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Finding Aid To The

Taxation Pamphlets

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This is a small collection of pamphlets pertaining to the taxation issue in Canada, covering the period from 1892 to 1968. Some of the most noteworthy items are concerned with the Single Tax movement of the late nineteenth and early twentieth centuries.

The items have been arranged alphabetically.

1. Canadian League for Taxation of Land Values. Ottawa, n.d.
2. The Carter Report. The Report of the Royal Commission on Taxation. The Text.... of the Introduction to the Carter Report; and other Related Material. Saskatoon: Saskatchewan Council of Public Affairs, University of Saskatchewan. Jan., 1968.
3. "The Case Plainly Stated", The Social Reformer Vol. II, No. 2, February 1892. Toronto.
4. Douglas, R. "Taxation in Canada Inexpensive, Comprehensive, Efficient, Fair and Equitable." A Paper read at the Tax Reform Convention in Toronto, September 12, 1894.
5. The Income War Tax Act of 1917 of the Dominion of Canada and Some Comments Thereon. Hamilton: The Press of Robert Duncan and Co., 1917.
6. McKilligan, John B. Taxation in British Columbia reprinted from the Addresses and Proceedings of the International Conference on State and Local Taxation held at Toronto, Ont. Oct. 6 - 9, 1908.
7. Newspaper Clippings:
  - The Globe 11/ 4/ 1913.
    - Half-Tax Rate a First Step.
    - Single Taxer is pleased.
    - Single Taxers strike Back.
    - Vancouver's Taxation.
  - The Evening Post Single-tax Pointers.
    - Seek Tax Referendum
    - The Single-Tax Doctrine
    - Single-Tax Progress
  - The Globe April 14, 1913
    - Wage Earner Hit by Single Tax
    - Untaxing Buildings.
    - Workingman's View of Taxation.

8. Parlee, J.C. Speech on the Carter Commission. Canadian Club. Sept. 26, 1967.
9. Pleydell, A.C. Municipal Taxation An Address before the League of Americal Municipalities, Montreal, 1909. And Extracts from Addresses on Canadian Systems of Local Taxation.
10. Proposed Amendment to the Assessment Act of Ontario. "To amend the Assessment Act so that Municipalities may tax improvement values at a lower rate than land values; business assessments, incomes and salaries to be classed with improvement values, and the difference in the rates in every case to be determined by the Municipality. Feb., 1910.
11. R.T. "Municipal Single Tax", The Social Reformer. Vol. II, No. 3. March 1892, Toronto.
12. Some Facts Showing the Necessity for Amending the Assessment Act so that Municipalities may Tax Improvement Values at a Lower Rate than Land Values. Business Assessments, Incomes and Salaries to be Classed with Improvement Values and the Difference in the Rates in Every Case to be determined by the Municipality. Toronto: Southam Press, Ltd., 1909.
13. A System of Taxation for Canada. Free from Party, at once Simple, Inexpensive, Comprehensive, Effecient, and the fairest and most equitable. n.p., n.d.
14. Wade, C.G. "Why Should the Dominions Pay a Double War Tax?" The Nineteenth Century. June, 1918, pp. 1303 - 1318.
15. Washington, H. Our Surtax and the Poor. Ottawa: British Colonial Free Trade League, 1905.