Document generated on 10/12/2024 12:48 a.m.

Ontario History

Tax, Order, and Good Government: A New Political History of Canada, 1867-1917 by E.A. Heaman

Robert A.J. McDonald

Volume 110, Number 2, Fall 2018

URI: https://id.erudit.org/iderudit/1053518ar
DOI: https://doi.org/10.7202/1053518ar

See table of contents

Publisher(s)

The Ontario Historical Society

ISSN

0030-2953 (print)
2371-4654 (digital)

Explore this journal

Cite this review

McDonald, R. A. (2018). Review of [*Tax, Order, and Good Government: A New Political History of Canada, 1867-1917* by E.A. Heaman]. *Ontario History*, *110*(2), 239–241. https://doi.org/10.7202/1053518ar

Copyright © The Ontario Historical Society, 2018

This document is protected by copyright law. Use of the services of Érudit (including reproduction) is subject to its terms and conditions, which can be viewed online.

https://apropos.erudit.org/en/users/policy-on-use/

This article is disseminated and preserved by Érudit.

Érudit is a non-profit inter-university consortium of the Université de Montréal, Université Laval, and the Université du Québec à Montréal. Its mission is to promote and disseminate research.

https://www.erudit.org/en/

these complexities wonderfully.

Again and again throughout this book, Goodhand's interviewees assert that their biggest barrier to confronting violence against women was the failure to recognize the "scope and nature of the problem" (141). Reading this book, one can't help but reflect on the similarities with our present moment and the almost-daily revelations of entrenched violence that have come to light because of the #MeToo movement. Feminists still battle against an assumption that violence against women is the result of the individual pathology of a bad man, rather than a manifestation of patriarchy and the oppression rooted in colonialism, racism, disability, and other kinds of inequality. There was widespread reluctance, for example, to identify the ten murders and sixteen injuries that resulted from the so-called Toronto van attack of April 2018 as patriarchal violence, despite the fact that it was perpetrated by a young man who was reportedly motivated by rage at being spurned by women and considered himself "involuntarily celibate." Today, as in the early 1970s, "it's a lot easier to pretend it isn't a problem" (141) if we don't recognize the "scope and nature" of gender-based violence. Goodhand's history captures both the ongoing need for feminist activism at the level of society and state, and, equally importantly, it reminds us of the need to recognize and support the women who do the fundraising, write the grants, organize the meetings, buy the groceries, and clean the houses, doing the daily work of caring for the victims and survivors of violence.

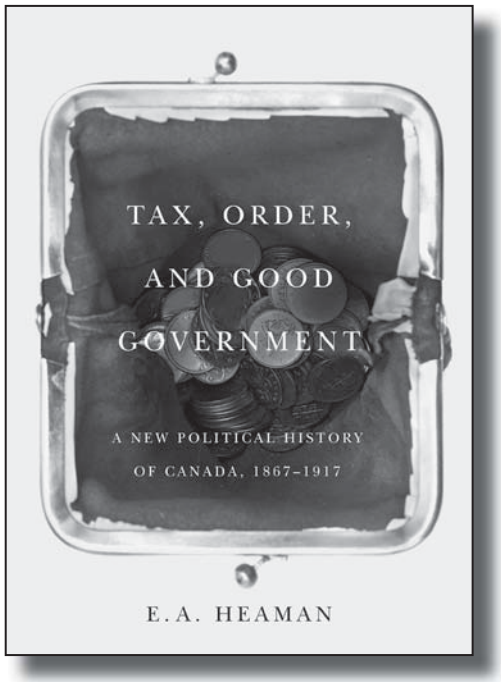
Lisa Pasolli
Queen's University

Tax, Order, and Good Government

A New Political History of Canada, 1867-1917

By E.A. Heaman

Montreal and Kingston: McGill University Press, 2017. xiv, 582 pages. $39.95 hardcover. ISBN 978-0-7735-4962-3.



In *Tax, Order, and Good Government* Elsbeth Heaman makes a compelling case that it is time to write taxes and poverty into Canadian history. Framed as an example of the "new political history," the book studies Canada's tax history as a social history of politics for the period 1867 to 1917. It does so from both the top-down perspective of the state and the bottom-up perspective of the people. Of

these, it is the bottom-up perspective, reflecting the author's desire to understand how popular agency influenced the way that "taxes mediated between wealth and poverty," that drives the narrative (11). Indeed, Heaman argues, though Canadian historians have ignored the country's tax history, such was not the case for the people themselves whose debates about taxation addressed the problems of wealth and poverty head-on. This book is a study of what Canadians said about wealth, poverty, and taxes before the introduction of the federal income tax. It is written from the perspective of progressives who challenged the rule of property. As Heaman observes, the "desperate pleas of the poor from harsh taxation do matter. They give this book its moral centre" (17).

