

## “Untaxing Improvements”

### Successful Experience of British Columbia's Third Ranking City

W. M. Mott, Mayor of New Westminster, B. C., writes in the *American City* (Nov. 1944) of the experiment his city started in 1911, when taxes on improvements were removed. Today, New Westminster is still operating under a system of untaxing improvements and collecting only on land values, with the following results.

Assessed valued of land increased 70%.

Assessed value of improvements increased 357%.

Tax rate increased 134%.

Population increased 80%.

The tax rate is now 70 mills, applying to land only.

Commenting on the results of their system of taxation, Mayor Mott writes: “Eighty-six per cent of our householders own their own property, which we believe is the highest percentage in Canada. Land speculation has entirely disappeared since the adoption of the Single Tax. Today, the supply of non-productive or vacant property is rapidly diminishing; also, a negligible amount is reverting to the city for the non-payment of taxes.

“Our citizens have no hesitation about improving their property,

knowing this will not increase their annual taxes. The manufacturers and business men are in an enviable position, since they can and do make improvements to their plants without the fear of increased taxation, a deterrent to all businesses desiring to expand.

“We feel very confident that the abolition of taxes on the products of labor has been of material assistance in building up our city to the position she holds today—the third ranking city in British Columbia.”