

on my part—even without possessing very much 'foresight'—I awakened one morning to find myself a rich man. At another time I want to give you 'Sermons in Stones,' or 'How to get Rich without Working.'"*

PROVINCE OF SASKATCHEWAN.

Created Province September 1, 1905. Area (square miles) 250,650. Area (acres, exclusive of water) 155,072,480. Population (Dominion census 1911, unofficial) 453,506. Area per capita, 342 acres.

COME TO STAY.

Years ago whenever the Single Tax showed up in Victoria, B. C., the clergy, the lawyers and the landed aristocracy would go down to the city council and stamp it into the ground. The press jeered, the progressives shook their heads, the people were bewildered, often frightened. At last it came back and gobbled the city.—Portland (Oregon) *Labor Press*.

*In *Munsey's Magazine* for November there is an article by Isaac F. Marcossan entitled "Why the American Farmer is Rich." While the entire trend of the article is to show the phenomenal prosperity of the farmer during the past decade, a careful analysis of the figures presented will show that this increased prosperity is a heavy burden on more than 2,340,120 farmers. Without giving specific figures Mr. Marcossan says there are "nearly four million owned farms—that is, farms operated by the actual owners," and of these he states 1,300,000 are burdened with mortgages, the latter denoting progress according to the writer. He tells us at another point in the article that we now have 6,340,120 farms which indicates that there are 2,340,120 tenant farmers. During the past decade he tells us that farm lands increased more than 100 per cent. in value—the actual figures produced are: that per acre land advanced in value from \$15.60 to \$32.50. As the value of land is due to increasing population and public improvements, does it not follow that the burden of rent will bear much more heavily on perhaps ten million of our agricultural population? Will not such prosperity make it much harder for farmers sons to secure farms? However, a careful reading of this article is illuminating and instructive coupled with the article in the same number of *Munsey's* by Forrest Crissey, entitled Princes of the Earth, America's untitled Aristocracy of Great Land Owners.—L. S. D.

SOME OF THE ACTIVE SPIRITS IN THE MOVEMENT FOR GENUINE DEMOCRACY IN CANADA.

ROBERT L. SCOTT.

The hope of attaining ultimate democracy in the western Provinces of Canada through the progressive movement of the farmers is very much augmented by a group of bright, active, energetic, aggressive young men, marching under the standard raised by Henry George, and who have a clear vision of the philosophy of Progress and Poverty. The youngest of these, and the most persistently aggressive, is Robert Lloyd Scott, of Winnipeg, Manitoba. Although only identified with the Single Tax movement a little over three years yet he and A. E. Partridge, of the Grain Growers Grain Company, are conceded by all their co-workers to be the real leaders in the Single Tax movement in Western Canada. Scott was born at Chatham, Ontario, fifty miles east of Detroit, June 21, 1886, and is therefore only in his 25th year. Asked how he was drawn into the Single Tax ranks he replied:

"As a child I resented the idea of my mother having to pay duty on things purchased in Detroit. Even at that early age I could not see how a nation could be enriched by passing laws to permit one man to charge another man of the same country more for his product than the price at which the foreign commodity could be obtained. It seemed, from a national standpoint, like taking money out of one pocket and putting it into another. I did not see how that could make the whole nation more prosperous. At that time, however, I did not recognize that protection takes money out of the poor man's pocket and puts it in that of the rich. I did not detect the robbery perpetrated under tariff laws. I accepted the sophistry that the increased price the consumer paid came back to him in increased wages, prosperity, or some other way, I was not quite sure how.

In due time I became a pronounced protectionist and fell before the fetish, because I believed it kept money and work at home. I did not then realize that work was not what was wanted but the satis-

faction of desires with the minimum of exertion.

