

To our mind the drift of public opinion is rapidly tending in this direction, and the single tax theory of Henry George particularly, in relation to municipal taxation has much to commend it. We conceive that no one can with justice controvert the truths expressed by him in a recent publication, as follows :

Taxes on income are unjust in nature and cannot be collected fairly. Taxes on bequests and inheritances are also unjust in nature, and would soon be evaded when large amounts were involved. But the tax on land values has pre-eminently the element of justice. It takes from the individual not in proportion to his needs or to his energy, industry or thrift, but in proportion to the value of the special privilege he enjoys. It can be collected with a maximum of ease and certainty and with the minimum of cost. Land lies out of doors. It cannot be hid or carried off. Its value is always more definitely known than other value, and a little sign on every lot stating size, owner, and assessed value, would enable public opinion to check the assessment.

Let us have the business tax and we trust that before long the legislature will see its ways clear to extend its operation to such an extent as will enable all other classes to benefit by it instead of being confined as at present to the mercantile community alone.

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#### APPENDIX.

##### REPORT OF THE SUB-COMMITTEE OF FINANCE TO THE FINANCE COMMITTEE OF THE OTTAWA CITY COUNCIL.

GENTLEMEN,—Your Committee appointed to consider the question of introduction of a business tax, upon persons carrying on a mercantile business in the Municipality, under the provisions of the amended Municipal Act of 1890, in substitution for the ordinary tax upon personal property, beg to report that they have given the subject careful consideration and have also advised with the Assessment Commissioner, Mr. Pratt, and the Honorable Mr. Bronson.

Your Committee are unanimously of opinion that the introduction of such a tax is highly desirable for the following amongst other reasons :

1. It will greatly simplify the work of the assessors.
2. It will do away with the personal property tax on the mercantile community, which is so objectionable on account of its inquisitorial character and the impossibility of applying it equitably.
3. It will distribute the burden of taxation over a large number who are not now reached ; relieve many unduly burdened and generally prove a more equitable system than exists under the operation of the present law.

At the same time your Committee are of opinion, that the Act as it at present stands is capable of improvement in so far as it is limited in its operation to the mercantile classes. They are of opinion that it would be