

# Single Tax City

## Georgist activism in British Columbia (1885-1935)

Mary Rawson

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HENRY GEORGE proposed in *Progress and Poverty* (1879) that public revenue should be drawn from public charges on the rental income from land and natural resources, rather than from taxes on people's wages and savings. The term "Single Tax", a

shorthand for George's proposal, was used both by its supporters and by its opponents even at the municipal level, especially in Western Canada, at the beginning of the 20th century.

George's influence is traced by Mary Rawson in her account of growth and the changing municipal structure in the Burrard peninsula between 1885 and 1935. The municipal story is remarkable in displaying the variety of options that were pursued. In every

case, the enduring influence of the Georgist fiscal philosophy is apparent.

An anatomy of the Single Tax policy is provided by the history of Vancouver. Mayor L.D. Taylor's fiscal reforms were an empirical test of the Single Tax. This was his verdict:

"It has been a great satisfaction to me that I have been able to test it in practice, and that it has proved so eminently successful ... It discourages the selfish holding of city lots for higher prices without erecting houses on them. It stimulates building and is a spur to the progress of a city. It means more work, more homes, and lower rentals. All of this has been amply proved in Vancouver."

**I**N THE EARLY part of the 20th century Vancouver became celebrated as a Single Tax City – a distinction unjustified in the laconic opinion of historian Patricia Roy.

To outsiders, Vancouver's most notable civic experiment was adoption of the single tax in 1910, that is, a levy on land values only and not on improvements. Within Vancouver, the single tax was no novelty and its adoption aroused little interest. The City Charter had always provided for the separate assessment of land and improvements and empowered the city to exempt the latter from taxation in whole or in part. In 1895, Vancouver reduced the tax on improvements to fifty per cent; in 1906, to twenty-five per cent. In 1903, South Vancouver withdrew taxation from improvements, and other British Columbia cities, including Victoria and Vernon, seriously contemplated the single tax. When Vancouver City Council held a special meeting on taxation in March 1910, the vote to eliminate the tax on improvements was close, but most debate was on an old and emotional question, exempting churches from taxation. To avoid tempting owners of valuable land from crowding their property Council secured the ratepayers' approval of a bylaw putting a 120 foot height limit on new buildings.<sup>1</sup>

In her dismissal of, or more accurately her misunderstanding of, the core of the Single Tax message, Roy failed to acknowledge that the possibility of "civic experiment" was available only because political fermentation during the previous generation had affected policy at the senior level of government, the Province, where all rules binding local government were, and still are, made. The municipalities then, as now, are regarded as the "children" of the Province. They can find themselves in a veritable strait-jacket, hemmed in on every side – land use powers, borrowing powers, taxing powers, representation methods, etc. Even Vancouver's charter has been refused amendment many times, on the flimsiest excuse more often than not.

The mere chance to experiment provided by 1890's legislation, taken advantage of by Vancouver and by many other B.C. municipalities, had been the result of work by a gaggle of local Single Taxers who built on the agitation of a decade. Starting in April 1889, W.N. Forrester, a farmer, Thomas Turnbull, a carpenter, and Alexander Hamilton, a stonecutter, produced the *Single Tax Advocate*.<sup>2</sup> Published in New Westminster, the *Advocate* circulated mainly in the coastal cities of B.C. Albert Freeland was another who "did splendid work for the cause" with his circulation of a clever skit, "Squirrel Island".<sup>3</sup> Yet another ardent convert to Henry George's ideas, and undoubtedly influential as former editor of the *British Columbian* newspaper, was John Cunningham Brown. Alexander Hamilton described Brown as a man who, after a reading of *Progress and Poverty*, "was a Georgist for the rest of his life, and a swift and efficient one at that".<sup>4</sup> Brown was elected mayor of New Westminster toward the end of 1889. Later he served as a member of the Provincial Legislature.

British Columbia had joined the Canadian Confederation in 1871. Endless jockeying between Vancouver Island and B.C. Mainland business interests over the preferred route for a completed national railroad was accompanied by scandalous grasping and self-serving actions by B.C. politicians such as de Cosmos, William Smithe, A.E.B. Davie, John Robson, and Theodore Davie.

Corruption ballooned during what historian Martin Robin dubbed "the Smithe potlatch", the staggering giveaway of Provincial resources begun by Premier Smithe. In 1883, by a roundabout route (to the Dominion, to Dunsmuir), Smithe arranged to convey 2m acres of Vancouver Island to private hands – the infamous E&N land grant – and a further 3.5m fertile acres in the Peace River by the 1884 Settlement Act. After that, in Robin's ironic phrase, "the Smithe ministry turned to the proper business of government: the facilitation of development through extensive concessions to private interests".<sup>5</sup>

By 1890, the voters had almost had enough. Unfortunately, the official opposition had dwindled down to members who were of much the same practice and mind as Smithe, Davie, and Robson. And the "unofficial" opposition, the growing urban population, was severely under-represented, the province being still hopelessly gerrymandered".<sup>6</sup>

**Owners of natural monopolies** IN THE City of New Westminster John Cunningham Brown had just been elected mayor, essentially on a Georgist platform. "It happened to be a crucial time for New Westminster. Waterworks and an electric light system had to be inaugurated.

Certain promoters wanted to control these for private profit ... Brown's idea was that such services, being natural monopolies, should be collective monopolies. He held public meetings and allowed both sides to state their case. The discussions had an educative value, and were not relished very much by the promoters, whose sophistries had rather a rocky time of it."<sup>7</sup> His resulting civic victory gave Brown a good jumping off place for the Provincial election of July 1890.

Although Brown and the "Independents" carried the Fraser Valley and the cities of Vancouver, New Westminster and Nanaimo, the Robson government still had a majority in the Legislature. The old gang continued to pursue railway, canal and land concessions without shame.<sup>8</sup> The increasing frustration of a growing and under-represented urban population could not be completely ignored, however. Brown's slogan during the campaign had been "Home Rule for Municipalities". With such a man as Brown to champion practical and precise proposals, the narrow, conservative Municipal Act was cracked open. The Act was amended so that municipalities could own

their public utilities; tax land values or exempt them; tax improvements or exempt them. Nearly everything became optional.<sup>9</sup>

The more relaxed provisions of the Municipal Act were certainly a response to the agitations of Brown and other Georgists. Their influence affected rural legislation too. Premier Robson carried through on an extracted promise to exempt \$500 worth of improvements on farms. The Wild Land Tax was amended, changing it from a 2% per acre to a 2% tax on the value. In addition, formerly when in clearing land farmers burned the timber, there was no charge, but when they sold it they had paid a stumpage tax. This tax was abolished. The tax on mortgages was also abolished.

