

THE VICTORIA HOME JOURNAL.

ISSUED EVERY SATURDAY AT VICTORIA, B. C.

SUBSCRIPTION - - \$1.00 PER YEAR.

Advertising Rates on Application.

Address all communications to

THE VICTORIA HOME JOURNAL,
Victoria, B. C.

SATURDAY, FEBRUARY 27, 1892.

RANDOM REFLECTIONS.



THE City Council have grappled with the question of the taxation of land values, as distinguished from improvements, and the position of the mayor and aldermen has been made plain. In the discussion which took place on the question at the Council Board, no objection was made to the idea of collecting that part of the city's revenue laid on real estate from land alone on grounds of equity. Those who opposed it did so only on grounds of expediency, making the claim that it would involve a reduction of the city's assessment of \$29,000. While the advocates of the single tax have good reason to congratulate themselves and the city on the admission of the justice of the principle, and its partial adoption, it is the plain duty of those who believe in the principle, and of those who represent them at the Council Board, to demonstrate not only its justice but its expediency.

To the mind accustomed to attach to moral considerations the greatest weight in deciding upon any course of action, its justice is the strongest argument in favor of its expediency; to such a mind that which is right is always best. Justice is the highest form of expediency, and in the end the most profitable. But the great majority of men are not governed by such considerations. In every walk of life men of all

shades of opinion on other matters are to be found who believe that it is more expedient to follow the devices of human cunning than principles of eternal justice and truth. To this kind of sentiment those who seek to perpetuate our present system of taxation, with all its glaring injustices and inequalities, ever appeal as a last resort. The statement that the city could not stand a reduction in the assessment appeals to this sentiment. It is in the nature of a half truth, which, while not actually false, produces in the mind of the uninformed or unthinking the effect of falsehood in that it misleads.

Granted that the assessment would be reduced, it does not necessarily follow that a reduction in assessment means a reduction in the revenue of the city from taxation apportioned on that assessment, so long as the limit of the rate of taxation permitted by the city's charter has not been reached. It would simply mean an increase in the rate of taxation on the lesser assessment, something which those who built up the city's improvements can well afford if their improvements are exempt, and those who hold more land than improvements have good reason to dread. But that the taxation of land values alone would mean such a reduction in the present assessment of Victoria is not true. With the recently added extension, if the land upon which the city is built, or which is held for speculative purposes or unused within its limits, were assessed at the values attached to them by those who hold them for sale, there is good reason to believe that the present assessment would be increased.

In the city of Detroit, three years ago, this matter was put to a practical test. Those of its citizens favorable to the idea of exempting improvements secured a majority in the election of assessors. It was claimed by their opponents that the introduction of this feature in taxation would result in a reduction of assessment and loss of revenue. The work of the assessors for that year proved the falsity of the contention, showing a marked increase in the assessment, and a consequent increase of revenue. After having been two years in operation in that city, the popularity of this system of taxation with the people was affirmed by the

election last year of Mayor Pingree, one of its outspoken advocates, by a sweeping majority.

If the mayor or aldermen of this city have any fears as to the results of exempting improvements from taxation, let them write to Mayor Pingree of Detroit, or Mayor Hoch, of Adria, Michigan, where a like experiment has been made with satisfactory results; and they will no doubt receive convincing testimony as to the expediency as well as the justice of such a departure from our present methods, and from men who have had actual practical experience. The city fathers, at the instigation of the mayor, have taken themselves to instituting a regime of economy in the matter of wages paid to those who serve the city, and the monopolistic press are in haste to express their approval. But there are different ideas and methods of economy. There is an economy of meanness, which, possessed of plenty itself and without thought of sacrificing its own pleasures or gains, is ever ready to economize in the income and living of others, and quite as ready to claim for doing so the credit of serving the public interest.

There is another economy that, without losing sight of the golden rule—to do to others as we would be done by—is willing to pay liberally for efficient service, and directs its efforts in the way of saving, to securing for the public use revenues which rightfully belong to it. If Mayor Beaven, instead of cutting down wages, and exacting from one official the duties of two, in connection with our street and waterworks service, were to exact a frontage tax from properties benefited by street improvements, and make the owners of every lot having a water main laid in front of it pay the monthly water rate whether they made use of the water or not, he would secure for the city the values which the city improvements create, and of which under the present system a very great percentage find their way into private pockets. And he would sufficiently augment the funds at his disposal for carrying on street and waterworks improvements, to avoid the necessity of this cheese-paring, pot-scraping, back-kitchen economy, that savors more of the miser than the business man. If the mayor will just in-