In the years 1905 and 1906 I journeyed to England on three different occasions, talked "tariff reform," alias protection. Soon after my return to Canada I was asked to write an historical sketch of the Liberal party for one of the Vancouver newspapers. This was my beginning as a Reformer. The research and study occasioned then taught me the historical free trade attitude of the Liberal party was correct. I studied. I was convinced. I began to preach Free Trade.

In February, 1908, I was asked to debate the negative on this resolution, "Resolved that Trades Unions are detrimental to the interests of the farmers." I saw that unions were a wrong principle and no solution of the problem. I talked free trade. It did not satisfy the audience, nor me. I said, "There must be some solution, I will try to find it." On the close of my address R. M. Mobius, then of Winnipeg and now of San Diego, Cal., walked forward and addressed the audience in these words, "I will tell you, gentlemen, the only final solution of the labor question is in Free Trade and the Single Tax." At the sound of the words "free trade," I interjected "hear! hear!"—but the Single Tax to me was only a vague name of which I had known little, but now wanted to learn more. At the close of the meeting I walked over to Mobius and said, "What is this Single Tax?—I understand it to be the exemption of improvements from taxation and the concentration of all taxation upon land." Mobius replied, "No,—land value." "What's the difference?" I asked. "If you study you will learn a big difference," Mobius replied. From that day I have been a Single Taxer and more of it as the months have gone by.

I was ready for the Single Tax philosophy. I had seen fortunes made in Western Canada in a few years, sometimes in a few months, from real estate, timber and coal lands. I knew this was wrong. I saw that the increment was unearned and that speculation was evil. How to stop it I did not know. I was opposed to the suggestion of restrictive legislation; it ran counter to my idea of personal freedom, *laissez faire*. The Single Tax, free trade, equal suffrage,

public ownership of utilities, public ownership of government through Initiative, Referendum and Recall supplied the need. These seemed consonant with my idea of liberty and at once ensured equality of opportunity, a free play of natural forces. They removed the hurdles and handicaps under which so many run through life, they gave all contestants an even chance and the race belonged then to the swiftest. And in this case the swiftest, the man who wins the greatest prize, is the man who renders to society the greatest social service. Under these institutions the remuneration would be exactly commensurate with reward—and nothing more.

I am now what the early Single Taxers call a Croasdale—and glad of it.

Now we are working, making propaganda, and what is more, making converts and progress. In Winnipeg and Western Canada we are on the wide prairie; the mind and eye are open and the vision broad. Some men have made their thousands and some their millions from land speculation. It has been an unprecedented object lesson. The robbery is so plain and palpable the dullest intellect comprehends it. Many of those who have profited by the unjust system lend us their sympathy to destroy their source of gain. Democracy and progress are in the air. Intelligence is surely prevailing over prejudice.

Some reformers are harsh with the "Plutes" and big interests. They are more to be pitied than blamed. If ever brand was plucked from the burning I was indeed. Before my consciousness of economic truth was awakened, no scoundrel of big business intentions could easily have been more malign. When I feel myself getting sore at Sir "Bill" MacKenzie, Sir "Dan" Mann, Sir "Bill" Van Horn and other of our booding barons I stand back and try to get a retrospective look at my old ambitions. It's a good thing to try to "see ourselves as others see us"—particularly if you can get a mental photo antedating your own conversion.

The redemptive power of a complete idea is the greatest thing in the world. It makes you a better man morally. Some people it helps financially. I know well to-do Single Taxers who attribute their

wealth to the tip they got from Henry George to invest in land. But it hasn't made me rich. I can't now be a cold, heartless money-grabber. Some times I wish I hadn't been converted till forty. I might then have been in a position, in a moderate way, to emulate the example of Joseph Fels. However, Henry George put me on the plane where I see the relation between cause and effect in what was once unsolved economic phenomena. If I don't get money—mind, I say GET it—it will not be because I don't know how and why. Henry George teaches every man that. But I am glad I am alive; it is worth while, living to-day in and for a movement such as ours."

