

tion has been greatly lessened and the tax on land has also had the effect of causing owners of vacant property to improve it."

"No one will attempt to dispute that the land tax in Victoria has been most beneficial," said Mayor J. L. Beekwith of the Western city. "The system of taxing buildings is simply a system of fining a man for improving his property."

"Cities of Saskatchewan are moving toward the land tax," said Deputy Minister J. N. Bayne.

"Under the new law the limit of assessment is fixed at 60 per cent. and cities have the right to reduce this 15 per cent. a year. Within two or three years it is believed that the cities will entirely remove the tax on improvements."

A GOOD ADVERTISEMENT.

In a little booklet, "Lethbridge in a Nutshell," issued by the Board of Trade of that city, we read:—

"Lethbridge has adopted the Single Tax system. All revenue is obtained from the taxation of land values only."

This means that the working man's house is not taxed, neither are business blocks or the residences of wealthier people.

The buildings and machinery of industries are also exempted from taxation under this system. In fact, business of all kinds is exempted, land values forming the sole basis of assessment.

In response to a letter of enquiry re the working of Land Value Taxation in Alberta, these letters have been received:—

Medicine Hat, Alberta,
Friday, November 8th, 1912.

Dear Sir:—

Replying to your request for information regarding the adoption of the Single Tax assessment in this city, the following information will probably be of service to you:

1. The Single Tax system of assessment was adopted in its entirety in this city on January 1st, 1912.
2. Improvements, stock, income and all personal property are absolutely exempt from taxation.
3. There is no business tax of any description whatever.

You will see by the above information that Medicine Hat made the very radical change of adopting the Single Tax absolutely, the assessment being made on land values only. The system has proved to be entirely satisfactory to all concerned and we anticipate no difficulties whatever in the near future. Any further information you require will be cheerfully given.

Yours truly,

(Signed), H. BAKER,
City Clerk.