AFTER 1894 the Single Taxers, the Knights of Labour, and other men disgusted with a profligate government too long in power, came together under the banner "Progressive". They managed to win a majority. But the Progressives "were not all progressive; after two years they split and lost control of the House".<sup>10</sup> **Enter the Progressives**

From the viewpoint of potential investors the years that followed were an interregnum. In the eyes of the federal political parties, the picture was hardly any better. A description of the unbelievable shifting, changing, clash of personalities and zoo-like antics among members of the B.C. Legislature fill several pages of Robin's *Rush for Spoils*. In short, "the system of informal group alignments buckled" because it could not create "the stable climate necessary for industrial expansion".<sup>11</sup>

So long as governments changed in kaleidoscopic fashion and House members crossed the floor at whim, industrial promoters, whether in the mining, railway, fishing or lumber industries, were reluctant to invest for fear of changed conditions. Railway contracts were made and unmade, mining laws passed and altered. Investments could not be planned where the legal environment was not predictable.<sup>12</sup>

The established federal political parties, and "investors", began to yearn for similar party discipline (Liberal and Conservative) at the provincial level. Radical and articulate reformers, though few, had "flourished in a fluid legislature of contesting groups".<sup>13</sup> Something had to be done.

Richard McBride, ostensibly a person with liberal leanings, headed the new provincial Conservative Party and won the election of 1903. This was the beginning of party lines in the B.C. legislature. To Single Taxer Hamilton, writing nearly 40 years later, McBride's victory had been the date when "the Buzzards of Privilege, with the connivance of their political puppets, settled down on the fat carcass of the natural resources of British Columbia and devoured everything in which there was any

immediate nourishment".<sup>14</sup> Modern historian Robin's three chapters covering this period – "Sir Richard's Realm", "Rails of Steal", and "The Carnival of Graft"<sup>15</sup> – justify Hamilton's castigation, in detail, and in lively though temperate prose. With the eyes of the Buzzards fastened on grand prizes in the boondocks, urban areas were largely ignored, or left alone, to "experiment" with options permitted by the Municipal Act.

## MUNICIPALITIES

**New Westminister** New Westminister, the "Queen City" on the Fraser, was one of the first to take advantage of the new municipal freedom. Over decades following it had significant practical experience with the Georgist policy, beginning with the work of Alexander Hamilton and his friends, in particular the work of John Cunningham Brown the "pioneer" who was eulogised in Hamilton's paper which I have cited. According to Hamilton:

Brown's teaching throughout the Province was the best part of what he accomplished, and the basis of some advance ... long after he was jockeyed out of politics ... He secured the municipalities their rights, and they have clung to them with considerable tenacity in the face of adverse manoeuvring ...<sup>16</sup>

Brown established the primacy of the tax on land values, and also established the principle of public ownership of public utilities in his home town.

From 1912 on, improvements were exempted entirely, a fact noted with approval in 1935 by then Mayor Fred J. Hume, writing in *American City*.<sup>17</sup> Mayor Hume's article is of special interest in that his observations were made while the country as a whole was in deep depression. Furthermore, he could see and compare development experience in neighbouring municipalities. (Burnaby, sprawling between Vancouver and his own city, would have been a stark contrast.) Hume's remarks about New Westminister's experience with the Georgist policy applied at the municipal level are wholly laudatory. A paragraph or two gives both the flavour and the substance:

The single tax discouraged vacant land speculation and assisted manufacturers ... Population and industry have boomed, but land speculation has been buried ... This city is believed to have the largest percentage of individually-owned, unmortgaged homes of any city on the continent. It now has the largest invested capital per person of any city in the Dominion of Canada, and this capital investment is not inflated speculative land value, but rather in factories, machinery, stores, and goods ...

The single tax has made it easy for the business man and producer to establish themselves ... has a tendency to reduce unemployment crises ... The merchant and

manufacturer ... do not have to carry the dead weight of a large investment of high-priced land ... nor maintain taxes on their buildings, machinery and equipment ... Hence the factories ... have been able to keep operating when in other cities a number have had ... to close down.

The real estate dealers ... have played the role of home builders rather than land gamblers ...<sup>18</sup>

One imagines, following the logic of nearly a half century of experience, and a determined effort to keep building taxes low while keeping pressure on land values, that the physical development of New Westminster would exhibit characteristics different from a city which practiced an opposite policy. This was so if, as Hamilton claimed in 1940, "even a casual observer" noticed the difference. There were few mansions in New Westminster, he said, but this "shortcoming" was more than made up for in the lack of slums. The community was compact, and vacant lots were mainly on the outskirts.<sup>19</sup>

Though known as a working man's town, the residences seem to be more of a middle class type, spick and span and of moderate size. The streets are well-paved with boulevards in the centre and trees, shrubs and flowers in profusion ... Another marked tendency of the tax policy is that it enables people to live closer to the city's centre ... As a result ... there is a great saving of time and money in the delivery of all sorts of commodities.<sup>20</sup>

It is important to note that while New Westminster kept improvements free of tax, it did not fail to draw increasing revenues from the tax on land values. As one example, in 1938 it raised the rate from 56 mills on the dollar to 70 mills. Taxable land assessments in 1939 were \$7,987,124 which, at the rate of 70 mills would yield \$559,098; the next year the rate was raised to 75 mills. Water and light, still public utilities in New Westminster at the time, provided a further \$140,000 to the City.

F.J. Hume was mayor of New Westminster from 1933 to 1942. He later (1951) became mayor of Vancouver.

No greater contrast to the story of New Westminster's development **Burnaby**<sup>21</sup> could likely be found than that of early Burnaby. Whereas New Westminster was laid out in urban style, one suitable for the first capital of the province, Burnaby was surveyed into rural acreages awaiting agricultural immigrants.

Following the 1858 gold rush on the Fraser, the settlement near its mouth had been formally incorporated as the City of New Westminster. The arrival of the Canadian Pacific Railway (CPR) at tidewater in Burrard Inlet in 1885 at the nearby settlement of Granville resulted in a boom. New Westminster had been incorporated as a city in June 1860. Its growing

rival Granville was granted status as the City of Vancouver in 1886. The lands between and around these two urban settlements remained heavily forested and sparsely settled.