F. J. DIXON.

Another comparatively new man in the Single Tax movement is Frederick John Dixon, lecturer for the Manitoba Federation for District Legislation, who has developed in recent years as one of the ablest of Single Tax expounders. His attention was first attracted to the Single Tax by a street speaker in 1906, R. M. Mobius. Being converted in that way himself, he has great faith in the efficacy of that line of propaganda. In 1910 he was a candidate for the Provincial Parliament on the labor ticket in Centre Winnipeg, and was defeated by only 73 votes out of a total vote of more than 4,000. A socialist candidate from the same district received 99 votes which, had this vote gone to Dixon, would have elected him and defeated a tory. Dixon is a designer and engraver and had not been identified with organized labor until he became a Single Taxer. He is in the prime of young manhood, being only thirty years of age, and of fine physique with strong voice and possesses all the qualities of an effective campaigner. During the past six months he has been speaking almost daily to farmer or labor organizations throughout this province, and is received with favor by good sized audiences everywhere he appears. Such frequent demands are made on him that he is not always able to comply with the request for his services that come from farmer's picnics and associations of grain growers.

He is a native of England, coming to the Province of Manitoba seven years ago.

PAUL M. CLEMENS.

Among the most aggressive workers of the Henry George Single Taxers is Paul M. Clemens, one of Winnipeg's foremost architects. A native of Iceland, Mr. Clemens emigrated in his early manhood to the States and located in Chicago, and for some years was a regular attendant of the weekly meetings of the old Chicago Single Tax Club, when it was the most virile Single Tax organization in the world. For the past seven or eight years Mr. Clemens has resided in Winnipeg and during that time has done most effective propaganda work in writing for the press, using various pseudonyms, in addition to his own name. Many of his articles have been used as editorials in one of the daily papers, whose editor and publisher is friendly to the Henry George propaganda.

OTHER WINNIPEG CROSSDALERS.

Foremost among the aggressive Single Taxers of the Henry George school are M. T. McKittrick, who has accumulated a fortune by the increase in Winnipeg's land values; W. W. Buchanan, president of the Royal Templars of Temperance and a popular and effective platform orator; Rev. Dr. Bland, a professor of Wesley College; R. L. Richardson, editor of the *Tribune*; S. J. Farmer, Herman Telke, Joseph Schichtl, Rev. A. G. Sinclair, Duncan Strachan, M. J. Strawbridge, D. E. Peddie and W. Watt.

WILLIAM TRANT.

William Trant, Police Magistrate of Regina, Saskatchewan, is an active propagandist for the taxation of land values. He had the privilege of being personally acquainted with Henry George, having first met him on Mr. George's first visit to England, and was a member of the Committee in charge of a public banquet given Mr. George, and was one of the original members of the first Single Tax League formed in England. In 1888 he made a tour of the United States and Mexico in company with

Wm. Saunders, and while in New York they were the guests of Mr. George, with headquarters at the office of the *Standard*.

Mr. Trant emigrated to the Canadian Northwest with his family in 1889 and settled on a homestead, and assisted by a yoke of oxen he fulfilled his homestead duties, after which he resumed his profession, the practice of law, where he is now police magistrate with an extended jurisdiction. One of the most cherished souvenirs in Mr. Trant's possession is an autograph letter from Henry George under date of Fort Hamilton, N. Y., Sept. 12, 1896.

F. S. JACOBS.

F. S. Jacobs, managing editor of the *Farm and Ranch Review*, published at Calgary, Alta., is one of the most aggressive Single Taxers in the Province of Alberta. Asked what led him into the Single Tax fold, he said. "It was a matter of evolution assisted, in fact, impelled by my associations with one R. L. Scott, of Winnipeg. The very apparent inequalities of the tax burden and more particularly the easy appropriation of unearned increment in the cities of Winnipeg and Calgary provided what temperance people often call the 'humble example.' I think any person whose work demands the serious consideration of conditions under which people live (as does an editor's) would be simply forced in the course of time to become a Single Taxer. However, I should be registered as one of R. L. Scott's converts, for as soon as he got the full vision of the George philosophy, he came at me in 'hammer and tongs' style and I capitulated forthwith."

