

What the Single Tax Has Done for Vancouver

By L. D. TAYLOR, Mayor of Vancouver

FROM those who have gained their knowledge of the question by actual contact with its working out, come the warmest commendations of the single tax system. Vancouver and Edmonton are the outstanding cases that come to mind every time civic legislatures in the West open a discussion of the question and it is interesting to know what the people of these cities think of their experiments. In the article which follows written by the mayor of the coast city, there is no trace of hesitancy or doubt in the expression of satisfaction in the working out of the single tax there. In Vancouver it has been stated in these columns before, the entire elimination of assessment of improvements was reached only by a gradual reduction. In Edmonton the same plan is being followed, as indicated in a letter to the commissioner of the Saskatchewan board of trade, to whom Mayor Taylor's article was also sent in reply to inquiry. Edmonton's assessor-collector writes that he is at present too busy to go fully into their plan, but takes time to say "I do not assess buildings and when the added territory will come in for its full municipal taxes in 1915 very likely we will throw overboard our business and income assessments and assess the land only. This is the drift of public opinion now." The article written by Mayor Taylor, of Vancouver, who, by the way, is proprietor of the Vancouver World, is as follows:

The taxing of the "unearned increment"—a term used to express the increase in land values uninfluenced by the efforts of the owner—no longer is an experiment in Vancouver. Fifteen years ago the city government concluded to encourage building by reducing the improvement tax fifty per cent. The effect was immediate. Huge buildings began to rise up where shacks had stood.

In 1908, as a result of the success of the first experiment, an additional decrease of 25 per cent. was made in the improvement tax. At once building operations showed another startling increase that when compared with the increases shown in the statistics of other cities was wholly out of proportion to the increase of population.

At the beginning of this year it was decided to eliminate the building tax altogether, and in consequence the single tax was adopted in its entirety.

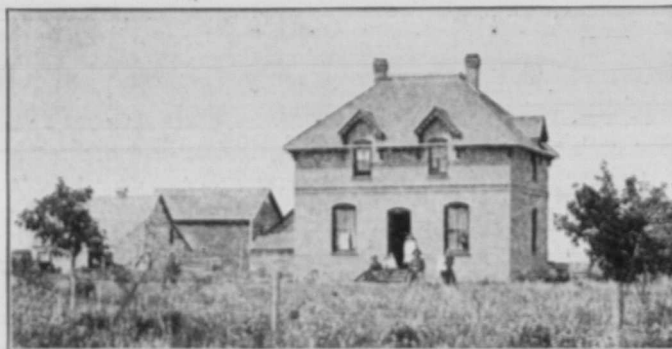
From the beginning the cities of the Canadian West have taken the initiative in promoting the single tax policy by putting it into actual operation while other municipal governments have not reached beyond the theoretical. Vancouver's policy of valuing land at full capital value and improvements at only fifty per cent., thereby taxing buildings only half as much as sites, was adopted long before the single tax leaders had begun their campaign of education that today reaches around the world. And so satisfactory was this first experiment that when the further reduction to twenty-five per cent. was made so as to tax the capital value of improvements only one quarter as much as sites, the opposition was so small as to be scarcely worth taking into account. The last step taken—the adoption of the single tax in its entirety—has placed Vancouver in the unique position of being the only city of metropolitan size on the continent to have elected a municipal government on a single tax platform. Edmonton is the only other Canadian city in which the single tax system has been adopted without reservation. And there the same immediate effect has been felt.

That single tax is attracting the attention of economists and municipal governments everywhere is demonstrated by the large number of letters that come into the Mayor's office daily inquiring as to the success of the "Vancouver experiment," which, indeed, no longer may be regarded as an experiment at all, since the single tax had resulted in such a rapid upbuilding of the city that no one, not even extensive land owners, have any desire to return to the non-progressive former scheme of taxation.

