TAX REFORM MOVEMENT

In Ontario It Dates From The ers and \$1,200 for householders. And enact. The Presbyterian is not attempting

TION QUESTION.

Fith a Higher Rate on Land Than on Improvements-The Burdens at

Present are in the Wrong Place. The liberal policy on tax reform olds fair to achieve very strik-, ing popularity with the electorate. It is "to grant to the municipalities the right, if they desire to by the expression "improvements"

one hand and villages and rural party. municipalities on the other, and as and income, on a lower basis than their vote to this great reform.

Now, this policy is by no manner ************ of means analogous with that of the single taxer. The aim of the latter w NOT YET PROMULGATED. is to effect the entire exemption from any kind of taxation, of "im- |+ provements," business, personal property, and all values other than land | 4 values, and the raising of all revenue !+ by a tax on land values alone. the other hand, tax reform, of the it type advocated by Mr. Rowell, is restricted to municipal affairs, and + proposes not that all municipal revenue should be raised from the taxation of land values, but that in any | + municipality which so desires there 4 shall be two rates of taxation—the higher rate on lands, And the lower | ate on "improvements," income. 4 usiness, and all assessments other + ker, must, of necessity, be a tax + ormer, it is far, very far, from ing the case that every tax, rermer of the kind mentioned is a

gle taxer. Burdens in Wrong Place. As to why it is right in principle | + hat there should be a difference in + basis of taxation between land + and the products of labor, its advo- 4 cates feel no sort of doubt. The pre- + sent system of taxation imposes bur- + dens upon improvements, upon thrift | 4 upon industry. It takes away (to + quote Mr. Rowell) "from the thrif- | + ty, industrial toiler a portion of the 4 product of his labor." Liberals hold & that where the community needs a . revenue for its public purposes it + should be able to avail itself, to & -Stratford Beacon. some extent at least, of the values which the community has itself created. Moreover, the present system of taxation has rendered possible, first the speculative purchase of unim-proved land and the holding it for a ise in value, such rise being due to The Obligation That is Resting U the general growth of the community, thus increasing the difficulty of the workingman in regarding land convenient to his work at a price a which he can afford to purchase. And, secondly, it has rendered possible that inflation of real estate values in business sections of the cities and towns of the province which, if there be no change, will impose a heavy tax upon the thrift and industry of the future. Manufacturers and merchants complain of the present system as a handicap to industry, farmers point out that it penalizes the progressive farmer. Tax reform is needed, urgently needed, if real social progress is to be made in Ontario, And it is safe to rophesy that in the election campaign more interest will be evinced in this question than many even among astute politicians quite real-

A Growing Movement.

ment first obtained a foothold in Ontario. One of the earliest bills embodying its principle was introduced into the legislature, in the late eightles, by Joseph Tait, M.P.P. for North Toronto, during the Mowat administration. It was a purely permissive and local option measure. Since then numerous bills with the same object in view have been prescuted to the legislature, five of them in the last five sessions, but none has succeeded in reaching the statute book. In fact, Sir James Whitney has adopted an attitude of downright hostility to legislation of the kind proposed, suggesting that it may lead to socialism, the latter, in ition of home, family, and religion.

But though hitherto unsuccessful In getting a measure embodying its principle on the statute book of Ontario, the tax reform movement has made itself in many directions in the province. In 1888 the assessment of farm stock was abolished. In 1904 the personal property tax was led, the business assessment was substituted for personalty, while a separate assessment of lands and buildings was inaugurated. In 1910 farm lands exemption, which allowed of the under-assessment of lands in cities, was abolished, and in the same year the income exemption was increased to \$900 for non-household-

ronto was allowed to expropriate two hundred feet on either side of proposed street extensions and improvements to secure an increased value pular since Drumclog. But the crescaused by the improvement or ex- byterian points out-and is entirely tions has the speculative purchase policy adopted by Mr. Rowell had its and holding up of land been discour-eged, and industry encouraged, of re-by the leaders of the Methodist and BUT LOCAL OPTION ON TAXA- cent years in Ontario largely by rea- Presbyterian churches of Ontario son of influence brought to hear by more than a decade ago, and approvtay reformers.