Mr. Jacobs was born in Simcoe County, Ontario in 1875, and located for some years in Winnipeg before settling permanently in Calgary.

R. J. DEACHMAN.

In the Maritime Province of British Columbia the most aggressive and intelligent of genuine democrats among the young men marching under the standard raised by Henry George, is Robert J.

Deachman, President of the Noble Advertising Agency, Limited, the largest concern of its kind in Western Canada. Deachman is not yet 32 years old; and yet when asked as to the date of his conversion to the Single Tax, he replied: "I do not know. It is so long since I came to the penitent bench that the exact date has slipped my memory, but I know it was a long time ago—before I went to College, and that is over ten years ago. Of course I have become more alive to the issue ever since."

Asked what caused him to become a Single Taxer he replied: "I do not know, except that I became conscious of the utter rottenness of a system that enthroned privilege and placed all the burdens of government on the workers least able to bear it and on the enterprising, energetic men of business who carry on the industrial activities of the country. Everything that broadens the scope of human freedom appeals to me. Whether it is peace, free trade or Single Tax I want to see it, because I know humanity needs it, the prosperity and happiness of the world demand it and if liberty is to prevail the Single Tax—equal access of all men to the use and enjoyment of the earth—must become universal. It is inevitable, because the logic of Single Tax is absolutely and completely unanswerable. Its application everywhere generally cannot fail to be entirely beneficial—and my hope and prayer is that it may come soon, not only throughout the Provinces of Canada, but that it may prevail throughout the world."

Mr. Deachman is a native of Huron County, Ontario, the place of his nativity being near the village of Garrie in the township of Howick. His advent into this world was contemporaneous with the appearance of Progress and Poverty; the date of his birth being December 15, 1879. Deachman (pronounced Daikman) is a fluent, forcible, logical speaker and is in constant demand to address progressive organizations. He is one of the most active members of the Liberal party in the Province of British Columbia and should represent the Province in its legislative chambers, as he no doubt will in the near future.

E. A. PARTRIDGE.

DIRECTOR OF GRAIN GROWERS' GRAIN COMPANY, AND FOUNDER OF GRAIN GROWERS' GUIDE.

In the history of the Grain Growers' Grain Company, which appears elsewhere in this number of the REVIEW, reference has been made to the most active spirit in its promotion and administration, Mr. E. A. Partridge. The Governor and leading spirit of the great monopolistic corporation, the Hudson's Bay Company, Lord Strathcona, typifies in the highest degree plutocracy—"The Interests," while Mr. Partridge in a corresponding degree personifies democracy. In all his efforts in laboring to make the Grain Growers' Grain Company a power in the commercial world, he has been actuated only by the desire for the common welfare of humanity, and to his efforts more than to those of any other individual have the farmers of the Western Canadian Provinces allied themselves under the standard of free trade and the taxation of land values. Two or three years ago while Mr. Partridge was reaping the grain on his 800 acre farm, he fell in front of a reaping machine and was dragged for nearly a mile before rescued. A man of powerful physique weighing 200 pounds, he recovered from this accident but only after a long and severe struggle, one of his legs being amputated as a result of the accident.

Since the accident he resides with his family at Sinaluta while his son, an agricultural college graduate, runs the farm.

Mr. Partridge is well grounded in the doctrines of Progress and Poverty, and the great purpose of his life is to do what he can to see its principles applied throughout the world. The writer's first interview with Mr. Partridge was in the hospital at Winnipeg, when, with writhing limbs over which he had no control, he gave an exposition of the philosophy of Henry George, which had it been recorded would have become a classic in economic literature. Speaking of Louis F. Post, and *The Public*, at

this time he said, "It is the breath of life to me. In two hours reading I have the news of the world and the clearest elucidation of the problems to be solved now confronting our civilization. What a great paper it is. Long life to Louis F. Post and his devoted wife."*

T. A. CRERAR.

SINGLE TAXER AND OFFICIAL HEAD OF THE FARMERS MOVEMENT IN CANADA.

