

Vancouver, South Vancouver, Point Grey, North Vancouver, Coquitlam, Burnaby, Mission, New Westminster, Surrey, Langley, Matsqui, Sumas, Chilliwack City, Chilliwack Township, Kent, Merritt, Spellmeheen, Peachland, Kellowna, Summerland and Penticton have adopted land value taxation. The system is working well and spreading rapidly.

ALBERTA.

At its last session (1912) the Alberta Legislature amended the "Town Act" to make Land Value Taxation compulsory throughout the whole province. Some interesting testimony from municipal officials lauding this change will be found on page six of this pamphlet.

The provisions of the Act in regard to assessment are as follows:—

"Land shall be assessed at its actual cash value as it would be appraised in payment of a just debt from a solvent debtor, exclusive of the value of any buildings thereon or any other increase in value thereof, caused by any other expenditure of labor or capital thereon.

"Whenever two or more persons are as business partners, joint tenants, tenants in common or by any other kind of a joint interest the owners or occupants of any land liable to taxation hereunder, the names of each such persons shall be entered on the assessment roll in respect of his share or interest of or in such land."

The provisions relating to taxation are:—

"The council shall in each year fix by by-law and levy upon all lands assessed upon the last revised assessment roll such rate or rates as shall be sufficient to pay all the debts of the town falling due within the year, making due allowance for the cost of collection and for the abatement and losses which may occur in the collection thereof; but the council shall not levy more than an aggregate of twenty mills on the dollar (exclusive of debenture rates, school rates and local improvement rates) upon the total value of the assessable property within the town according to the last revised assessment roll thereof."

SASKATCHEWAN.

Many cities and towns in Saskatchewan have reduced the assessment upon improvements, in accordance with the provisions of the Act giving local option in taxation, passed by the Legislature of that province in 1911.

For many years agricultural improvements have been exempt from taxation in Saskatchewan and municipal revenues have been raised in the rural districts by an acreage tax. On November 28th, 1912, the Hon. George Langley introduced a bill to make land value taxation compulsory in the rural municipalities.