Start of League.

have been carrying on an educative members to redeem the pledges, made campaign in Ontario and, indeed, all in their name and by their authority, over the country. But some four to support any political leader of years ago the tax reform movement either party who would promise to assumed defigite shape, in the form abolish the bar. of the tax reform league, under the Mr. Rowell has not sought to make exercise it, of taxing improvements on a lower basis than land," meaning by the expression "improvements" west Ottawa, introduced his bill in and his followers have offered their not merely buildings, fences, etc., in the sense that it draws its mem- James Whitney for a non-partisan 1911. For the league is non-political, support to the government of Sir. bers from both political parties. The measure. The refusal of Sir James to This policy embodies two princi- fact that one of the two political par- move forward with public opinion has ples. The first is that products for labor should be taxed on a lower form as one of the planks of its pro- it is, and there is must remain till basis than land. The second is that gram is some measure of the lea- the sale of liquor over the bar in having regard to the diversity of gue's progress. And, moreover, that this province is ended, or until the conditions existing in the province, wery fact logically commits the leapeople of Ontario have proved beyond as between cities and towns on the gue to the support of the liberal peradventure that they are not pre-

On the 26th of February last the upon their lips the words "Thy Kingbetween Old Ontario and New On- then eight sitting members for To- dom come" have no meaning and no tario, such legislation should be ronto voted in the government ma- relation to their daily lives. enacted as would enable each muni- jority that last turned down tax recipality to adopt such a basis of form in the legislature. And this assessment and taxation, within cer- notwithstanding the fact that the tain limits, as the circumstances of citizens of Toronto had voted in fathe municipality warrant and de-|vor of it by 25,733 to 6,440. Six mand: It is to be noted that the cities, thirty-two towns, thirtyliberal proposal is that in this mat- eight villages, and a hundred and forter the principle of local option ty-four townships in Ontario have should obtain to its fullest extent- petitioned in favor of tax reforms, as that no municipality need, unless it have two hundred and thirty-three so desires, adopt the legislation in- labor organizations. And now Mr. tended to be proposed enabling muni Rowell, in his own words, "appeals | cipalities to assess and tax "improve. to the electors and asks them to selments," including buildings, business ect members who are pledged to give

The Whitney government tells the labor men that they must put through the Workmen's Compensation act. True enough, but do workmen realize that this act has never been promulgated and is therefore not in force. It may never be promulgated and is therefore not in force. It may never be promulgated (or signed by the lieutenantgovernor. Of what value then is such an act to the workingman?-St. Catharines Jour-

It is suspected that one of

the objects in forcing on the

election a year and a half ahead of time, was to play ducks and drakes with this measure. Promulgation of the act is at the will of the cabinet, and if the government is returned, it can be delayed a year or more, and meanwhile amendments can be made to largely nullify it. The withdrawal of opposition by the forces antagonistic to its most important provisions gave substance to the claim that such a deal had been made. Anyway, the Workmen's Compensation act is not in force, and may never be in its present form

CHURCH MEMBERS.

at the present moment. In a brief re- make a fresh start in life. view of the inception of the abolish the-bar policy the Presbyterian shows that it had its origin in a resolution moved in 1902 at a temper ance convention in Toronto by the Bev. Dr. Carman, seconded by the Rev. Principal Caven, asking the government of the day "to abolish the public bar, the treating system, and |+ drinking in clubs, and to impose such | + other restrictions on the liquor traffic as shall most effectively curtail its + operations and remedy its evils."

