

Now we come to something more substantial and satisfying. A plain statement of the effects of Land Value Taxation.

"Facts are chiefs that winna gang."

"The building record for the first eight months of 1912, covering 52 cities in Canada, is a striking testimony of the efficacy of land value taxation. Medicine Hat, a small city of 5,608 inhabitants, stands first in the percentage increase in the eight months, with 408 per cent. The legislature of Alberta, at its last session, passed a law to compel all municipalities in that province to adopt the system of Land Value Taxation. The City Council of Medicine Hat was not content to wait, so it applied for and obtained a special act, by which all taxes upon business, buildings and personal property were abolished, and the whole of the municipal revenue raised by a tax on Land Values. There is no doubt that the phenomenal increase in building operations is principally due to this change in the system of taxation. In Edmonton, the capital city of Alberta, which this year abolished the last vestige of the business tax, and now raises the whole of its revenue by Land Value Taxation, there has also been an enormous increase in the number of building permits issued. The figures are \$10,250,562 for 1912, against \$2,706,780 for 1911, an increase of \$7,543,782. The figures for Victoria are \$5,781,255 for 1912, against \$2,197,920 for 1911, an increase of \$3,583,336. For the sake of comparison, I include the building record for Winnipeg, which is a much larger city, but still lags behind in the matter of mending her tax system. We have, it is true, abolished all taxes on personal property, and in 1909 the assessment of buildings was reduced to two-thirds of their value, but we are still hampered with a tax upon buildings and a business tax. To show the effect these have in the way of holding the city back, it is only necessary to compare the building record of Winnipeg with Victoria and Edmonton, which are much smaller cities. The figures for Winnipeg are \$16,298,600 for 1912, \$13,911,900 for 1911, an increase of only \$2,386,700 as against the larger increases in Victoria and Edmonton. The population of Winnipeg, according to the census of 1911, is 136,035. Victoria has 31,660 inhabitants, and Edmonton 24,900. These are hard facts which should shake the opposition to Single Tax in any part of the world. No man can look these figures squarely in the face and say that Land Value Taxation will not work. Vancouver shows an increase of \$691,000 worth of building permits over last year. Of course, last year was a phenomenal year in the building history of Vancouver."

Some derogatory reports have been made about Land Value Taxation in Vancouver, to refute which it is only necessary to quote from an article recently published in the "Toronto Saturday Night," from its Western correspondent:

"Vancouver, B.C. A recent article in The Toronto Telegram sought to deprecate the policy of exempting improvements from municipal taxation, which is now in force in Vancouver and several Western cities, on the ground that rents in this city are higher than in Toronto. It quotes six "To Let Ads." in which the rents asked run from \$50 down to \$25, but it must be remembered that these are houses, not flats or apartments, or even semi-detached,