

In conclusion let me call attention to the fact that the civic assessor has increased the land assessment from \$144,974.525 in 1913 to \$150,629,410 in 1914, an advance of \$5,654,885. It is difficult to speculate as to the facts which justify this increase. Rents have decreased, in some cases very considerably. According to the assessor's own report our population has fallen off to some extent. Real estate is firmly held, but no one outside of the assessor's office will be foolish enough to claim that it has increased in value. At the same time the inability of owners to meet the taxes is becoming more marked each year. The total of arrears at the close of 1909 was \$150,231.20; 1910, \$179,296.74; 1911, \$265,019.90; 1912, \$410,136.12, and 1913, \$767,528.00, nearly one-fourth of the entire tax levy for the year. It is only a question of time until there will be a general upheaval in Vancouver against this system of artificial and forced assessments of small property owners and householders to avoid taxing the million-dollar sky-scrapers and apartment blocks, and against the foolish faddists who never cease in their endeavor to warp the mind of the laboring man into believing that this sort of thing is for his benefit. "Single-tax," as we have it in Vancouver, is a boon to the rich and a burden on the shoulders of the poor. Its humbugging nostrums will not bear serious investigation. Besides