

base facilities. However, events conspired in short order to work against these recommendations. Among other factors, provincial redistricting transformed the school district in question from one that had a high concentration of military families to a much larger one where they became a distinct minority, increasing the difficulty of developing specialized services and supports. Most notably, the very thing that gave Harrison and Albanese's study urgency, the Afghanistan War, ended for Canada when the armed forces withdrew in 2014, and with the withdrawal came a corresponding drop in the military's public profile.

The book is not without fault, as the first chapter contains a number of avoidable errors concerning dates and figures relating to United Nations and Afghanistan deployments. Yet the authors are correct when they underline that civilian leadership, on the one hand, did not sufficiently prepare Canadians for the nature of the war they would be joining and, on the other, took steps to manage information coming out of Afghanistan as much for partisan advantage as for national security. This, too, had a cost for families, and for students as they related to non-military peers during their parents' deployments. Read *Growing up in Armyville*. It's important.

Andrew Burtch
Canadian War Museum

HEAMAN, E. A. – *Tax, Order, and Good Government: A New Political History of Canada, 1867-1917*. Montreal: McGill-Queen's University Press, 2017. Pp. 600.

E. A. Heaman's *Tax, Order, and Good Government* has a very ambitious agenda, covering all three levels of government, the whole country, and a long period; and it rests on a massive body of research, particularly in the newspapers of the period and in numerous inquiries about taxation. With the partial exception of its chapters on Montreal, Toronto, and the single tax movement, its narrative covers familiar episodes, including the Confederation settlement, Nova Scotia's quest for better terms, the politics of racialization in British Columbia, the national policy of tariff protection, the Liberals' victory in 1896, the Reciprocity election of 1911, and conscription and the adoption of a federal tax on incomes in 1917. The main justification for calling it a "new political history" is its sustained focus on taxation, all but one chapter being addressed to what Heaman calls a "tax revolt." The exception, "Income Tax: Progressivism Triumphant," pictures the decision to establish a federal income tax as the outcome of a debate over, and campaign for, fairness in taxation, begun long before the war at the municipal level and working its way upward.

To understand what was actually taxed, how, and by whom, Heaman refers readers to J. Harvey Perry's classic *Taxes, Tariffs, and Subsidies* (1955). What she aims at is "a cultural history of taxation" addressed to "the people's reply to those [tax] demands: their desperate pleas and angry complaints, and their moments of

resistance and revolt" (pp. 6, 7). She also excludes systematic consideration of how taxes were spent, arguing that "debates over taxing priorities were prior" (p. 5). Yet taxes would have been unnecessary without expenditures, and sequences matter: at key points, as in the late 1850s, during the First World War, and in fast-growing cities, the latter clearly came first. Moreover, expenditure patterns are fundamental to her argument, as when she writes that "both the municipal and the provincial state worked to transfer wealth from the people to the propertied classes" (p. 35) or that "tax dollars were transferred to the investing classes" (p. 127).

Exactly who constituted "the people" and "the propertied" (or the "investing classes," for that matter) is rarely spelled out; and the same can be said for other dichotomies, including "the patrician and the plebeian" (p. 38), the poor and the rich (e.g., pp. 120, 216, 333, 433, 461), the poor and big business (e.g., p. 393), crowds and vested elites (e.g., p. 126), and the many and the few (e.g., p. 141). Between the extremes, many other groups make appearances, among them the "petty bourgeois" (p. 12); "the middling people" (p. 60); "wealthy, conservative, landed classes" in Nova Scotia and New Brunswick (p. 59); "Protestant yeomen" in Ontario (p. 59); a "beleaguered middle class" in British Columbia (p. 117); "fulminating ratepayers" (p. 126); "the middling and working classes" (p. 333), and those participating in "middle-class ratepayer movements" (p. 421). The size and composition of these and other categories, and how they differed from one another, are often unclear, and they are sometimes used confusingly. Ratepayers, for example, were municipal voters, as the book's helpful glossary explains, yet Heaman regularly refers to them in federal contexts as well.

