To the Electors of No. 1 Ward:

In becoming a candidate for the position of alderman, I wish to state that to get in is not my chief and only desire. Were I only desirous of being elected I should enunciate no principles, and make no statement that would be likely to alienate from me votes from any source. My desire is to place before the electors what no other candidate has; or will be likely to do. Each year we have been electing men to our legislative bodies, hoping for something to be done that would benefit our people, and drive the demon, hard times, from our midst, but so far we are getting poorer, and when I state that poverty or prosperity is simply a matter of taxation. these persons who have not studied the question of taxation will perhaps think such a statement absurd.

HOW A TAX HURTS. In becoming a candidate for the po-

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Let me by way of an illustration show two systems of taxation.

By one system the people became poor, by a different system of taxation the people could have become prosperous.

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In a fruit-growing country, the authorities wish to raise a larger sum of money by taxation, and decided to tax each fruit tree. The effect of the tax was disastrous, instead of more money being raised, there was less. The owners of the land, cut do nevery fruit tree, that did not bear enough fruit to pathe tax, and to pay the wages of the laborers, and also pay a profit to the owners. A number of the laborers were discharged, and the others had to work for less wages, so that poverty was brought among the people by this unwise system of taxation.

Had the rulers placed the mereased tax upon the land, instead of upon the fruit trees, no trees would be planted where possible, so as to increase the amount of the crop, which would have enabled the owners to more easily pay the increased tax. Instead of the workmen being dischurged, more men must have been employed, instead of wages being reduced, higher wages would have heen paid, and the tax, instead of ruining the people, would have forced them to increase their business.

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The same thing occurs in our system of taxing the coal mines.

All the coal beds are owned, some are used and some are not.

The system we adopt is to tax the output so much a ton, when no coal is mined, no tax is paid, the mine owners to pay as little tax as possible, close a number of the mines, discharge their workmen who go to the mines that are worked, and to get work at all, they have to work for lower wages so that by that means, the mine owners get their labor cheap, pay very little tax and are enabled to charge a high price for coal, and by that means rob the consumer and become milhonaires, while their workmen become poverty stricken.

sumer and become millionaires, while their workmen become poverty stricken. Now, if a high tax was put upon the coal beds, and the owners had to pay that tax no matter if they worked the mines or not, no mine could be kept idle, the owners would be compelled to work the mines to make them pay the tax. More men would have to be employed, wages would be higher, and coal would become cheaper.

WHO GETS HURT.

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We have the same foolish system of taxation in Toronto.

A man who lives in this Ward, being out of work, and having a large family to support, wished to earn enough to keep them, and started to peddle. The usual tax was demanded from him, the man could not pay the tax, so became one of the employed.

To tax a man in a manner that prevents him from earning bread for his children, is a shame, and a disgrace to an intelligent people. What right have we to deny a brother of the earth and refuse him leave "to toil."

The same system is carried out, in

The same system is carried out, in our idiotic fuethed of increasing a man's taxes the more he employs labor. Let a man pant his home, or add an addition, to accommodate an increasing family, and his taxes are increased. But let some millionaire-land speculator, or loan company, turn a garden into a plesert, and discharge

the workpeople, we at once reduce his taxes. "Verily we are a great peotaxes. plo."

WHO IT BENEFITS.

Now let us take a glance at our system of assessment, I took a few assessments almost at random, and found that the "Leslie Nurseries," owned by Mr. Geo. Gooderham, is assessed at \$700 per acre, or at the rate of \$3.50 per foot, frontage, when the Nurseries was in the possession of Mr. Leslie in 1891, it was assessed at \$2,840 per acre, or four times as muc., t.us do we enencourage the rich to become richer. The next let to the Nurseries, west side of Carline avenue, is assessed at \$20 per foot, or nearly six times more. Gooderham's grove, fronting on

Gooderham's grove, fronting on Queen street, east, Booth avenue and Eastern avenue, 3338940, is assessed at \$17,300. This lot, if Iaid out in building lots, would be at the rate of \$5 per foot.

Right opposite the grove, on Queen street, the land is assessed at \$30 per foot, or six times more.

The lot 242x100, with 3 frontages, Booth and Logan avenues, and north side of Queen street, cast, owned by Mr. Fisken, is assessed for \$25 per foot

A lot on Carline avenue, east side, about 150 feet north of Queen street, east, owned by Ald John Russell, is assessed at \$350 per acre, or \$1.75 per toot frontage.

Land on Jones avenue, owned by Mr. P. Holland, 65x150, is ussessed at \$396, or \$6 per foot.

Land same place, owned by Mr. Norton, area 5 acres, is assessed at \$400 per acre, or \$2 per foot.

Land same place. Owned by Ald. Jno. Russell, area, 4 9-10 acres, is assessed for \$320 per acre, or \$1.60 per foot. I am told, this lot has a valuable clay bed upon it.

SPECULATOR V.S. HOME OWNERS.

