

and are all within reasonable distance of the business district. The arguments put forward by The Telegram will convince no one who has a working knowledge of the conditions in Vancouver. They do not, moreover, prejudice the cause of Single Tax, as it is locally known, although not amounting strictly to that policy. In the first place the advocates of the exemption of improvements did not claim it would reduce the rents. The purpose was to prevent speculators getting hold of a lot of land in the city and holding it idle until the enterprise of neighboring owners had made it more valuable. By taxing vacant and improved land alike, the owners were given an incentive to improve their land, and the results in two years have justified the strongest claims in this respect. **This city has a skyline of tall buildings which would be a credit to any city on the continent.** There has been a tremendous building boom during that time, culminating in the month of October last with building permits being issued for over three and a half million of dollars, the largest total for the month of any city in the Dominion. The incentive to build is just as great for the poor man as for the man who intends to erect a skyscraper. He buys a cheap lot and after having erected a home thereon finds his taxes no higher. It is indeed more profitable to build than let the land lie idle and equally more profitable is it for him to build his own home and pay for it in small instalments than to go on paying rent. The rate of taxation is low, being 20 mills on a 40 per cent. valuation of the land, which is really less than a 10 mill rate. In consequence a larger percentage of people of all classes own their own homes in Vancouver than in any other city in Canada. Therefore two of the results of the taxation system in vogue here are a low tax and a well distributed ownership of homes."

EXPERT TESTIMONY.

At the twelfth annual convention of the Union of Canadian Municipalities, held in Windsor, Ontario, last summer, papers on municipal taxation were read by Alderman Jos. Clark, of Edmonton, Alberta, and Alderman W. Hepburn, of Vancouver. In both cities the system of exemption of improvements from taxation has been adopted. The papers and the discussion which followed indicated that the system of assessing land values is favored by representatives of Western cities.

"The triumph of our land tax in Edmonton is shown by the fact that in 1906 we had building permits to the value of \$1,563,000, while in 1912—the first year all taxes other than land taxes were taken off—they were \$15,000,000," said Alderman Clark. "If the previous ratio had been continued it would have required 80,000 population to justify this expenditure, while our population is approximately 53,000."

Success at Vancouver.

"The land tax in Vancouver is the principal cause of the growth of the city in recent years," said Alderman Hepburn. "The difficulty of making owners of buildings keep them in sanitary condi-