The provincial government arranged for survey of the land (into parcels of 160 acres) to expedite land sales, thus to permit legal settlement and to encourage agricultural production. The program of land sales was a success, though according to Burnaby historian Jim Wolf, the development aims were not achieved. Land was sold for ten shillings an acre and without any condition of settlement. "As a result, some of Burnaby's best agricultural lands were obtained by non-resident land speculators – including some government officials ..."<sup>22</sup> By 1891 one man alone had "inherited or otherwise acquired 24 District Lots comprising an incredible 2,840 acres ..."<sup>23</sup>

A record of the property owners reveals that of the total 132 District Lots into which the future Burnaby came to be divided "no fewer than 49 were owned by individuals residing outside the province ... Of another 40 listed as being owned by residents of British Columbia, only a small number of these owners were Burnaby residents. A further 17 District Lots were still in the hands of the Provincial Government"<sup>24</sup>

The only rail transportation between Vancouver and New Westminster at the time was a CPR branch line. The rail trip took two hours; nevertheless, as many as 300 passengers a day preferred the rail trip to even longer rougher rides by horse transport. With these facts in mind, prominent businessmen and landowners created the Westminster and Vancouver Tramway Company. Some subdivision in future Burnaby occurred as the line got under construction. The tramline was completed in October 1891.<sup>25</sup>

At the same time, residents and owners in the large unincorporated area between the two cities, few though they were, had begun to lobby for better political representation. They saw municipal incorporation as part of the solution especially with respect to control of taxation. In the general election of 1890, the powerful orator and persuader John Cunningham Brown had been returned to Victoria as a "direct non-supporter" of the Robson government. It had been Brown who had obtained the change in the wild land tax from a tax per acre to a tax on value. An historical article in the *Vancouver Daily Sun* some years later reflected:

The result of this was that in one year \$30,000 was collected on the wild land of Burnaby. This made the land speculators, who at that time had an exaggerated opinion of their own importance, begin to think of some way in which to circumvent Brown's attack on their vested interests ...

They thought that by forming a municipality ... they would again get control of the situation and enable them to modify that tax to such an extent that it would be

easy for them to hold the land until they could receive a reasonable return on their investments.

This all led up to delegations travelling back and forth between the district of Burnaby and Victoria ...<sup>26</sup>

In April 1891 one group put forward an application encompassing a huge area, described as the "proposed new municipality of Burnaby".<sup>27</sup> When this gambit did not succeed, the initial proponents – mainly farmer-settlers along the North Arm of the Fraser River and "some ambitious Vancouver real-estate men" – resubmitted their application, but with new boundaries. They excluded the Burnaby district! This time they were successful, being incorporated as the Municipality of South Vancouver in April 1892. Owners and residents in the excluded 132 District Lots almost immediately sought, and were granted, incorporation as the District Municipality of Burnaby, in September 1892.

Only 26 of the total 132 District Lots were actually subdivided into four or more lots at the time of Burnaby's incorporation. All of these subdivisions were located in South Burnaby adjacent to New Westminster, along the tramline route, with a lesser concentration comprising a small cluster of farms located (near) Deer Lake and along the Fraser River.<sup>28</sup>

The estimated 300 inhabitants of the new Burnaby municipality soon enjoyed the responsibility of governing themselves; of serving and taxing the municipality's fewer than 300 land owners, and of deciding how to service its 21,500 hilly timbered acres. One land owner who had a large tract in Burnaby claimed that it was "only accessible by balloon" and he could not subdivide it until a "municipality was formed and there was hope of further roadmaking".<sup>29</sup> Not surprisingly, this same man expressed strong objections to the wild land tax.

The *Daily Columbian* of New Westminster on October 3 1892 reported the first meeting of Burnaby ratepayers, and the selection of a Reeve and Council. Most of the speakers favoured a policy of low or no taxes on improvements. On December 17 1892, the paper reported that Burnaby ratepayers had voted to tax land only. The wild land tax also remained in place.<sup>30</sup> Twenty years later, Burnaby had a population of 8,000.<sup>31</sup> It still exempted improvements from taxation and it still contained "a large amount of thick timber and tangled undergrowth".<sup>32</sup>

At various points, however, small communities are forming and building is being industriously proceeded with ... Roads and footpaths are being built, and the more frequented streets are adequately lighted. The municipality is expending considerable sums on waterworks and school sites and buildings.

With the exception of Stanley Park, the largest recreation ground in Greater

Vancouver is Central Park, in this municipality. About 250 acres have been reserved for the use of the public as a playing area ...<sup>33</sup>

Central Park acres had been saved to Burnaby, as Stanley Park acres were to Vancouver, by being put in timber reserve for the navy in early surveys. They did not come into municipal ownership through tax forfeiture as occurred with a number of other park sites.

According to Wolf, some of the "Land Sharks" from the early days of Burnaby "held on to their properties for decades, thereby retarding settlement".<sup>34</sup> They certainly had a major influence on Burnaby's "development" no matter how one understands that word! But the local tax on land value levied year after year did result in some of this otherwise frozen acreage returning to municipal ownership. If times were bad the tax-sale land might not be sold; it might however become a park or school site if suitably located, or remain as a "land bank" for future unforeseen public needs.<sup>35</sup>

Burnaby's incorporation had occurred just as the years of stagnation set in after the initial CPR boom. In 1897 came a second period of growth. That too culminated in a speculative frenzy in real estate (1910-1913). The war brought a slump in the land market, which boomed once more in the twenties.

A tax limitation law prevented municipalities from raising the mill rate above 20 mills. As long as the increased costs of municipal services remained in proportion to increasing taxable land values, the limitation was not a problem. When recessions occurred, however, municipalities had to approach nearer the limitation (or even illegally to surpass it); or had to maintain assessments at fictitious values (both because of the tax limit and borrowing limits). Burnaby did both. In 1932 it also began to tax improvements, at 20% of assessed value.

At one point, when land prices rose unrealistically, so much land had come back on the rolls because of non-payment of taxes that Burnaby had a fire sale – 10 lots for a third of the assessed value.<sup>36</sup> Neither this move nor the change in tax policy saved it.

The depression of the '30s hit all municipalities hard. Burnaby struggled to look after its resident unemployed and at the same time meet its obligations to bondholders. This part of the Burnaby story is revealingly told by historian Bettina Bradbury in her 1975 thesis and subsequent articles.

Burnaby had "grown like Topsy", a hodge podge of scattered development.<sup>37</sup> Reeve William Pritchard, who took office in 1930, struggled with the task of servicing scattered homes while trying also to meet the needs of the starving unemployed. In 1932, as financial troubles mounted, Burnaby brought in Dr. Horace Brittain, a civic expert from

Toronto, to investigate its affairs. Reeve Pritchard also pleaded for assistance from the Dominion government, to no avail. To get some action on the municipality's desperate financial problem, Pritchard finally decided to declare the municipality bankrupt.