Twelve years have passed in which | public opinion has been ripening on + the issue. Principal Caven is gone. + but the spirit that inspired him to + June 29th and say "the gimake war upon the drink traffic still & gantic curse of the open bar It was somewhere around the year animates the church of which he was | shall not be the governing 1880 that the tax reform movea revered leader. Now that a political chief has declared that, when given power, he will abolish the bar see the see the see the see the bar see the see the

and the drinking of liquor in clubs, and has challenged the churches of Ontario to come to his support if they really want the bar to go. The Presbyterian says there can be but one answer. Those who accept on moral issues the leadership of the Christian church are bound to vote only for candidates who can be relied upon to support such legislation as Mr. Rowell has pledged himself to

tension of the street. In such direc- justified in pointing out-that the ed from time to time ever since by church courts and conferences. For that reason a very great and pres-For many years tax reformers sing obligation rests upon church

pared to vote as they pray, and that

TWO ALTERNATIVES.

For the next four years this province will be governed by either of these two administrations, N. W. Rowell supported by the Christian sentiment of the province or by J. P. Whitney. held in the tight grasp of the liquor interests. From which can you expect the most worthy, healthy and progressive legislation?

******* CHANCE TO WIPE THE SLATE.

Rowell is the Centre of Provincial Toronto Star.

It has been observed that in this campaign the people are discussing Mr. Rowell, not Sir James Whitney. Some are for Mr. Rowell, some are + against him. Nobody expects unanimity on that point. The curious fact remains that Mr. Rowell is being praised, censured, criticized, as if he were already prime minister of Ontario. He is the central figure in the pub-4 lie life of Ontario.

As to Sir James Whitney, it is gen-+ erally recognized that he is prompted + by a desire to give his party friends A all the help he can as he retires from + the political scene. He lends them his name and his influence. He can 4 do no more. It would be absurd to pretend that he has any deep person-+ al interest in the result. His reputation is not at stake. It is a party caucus that is fighting for its life + against Mr. Rowell and his proposal

+ to abolish the bars. Sir James Whitney's reputation is o not at stake, and the real, permanent + | interests of the conservative party are Inot at stake. Should Mr. Rowell become prime minister of Ontario the responsibility for dealing with the liquor traffic will rest upon him. By helping him, the temperance conservatives can put the question out of politics, and thus help the cause of temperance and help their own party at

With this question settled, both parties can get at the new questions. The old quarrel will be ended, and the two parties will become rivals in public service. Why should the conserva-The Presbyterian, which voices the tive party link its fortunes with the opinion of the great mass of the Pres retention of the bar? What hopes of byterians of Ontario, in its issue of a useful public career can be built June 11th, makes very plain its con- upon such an alliance? Here is a ception of the obligation resting up- grand opportunity for the conservaon members of the Christian church, tive party to cut the connection and Whitney With Big Majority Refuses out this evil from this province."

the same time.

THE REAL CONTEST

On June 29th is not between liberals-and conservatives, the real contest is between the forces which make for the uplift of humanity and the liquor traffic, which is fighting a losing battle to con-

tinue its existence. The electors of both parpower in this fair province."

Another Clergyman Speaks Out

for short letters from those who had never voted for the liberals

but were going to do so in this election. I have never given a vote

to a liberal candidate in Ontario, but I have no besitation whatever

in doing so this time. During all my ministry I have preached and

worked against the liquor traffic. I believe the open bar to be one

of the greatest curses in our country, and to abolish it would be

one of the best blessings in every way that could come to our peo-

ple. Now that I have an opportunity to put my praying and

preaching into practice on this question I am going to do it. I would

be untrue to my past utterances, to my convictions, to my country

and to my God if I were, for party or any other considerations, to

It is clear and certain from what has taken place in the case

Mr. Doughty in Riverdale that the conservative party will not give

me a chance to vote according to my convictions, hence I am going

to give all my influence in this election to the one that is giving me

(REV. DR.) W. T. GRAHAM.

give my vote and influence in favor of the open barroom.

the privilege of voting in harmony with my principles.