Heaman argues that the Canadian state at Confederation, and for decades after under Conservative and Liberal Party administrations, governed according to classic liberal principles. They did so as clients of the propertied class, protecting wealth and ensuring that poverty was "a problem of civil society rather than the state" (50). To achieve this goal it limited federal taxation to indirect customs and excise taxes, which spread the federal tax load to the general population through the tariff, disproportionately burdening Canadians as consumers. The creative heart of the book is the author's extensive coverage of tax history at the provincial and municipal levels where direct taxes prevailed, and from which the radical potential of taxing income spread. The emphasis on direct taxation "prompted searching questions about how municipal taxation related to the big social and economic questions of the day," leading, for instance, to the Ontario legislature's decision in March 1899 to pass a new direct tax on wealthy corporations (252). Yet, even when the federal government, under war conditions, began taxing income in 1917, the resistance of property successfully constrained the tax's capacity to confiscate capital and redistribute wealth.

An important agent of this transformation was Henry George's single tax, which Heaman concludes was a far more important instrument of social inquiry about the concentration of Canadian wealth than historians have appreciated. While single tax was particularly popular in the west, she argues, it infused virtually all forms of progressive thought in the late nineteenth and early twentieth centuries, serving as "a useful instrument of alliance building. It got bread-and-butter concerns more squarely into mainstream liberal politics" (320-323). Single taxers helped to engineer new thinking about the relationship between wealth and poverty, from Heaman's perspective the central question of Canada's tax history in the half century after Confederation.

One of the book's prominent features is its hard-charging flow that sweeps up in its 470 pages a vast trove of historical insight about Canadian political history and the ideas about taxation and wealth that shaped it. It is written from the perspective of a particular understanding of the meaning of liberalism, one that in the Lockean tradition puts property at its centre. But among the several variants of liberalism in the Victorian and Edwardian eras was "new liberalism," a strand influenced by intellectuals such as John Stuart Mill and T.H. Green that was more deliberately collectivist than classic liberalism while remaining faithful to core liberal values. Is it possible that Heaman's highly-focused equation of liberalism with property underestimates the challenge to Canada's class-based tax system that flowed from the statist ideas of "new liberal" reformist thought? The au-

thor's handling of the relationship between taxes and racism is one of the most intriguing but ultimately unsatisfying aspects of the book. For instance, the chapter on the tax history of the recently-created province of British Columbia is an important addition to the Pacific province's historiography, moving beyond the earlier insights on racism in BC by Patricia Roy. Heaman's argument that BC politicians in the 1870s "tried, as much as possible, to tax by race" is convincing (97). So too is her assertion that during the war income tax was introduced in a manner that aimed to protect the property interests of the Anglo wealth community rather than those of French Canadians. But I do wonder how germane the question of racism is to the central argument of the book.

Quibbles aside, *Tax, Order, and Good Government* represents a powerful addition to the developing field of "new political history." In particular, it helps to define the field in two ways. First, along with Shirley Tillotson's recently-published *Give and Take: The Citizen-Taxpayer and the Rise of Canadian Democracy* (2017) it challenges readers to consider how the tax system mediated relations between citizens and the Canadian state. Heaman's emphasis on the creative function of municipal and provincial tax policies, and the need to understand how thinking about taxes encompasses all levels of the state, is an important contribution to the development of Canadian political history. In addition, *Tax, Order, and Good Government* reminds us that there is much more to be said about the relationship between wealth, poverty, and political power in Canadian history. Heaman has written an outstanding book that, while too long, is consequential. It is a book that *Ontario History* readers will find provocative and rewarding.

Robert A.J. McDonald
Department of History
University of British Columbia (Ret.)

Never Rest on Your Ores

Building a Mining Company, One Stone at a Time

By Norman B. Keevil

Montreal & Kingston, McGill-Queen's University Press, 2017. 474 pages. $39.95 cloth. ISBN 978-0-7735-5155-8. (www.mqup.ca)

With *Never Rest on Your Ores,* Norman B. Keevil of Teck-Hughes Gold Mines Ltd. adds his family's story to a stack of popular mining histories written in Ontario since the 1960s. In the tradition of the genre, *Never Rest on Your Ores* celebrates liberal corporate ascension while erasing Indigenous people. Despite some serious problems, readers may find some useful material here: Teck-Hughes is of a newer generation than the usual subjects of popular business storytelling (i.e. the long-dead behemoths of the early twentieth century industry). *Never Rest on Your Ores* portrays an agile, connected, and responsive company which successfully navigated the cyclical nature of its industry and continues to shape the world in the present.

Keevil's portrayal is rooted in his ca-