do so, are allowed to escape with a lower tax, and in many

cases are actually exempt entirely. Everything but "Land values" was taxed to carry on the war, the one thing which owes its existence to Government and population, a product, not of individual enterprise, but of the whole community, the one thing which ought to have been taxed contributed nothing. The present aggravated situation is a result of the war. It is emmently fitting, therefore, that what should have been taxed but was not, should now be levied upon.

Tax land values only and exempt houses from taxation; then land will become cheap, houses plentiful and rents will fall. Take taxes off all food, clothing, etc., stop putting obstacles in the way of trade and commerce such as tariffs, licenses and wrong taxation, and much more quickly than by any other means the cost of living will come down. Take the tax off production and discourage the holding of land idle. Then there will be no need to urge men to "produce." Men are kept from production by unjust taxation which makes it more profitable to keep land idle than to use it, and which fines men in proportion as they do produce, or employ men to produce.

The annual rental value of the land (which value is wholly a community produced value), together with our remaining natural resources, are amply sufficient to provide for all the needs of Municipal, Provincial and Federal revenues, and this is the only way a sufficient revenue can be obtained justly, and without aggravating the present situation. The adoption of this method will solve the three questions of housing, high cost of living and adequate revenue, which are now pressing for settlement, and there is no other practical solution of these problems and upon their solution the future prosperity of Canada depends.

## ACCIDENT INSURANCE OFFICIAL ON INSPECTION TRIP

Mr. H. W. Falconer, superintendent of agencies of the Dominion of Canada Guarantee & Accident Insurance Co., with headquarters in Toronto, was in Vancouver during the week on a tour of inspection of branch offices and agencies in Western Canada. Mr. Falconer is an old resident of Vancouver, having succeeded to his present position from that of branch manager for British Columbia. He is indeed glad to be back on his old stamping gounds. The city and Province look good to him and he is indeed glad to meet many of his old friends and associates. While in Vancouver he made his headquarters at his branch office, 640 Hastings Street West, which is in charge of his successor, Mr. E. P. Withrow.

## NORTH AMERICA OFFICIAL ON TOUR

Mr. McKee Sherrard, assistant manager of the Pacific Coast department of the Insurance Company of North America, with headquarters at San Francisco, was a hurried visitor to British Columbia during the week. While in Vancouver he called on his agency superintendent, Mr. Gordon F. Rennie, Rogers Building.

It is announced that negotiations are on between Messrs. Haley & Christian and the New Westminster Construction & Engineering Co., Ltd., for the sale of the Poplar Island shipyard just outside of New Westminster,



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