In December 1932 Burnaby went into receivership. The Province appointed a Commissioner to take over the functions of the Reeve and Council and to straighten things out. Dr. Brittain duly made his report, describing the Burnaby of 1932 in the following terms:

Large areas are entirely unoccupied ...

Development has apparently been haphazard and illogical and based on reasons other than the best interests of the municipality as a whole. The cost of communications has been heavy ... The cost of water service has also been large, the length of the necessary mains, many temporary, being out of all proportion to the number of services ... Not only that, but the increased costs of privately rendered services, such as power and light and telephones, must, in the last analysis be paid by the consumers, who, as taxpayers, are also consumers of civic services ..."

No one could possibly fail to understand one of the real causes of Burnaby's difficulties if he were to tour the highways and byways of the municipality ... noting ... the patches and spots of development thereon.<sup>38</sup>

Investigator Brittain described a classic case of a municipality suffering premature urban subdivision<sup>39</sup> laid over a founding land sale which had invited speculation. There could be no doubt that this wasteful pattern and Burnaby's attempts to service it was the primary cause of default. Yet Brittain cited other factors as contributing – administrative inefficiencies, the ward system, relief to the unemployed, and most especially, the policy of exempting improvements from taxation! He expressed the hope that Burnaby would continue to tax improvements and "at an increased percentage". He stated that:

The present burden with regard to arrears of taxes and tax sale lands is largely due to an unsound policy of taxation pursued for years. The policy of taxing twenty per cent of improvements will help to keep property on the tax rolls, but it does not go far enough, and was not started soon enough.<sup>40</sup>

In light of the fact that it is improved properties that stay on the rolls in bad times,<sup>41</sup> it is nonsense to suggest that *increasing* their burden while reducing the tax on vacant lots would be a sounder policy.

As for Dr. Brittain's criticisms of the ward system, and Burnaby's method of providing benefits to the unemployed, Bradbury's recent research has shown both criticisms to be at least as politically inspired as his advice on tax policy.<sup>42</sup>

It may be that Dr. Brittain was unfamiliar with the general belief and solidly based opinion in British Columbia that land ought to be held only for beneficial use and not for speculation. Charles H. Lugin, chairman of the B.C. Royal Commission in 1911 which looked into the entire question of Provincial taxation, made the following comment on the subject of land taxes:

Land held for occupation or use is held for a beneficial purpose. It is true that its owner is turning it to use beneficial to himself, but indirectly he benefits the community. It seems to follow therefore, that such land ought to be more lightly taxed than land held for an increase in value, or for other kindred purposes.<sup>43</sup>

On the question of the real property tax, a matter in which the interest of the municipalities was equally as great as that of the Province, the Commissioners recommended: "(1) A periodical reassessment of property according to actual value as defined; (2) The abolition of taxation on improvements."<sup>44</sup>

The population of Burnaby had doubled from 12,800 in 1921 to 25,500 in 1931, "with many working men building their own houses".<sup>45</sup> It can hardly be doubted that cheap land and "no taxes on improvements" contributed to this desirable end. In any event, Dr. Brittain's contrary advice on tax policy carried the day. As well, the ward system was abolished when the Province appointed a Commissioner to manage Burnaby's affairs. Burnaby was not released to govern itself again until 1943.

**South Vancouver 1893-1907** Covering a huge area of the Burrard peninsula,<sup>46</sup> South Vancouver began life as an incorporated municipality in 1893 with Reeve William Brewer in charge. Settlement had occurred initially where the Fraser River gave access to land, and subsequently along the Westminster Road (now Kingsway), a diagonal inland road joining New Westminster to Vancouver.

Reeve Brewer's "revered social image" was the small working man, as he was of George Rae, the third Reeve, "both of whom held utilitarian and populist views".<sup>47</sup> A.H. Lewis of South Vancouver even claimed for George Rae that he was "the first to advocate the single tax or better, the tax on land and the exemption of improvements in B.C."<sup>48</sup> When Rae became Reeve in 1897 he established two principles of government: exemption of improvements from taxation, and conservative borrowing practices. For 12 years Rae "managed to persuade the Electors to adhere to these principles and to carry them out".<sup>49</sup>

Lewis, himself no fan of the Single Tax (which he thought "an absurd system"), described Rae as an able Reeve, "an able civic administrator" and "a truly great man in many ways".<sup>50</sup> Eventually Rae lost his post not

because of his principles of government but, in Lewis' view, because "moral issues became predominant. He had lost prestige with the church party. And the women's voices, owing to his domestic trials were raised against him".<sup>51</sup>

In addition to adhering to the Georgist policy of public charges on land values and exempting building improvements, Rae was a firm believer in going slow in borrowing. "During his entire twelve years regime only two money by-laws were voted."<sup>52</sup> The work of opening roads was the issue most in contention. Rae favoured a policy of doing road work where there were settlers already, "thus encouraging those who had pioneered in a new district". The opposing policy was, "open up roads in new subdivisions, thus encouraging settlers". Lewis does not say "encouraging speculators in vacant lots" although his later text indicates that is exactly what happened. Lewis says only, "it was impossible to refuse the pressure".<sup>53</sup>

Lewis includes in his paper two tables, one showing assessed values, the other the structure of the municipality's debenture debt. Both are instructive.

The first valuation of South Vancouver was made in 1898, six years into incorporation. The record reproduced by Lewis shows assessments of "wild land" and "improved land" for each year from 1898 to 1902. No record is given for 1903. In 1904 a third column appears, the value of "improvements". In South Vancouver "wild land" attracted a higher tax rate than "improved" land, in accordance with Georgist tenets. Edward Gibson, a serious student of South Vancouver's development, says the system "was an open attempt to control the CPR, the principal land speculator in the municipality".<sup>54</sup>

No doubt the target was that speculator too, but the CPR was never easy to control.

**Table 1**  
**Rise and Fall in Real Estate Values as Manifested In the**  
**Assessment Roll (South Vancouver)<sup>55</sup>**

Year	Wild Land	Improved Land	Improvements (from 1904)
1898	353,730	810,484	
1899	344,151	716,885	
1900	300,230	766,437	
1901	300,230	766,437	
1902	236,175	682,000	
1903	no record this year		
1904	36,725	1,288,888	362,128
1905	67,321	1,321,750	411,260
1906	64,059	1,442,337	437,049
1907	1,786,166	890,933	461,218

The assessed value figures supplied by Lewis, who had a long tenure as city clerk for South Vancouver, can be relied on (*see Table 1*). However, except to indicate evidence of swings in the land market, Lewis makes no further explanation of them.