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Two sessions ago our provincial Parliament, at the request of the land speculators, Loan Company's, etc., passed an act to assess land in cities and towns of 5 acres and over as farm lunds. Later an attempt was made to have vacant land assessed at 6 per cent. of its value, but failed, thanks to a society in the city. Now the results of this Act, is to shift the taxes from men like Mr. Gooderham and other wealthy men, and compel the poor man, who is struggling to pay for his home out of his wages, to pay the rich man's taxes. man's taxes.

Who is better able to pay the taxes, Mr. Gooderham and other rich men, or the starving laborer, whose wages do not amount to as much as rich men spend in wine and cigars.

not amount to as much as rich men spend in wine and cigars.

The lot on Jones avenue. Owned by Add. John Russell, is less than 5 acres, and is not entitled to the reduction under the act, but is assessed for less per acre, than Mr. Norton's lot of 5 acres, which is entitled to the reduction. Mr. Russell's land, nearly 5 acres, is assessed for but \$320 per acre, while Mr. P Holland's lot is assessed at the rate of \$1,070 per acre.

We were to'ld we were going to have an adjustment of the assessment, these are specimens of the equity. Every do'lar of taxation evaded by these rich men, must be paid by the small property owners, and our business men, who are struggling to earn a living, for their families. And they are expected to remain silent in the matter.

"Thus do we take from him that hath not, and give to him that hath."

If the Act had increased the taxes of the rich their how! would have been heard in the antipodes.

A BETTER WAY.

Now, let us see how 'he system of taxation I hdvocate wou'd effect the people. The total assessment of Torento for 1895 is over \$146 millions, with over 22 millions exempt from assessment, making the total value of real property over 160 millions. The amount of money collected from the people is about three millions. The rate on the dollar, 161/2 mills, with the local improvement rate added it cannot be less than 20 to 25 mills on the \$0, on the workingmans homstead. The land value with the land values exempt from assessment cannot be less than 80 millions, and by taxing the land

only, we reduce the assessment one-half and must double the mills. Now if we abolish the local rate and fix upon the 40 mill rate we would raise about 120 thousand dollars more than under our present system of assessment, but instead of the working man paying more taxes, the rich men and wealthy mortgage companies who own the valuable up-town lots, and valuable blocks of land now assessed at a tenth of what they are worth, would have to pay more taxes, while our small property owners, business men, and working men, would pay less taxes. This would place the burden where it rould be best borne, when we increase the taxes of the wealthy, it may reduce the quantity of wine and cigars they consume, but when we mercase the taxes of the poor, we take bread from their children.

DO YOU WANT PROSPERITY.

Now we will see what would be the effect, of adopting the 50 mel rate. The assessment of the and being 80 milions, a 50 mill rate would raise 4 milions, a 50 mill rate would raise 4 milions of dollars, or about one million dollars more than we raise now, making it unnecessary to issue debentures, and increasing our liabilities, which if continued will wreck the city. With the mailion extra, we would be enabled to employ our idle people, in making necessary improvements, such as our court house, sewage and water systems, without borrowing one cent. Thus saving interest charges. This money must be spent each year, because a rimilar amount would be raised annually, and if not so spent would accumulate, and be an injury to the people instead of a hiessing.

Our population would increase, men you'd come to Toronto to get a share

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Our population would increase, men would come to Toronto to get a share of the work going on. More people coming to the city, our vacant houses would soon be rented, and more houses being required, the building trades would start into activity, still further increasing the demand for labor, improved property owners would not lose by the change in taxation, they would be enabled to collect the rent, from the houses they now have tenanted, and would find a profitable investment in huilding more houses. Our tradesmen having a prosperous people around them would do a prosperous business, thus by a wise system of taxation would the people be enabled to become prosperous once more. once more.

RAISE WAGES.

If rich men dropped large lots of land and the same was free for use by the payment of the taxes only, would any man work for less than he could earn for himself upon free land, near a city or town. Would that not raise wages.

Would there be anything wrong about free land, in a civilized commun-

about free land, in a civilized community.

Was the earth created so that some men should charge others for living upon it? Is it not blaspheray to so treat land? If not, why not?

In conclusion let me say that I know the fear of the people to a change of system. Why do we fear? He've we not tested our present system, and find the results, poverty and wretchedness upon one hand, and affluence and arrogance upon the other, that the honest industrious man becomes poor, whils the speculator and stock gambler becomes rich? If you believe in justice in liberty—

Why hesitate? Ye are full bearded men.

Why hesitate? Ye are full bearded men, With God implanted will and courage if,
Ye dare but show it. Never yet was

But found some way or means to work it out,
Nor e're did fortune frown on him who

of a red fortune from the limit who dared,
Shall we in presence of this grievous wrong,
In this supremest noment of all time,
Stand trembling, cowering, when with
one bold strike.
These grouning records

These groaning people might be ever free.

And that one stroke, so just, so great-dy good,
So level with the happiness of man,
That all the angels will applaud the
deed.
Do you believe our present system
just? It not, then your vote and influence is requested by yours faithfully, GEO. WELLINGS.