First Avenue Baptist Church, Toronto, June 15.

To the Editor of the Toronto Globe: Some time ago you asked

MANIFESTO

TO THE ELECTORS OF THE PROVINCE OF ONTARIO

The Executive Committee of the Ontario Branch of the Dominion Alliance desires, at this critical juncture, to place before you frankly and fairly the present position of the temperance question in relation to the approaching General Election.

The principle of prohibition as a remedy for the evils of the liquor traffic has three times been affirmed by large majorities in this province. Municipal prohibition has served a very distinct and useful place in the evolution of the reform, so that 63 per cent, of the municipalities are now under local prohibition. One hundred and thirteen other municipalities, most of them incorporated cities, towns and villages, have given majorities in favor of prohibition, but have failed to register the necessary 60 per cent.

The steady educational work of the churches, the discussion and presentation of facts in connection with local option campaigns, and the awakening of the industrial, commercial, and scientific world to the economic waste and physical destructiveness of the liquor traffic and the drink habit have created a body of public sentiment which calls for a distinct advance in the matter of legislation.

The unanimous vote of many large non-partisan conventions and church courts has called upon the legislature to lessen these cruel evils by at least wiping out the barroom, the drinking club, and the whole treating system.

In accordance with this sound and patriotic policy we urge upon the friends of our cause the duty of doing their utmost to secure the nomination and election of men who will fairly represent the people upon this su-

We urge all right-thinking citizens to put their temperance principles before any more party preferences in the approaching contest, and vote only for candidates who can be relied upon to support the most advanced temperance measure brought before the Legis-

If, as we believe, this question is the most important before the electors of the province, a question that has long pressed for solution, if it is true that wise and enlightened leaders in all departments of commercial, industrial, and national life are becoming increasingly anxious to destroy the great destroyer, we feel justified in asking all who love their country and care for the highest interest of their fellowman to rise, if ncessary, above party preference and affiliations, and insist that their representatives shall be untrammelled in their relation to this issue.

Ministers and members of the Christian churches! The people of this Province have read and approved of the resolutions adopted from time to time by great ecclesiastical gatherings, and they look to you for leadership in this great campaign.

Electors of the Province! You have in your own hands the remedy for the conditions you deplore. This is a fight in which an alliance of the Christian churches of our land can defeat the sordid and solidly united forces that support the liquor traffic.

Will you act as independently for the fight as the liquor interests do for their own selfish ends? If you do, the next Legislature will

ABOLISH THE BARROOM

Signed on behalf of the Executive Committee. Canon R. W. E. GREENE, President. BEN H. SPENCE, Secretary.

HAVE A CHANCE NOW!

During the license reduction campaign there were many who did not vote for it because they doubted the efficiency of it in regard to lessening the amount of drinking, but they said they would vote equal for closing all the bars in Kingston. On the 29th of June they will have an opportunity of voting to close all the bars in Ontario, and if they meant what they said then to do so will only be following to its logical conclusion what they declared themselves in favor of on that occasion. Prohibition spots has disadvantages which total abolition of the bar has

THE GREAT REFUSER.

Progressive Movements.

Rowell asked for a committee to investigate the high cost of living and provide a remedy; was refused Rowell moved to prosecute combines responsible for boosting prices and friend, the provincial secretary, and making living high and dear; Whitney refused.

Rowell moved for a committee to investigate and provide a remedy for the movement of farmers to the city—the very thing produces competition in and decreases production of the farm, thus making living dearer; Whitney refused.

but no provision for doctor's first union of both political parties aid .- Rowell moved that the first this province to wipe out the aid medical fees of the doctor of the licensed bar. for injured working men be paid Stratford Beacon. as well as other fees and indemnities: Whitney refused.