That buildings ("improvements") were added to the assessment roll after 1903, may mean the Provincial government was gearing up to change either borrowing requirements or tax policy. It may also be that the value of buildings had previously been subsumed under the definition "improved land", though this is not likely. In any event, although in 1904 buildings appeared as a separate value column, they were not taxed.

A second point can be made about the column for "improved land". It doubled in value between 1902 and 1904, while value listed for "wild land" declined drastically. This suggests that the installation of public works was proceeding apace, thus moving land from the wild to the improved category. It does not appear, as one might at first think, that the market for wild land in the Vancouver region had totally collapsed. The figures for 1907 prove that. There are no figures given for 1908, possibly because of some confusion over an impending change in municipal status.

It was just at this time that a great deal of uncertainty entered into everyone's calculations. Agitation for secession from the huge municipality, spearheaded by the CPR and other large landowners in the District, had begun earlier. It was successful in 1908, when a "new spirit" was abroad, both defeating George Rae in the municipal election and approving the division of South Vancouver into two parts. The secessionists' area became the municipality of Point Grey; the remainder (still a very large area) retained the name South Vancouver.

George Rae had held fast to his principles, but the "new spirit" had found a candidate in W.A. Pound. As Lewis later put it: "Mr. Pound and his party promised improvements of various kinds, sidewalks, roads, and a water system connected with the City Supply. Wooden mains to cover the entire municipality was (sic) promised, and a B.C. Electric franchise to cover all the streets of the Corporation for 40 years ..."<sup>56</sup>

George Rae the Georgist lost the reeveship of South Vancouver. Yet after 12 years of his administration, the total indebtedness of the municipality was only \$185,000. The tax rate that year on wild land was 27 mills; on improved land the rate was 10 mills; improvements were entirely exempt.<sup>57</sup>

What happened to the reduced South Vancouver is the sad story recounted in the next section of this paper.

It is a hard task for a researcher to convey a coherent picture of development in the greater Vancouver region as may already be apparent to the reader. It is doubly awkward when one is faced with such a municipal construct as Point Grey, which pops up, lives a separate life

from South Vancouver for 20 years, and melds itself in again. Apologies may therefore be in order for presenting at this point the story of the second Municipality of South Vancouver. It should be read with the constant reminder that old South Vancouver lost 12,000 acres by the creation of Point Grey.

When George Rae was defeated and when at the same time Point Grey seceded from the original South Vancouver, the latter municipality had been in a sound financial state. That it was not likely to remain so one could already surmise from clerk Lewis report (Table 2). **South Vancouver 1908-1928**

The degree of speculation in land is readily seen in the column reporting valuation of wild land for 1911 and 1912. Improved land, that is to say served with roads, sidewalks and the like, seems to indicate still

Year	Wild Land	Improved Land	Improvements
1909	2,277,432	4,111,247	1,010,654
1911	7,714,127	20,040,206	2,872,447
1912	7,084,435	26,174,832	5,730,021
1914	4,764,389	29,614,695	9,436,226
1917	1,600,062	13,756,271	9,381,090
1919	1,564,006	13,764,518	8,977,413

greater speculative activity. When read together with the "Pound party's" promises, and more than \$6m of debenture debt assumed between 1908 and 1915<sup>59</sup> the picture becomes clear – scattered homes, vacant lots, and premature subdivision rampant.

The story of Burnaby described much the same situation. But the speculation disease was certainly not confined to B.C. Throughout the western provinces of Canada land speculation was rife. With the construction of thousands of miles of railway giving access to millions of acres of fertile land and the Dominion government inviting immigration, gambling in land became everybody's passion. Municipalities assumed debts they could not carry. Mounting tax arrears were the norm. Even the towns and cities "indulged in the gamble in urban land, and the fever overcame responsible town councils as well as private operators in the real estate market".<sup>60</sup>

Under the determined George Rae, South Vancouver's finances had been kept in check. In the subsequent administration of W.A. Pound, an enormous expansion of building and borrowing took place. For 1909 to 1915, there were more than 25 issues of bonds, making a total of \$6.5m of

debenture debt, including half a million in local improvement debentures.<sup>61</sup> The municipality, like Burnaby eventually did, soon piled up a file of unpaid taxes. The Provincial government stepped in. On May 1 1918 a Commissioner was installed.

Louis D. Taylor, writing in 1920 from the vantage of experience and proximity in Vancouver City where he had been mayor in 1910, 1911 and 1915, analysed South Vancouver's troubles precisely.

"To understand the situation," wrote Taylor, "one must consider that the municipality of South Vancouver ... was, from 1907 to 1914 subject to the greatest land speculation ever seen in British Columbia. Before 1907 it had a very small population. The population today is in the neighbourhood of 25,000, and is composed mostly of the labouring class, who own their own homes. During boom days, real estate speculators bought acreage, subdivided it into mostly 25 and 33 feet lots. In order to make these lots accessible, roads had to be built, sidewalks laid, water and sewer systems constructed, trunk line streets paved, and all of this at the expense of the municipality."<sup>62</sup>

When the real estate boom collapsed in 1914, Taylor continued, thousands of lots were in the hands of speculators who had made only the first or second payment. "They had purchased these lots on a basis of a city with a million population, and in 1914 found that with the declaration of war and the condition of the money market, they could not sell their property or make further payments. Thus they did not attempt to pay taxes. Again, there were mortgage companies which had advanced money to the parties who had originally subdivided large tracts. It was difficult to push foreclosure proceedings to a successful issue on account of the Moratorium Act. Therefore, taxes were allowed to accumulate ..."<sup>63</sup>

People who had built on their lots were naturally less likely to let their property go to tax sale. They were not the culprits responsible for massive arrears. Taylor pointed his finger at the non-resident vacant lot owners who had "initiated extravagant improvements in boom days, all of whom could vote on money by-laws, and who planned the campaign in much the same manner as do political parties, having headquarters in Vancouver, with committees to see that every owner of a lot in South Vancouver was taken to the polls. It was the vote of these outsiders that legalised the money by-laws for improvement that should not have been undertaken for years"<sup>64</sup>

When the bust came and they could not sell their holdings, "they began a campaign to place the burden of taxation on the residents of the district"<sup>65</sup> Large mortgage companies loaded up with agreements of sale, holding companies withheld taxes. The CPR together with these interests used their well-documented influence at the Provincial level to arrange the appointment of a Commissioner to take over all the powers of the

municipal Council. The Commissioner was then persuaded, against the overwhelming vote of the residents, to tax improvements. Taylor was in no doubt this was a pre-arranged deal.

