

# Single-Tax Failure in Vancouver

Letter by F. C. WADE, K. C.

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**MR. L. D. TAYLOR** seems anxious to make the so-called single-tax an issue in the present mayoralty campaign. If elected he will endeavor to have a clause exempting all improvements from taxation incorporated in the city charter. We will not then be able to change our method of taxation, even if we are unanimously in favor of doing so, without the consent of the legislature. This would be shearing the citizens of their powers with a vengeance.

In supporting the system now obtaining many mouth-filling phrases are used, which are expected to appeal to the average audience. Mr. Taylor favors exemption of improvements from taxation, because "nothing that man creates, or brings into being should be taxed." The inference intended to be drawn is that the system of taxation prevailing in Vancouver has that effect. We are expected to forget that the customs receipts for Vancouver alone — consisting entirely of taxes on the products of man's