CANADIAN COURIER.



conditions which are practically universal.

When the pressure is greatest the greater the need for relief. If exemptgreater the need for refier. If exempt-ing improvements is a good thing for Vancouver, where life is somewhat less strenuous than with us, it should be a greater bocn to those families in To-ronto and Montreal, who are being crowded into habitations of one, two, or three rooms three, rooms.

THE situation in Ontario is somewhat peculiar. The Premier makes no secret of his personal antipathy to the I peculiar. The Premier makes no secret of his personal antipathy to the proposed change. Such an attitude, while well within the right of any man, may possibly affect his appraisal of the significance of the Western attitude, and of the evidences of growing popular approval in Ontario. What are the evidences? First, a large number of in dividual petitioners; second, petitions from 217 municipalities, including a number of towns and cities; third, petitions from 198 labour unions; and, last, but first in importance, the support of 170 newspapers.
With regard to the individual petitioners; public men place little value upon them, as it is urged, and fairly, that signatures are in most cases too readily obtained.
It is difficult to believe that muni cipal officers would allow irresponsible canvassers to persuade them to commit themselves, even to the extent of signing a petition. In some cases, however, it may be carelessly done. But it is still more unlikely that the labour men would allow themselves to be hoodwinked.

They have, as a matter of fact, threshed out the question among them-selves long ago. And as to the press, there can be no question as to the value

there can be no question as to the value or honesty of its advocacy. And what are they asking for? That municipalities be given the power to tax improvements, incomes, and business, at a lower rate than land values. This commits neither the Government nor the monole to any change processing. It is commits neither the Government nor the people to any change, necessarily. It is permissive, not positive, legislation. Those municipalities which, under its provisions, choose to reduce taxation upon improvements, may do so. Those who are not ready for, or opposed to, change, have the matter entirely in their own hands. There is no shall or must, as the bill neither imposes nor advises any action whatever. There is no penal clause, as there is no command to dis-obey. obev.

clause, as there is no command to disobey.
THE reply of the Government to all this is, that there is no evidence of any widespread demand for change. But when Sir James Whitney points out that it is only through the clash of conflicting opinions that definite conclusions can be reached, or safe measures undertaken, he evidently has in mind, not the discussion of the merits of the bill, in itself absolutely lifeless and inoperative, but the problem of taxation itself. And the real strength of the bill is in the opportunity which it affords for that discussion and experiment which the Premier rightly declares to be the only possible method of solving this or any other problem.
Every great step in human progress has been an escaping from a fact. For ages man looked in terror at the lightning flash. To-day he understands it, controls it, has made it his slave.
The law of rent is a fact. No one denies that as men gather land value arises. Nor can it be questioned that it increases, not only as population grows, but in an increasing rate per capita. In other words, land value is the capitalization of that immense gain in productive power which results from co-operation. Man value would be quite as ap propriate.

tion. Man value would be quite used propriate. In that fact lies immense power, which is as certainly a natural force as that of electricity, though in a different sense. A power which may hold us in blind submission, or that may be the subject of intelligent enquiry and con-trol.

subject of interligent and in what man-trol. To what extent and in what man-ner, that control may be established, is of small concern. Sooner or later it must come. ' In the proposed bill the Tax Reform League is certainly work-ing along "the line of least resistance." And it has the courage of its convic-tions

tions. It is not afraid of "The Man From

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