"As soon as the Commissioner began to tax improvements, these corporations began to pay up their arrears."<sup>66</sup> They had got what they wanted, a shift of taxes off land. The Commissioner remained in place until March 31 1923.

Point Grey municipality was named after the geographical promontory of the same name. A certain jockeying that went on in 1891 when proposals were first made to establish a municipality of Burnaby has already been described. The whole of that Point and other areas of South Vancouver were still in government ownership in 1905, not open for pre-emption. As well, much of District Lot 526 and other large surveyed parcels were owned by the CPR, and mainly unoccupied. The CPR ownership was central to all that later developed. **Point Grey (1908-1928)**

The importance of CPR ownership is made clear in geographer Edward Gibson's excellent analysis entitled "Loggers, Lotus Eaters, and the Vancouver Landscape". Gibson's paper is essentially a study of class conflict and the geographical segregation of classes. It is incomparable as background to understanding Vancouver's development, and that of Point Grey in particular: "Advantages to the CPR resulted when pre-railway landowners, largely British Columbian, assembled large properties surrounding the provincial grants on the Vancouver Peninsula, and, in return for concessions, transferred one-third of their land titles to the CPR"<sup>67</sup>

"Because of the predominance of the land-endowed, Canadian-based CPR, the main character of the managerials and professionals became Eastern Canadian ... Key commercial institutions ... and key social institutions ... were established by Eastern Canadians and, along with the CPR itself became the moulds within which were shaped the social customs of the lotus eaters ..."<sup>68</sup>

"Thus at a very early period ... the Eastern Canadian brand of Victorian middle class culture" became the culture of the Vancouver élite.<sup>69</sup> They developed a "leisurely elegant social life". When the managerial and professional families gradually moved into the western part of the Burrard Peninsula, that is to say, into the municipality of South Vancouver, they took their social, cultural, and political attitudes with them.

The pressure of the annual land tax had begun to be noticed by the CPR managers. Undoubtedly too, as Gibson describes, the managers' economic backgrounds and social attitudes, so different to those of Reeves Brewer, Rae, *et al* would increase their desire to be rid of South Vancouver control. In 1903, in the aftermath of a strike of railway workers against the CPR,

"the CPR and other land companies petitioned South Vancouver to abandon its single tax system and to make the costly municipal investments necessary to develop new subdivisions in the west".<sup>70</sup>

They made more than one attempt but were not successful.

The next strategy of the few landowners most affected, was to hive off 12,000 acres of the existing South Vancouver and to arrange for, fairly quickly, the incorporation of a new municipality! The "Point Grey Improvement Association" was formed in 1906 to secure secession;<sup>71</sup> its aim was achieved by an Act of December 18, 1907. The legislation was fathered by the MLA for the area, F. Carter-Cotton. The obliging premier was Richard McBride, the same who had refused an earlier request of certain wards wishing to be annexed to Vancouver.

There were only 62 electors entitled to vote in the first election in the newly created municipality of Point Grey.<sup>72</sup> According to J.A. Paton, later Reeve and historian, of Point Grey, "There were not a hundred families in the whole twenty square miles".<sup>73</sup> One can assume the number of landholders did not much exceed 60, including, overwhelmingly, the CPR.

The policies of the incoming Council of the new Point Grey municipality reflected to a degree the interests and attitudes of its elite membership, for example in its request for "replotting" and town planning legislation, fairly soon granted (1910). Further, lobbying immediately began -eventually successful - to establish the University of B.C. on government land at the western tip of the Point Grey promontory.<sup>74</sup> Such relatively speedy achievements were another confirmation of the shared attitudes of Provincial elites.

The Point Grey Council did not differ on taxation policy, however, as much as might be expected, from that of Rae and the pesky South Vancouver crowd it had got rid of. In *The History of Point Grey* former Reeve Paton included an incomplete but still useful table of assessed values showing land, improvements, and mill rate on land (see Table 3).

It is clear that, though improvements were assessed in the first year of Point Grey's operation, they did not begin to be taxed until 1926. At the same time, the varying tax rates applied to land values only are puzzling. At incorporation the land value tax was set at 12 mills (1908). It is not surprising that it was reduced drastically as the new Council began to exercise its powers (1910). But it was raised to 19.57 mills only after speculation had become rampant (1914); and raised further during the war to 28.333 mills (1918).

Paton accompanied this table with the following explanatory remarks:

The table shows the high and low peak of the boom and wartime land values with accompanying mill rate on land values only. Improvements were taxed to the extent of 7.5% for the first time in 1926 and 22 1/2 per cent in 1927. Taxable values only are shown in this table.

Year	Land	Improvements	Mill Rate (on land only)
1908	2,799, 083	131,398	12.00
1910	14,644, 588	536,799	4.45
1914	31,002,347	8,234,049	19.57
1918	19, 325, 023	8,807,840	28.333
1927	21, 522,472	31,412,713	44.00

It should be explained that a wild land tax was in operation at a higher rate than quoted which had the effect of clearing up the municipality which was in a very rough state at the first quoted date. Stumps six and eight feet in diameter were no uncommon thing and some remain even to this day.

Ward seven or Shaughnessy Heights proper also operated under a special rate for the ten years 1914 to 1924.<sup>76</sup>

R.M. Haig, who travelled extensively in Western Canada studying local taxation practices before 1915, reported on, among other things, widespread land speculation, staggering arrears of taxes and the failure to collect them through tax sale.<sup>77</sup> Point Grey Council, it is tempting to think on the good advice of Haig, held its first Tax Sale in 1915 when land assessed at \$1,854,472 had acquired delinquent taxes of \$111,976.<sup>78</sup>

In 1918 an Act made annual Tax Sales compulsory. Presumably, the spectacular collapse of assessed values of land, from \$31m in 1914 to \$19m in 1918, was due in part to such Tax Sales together with the increased mill rate on land. The value of improvements remained around \$8m in the same four-year period. These improvements had been attracted, before the war came, by the action of the CPR managers who went beyond mere land speculation to try community building.

