

feelings of justice, indicates not the rise but the decline of a Nation. Every period and every generation formulates theories according to its character. But the equal right to the use and profit of the earth is such a fundamental and vital right as necessarily to determine the destiny of a nation, the social, industrial and political conditions of the people. We of the German race still bear the brand of serfdom, because we have rejected the law of our ancestors, because we have sold the inheritance of our people for a mess of pottage. The petty and unimportant reforms with which so many well-meaning people would fain cure the evil symptoms of our enslavement, must necessarily remain ineffective. To inculcate in them a higher consciousness of justice, our people must be shown a reform that touches their immediate interests, that will deepen their political insight, and that offers them something real, something substantial and something just.

For the equal right of all to the use of the earth many of the wisest have lifted up their voice, many of the noblest have fought and suffered. But private property in land has no prophets and no martyrs. It has not been achieved by heroic fighters for freedom and justice, but by the covetousness of insatiable greed. It has not come to us along the straight road of equity, but along the crooked road of oppression and intrigue. Through murder and assassination, through fraud and forgery, have those powers been created, which today are presented to us as "the well earned rights" of the owners of our land. Verily they are ill advised who attempt to justify the private ownership of land by an appeal to history.

(To be continued.)

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## EDMONTON AND HOW IT GREW TOWARD THE SINGLE TAX.

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### FROM A HUNTING TRAIL TO A CITY—THE ADOPTION OF THE SINGLE TAX A MERE PROSAIC MATTER OF BUSINESS—EDMONTON'S TAXATION SYSTEM EXPLAINED.

(For The Review.)

By WM. SHORT, Ex-Mayor of Edmonton.

The adoption of the Single Tax System has been an unqualified success here and it is with pleasure that we speak of it.

Edmonton's adoption of the Single Tax System was, however, a prosaic matter of business. We were near the beginning of things, the basic facts were clear and vested interests did not take fright at what seemed only fair.

To begin with, this was a rather choice spot on an old hunting trail. The rain which drifts over from the mountains brought plenty of verdure and plenty of streams. Big game and small was, therefore, to be found in abun-

dance. The Sakatchewan made a highway to the sea; the fur companies chose it as a rare site for their trading posts. To the fur-trader grown past the lean but joyous days of the chase, it offered inviting possibilities and each building made the location more desirable to others, first for farms, then for business. Then came the surveyor to mark out the farms and later the town. Land worth a few dollars per acre as farms became worth hundreds when traders and mechanics came with their stores and implements. From the first there were those who got their land for nothing—and did nothing, and yet grew rich because of the worker and trader. The Hudson's Bay Company for instance, (though there were others) had been paid for its claims upon the long leagues of prairie between here and the sea, but part of that payment was in land. Thenceforth that company did but little to increase the wealth of the country, yet the gains to its shareholders grew more and more.

Some there were—pioneers—who deserved some reward; others there were who were mere predatory land grabbers who grew rich by taking toll of the worker and trader. Theirs were the methods against which men rebel. And the men who wrest a livelihood from nature are no timorous souls. It was clear that the man who tilled his land added to the value of the idle land. Every building put up made the rest of the land more valuable, because of the business centred there. It is the tide of business that makes the land valuable; there was nothing inherent in this precise spot—a little way up or down would have done as well if only industry and trade had turned that way.

Now it so happens that pioneering is not all joyousness; men are inspired by its freshness and fearlessness, but the necessities of civilization can add fullness of life even to these. So we wanted electric light and water in our houses, and sewers and telephones; and private corporations are wont to ask long odds of the frontiersman. So we joined together and entered the van of city ownership of public utilities. The municipal law of the time was made for rural use, and we have a clear right to ask the Legislature for powers more in keeping with our undertakings. Having done much to induce the ratepayers to join together to own their own utilities it was not hard to induce them to ask for laws to suit the case. Being an advocate, and having undertaken the public service in civic matters, it was only to be expected that I should give the benefit of what experience had shown to be right in the line of my own training. So we got a charter to amend, and codify as amended, the Municipal Law. Mr. C. R. W. Biggar, K. C., for many years solicitor for the city of Toronto, author of a manual of municipal law and a draughtsman whose style was at once easy and direct, was chosen to prepare the charter. With the change in form of taxation and method of government he had no more than a passing, or at most a philosophic interest. He exempted improvements from taxation, provided that the Legislative functions of the City government should be exercised by the Council and the executive functions by a paid Commission, because the Council had so decided.

The idea was not unknown to our legislators—the system of taxation for road making and for schools in the country districts had familiarized us with it—so that the Legislature gave us the powers we asked.

We did not at once adopt Single Tax in its entirety. There are certain forms of business that occupy but little land, which are in effect monopolies, but which would not, under existing conditions pay, or at least seem to pay, their fair share of taxation, such as for instance express companies, banks and the like, so as it did not seem fair to exempt business all at once, we decided to make haste slowly. Old forms of assessment of personal property seemed universally to be deprecated. People do not wish to have their private affairs enquired into. They do not so much object to the payment of taxes as to inquisition into their business. So we adopted a much simpler form of assessment in lieu of that upon personal property. We assessed business upon the floor space occupied and classified each by itself. The manufacturer who requires much space and who employs much labor is assessed at the lowest rate. The fact that he is a producer and employer of labor entitles him to that. The bank or express company is assessable at the highest rate, because he occupies but very little space to do a very large amount of business. All other businesses are assessed accordingly, the intention being to render the net result as fair as possible, but the very fact that in practice we recognize that the producer of wealth should be rendered as free as possible from taxation only points out the true direction. All taxes on business are imposts that should be done away with, and the keener students of municipal affairs here are advocating that now. One of the daily papers, alert on all matters pertaining to the welfare of the City, has boldly asked for that change and quite likely it will come about soon. It would be better even to let some monopolies go free of taxes than to tax those forms of business that are not monopolies. All taxation is at best arbitrary, and the most that can be done is to levy taxes as fairly as may be and to place as little impost as possible upon improvements or upon business. There is no way as fair as the taxation of land values alone. That is capable of definite and even adjustment.

In assessing for school purposes in rural districts a levy from two to ten cents per acre is made. True the man who is farthest from the school does not get as much benefit as the man who is quite near. But there is no absolute perfection in practical taxation. We endeavor to aim at that by taxing all special improvements, such as sewers, side-walks and pavements by way of frontage tax, each parcel of land abutting on the improvements paying equally. Thus all special improvements are paid for equally by the lands benefited. Only those taxes which are levied for the general benefit are assessed upon the land at large, but in place of assessing it at a flat rate of so much per acre or per foot, the actual value of the land is taken as a basis of assessment.

I can with good grace say in conclusion that no community that will levy its taxes upon land values alone, irrespective of buildings or improvements, will ever regret the change, if it be made with care.