

alone can vote. Mr. W. A. Douglass, of Toronto, in a letter (dated 5th January) commenting on these matters, says: "We are looking to the Premier making an amendment to the Act so that on an initiative petition of the people, the question must be submitted for further reductions on improvements, without the intervention of the Council, which has the power now to prevent the direct action of the people."

CANADA

Reports on Land Values Taxation in Practice

The SQUARE DEAL (Toronto) for December, 1920, reports the following first-hand information quoted by Alderman Honeyford in his speech in the Toronto City Council on 22nd November in support of the by-law to adopt the provision of the Municipal Tax Exemption Act.

British Columbia

Extracts from letter from Mr. R. Baird, Inspector of Municipalities for British Columbia, dated September 23rd, 1920:

"Lands are assessed at their full value, but the municipalities are not permitted to impose the tax rate upon more than 50 per cent. of the value of improvements. A very considerable number of municipalities do not tax improvements at all. Others are imposing taxes upon various proportions up to the maximum of 50 per cent.

"I note your suggestion that the system is said by some to be a total failure, but I very much doubt if any person is in a position to form a judgment to this effect.

"The Vancouver Incorporation Act was amended in 1920, so that improvements, machinery and plant were not to be taxed in any year in excess of 50 per cent. of their value."

Saskatchewan

Letter from J. J. Smith, Minister of Municipal Affairs, Province of Saskatchewan, dated 7th September, 1920:

"Land is assessed at its fair actual value and buildings and improvements at not more than 60 per cent. of their value.

"The percentage of the values of buildings and improvements as assessed in our seven cities is as follows:

Regina 30 per cent.; 70 per cent. is exempt.
Saskatoon, 25 per cent.; 75 per cent. is exempt.
Moose Jaw, 45 per cent.; 55 per cent. is exempt.
North Battleford, 30 per cent.; 70 per cent. is exempt.
Swift Current, 15 per cent.; 85 per cent. is exempt.
Weyburn, 30 per cent.; 70 per cent. is exempt.
Prince Albert, 15 per cent.; 85 per cent. is exempt.

Halifax, Nova Scotia

From Alderman Kelly, Halifax, N.S., dated 4th September, 1920:

"Halifax for many years suffered under the old system which discouraged improvements, and encouraged the holding of shacks on valuable sites and land out of use for speculative purposes.

"The writer tried to get a 25 per cent. reduction and fought for that for two years, a compromise finally being made, but we were successful in having it put through on a flat rate of 1.75 per cent. (17½ mills) rate on improvements, leaving an open end on land, all increases and decreases on the tax rate to apply to land.

"Since that time Halifax has made great progress.

"Our present system fixed a flat rate of 17½ mills on buildings; the difference requires a land rate of 54 mills, which has resulted in forcing on the market many desirable locations and the replacement of shacks by first class buildings on valuable sites.

"I am firmly of the belief that the change in our system of taxation is responsible in a large measure for the

increased development of this city. Citizens generally are well pleased with the change, and hope within the next year to have a further reduction in the rate on improvements."

PALESTINE

The PALESTINE WEEKLY contains an informing article on "The Tithe" reproduced in PALESTINE, the weekly organ of the Palestine Committee, 10, Savile Row, London, W.1. The tithe dealt with is a tax on the gross yield of the property. The writer, "S. T.," concludes:—

"But, it will be asked, if the tithe is abolished, from what sources will the State obtain the revenue that is needed for the cost of the Administration? Our answer is from the *werko*. Let the *werko* remain the only land tax. Let it be made equal for *miri* and for *mulk* lands without distinction. But let it be calculated, not on the hopelessly incorrect land values inscribed in the law registers dating from the time of the Turks, but on the real present values to be estimated by a competent land valuation commission appointed by the Government. Let every dunam of land pay its fixed yearly tax according to its value, no matter whether it is well or badly cultivated or not cultivated at all; then it will not pay the landowner any more to let his land lie fallow, production will increase, the cost of living will go down, the wealth of the population will increase and so will its purchasing power, and the credit of the country will rise. The Government will be able to base its budget on a revenue exactly known in advance. And as the country develops and becomes richer, periodical re-valuations of the lands will give the community a share in the increment due to the general progress of the country.

"But again, those who see only difficulties will say that the first condition for a reform in taxation by abolishing the tithe and keeping the *werko* as the only land tax, is obviously the correct estimation of the value of each property, and as the value of property cannot be correctly estimated if its correct area is not known, it follows that the proposed reform cannot be attempted as long as the new Cadastral Survey is not completed; that means not before two or three years at the very least. The argument is sound for ordinary agricultural lands devoid of fixed and visible boundary works. But it does not apply to plantations of trees, where the limits are clearly marked by the last row of trees on each side; and as it so happens that just the orange growers on *miri* lands are of the whole agricultural community those who suffer most heavily under the hardships of the tithe, a beginning should be made at once with them. The practical value and possibilities of the proposed reform would be tested, and relief would be brought to a much tried section of the people."

DENMARK

We offer a cordial greeting to the new weekly journal DET FRIE BLAD, which will henceforth be the organ of the growing movement in Denmark for the taxation of land values. DET FRIE BLAD incorporates, among other papers standing for economic and political reform, the two journals DEN LIGE VEJ and RET, formerly published monthly and bi-monthly respectively. The new editor is Mrs. Signe Bjørner and her collaborators include Mr. P. Larsen (Ølstykke), Prof. C. N. Stareke and Mr. S. Berthelsen. Subscriptions (2s. per quarter, including postage) should be sent to the editorial offices, Vald. Holmersgade, 21, I. Sal, Copenhagen.

The PALL MALL GAZETTE (London) reports that an agreement has been completed between the Persian Government and the Anglo-Persian Oil Company ensuring to the Government of Persia the full benefit of royalty on all profits derived from Persian oil.