

The Progress of Land Value Taxation in Canada

The rapid spread of land value taxation in Western Canada justifies the faith of our great leader, Henry George, who even in the darkness of temporary defeat "Never doubted clouds would break, Never dreamed, though right were worsted, wrong would triumph, Held we fall to rise, are baffled to fight better."

In response to numerous requests from many parts of the world I have undertaken to write a brief record of what Land Value Taxation has achieved in the land of the Maple Leaf.

This pamphlet is not a full and complete statement of all that has been accomplished, but if it indicates the soundness of land value taxation and inspires others, who may be suffering temporary repulses, to nobler efforts for the cause of democracy it will not have been written in vain.

BRITISH COLUMBIA.

A very interesting and informing report has been presented to the Legislative Assembly of British Columbia by the Royal Commission on Taxation, appointed last year. This report recommends the abolition of the poll tax, and the taxes upon personal property and improvements. It recommends an increase of the income tax. The Commissioners evidently recognize that income taxes put a premium upon lying. But "they have too firm a faith in the integrity of their fellow citizens" to suppose that they will attempt to evade the tax. The report calls attention to the significant fact that "The Provincial Government has seen fit for taxing purposes to divide lands in British Columbia, privately held in fee, into two classes, according to the motive which prompted their purchase:—(1) Lands for use or occupation; and (2) Lands held for an increase in value. It has also, in imposing rates of taxation, differentiated between various classes of land according to the use to which they were put. At present, land held for occupation or agricultural use is taxed at the rate of $\frac{1}{2}$ of 1 per cent.; land held as "coal land" on which mines are worked, at 1 per cent.; if unworked, at 2 per cent.; land held as "timber land" at 2 per cent.; land held for appreciation of price only, at 4 per cent.; unworked Crown-granted mineral claims, at 25 cents per acre. The commission recommends that these taxes be maintained, but suggests that the assessment machinery should be improved in order "that the valuation of real property should be brought up, as near as possible, to its real value."

Each municipality in British Columbia has local option in taxation. Victoria, Oak Bay, Saanich, Nanaimo, Prince Rupert,