At Confederation, Canada was overwhelmingly rural; just 12% of the population lived in places of 5,000 or more in 1871, a figure that would rise to 33% on the eve of the First World War. In an argument heavily oriented to the urban, this basic dimension of society is insufficiently recognized. A case in point is Heaman's claim that the \$4,000 property qualification for Senate membership was "astronomically high" (p. 39), although even in the 1860s there were many farms with this value. By 1900, as she recognizes, that was a normal valuation for a well-established farm. In effect, the "propertied" were more numerous and less urban than she generally implies. How these people were net gainers from the tax system, as her core arguments assert, is not addressed.

By beginning in the late 1850s, the book misses the chance to discuss Robert Baldwin and Francis Hincks's reform of Upper Canadian municipal government and taxation, crucial background for subsequent tax arrangements. As it happens, Baldwin could reasonably be called a "patrician," unlike the Confederation-era politicians to whom Heaman applies that term (such as Macdonald [e.g., pp. 78, 460]). This starting point also catches George Brown at a particularly fraught moment and allows Heaman to represent him as a tax crank. In words incorrectly attributed to him (pp. 25-26—actually, they were written by George Sheppard, who was by no means a simple mouthpiece for Brown), the Union was denounced for its iniquitous tax arrangements. But these arguments were part of a larger case, not the sole or even the central issue in Upper Canadian sectionalism. Here, as at

a number of later points, forcing a more complicated debate into a tax framework risks serious distortion.

A central strand is talk about—and criticism of—the tax system, by advocates, interest groups, intellectuals, journalists, politicians, and officials. Their ideas are related to institutions, events, and processes at all three levels of government in a complex argument, whose detail can be challenging to follow and sometimes appears inconsistent. For example, Heaman claims that George Brown used “rickety data” (p. 25) to argue that the tax system redirected Upper Canadians’ money to Lower Canada, questions whether there really was such redirection (pp. 28–29), then says that “Cartier owed his career to his ability to make English-Canadian wealth flow from west to east” (p. 37); writes that Montreal’s rules “disenfranchised the working class,” then two sentences later says that “working-class districts of Montreal … voted in solidarity” (p. 193); and, after writing that there was “widening … home ownership” in the period from 1871 to 1911, when “for the first time, most people could own their own homes” (p. 293), asserts that in the early twentieth century “home ownership and the vote became more elusive for ordinary working people” (p. 320).

There are also errors, such as several regarding voting patterns. Heaman writes that John A. Macdonald had only “a strong minority in Ontario” (p. 328), whereas he carried the province in 1867 and in all the elections from 1878 to 1891; that Quebec was not “disenchanted enough [with Macdonald] to back [the] Liberal Party” in 1887 (p. 148), whereas the Liberals were virtually tied with the Conservatives there in votes and seats (a large change from 1882); that in Ontario in this period “middle-class and working-class ratepayers flocked to leftist movements that promised tax reform” (p. 157), although more than 99% of votes there were cast for the two main parties in 1887 and more than 98% in 1891 (and the minor parties were not necessarily leftist); and that the election of 1908 showed that “the Liberal Party was no longer the party of Ontario ratepayers” (p. 348), although the Liberals had not carried Ontario since 1874. These are simple matters to check. For more complex issues, Heaman’s approach to referencing does not make it easy to pursue specific points in her sources: except for direct quotations, references to secondary sources are to entire books and articles, often many in a single note. An extreme case is a reference to the entire 22 volumes [sic] of the *Dictionary of Canadian Biography* (p. 481n10).

Tax, Order, and Good Government has won at least three major awards, including the final Macdonald Prize from the Canadian Historical Association. Clearly, juries have been impressed by the importance of its subject and by its originality, scope, energy, engagement with an international literature, provocative rewriting of major episodes, and critical (at times cynical) perspective on political and business leaders. What may be its most significant accomplishment, however, is that it encourages a rereading of the “old” political history in light of its interpretations and invites systematic thinking about the place of public finance (borrowing and spending as well as taxes) in the story.

Douglas McCalla
University of Guelph