The image of community the CPR managers had in mind was, naturally, one which would reflect their values and attitudes. Specifically, Shaughnessy was named for the distinguished president of the CPR and "was designed as a parallel of the socially distinguished Rockcliff subdivision in Ottawa, the national capital".<sup>79</sup>

As owner of land in the new Point Grey municipality immediately adjacent to and south of Vancouver City's boundary along 16th Avenue, the CPR employed skilled designers and engineers to lay out and service an area of 400 acres. It became known as First Shaughnessy. The work was done by Carter McDonald and Gzowski under contract for \$1m between 1907 and 1909. It was meant to attract Vancouver's elite, and it did. An adjacent 303 acres was laid out and put up for sale pre-1914 (Second Shaughnessy).<sup>80</sup> These two large

developments would have accounted for much of the \$8m in building values found in 1914.

To avoid confusion, it should be noted that Paton's phrase "to the extent of 7.5 %" means that only 7.5% of the total value of improvement was subject to tax. Exempted was 92.5 % of the assessed improvement value. Similarly, in 1927, when 22.5% of the improvement value was taken into the "tax base", 77.5% was exempted.

Evidently Point Grey Council did not abandon old South Vancouver's tax policy so much as it avoided the new South Vancouver's borrowing policy, an avoidance largely made possible by the CPR as developer investing its own funds.

A commitment to town planning principles also saved Point Grey unnecessary development costs, a precedent established by the CPR in subdividing Shaughnessy. Gibson maintains that common convictions among the elite "about the physical image that municipal roads and parks should assume ... led to co-operation between the Point Grey municipal council and the CPR estate managers ... who developed extensive holdings in the municipality".<sup>81</sup>

Reeve Paton, who was an enthusiastic supporter of town planning, became also an advocate of amalgamation with Vancouver. In 1928, Point Grey and South Vancouver municipalities came "together again", both having voted to amalgamate with the City of Vancouver.<sup>82</sup>

**Vancouver** As the Terminal City of the Canadian Pacific Railway, Vancouver became a place of world renown, so that "Vancouver" came to refer, in common parlance, to the whole area of the Burrard peninsula. (The City of New Westminster alone, by historic function, civic seniority, and fierce pride escaped this fate.)

The boundaries of the City of Vancouver as established in 1886 had not changed when its later mayor L.D. Taylor settled there in 1896. A number of magazine articles about Vancouver's longest-serving mayor confirm that he championed the Single Tax throughout his life. As a politician he became widely known as "Single Tax Taylor".<sup>83</sup>

In 1895 Vancouver had reduced the tax on improvements to 50% of assessed value, and reduced it again in 1906 to 25%. Eventually, when Taylor ran for mayor in 1910, he campaigned on a platform to eliminate the improvements tax completely. He won. His Council supported the change, although not unanimously. Taylor became mayor again in 1911. He won again in 1915, but the war, business, and personal difficulties interrupted his civic career which he did not resume until 1925.

Meanwhile the City had developed a bad case of the "arrears sickness" so common with municipalities during that period. Council had abandoned a strict land tax policy as well, seldom taking steps to collect

arrears. By 1918, the City had again put a tax on improvements, but exempted 50% of their assessed value.

There was intense controversy over the Single Tax in Henry George's day, a controversy carried over into its application as "exemption of improvements" at the municipal level.<sup>84</sup> The controversy is illustrated in the cases under examination here. Very seldom has it been studied thoroughly and with the objectivity of R.M. Haig in his report of 1915, *The Exemption of Improvements from Taxation in Canada and the United States*.<sup>85</sup>

Haig's voluminous study contains masses of quotations of people's opinions as to the good or bad effects of "the single tax", opinions of every shade which tend to cancel each other out. Haig also prepared a report for Saskatchewan in 1917 on *Taxation in the Urban Municipalities*. He prepared another for the Province of B.C. in 1919. In these reports he does say land and improvements should be separately assessed; he does not venture an opinion as to whether improvements should be taxed. Apparently Haig considered the Canadian experience with land value taxation inconclusive, and the longstanding experience of New Zealand and Australia of more importance.<sup>86</sup>

Mayor Taylor, not surprisingly, had claimed in 1910 that great good resulted to Vancouver from its adoption of the municipal Single Tax. He said to Herbert Welch of *Opportunities* magazine:

It has been a great satisfaction to me that I have been able to test it in practice, and that it has proved so eminently successful ... It discourages the selfish holding of city lots for higher prices without erecting houses on them. It stimulates building and is a spur to the progress of a city. It means more work, more homes, and lower rentals. All of this has been amply proved in Vancouver.<sup>87</sup>

This is by no means the only magazine piece of the period which extols the "magic" of the Single Tax.<sup>88</sup> The lack of statistical information accompanying such articles tends to weaken the strength of the reported opinions. On the other hand, reports of Royal Commissions undertaken at the time tend to support them, including the report of Charles H. Lugin, chairman of the B.C. Royal Commission in 1911, and Haig's various official reports. But for many investigators the subject was a hot potato politically, too hot to handle.<sup>89</sup>

There was agreement on one question. All advisers said tax arrears *must* be paid, even if they did not make it crystal clear how the arrears came about. A report to the Manitoba Commission in 1919, which had repeatedly referred to the harm done by land speculation, noted that tax arrears were dragging the municipalities into bankruptcy and receivership:

It is in the discretion of the Council to extend the time for the levy of taxes by sale

of the lands ... Thus the delinquent tax vote becomes a powerful factor making for delay ... Candidates – not infrequently themselves tax delinquents – favour postponing tax sales to next year, or, for that matter, to the Greek Kalends.<sup>90</sup>

After this rebuke, the three western provinces passed legislation requiring compulsory municipal action against defaulters, and simplified title to land purchased as the result of tax sales. The legislation had a good effect. Madsen quotes the Annual Report of the Inspector of Municipalities in British Columbia for the year ended December 31, 1920: "It shows that the total arrears of taxes were \$8,248,455 as compared with \$14,631,217 at the end of the year 1918, the last mentioned being the highest point on record".<sup>91</sup>

Madsen, in reviewing the official reports of the time, made a most pertinent comment: *where the land value tax was officially in force, and taxes fell into arrears, the tax had not, in effect, been levied.* Unfortunately the interests of the speculators coincided with municipal schemes of financing through a period of depression. Borrowing was limited by property values, so false valuations were allowed to stand. Arrears, that is, unpaid land taxes, were allowed to pile up. Tax sales were not conducted promptly. Madsen concluded:

The taxation of land value, where it was enforced, effected its purpose. The speculation in land was checked, penalised and disrupted. Some municipalities did not courageously deal with those owners of vacant lots who defaulted, but they applied the law in some degree, and with sufficient weight to make the holding of idle land a profitless business ...<sup>92</sup>

Though Vancouver City was not pushed to bankruptcy, tax arrears reached a high in 1918 of \$5,456,453.<sup>93</sup> Operation of the new Provincial law requiring annual tax sales reduced the amount of tax arrears to \$3,817,326 in 1920. Meanwhile, the tax remained on 100% of assessed land value and 50% of assessed value of improvements.