That the president of the strongest farmer's organization on the American Continent is an ardent Single Taxer, is perhaps as strong an indication of the progress of the Single Tax movement as any pronouncement coming from that organization.

The Grain Grower's Grain Company is composed of 12,000 farmers. Last year the business activities of this Company in the commercial world aggregated more than twenty million dollars. At the head of this great institution is T. A. Crerar, not only an avowed Single Taxer, but a man thoroughly grounded in the philosophy of Henry George and ready to espouse the cause on every proper occasion, and to present it in an intelligent and convincing manner.

Mr. Crerar is in the prime of early manhood, being only thirty-five years old. He was born in a little village in Huron County, Ontario, in 1876. With his parents, he moved west in 1881 and located on a farm near Russell, Manitoba. He received his school education in the common schools of the province and in the provincial normal school, supplemented by one year in the Manitoba College. After leaving school he followed the vocation of teacher for five years, and then returned to the farm from whence he was called by his fellow farmers to become president of the Grain Grower's Grain Company, then in its youthful struggles although facing a future much brighter than its most sanguine friends dared hope.

The position came to him unsolicited and unexpected, and was proffered him by a committee, the chairman of which,

*The *Public*, a weekly journal of democracy, \$1.00 a year. 537 Dearborn St., Chicago, Ill.

Mr. Partridge, was his predecessor, and first president of the Company.

Mr. Crerar is imbued with the optimism of the west. He is also blessed with a robust physique which coupled with a splendid imaginative and logical mentality enables him to transact all the onerous duties devolving on the chief executive of this great farmers' organization, and also to be actively identified in all the practical fundamental reforms for human betterment. He not only contributes of his limited means, but he is also one of the most active members of the executive committee of the Single Tax Association, of Winnipeg, and also of the Direct Legislation League of Manitoba.

JOHN KENNEDY.

VICE-PRESIDENT OF THE GRAIN GROWERS' GRAIN COMPANY, HAS ALWAYS BEEN A SUCCESSFUL FARMER.

John Kennedy, who occupies the responsible position of vice-president of the Grain Growers' Grain Company, has been long identified with farming, and with the movement towards the organization of the agriculturist. Mr. Kennedy was born in the Province of Ontario in the year 1854. He was engaged in farming until the year 1881, when he entered the hotel business. He still carried on farming extensively, as an associate business, and became an extensive breeder of registered Short Horn cattle and Clydesdale horses during the next fourteen or fifteen years. In 1895 Mr. Kennedy came to the West, and settled in Swan River valley, where he built the first hotel. A short time afterwards he sold this house and again engaged in farming about a mile from Swan River valley. There he soon assembled a fine stock of thoroughbred shorthorn cattle and Clydesdale horses. Mr. Kennedy is the contractor who built the Thunder Hill branch of the Canadian Northern.

In 1906 he entered municipal politics, was elected reeve of Swan River valley, and in the same year was elected vice-president of the Grain Growers' Grain Company, which was organized at that time, a position which he still holds. The

next year, owing to the fact that his duties in connection with the grain company necessitated a residence in Winnipeg, he disposed of his fine thoroughbred stock and removed to this city. Mr. Kennedy, however, was unable to cease his connection with agriculture, and last summer he purchased a magnificent 400 acre farm, twelve miles west of Winnipeg, in the neighborhood of Rosser, where he contemplates establishing another stock farm.

Although devoting his entire energies in assisting the president administer the affairs of the Grain Growers' Grain Company. Mr. Kennedy is also a zealous coadjutor of Mr. Crerar in propagating the principles of free trade and the taxation of land values as the ideal system of raising public revenues for municipal, provincial and Dominion purposes.