lowell moved that women with property qualification should have a vote-if they could succeed in acquiring property and keep itwhy not vote; was refused lowell moved that land be held by

certain provincial railways, and not needed for railway, purposes should be taxed same as other vacant lands and thus reduce other taxes; Whitney refused. towell moved for a department of labor to promote the betterment

of the laboring people; Whitney lowell moved for immediate abolishing of the bar-both in hotels and clubs; Whitney refus-

Rowell then moved that bars close on all holidays and that they close at 9 p.m. every evening, + except Saturday and on Saturdays at 1 o'clock noon; Whitney

MR. ROWELL **OFFERS**

1. In regard to the petition of the Ontario Young Manhood Association (made in the legislature, April 14th,

"While in many respects I prefer the policy we have submitted to the house to the policy submitted to my w honorable friend, the provincial semembers of his party, I say to my honorable friend that if he thinks the proposal presented to him by the young conservatives of the province is a better proposal than ours, if he thinks it is more in the public interests than ours, then if my honorable friend will introduce legislation .to carry it out, we, on this side of the house, will unite with him and his friends to life the whole question out of the region of party controuersy, both parties unite and together wipe

"I shall go further and if my honorable friend will accept this policy proposed to him by his young friends, and embody it in legislation, shall be glad to join my honorable any other member of the government in going before the people and urging their acceptance of such a meas-

2. His previous offer, at London, Ont., July 1, 1912. "Sir James, join with us both political parties unite to wipe out the licensed bar-room Rowell worked both in and out of province. Would it not be a splenparliament to get the Workman's did spectacle for all the provinces Compensation act passed, finally of the dominion and for other counafter seven years it was passed- tries of the world to witness the

A FATHER'S REASON FOR WIPING OUT BAR.

Dunnville, June 15- Another evidence of the movement on the part of conservative temperance men to support the policy of "abolish the bar" was given here by D. Z. Gibson, liberal candidate. The story, as told by Mr. Gibson. is that he was canvassing a conservative farmer who had a family of four boys. "I am going to vote liberal for the first time in my life, Gibson," he said, "on the temperance question. I don't want one of those boys to be in a position later in life, if he falls a prey + to the liquor traffic, to say, 'Well, father, you had the chance once to wipe it out and you thought more of your party than you did of me.' That is why I am going to vote for you, Gibson."

Wrecked Strength And Shattered Nerves Completely Restored By "Fruit-a-tives", The Famous Medicine Made From Fruit.



MRS. W. N. KELLY.

HAGERSVILLE, ONT., Aug. 20th. 1913 "I can highly recommend "Fruit-a-tives" as they did me an awful lot of good and I cannot speak too highly about them. About four years ago, I commenced taking "Fruit-a-tives" for a general break-down and they did me world of good. We bought a good many dollars' worth but it was money well spent because they did all that you claim for them. Their action is so pleasant, compared with other laxatives, that I found ONLY pleasure, as well as health in taking them. They seemed to me to be particularly suited to women, on account of their mild and gentle action, and I trust that some other women may start taking "Fruit-a-tives" after reading my letter, and if they do, I am satisfied the results will be the same as in my own case". MRS. W. N. KELLY

A blood purifier, a general tonic, a builder of health and strength, "Fruita-tives" is one of the great discoveries of the century in curative medicine. One of the valuable properties of "Fruit-a-tives" is its marvellous cleansing powers. When these tablets are taken, they act on the three great eliminating organs of the body-the bowels, kidneys and skin. "Fruit-a-tives" keeps the system free of waste matter, prevents the formation of an excess of uric acid, and insures the blood being pure and clean. "Fruit-a-tives" sweetens the stomach, increases the flow of the digestive juices, makes digestion complete and enables the system to absorb and assimilate an abundance of nourishment from the food eaten.

"Fruit-a-tives" builds up, invigorates, strengthens the whole system. As a general tonic, there is nothing else quite so good. And these tablets are so mild in action, so pleasant to take, that they are particularly suited to women. 50c a box, 6 for \$2.50, trial size 2oc. At all dealers or from Fruit-a-tives Limited, Ottawa.



