the council of any village may obtain permission from the Government to base their assessment on the value of the land exclusive of the improvements thereon by presenting a petition signed by two-thirds of the ratepayers of the village. This latter system of assessment is in use in many of the villages throughout the Province. It is found to work out in a very satisfactory manner, and the number of villages using this system is continually increasing.

In the towns and cities of the Province there is only the one assessment. This assessment, which is made by the officials of the town or city, covers the taxes required for the support of the schools within the municipality and also for all work carried on by the municipality. The system of assessment in vogue in most of our towns and cities is assessment according to the actual value of the land exclusive of the improvements thereon, and there is no assessment of personal property. This system of assessment commends itself to the people of the Province as a fair method of taxation, and all cities which have lately received charters of incorporation are using it in preference to the system whereby assessment is levied on both real and personal property. This taxation of land is supplemented by a business tax and to a small degree by income tax.

Probably the most distinguishing feature of the assessment systems used in this Province is the fact that the assessment of personal property or improvement is almost unknown, practically all taxes being levied on land and the assessment based on the value of such land without regard to the improvements thereon. As has been pointed out above, the use of this system of assessment is rapidly increasing and when it is taken into account that unimproved property is greatly enhanced in value, not only by the improvements carried on by the municipality or government, but also by the development caused by the investments of owners of improved property, it would seem only right that the assessment should be so adjusted as to provide for the payment of a fair proportion of the taxes by the holders of such unimproved property.

Going further, it may be pointed out that the ratepayer who invests money in improving his

property is a much more valuable asset to any country than the man, usually a non-resident, who simply holds his property as a speculation. And it is only just that this should be recognized and the assessment so levied that as much as possible of the burden of taxation will be borne by the man who is holding his property so that he may profit by the development of the country brought about by the investments of the owner of improved property as well as the work of the government or municipality.

It may be contended that our assessment of rural property at a certain rate per acre is unfair, but the rate of assessment is as yet so uniformly low that the system is working out quite satisfactorily and we are saved the expense of valuation of the land. If it should become necessary to levy a heavier rate of taxation it will of course be necessary to adjust the assessment according to value.

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TIMES IS HARD.

For The Public.

Yes, times is hard, ye workinman,
An' likely so ter stay
So long 's yer hans is hard ez bone,
Yer head a cock uv hay.

Yes, times is hard, ye merchant man,
An' will be so ontill
Ye gets yer wooden head in shape
An' it with senses fill.

Yes, times is hard, ye acter man,
An' will continer so.
Because the worker's pay is small
He can't go see yer show.

Yes, times is hard, ye licker man.
Yer seem ter think it queer;
But when the workers earn but bread
They got ter cut out beer.

Yes, times is hard, ye printer man.
The peepul is in need.
When idle men is huntin' work
They ain't no time ter read.

Oh, times is hard fer all on 'em
Thet hez no work ter do,
An' who fer chance ter earn a bit
Depends upon the few.

So long ez folks will live content
Ez master an' ez slave
Hard times is jist ez sure ter cum
Ez wetness is with wave.

Now, git a move onto yerself
An' fix up yer dull mind:
Ye'll find the cause is owin' things
Not made by humankind.

JOSEPH A. LABADIE.

BOOKS

SOCIAL PROBLEMS IN ENGLAND

The Heart of the Empire. By Charles F. G. Masterman, F. W. Lawrence, Reginald A. Bray, Noel Buxton and Walter Hoare, P. Whitwell Wilson, A. C. Pigou, F. W. Head, G. P. Gooch, G. M. Trevelyan. Published by T. Fisher Unwin, London. 1907. Price, 3s. 6d. net.

The Empire is the British. Its heart is London. And nine Englishmen have each contributed a solid essay on different aspects of the great new group of social difficulties which beset England at home to-day. "The Housing Problem," "The Children of the Town," "Temperance Reform," "The Distribution of Industry," "The Church and the People," and "Imperialism," are some of the titles. The whole book is a call upon British citizens to turn their attention from foreign wars to domestic dangers. For while the nation applauds a disgraceful colonial war (the South African), the great greedy cities are devouring its children.

Each essay is a most careful study of conditions and a criticism of tried and proposed remedies, and they are all written from the philanthropic rather than the radical point of view—to each evil a remedy, not, for all evils the remedy.

ANGELINE LOESCH.

BOOKS RECEIVED

—**The Law of the Rhythmic Breath.** By Ella Adelia Fletcher. Published by R. F. Fenno & Co., 18 E. Seventeenth St., New York. 1908. Price, \$1.00 net.

—**What Does Christmas Really Mean?** A sermon begun by John T. McCutcheon, continued by Jenkin Lloyd Jones, and published for Santa Claus by the Unity Publishing Co., Chicago. 1908. Price, 50 cts. net.

—**The Heart of the People. A Picture of Life as It is Today.** By J. R. Abarbanell, author of "The Wife of Monte Cristo," "The Rector's Secret," "Flirtation," etc. Dedicated to the Memory of Henry George. Limited author's edition of 500 numbered copies inscribed. Price, \$1.50.

PERIODICALS

The "Black Death" of Mediaeval Europe, the plague of Biblical ages and Roman times, is the same as the Bubonic Plague of India and of our own Pacific Coast. Just as the pestilence crept forward by intermittent stages and then swooped down upon the peoples of old, carrying off its millions, so this same dread destroyer is now stretching out its tentacles over the whole world. But with one deep and hope-