R. MACKENZIE.

SECRETARY OF THE GRAIN GROWERS' ASSOCIATION, AND AN INDEFATIGABLE WORKER IN ITS INTERESTS.

R. Mackenzie, secretary-treasurer of the association, is another one of the men who started farming as a sort of a side line, but who stuck to it until it has carried him to practical independence. His experience in the West dates back to 1877, when he first struck Winnipeg. His first chance of work was railroad construction, and he was for some time with Charles Whitehead on the construction of the line between St. Boniface and Emerson. He stuck to this work for several years, and even today he confesses with a smile that he is sorry that he had not continued in that line. However, there was a slack time in railroad building in Manitoba, and lacking something more interesting, he took up land in 1892, north of Brandon, where today he has a comfortable section and a half under cultivation. Mr. Mackenzie's life history is characteristically Canadian. Born at A.-field, Huron county, he attended the old log schoolhouse, then the only educational institution in the country. Taken with a desire to learn a profession, he entered a drug store at Lucknow, but after getting his degree decided to drop that line and come West. Here force of circumstances

started him into farming, and today he is one of the prominent men of the province. He is a married man with a family, and while he is looking after the work of the association his boys are keeping the farm in condition.

Mr. Mackenzie is also editor-in-chief of the *Grain Growers' Guide*, and is a recognized authority as an exponent of the philosophy of Henry George.

GEORGE F. CHIPMAN.

MANAGING EDITOR, GRAIN GROWERS' GUIDE.

The *Grain Growers' Guide*, official organ of the farmers associations of Manitoba, Saskatchewan and Alberta has for its managing editor a well grounded Henry George Single Taxer, George F. Chipman. Mr. Chipman was born in Nova Scotia in 1882, and received his education in that Province. Reared on a farm he left it at the age of 17 to engage in teaching, and was principal of a high school for three years before attaining his majority. At the age of 21 he located in Alberta. There he taught for one year after which he engaged in newspaper work in Winnipeg. In 1909 he took charge of the editorial work of the *Grain Growers' Guide*. In relating how he became a Single Taxer Mr. Chipman said:

"When my attention was first called to Henry George's works I was quick to see a tax on anything produced by labor was a punishment for being industrious and thrifty and consequently interfered with a man securing a home of his own. I had already been convinced that free trade was right and Henry George pointed out an equitable and absolutely just way of raising public revenues. It seems to me that the logic of Progress and Poverty ought to convince any open minded student that if the Creator meant the earth to be the habitation of all men that the man or men who get the most desirable places should pay for the special privilege they enjoy in proportion to their advantage, and this will be obtained by levying a tax on the land in proportion to its value, to be used for communal purposes. A tax upon the value of land will raise the needed national revenue most equitably. The

farmer, the merchant, and the working-man would then be no longer taxed for the support of a favored few. The day that sees the tariff walls in ruins and the national, provincial and municipal revenues raised from a tax on land values will be the greatest day in the history of Canada, and that day is not far distant."

THOMAS M. MOLLOY.

Among the youngest men of the Province of Saskatchewan to rally under the standard raised by Henry George is Thomas M. Molloy, Secretary of the Bureau of Labor of the Province. Mr. Molloy was born in Sidney, Cape Breton, September 13, 1883, but when two years old his parents moved into Western Canada. He was the first president of the Regina Trades and Labor Council, having been elected to that position on its organization in 1907. In 1908 he founded and published a small monthly sheet under the name of *Labor's Realm*, which is now conducted by the Trades' Council at Regina. In 1910 he was appointed Fair Wages officer and Chief Factory Inspector for the Province of Saskatchewan, and in 1911 he was appointed Secretary of the Bureau of Labor. Asked as to how he became identified with the Single Tax movement he replied: "When I became president of the Regina Trades and Labor Council I was brought into close contact with a great body of workers whose lot at that time was anything but bright. I visited them at their homes and at their lodging houses, and was startled and impressed by the way they were crowded into huts and shacks, which were huddled together in an incongruous mass, while hundreds of good size building lots were vacant throughout the city. I saw honest men who could not secure work sent to jail as vagrants, while dishonest men, who refused to work, were allowed to remain at large. As it certainly requires work to produce wealth, either the community as a whole, or some individual in particular must be producing wealth, which certain individuals reap. I failed to realize why the community should have to support certain individuals.

