

the Province of British Columbia, viz., municipal and provincial; the former covers cities, towns and townships which have been incorporated; the latter applies to all the territory not organized into municipalities. Municipalities are empowered with self-government, with power to assess and tax land and improvements thereon, (the latter not to be taxed to exceed 50 per cent. of their value) the rate of taxation being limited; to impose and collect licenses, fees, etc., the provincial government reserving the right to inquire into the conduct of any part of the public business or the administration of justice therein. The Province levies a tax on (1) land including improvements; (2) wild land; (3) coal land; (4) timber land; (5) personal property (6) incomes; (7) mines and minerals; (8) unworked crown-granted mineral claims; (9) lands of the crown for which crown grants have not been issued, but which are held under preemption, lease or agreement; (10) corporations. Land and improvements within the corporate limits of municipalities are not taxed by the Province. Among the numerous exemptions from provincial taxation are household furniture, incomes up to \$1,000, farm produce, money in bank and property invested in provincial or municipal debentures. The rate of taxation varies; on land and improvements (other than wild land, coal land or timber land) one half of 1 per cent of assessed value; wild land 4 per cent.; coal land on which mines are operated 1 per cent.; coal land from which coal is not mined 2 per cent.; timber land 2 per cent.; personal property one-half of 1 per cent. The income tax is graduated as follows: \$1,000 and less exempt; over \$1,000 to \$2,000, 1 per cent.; over \$2,000 to \$3,000, 1¼ per cent.; to \$4,000, 1½ per cent.; to \$7,000, 2 per cent.; over \$7,000, 2½ per cent. Taxes are also levied on corporations and industries. A poll or revenue tax is levied on all male persons between the ages of 18 and 60 years, unless members of active militia.

The total revenue for the fiscal year ending March 31, 1910 was \$8,874,741.94.

The principal sources of revenue were:

Dominion Subsidy.....	\$ 522,076.66
Land Sales.....	2,618,188.75
Timber Licenses.....	1,928,901.31
Timber Royalty.....	305,198.00
Registry Fees.....	408,826.15
Chinese Restriction Act.....	356,200.00
Land Taxes, (Wild, Coal and Timber).....	250,904.71
Land Revenue.....	175,778.11
Real Property Tax.....	335,744.26
Revenue (Poll) Tax.....	260,682.00
Personal Property Tax.....	161,692.88
Income Tax.....	190,984.16
Mineral Tax.....	102,608.93
Royalty and Tax on Coal...	222,722.91
Succession Duty.....	108,495.39
Miscellaneous Taxes and Fees	925,737.72
Total Revenue.....	\$8,874,741.94

FROM A BUSINESS MAN WHO HAS HAD A CLEAR VISION OF THE PHILOSOPHY OF HENRY GEORGE.

"What do you think of the Single Tax?" was asked of Mr. R. J. Deachman, Pres. of the Noble Advertising Agency, Ltd., the largest advertising organization in Western Canada. "I am altogether in favor of it," he answered. "Aside from the influence of Single Tax in removing the monopoly in land and thus equalizing opportunities, the Single Tax looked at from the cold blooded standpoint of business cannot fail to benefit me and I believe to materially help the city as well. I am in the advertising business and anxious to promote good advertising, and good advertising comes from established industries, and booming land values, with the coincident inflation of the cost of living, isn't the surest means in the world of promoting industrial development.

"It must not be forgotten that we have a very limited application of the Single Tax system in Vancouver. We still have left sufficient of the unearned increment in land to make speculation a very profitable pastime. The benefits we have so far received come from the stimulus that has been given to building, but had the tax rate levied on land values been four or five

times as high, it would have been of much greater service to the city.

"I do not know of anything quite so sad as this quiet appropriation of the unearned increment by the unproductive few. This in itself might not seem so bad were it not for the realization of the perverted ideals of such a large number of our population. Practically in every large city in America there are hundreds of real estate men with property of purely speculative value on their hands and they sit idly on the fences of expectation waiting for the manna to fall from heaven in the shape of suckers to buy their property. The city that first discovers a means of using this latent force in the development of the community will set a pace in progress that will startle the world.

"This is what we have attempted to start in Vancouver. That it is proving a success the figures clearly demonstrate, and further proof is seen in the fact that other cities cognizant of the advantages that are accruing to Vancouver from the adoption of the tax on land values only, are beginning to see the "cat" and are shaping their courses accordingly. Vancouver has made wonderful progress under the Single Tax. That progress would be much greater under the fuller application of the principle, we may yet have the courage to test more fully than we have and when that day comes it will simply mark another epoch in the onward march of Vancouver."

THE Victor Talking Machine Company are getting out records with Single Tax speeches. These will be advertised wherever this company sells its records, which is practically the whole world.

THE *Nautilus*, a magazine published in Holyoke, Mass. and edited by Elizabeth and William E. Towne issued late in June a special Single Tax number. Illustrated articles by Joseph Fels, Stanley Bowmar and B. S. Spaulding are contained in this number. The latter writes about Vancouver.

ORDER any book you may desire of the SINGLE TAX REVIEW.

NEWS NOTES AND PERSONALS.

THE chairman of the state tax commission of Minnesota announced to C. J. Buell of St. Paul that he intended making a thorough study of the Single Tax system and embodying the results in the next report of the Commission. Several members of the Minnesota legislature are Single Taxers and many more of that body are studying the question.

The Grain-Growers' Guide, organ of the Canadian farmers granges, is a large and prosperous looking weekly paper published at Winnipeg. It is a strong advocate of the taxation of land-values. In the numbers for April appear contributions from Robert L. Scott and F. J. Dixon.

DAN BEARD, artist and Single Taxer, and National Commissioner of the Boy Scouts of America, has had a tall mountain near Mount McKinley named after him.

JOHAN HANSSON, who is doing such splendid work for the cause, and is arousing the thoughtful men of Sweden to a realization of the truth of our principles, sailed for Europe on Saturday, April 15th. He will remain in Sweden where he will present in a series of pamphlets the lessons from facts gathered in his travels in many countries.

ROBERT LOVELL GIBSON, who died last February in Toronto, Canada, was for many years a Single Taxer whose work for the cause was quietly and unobtrusively done. He was a subscriber to the SINGLE TAX REVIEW from the commencement. A tribute to the deceased, who was born in 1838, appeared in a recent number of the *Canadian Journal of Medicine and Surgery*.

DR. M. R. LEVERSON of N. Y., over eighty years young, has sailed for Europe.

THE Toronto Canada *Sunday World* of recent date gives nearly two columns to a report of an address on The Conservation of Public Values by our old friend, George J. Bryan.

WE desire to especially commend an article in the *Single Taxer* of Chicago (No. 4, Vol. 1.) on the Seamen's Strike, by A. Wangemann, who is editor and publisher of that little periodical.

The Rural New Yorker, the well known and long established farmers journal, in its issue of April 8th editorially commends the German taxation of the "unearned increment" of land—and points out the difference between the farmer who farms his land and the "farmer" who by the increased value given to the "farm" by population is permitted to reap where he has not sown. It is pleasant to read such endorsement in a paper primarily intended for the agriculturist who has been so often told that a tax on land values means increased taxation on his farm.

MR. John S. Higgs, of Echuca, Victoria is the founder of the Single Tax Lending Library of the Victoria Single Tax League, which now numbers