The land owners, as a matter of fact, receive greater benefits from the single tax than even the builders and building owners themselves, for while the tax on improvements has been abolished, the

land tax has not been increased, and still remains twenty-two mills on the dollar, just what it was before the single tax was adopted. With the tax remaining the same, whether a site is improved or unimproved, it is readily seen that lot owners would rather have their property improved and bringing in an income. It is simply a question of which is the best policy, to have a dollar lying idle in an old sock, or to have it working, bringing in an income, at a bank.

The municipal building statistics during the last fifteen years clearly demonstrate the value of the single tax in hastening the substantial upbuilding of a city. Before the fifty per cent. reduction in the value of building improvements was voted in the year 1895, building operations in the city of Vancouver represented approximately \$200 per capita. In the year 1905 the per capita value of building improvements increased to \$245, and in 1905—



Farm Home of Arthur Kilbourn, Eden, Man.

the end of the ten year period during which the fifty per cent. was in operation—the per capita value of improvements had increased to \$248. A similar increase was shown immediately following the further reduction to twenty-five per cent. In 1908 the per capita valuation of building improvements was \$302.66, and in 1909 the figures were \$308.17, and yet these statistics, striking as they may seem, do not half tell the story for the reason that the population of Vancouver increased from 17,000 in 1894 to over 100,000 last year, and in the last five years has been trebled. That Vancouver's building operations have exceeded those of any other city in the Pacific north west is clearly shown by the comparison with the building figures presented by the statisticians of the other municipalities. A glance at the following table shows the steady increase since 1895 and shows also the reductions in the assessable property in proportion to the amount of money spent in improvements.

Since the reduction of the improvement tax to 25 per cent. in 1905, more steel and granite buildings have been erected in Vancouver than during any previous decade, and in proportion to the size of the city, more substantial and costly buildings have been erected in Vancouver during the last four years than in any other city on the coast. Beginning with the election of last January, when the single tax was adopted by the council in its entirety, permits for buildings have been applied for at a more rapid rate than at any other time since the incorporation of

the city, and it is estimated that over a million dollars' worth of handsome private residences are either under construction now or will be before the end of the year. Since the first of the year six steel skyscrapers have been projected, two of them are already under construction and plans for four more have been drawn. Modern steel apartment buildings are going up in every section of the city, and frame and brick buildings that for years have stood untouched on Granville Street are now giving way to steel structures. The effect of the single tax on building operations has been immediate, but nowhere has the beneficence of the system been more fully felt than among factory workers and wage earners. In Vancouver 75 per cent. of the toilers own their own homes. This estimate is conservative, and is based on figures presented by the employers of labor.

Other cities of the West, making efforts to attract capital to them, have discovered that land-owners instinctively "boost" prices to the outside purchaser and thus stand in the way of the city's progress. With the single tax in force, no property owner is going to set up a claim that his property is worth twice its real value, when he knows that such a claim will make him pay twice the amount of taxes he is now paying. Under the single tax,

as it is operated in Vancouver, a new sky line of tall substantial buildings of stone and granite, and under the single tax not only is the man who builds benefitted, but also the land owner, the tenant and the man who works with his hands in the city's factories and saves his money to build his family a place they can call home.

MANCHESTER'S CO-OPERATIVE CREDIT BANK

A new institution of interest to the working classes was opened in Manchester this week. It is described as the Manchester and District People's Bank Limited. It has been established in connection with the Co-operative Banks' Association. Mr. R. A. Yerbarg, M.P., who is the president of the last-named organization, in opening the new institution, explained that there was nothing about the movement that savored of politics. Among those associated with it are politicians of all creeds, including Socialists and Labor men. The object, however, is to help the poor by providing small sums of money on credit. The bank, if as successful as it deserves to be, will have the effect of preventing many honest workmen from having to go to the pawnbroker, or, worse still, to the moneylender, with all his wiles and arts of extracting interest from unsuspecting individuals. The system of co-operative banks of this kind, however, is not new. Mr. Yerbarg says that they

were in existence in Scotland so far back as 1729. Of late years the Germans have spread and improved the system, and a more vigorous attempt is now being made in England to make these banks—worked on democratic principles—of direct service to hard-working people, who are at times anxiously in need of a little money. The underlying principles of the movement are self-help and mutual help. Anyhow, no doubt many of our readers in Manchester and district will be interested in this new venture in their midst.—Co-operative News.