L.D. Taylor did not return to office until 1925, when he returned with a flourish. Taylor's effort now turned to direct city building, significantly, through promoting town planning, and working toward amalgamation of the three municipalities – Vancouver, South Vancouver and Point Grey.

Taylor held office for the four years immediately preceding the amalgamation vote (1925-28). After one term out, he served for another four years (1931-34). By this time Taylor was under attack as being too easy on vice. Also, a great fuss was made by Taylor's opponents about the state of the City's finances being "in a mess"; rather like the charges made against Burnaby's Reeve Pritchard when he tried to deal with the effects of a nationwide depression with no help from Ottawa.

Now aged 77, Single Tax Taylor, with all his real and imagined faults,

was swept from office. Mr. T. Bradshaw, at the request of the new Council, investigated the City's finances. His *Survey of Financial Condition of the City of Vancouver* (1935) was the outcome. Bradshaw made no suggestion that exemption of improvements caused Vancouver's difficulties, or that vacant land should be taxed less. Bradshaw stated that 96% of the properties reverting to the City for non-payment of taxes were vacant lands. He said: "The vacant lands which were not redeemed from tax sale and many of those parcels upon which taxes are in arrears, were in outlying districts acquired more or less as a speculation."<sup>94</sup> The policy of partial exemption of improvements remained in place, and for the whole of the amalgamated city.

The property tax in Vancouver City stayed at 50% exemption of building value for half a century, from 1918 to 1968. This is a part of the legacy of Taylor, Hume, Rae and other unknown municipal Georgists.

DESCRIPTIONS of early taxation regimes give an outline history of the municipal "single tax" in the Vancouver area, typical of B.C. municipal experience with differential taxation along Georgist lines. **Reading the fiscal landscape**

Hamilton's papers on early New Westminster are almost entirely concerned with taxes. He recognises that the real property tax is two taxes, not one, and that these taxes have quite opposite effects. To reduce the tax on the improvements portion will increase the tax on the land portion. The reverse is also the case. The economic and social consequences of such shifts are myriad.<sup>95</sup> Hamilton states unequivocally, the fact that the landscape of New Westminster is so different from its neighbours, even to the eye of a "casual observer", is due to its different tax regime.

E.M. Gibson's paper on South Vancouver and Point Grey illuminates the matter by his reading of the landscape. One certainly can read a great deal from the "landscape" of a community, though Gibson himself pays scant attention to the effects of local taxes. Gibson's interest is rather in the effects of social and class differences on the landscapes of his contrasting communities of "loggers and lotus eaters".

Burnaby's story helps to inform the whole with Jim Wolf's crucial information about the initial pattern of land holding in that municipality.

In itself the pattern of land holding is a clue to succeeding development in each municipality. It is more than a clue to class interests, subsequent tax policies, and municipal and administrative events – all of which affect the appearance of the eventually built landscape.

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- 6 *Ibid.* p. 69.
- 7 Hamilton, *op. cit.*
- 8 Robin, p.63.
- 9 Hamilton, p.2.
- 10 *Loc. cit.*
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- 14 Hamilton, p.3.
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- 16 Hamilton, *op. cit.*
- 17 Hume's article of March 1935, quoted by Alexander Hamilton, "New Westminster: A Case History", *The Freeman*, August 1940. p. 229.
- 18 *Loc. cit.*
- 19 Hamilton (1940) p. 229.
- 20 *Loc. cit.*
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- 22 Jim Wolf, "A Tale Between Two Cities: The Incorporation of Burnaby", in *Suburb of Happy Homes: Burnaby Centennial Themes*, ed. L.J. Evenden, Centre for Canadian Studies, Simon Fraser University, Burnaby, 1995, p.2.
- 23 *Ibid.* p.4.
- 24 *Loc. cit.*
- 25 *Ibid.* p. 7.
- 26 *Vancouver Daily Sun*, 16 March 1919, p.13.
- 27 Wolf, p. 8., and Burnaby Municipal Archives.
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- 29 Quoted by Wolf, p.8.
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- 31 Other sources give 12,000 and 14,000.

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- 33 *Loc. cit.*
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- 36 Seager, in Evenden, *Suburb*, p. 42.
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- 42 Bradbury, *op. cit.*
- 43 C. H. Lugin, Chairman, *Report of the Royal Commission on Taxation 1911*, Queen's Printer, Victoria, 1912. p. B 24. Price Ellison, A.R. McPhillips and W.H. Malkin were the other members of the Commission.<sup>1</sup>
- 44 *Ibid.* p.B 6.
- 45 Bradbury, *op. cit.* p.42.
- 46 See map titled "Political Change and the Urbanization of the Vancouver and Burrard Peninsulas 1881 - 1973", by E.M. Gibson, "Loggers, Lotus Eaters and the Vancouver Landscape", in L.J. Evenden and F.F. Cunningham (eds.), *Cultural Discord in the Modern World*, B.C. Geographical Series No. 20, Tantalus Research Limited, Vancouver, 1974, p. 59.
- 47 Gibson, p.63.
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- 57 *Loc. cit.*
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- 60 A.W. Madsen, "Land Value Taxation in Western Canada", *Official Report of Proceedings*, International Conference on the Taxation of Land Values, London, August 1923, p. 36.
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- 63 *Loc. cit.*
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- 67 Gibson, p.58.
- 68 *Ibid.* p. 61.
- 69 *Loc. cit.*
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- 71 J. A. Paton, "The History of Point Grey", typescript, Vancouver, n.d. (probably 1929), p. 12.
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- 83 Mary Rawson, "Eight Times Mayor of Vancouver: Single Tax Taylor", *B.C. Historical News*, Vol. 34(1), Winter 2000/2001, pp. 22-26.
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- 90 Quoted by Madsen, *Op. cit.* p. 37.
- 91 Madsen, p. 37.
- 92 *Ibid.* p.39.
- 93 *Ibid.* p. 37.
- 94 Quoted in Rawson thesis, p. 77.
- 95 Publication of the present author's Burnaby thesis by the Urban Land Institute in 1961 evidently helped to revive the interest of economists in the "push/pull" of the property tax though not, unfortunately, the interest of town planners.