

BRITISH COLUMBIA.**THE SINGLE TAX IN VANCOUVER.**

Much attention is being attracted in Canada and the United States to Vancouver, British Columbia. Some years ago that city exempted buildings, by 50 per cent. of their value, from taxation. This experiment met with success, and later the building exemption was raised to 75 per cent. On March 2nd, 1910, the Vancouver City Council totally abolished all taxation on improvements, and to-day is raising all revenue from land value alone.

The result has been eminently satisfactory, and the following extracts bearing on the situation are worthy of perusal.

The first is from a letter in the *BRITISH WEEKLY* of 8th September, from the Rev. Professor Anderson Scott, M.A. (Camb.), who is in Vancouver:—

There are nearly a thousand motor-cars in Vancouver, and probably not a score of private chauffeurs. That gives a measure both of the abundance of money and the scarcity of labour. The labour offices are advertising for labourers at a wage of ten shillings per day; and skilled workers in many trades can get more. But it is the handworker and the navvy for whom there is demand. The man with the black coat and the soft hands has no more openings and no better pay (the difference in the cost of living being taken into account) than in the Old Country.

If one were to ask some of the leaders of local politics what were the further causes of its prosperity, they would at once refer to the "single tax" and the principle of taxing unearned increment on land. Vancouver has been working with these partially for the last fifteen years, and now has adopted them without reserve. All the municipal services, and they are more numerous and better performed than in many English towns, are supported by the proceeds of a tax which is called "single" because it is a tax on land alone, not on the land and buildings. And the land is re-assessed at short intervals, so that the community loses little time in drawing its share of the enhanced value which, according to the theory, is largely due to the growth and energy of the community itself. Other towns have adopted the system wholly or in part. Prince Rupert, the destined terminus of the Grand Trunk Pacific, has adopted it from the beginning. But none of the others approaches Vancouver in importance; none is more satisfied with its success. The tax is at the rate of twenty-two mills, which works out at about sixpence in the pound on the capital value of the land. The system is attracting attention and enquiry from economists and municipal governments all over the continent. The official reply to all enquiries is that the "Vancouver experiment," which, indeed, may no longer be regarded as an experiment at all, has resulted in such a rapid upbuilding of the city that no one, not even the extensive landowner, has any desire to return to the former non-progressive scheme of taxation. The benefit to the city is seen in part in the determination of the owners of land to put it to the best possible use. Undeterred by the fear that the capital cost of improvements will become the basis of future assessment, they build with a new freedom; they readily "scrap" old buildings, and already much of the old property in the heart of the city has been replaced by structures of a very different kind. On the other hand, those who are not prepared to make economic use of their sites are discouraged from "holding them up." Urban land that is unproductive to the community soon becomes too expensive for the owner to keep. In some directions the system works inequitably. Churches and charitable institutions situated in industrial districts may find their sites assessed on industrial values when they have no corresponding opportunity of increasing their revenue. If they are not to be driven from such districts, some modification in their favour will be required. But while it is difficult to apportion the credit for Vancouver's prosperity among the various contributing causes, the voice of the local authorities would claim a large share for the "single tax."

Then from the *PORTLAND (OREGON) LABOUR PRESS*:—

Now comes the consequences. Vancouver has in seven months done more building than in the year previously. It has made the Canadian Pacific agree to improve its waterfront with one of the most magnificent quay and wharf systems on the continent. It has compelled the adjoining suburbs to swing into line for a greater Vancouver, and they will go to the next Parliament for a charter allowing entire exemption of improvements, the recall and the initiative.

Victoria, the rival city, is eagerly after the same kind of a tax system. To retain her large business houses she must promise the same exemptions as Vancouver. To secure more invest-

ments and improvements and more workers and home builders she must assure them that from a little careless oversight there are still some taxes levied on improvements, but that next year they will be entirely done away with. Most assuredly!

And from the *SPOKANE (WASHINGTON) HERALD*:—

The Mayor and other officers of the Vancouver Government report that exemption from taxation of improvements is proving an attractive feature to manufacturers. The idea of total exemption from taxation on factories, machinery, &c., is regarded as better than a bonus, and industry is being drawn to the city. The Mayor reports that those in the community opposed to the Henry George idea are very few, so few as to be inconsequential.

The Mayor and officers interested in the report maintained that taxation on land values was adjusted to a nicety and without friction. The Council concluded that to tax improvements is to tax and discourage industry. In answer to the argument that an office building, being a revenue producer, should not escape taxation while a vacant lot next to it bore the burden, it was said that the proximity of the office building increased the value of the land next to it, whereas the tax on the land discouraged speculative values and the holding of vacant lots. The result was more buildings and a reduction of rents.

SOUTH AFRICA.**LABOUR PARTY'S MANIFESTO.**

We have received from a correspondent a copy of the South African Labour Party's (Durban Branch) Manifesto to the electors at the election of members for the Union Parliament just concluded. Under the heading "Taxation" it says:—"This should bear equally so as to give no man an advantage, or put any at a disadvantage, as compared with others. Hence all taxes upon labour, the products of labour, and the earnings of labour, should be gradually abolished, thus leaving sacred to the individual all that belongs to the individual, and taking for revenue purposes that which belongs to the community, viz., the value that attaches to land by the growth of the community. This is our ultimate aim." Under "Labour" the manifesto proceeds:—"As land is the mother of all wealth and labour is the father, we advocate the abolition of land monopoly by the aforesaid principles of taxation, thus, by freeing the natural opportunity, creating conditions which will attract a free white population; also, we advocate the prohibition of the importation of contract labour, white or coloured, a general Workmen's Compensation Act, State Insurance, and old age pensions, general eight hours' day or a 48 hours' week, proper safeguards for the health of workers in mines and factories, prohibition of Sunday labour where practicable."

DENMARK.**ANNUAL MEETING OF THE DANISH HENRY GEORGE SOCIETY.**

The Danish Henry George Society held their Annual Meeting at Odense on Sunday, 11th September, 1910. It was attended by 150 representatives, the largest number that has yet been present at any annual meeting of the Society. Mr. Brande, the chairman, reported that the Society now had 2299 members and 51 centres; during the year 109 members had joined, and four new centres had been established.

A Committee of 15 members was appointed as follows:—Drs. Villads Christensen and C. N. Starcke, Messrs. A. Bennike, S. Berthelsen, K. Bjerring, P. Ellekjaer, H. Hansen, J. Jensen, J. E. Lange, K. Laursen, K. J. Möller, Chr. Olsen, F. Rasmussen, A. Vedel and Miss Dr. R. Petersen. Mr. and Mrs. J. L. Bjørner were appointed Secretaries of the Society and of the Committee. The Committee was empowered to administer the Fels Fund, and direct the work in connection with it. Further to issue a paper for the Society under the editorship of Mr. K. J. Möller, to be sent to members along with the journal *RET*.

HENRY GEORGE CELEBRATION AT THE Langeland HIGH SCHOOL.

After the meeting of the Society at Odense, a two days' Henry George Convention was held at the Langeland High School, on the 12th and 13th September, with Mr. Tange as president. Addresses were delivered by Dr. Starcke on Free Trade and the Land Question; by Mr. P. Ellekjaer on Agriculture and the Taxation of Land Values; by Mr. P. Larsen, Oelstykke, on the Henry George Movement abroad; Mr. Bennike on Sir George