THE STORY OF THE APPLE

A farmer picked this apple in his orchard in the West
And put it in a barrel with some others
Of his best;
Because they were so splendid he declared the price must climb,
And so he raised his figure on that barrel by a dime.

The man who bought that barrel stuck a label on the top,
Then told the interviewers of a short age in the crop;
And when he came to sell it to a buyer on the floor
He added on his profit and half a dollar more.

The man who shipped that barrel stuck his label on it too,
And talked of early freezes and the damage that they do;
The man to whom he shipped it said the grower's price was high,
And raised the price two dollars more than in the days gone by.

The man who stored that barrel told of shortage in the pick,
Of scale and other pests that make the apple orchards sick,
And he put on five dollars to the cumulative price—
And so it went, each handler taking out his little slice.

O, when you eat this apple, may it fill you with delight,
To know that some one profits on each nibble and each bite.
And, O, be glad you do not live so very far away
From where the apple started, for think what you'd have to pay!

—Chicago Post

M. A. C. TEAM TO CHICAGO

At the International Live Stock Exposition held at Chicago each year in November, one day of the fair is devoted to a live stock judging competition between teams, of five students each, from the several agricultural colleges in the United States and Canada. These competitions have been held annually for ten years from ten to fifteen colleges being represented each year. A great deal of interest and rivalry among the college centers in these contests and each year competition has grown closer.

The Manitoba Agricultural College is this year for the first time entering a team in this contest. The team composed of five members at the senior class at the college accompanied by Prof. Peters will leave for St. Paul on November 14th, there to take part in a similar contest November 15th, held in connection with the South St. Paul Fat Stock Show in which the agricultural colleges of North Dakota, South Dakota, Minnesota and Wisconsin will be represented. Following the St. Paul competition the students will visit a number of the leading stock farms in Minnesota, Wisconsin and Illinois where the various types of breeds of stock will be studied as a means of further preparing them for the larger and more important competition at Chicago which will take place November 26.

The men chosen to represent the college are—A. J. McMillan, Graveland, Minn.; J. C. Smith, Cartwright, Minn.; F. W. Crawford, Chester, Minn.; E. W. Jones, Carman, Minn., and A. Blackstock, Owenstown, Sask. Whether successful or unsuccessful in these competitions, this undertaking shows a progressive spirit on the part of the Manitoba Agricultural College. The trip and the experience gained by the young men who go will be of untold value to the students as well as to Manitoba. A handsome trophy valued at \$1,500, presented by the Union Stock yards and Transit Co. of Chicago, is the reward to the winning team at Chicago, while cash prizes are offered at St. Paul.

VANCOUVER ASSESSMENTS

Year	Real Property	Improvements	Total Assessable Prop.
1895	\$13,829,744	\$ 4,317,609	\$18,147,354
1896	13,109,394	4,278,680	17,388,074
1897	13,090,869	4,441,490	17,532,359
1898	12,672,649	4,331,740	17,004,389
1899	12,703,099	5,011,190	17,714,289
1900	12,826,903	6,746,740	19,573,643
1901	12,792,330	7,440,600	20,232,930
1902	12,842,130	8,423,420	21,265,550
1903	13,843,363	9,091,870	22,935,233
1904	14,440,933	10,447,940	24,888,873
1905	16,739,640	11,804,230	28,543,870
1906	23,101,760	14,087,640	37,189,400
1907	41,641,870	20,127,035	61,768,905
1908	38,346,333	16,381,473	54,727,810
1909	48,481,330	24,403,810	72,885,140