In the Trades Council I came in contact

with Socialists, Utopians and Communalists. I listened to their theories, argued with them and finally rejected their panaceas as unsound. Finally with the assistance and guidance of a well known local economist, I eventually emerged from the maze of economic fallacies, unalterably wedded to the principles of Single Tax as enunciated by Henry George.

One of the first books from which I gained a sound foundation for the Single Tax theory was a tract on "Civil Government" written by John Locke in his reply to Sir Robert Filmore, the second edition of which was published in 1694. I have since, of course, read and closely studied the works of Henry George.

It is the only system of economic government that embodies in its administration that equality of opportunity which I believe is the inalienable right of man."

HON. A. L. SIFTON.

Hon. Arthur Lewis Sifton, Premier of Alberta, was born at Middlesex, Ontario, October 26, 1858, and was educated at public schools, Wesley College and Victoria University. In 1882 he was called to the bar. In 1898 he was elected member of the Northwest Council, and was appointed Commissioner of Public Works for the Northwest territory in 1901, Chief Justice of the Northwest Territory, in 1903, and Chief Justice of Alberta in 1907. In May 1901 he became premier of Alberta.

Mr. Sifton believes that the full burden of taxation should rest upon land values.

JOHN BLUE.

John Blue, Provincial Librarian of Alberta, was born in Chesley, Ontario, in 1874. He was educated at Owen Sound Collegiate Institute and University of Toronto. Before his appointment to his present office he was engaged in teaching and journalism.

CHAS. O'CONNOR HENNESSY is democratic candidate for the New Jersey Assembly and is pledged to support the policies of Governor Wilson.

TAXATION IN THE CITY OF WINNIPEG, THE CAPITAL AND METROPOLIS OF THE PROVINCE OF MANITOBA.

The system of taxation in vogue in Winnipeg lays a heavy burden on some kinds of businesses, for it is based on the rental value of the premises occupied, and it places a strong temptation to the owners of valuable sites to hold them unimproved for speculative purposes. This system was adopted on the recommendation of a Commission of three, the most forceful member of which was then a judge of the Superior Court, but is now attorney for the C. N. Railway. There was a strenuous demand made by delegations before this Commission for the exemption of improvements from taxation, and the Commission in its report made the following recommendation:

"It is well known that there is a strong sentiment in favor of lightening the load of taxation in respect of buildings. Some representations were made to the Commission on different occasions in this connection. While the Commission would not think of going so far as to adopt the views of the advocates of what is known as the Single Tax system they nevertheless think that while land should be assessed at the full proportion of its value, buildings should not be assessed at that full rate, but a reduction in such cases should be made, and the assessment of buildings based on a proportion of two-thirds per cent. of the values."

The Commission recommended that a business tax should be laid not to exceed 6 2-3 per cent of the rental value. As an illustration of inequality of the rental value system of taxation reference need only be made to a portion of one of the most valuable blocks in the city, bounded by Main Street, Portage Avenue, Fort Street and Graham Avenue. A portion of this block, with a frontage of 267 feet on Portage, 242 feet on Main and 182 feet on Fort Street, about 260,000 square feet, is assessed at a valuation of \$1,058,000 for the land; improvements, \$248,400; the total valuation for taxation being \$1,306,400. The rental value is \$99,216 upon