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THE SOLVING OF THE PROBLEM

The Tax Reform League of Eastern Canada has become imbued with the idea of single tax and has forwarded to a large number of the citizens of Canada a circular entitled "Solving of the Problem." In this western country, particularly on the Pacific Coast, we understand from personal knowledge the operations of the single tax better than our good friends in the East and the single tax will not solve housing question, nor the high cost of living. So far as we can see nothing will effect the high cost of living except work applied to the processes of production. The logical end of land tax is land nationalization. We do not know whether this idea has come to the notice of the Tax Reform League or not.

At any rate the circular is thoughtful and stimulating. It follows:

There are three problems before the Canadian people today upon the solution of which the future prosperity of the country depends. They are:

1. The Housing Question.
2. The High Cost of Living.

3. The raising of revenue sufficient to provide for our debt and national expenditures.

All these questions are intimately related to our system of taxation.

In order clearly to establish this relationship let us consider some effects of our present system. 1st—Our municipalities are forced by our system of assessment and taxation to penalize the building of every dwelling by heavy taxation. The value and consequently the price of a lot upon which to build is increased by every public expenditure for public service. By a vicious interpretation of our tax laws by the Assessors, the vacant lot is assessed at much less than the value demanded by the owner from a would-be user, thus making it easy to keep it vacant until the owner can get his price. This increases the amount of capital necessary to build houses and restricts supply. In addition to this it is the custom of assessors, regardless of the law to assess land built on, at a higher rate than similar vacant land and this, with the high assessment on improvements, is one of the chief factors in causing the present shortage of houses.

2nd—Greater production will greatly help solve the problem of the High Cost of Living. Everyone is being called upon to "Produce-Produce-Produce," and yet every producer is handicapped by special taxation. When it is remembered that a tax upon any labor product is virtually an additional cost of production which with a profit on the tax enters into the selling price, it is easily seen, that one of the quickest ways to decrease the cost of living is to repeal all taxes upon things made by industry.

3rd—Our public debt is over \$2,000,000,000 and the interest required, together with pensions and other Government expenditure, necessitates a revenue of about \$350,000,000 a year. How is this to be raised without increasing the already intolerable burden of taxation to which the people are now subjected? To increase the tariff would be to increase these burdens and it is very doubtful if this would not reduce rather than increase our revenue. As already shown any increased taxation on things produced by labor will add to their price and increase the cost of living, thus making a sufficiently difficult situation impossible.

The solution of the three-fold problem lies in the taxing of land values and the utilization of such of our natural resources as are not yet alienated. Land is the only thing which can be taxed without increasing its selling price. For to tax land is to make it harder to keep unused, and the higher the tax the lower will be the selling price and in this way the high taxation now necessary, if applied to land, can be made a benefit instead of a burden.

Land, the gift of the Almighty, for the use of all his children, upon which all must live and from which the subsistence of all is drawn, has been largely monopolized and those who use it productively are heavily taxed, while those who neither use it themselves nor permit others to