

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, DECEMBER 19, 1901.

RANDOM REFLECTIONS.

UNDER our municipal system as at present conducted, that part of the revenues for the support of municipal government and the making of local improvements which is not forced from industry by licenses or direct imposition, is levied upon real estate, which may be classed—1st, as unimproved or vacant land, and 2nd, as land and improvements, such as gardens, lawns, shrubbery, fences or hedges, and buildings. It does not require any lengthy argument to show that taxation so applied is made to discriminate against industry and the spirit of improvement, that it encourages the scheming speculator to gamble in land; that it turns revenues accruing on account of public improvements into private pockets; that it enables a sordid few to become rich in idleness, and to compel payment to them from the toiling many for values which their presence and industry has created simply by placing themselves in the way of the progress of the community.

To illustrate the effects of this kind of taxation, let us cite the case of two lots side by side, equally well situated, each taxed for the same amount, because unoccupied. One of the owners places a building upon his lot; it will then be assessed as an improved lot, the lot itself being more valuable because of the house on it. The value of the improvement is then added to the assessment, and so from time to time any improvement he may make will correspondingly increase his taxes, while the taxes on the other lot remain low for no other reason than that it is a blank increasing the area (and the cost) over which civic improvements must be extended to reach those who use them and who contribute the chief

part of the revenue for their support.

The first injustice we would notice in this case is that in proportion as the improver is a benefit to the community by his beautifying the city, furnishing improved habitation or improved business facilities, and giving employment by doing so, he is fined annually by the increased amount of his taxes, while his fellow-townsmen, who not only does not improve his lot, but refuses to allow anyone else to do it, is assisted in the scheme by a low rate of taxation. The second injustice is in assessing the value of an improvement on the lot on which it is located. The value of any improvement of any consequence is not confined to the lot it occupies, but communicates itself in a marked degree to a number of adjoining lots, and in a lesser degree to the whole neighborhood.

By taxing such improvements on the lot they occupy, the owner of the vacant lot not only profits by the added value they give to his property, but he profits on the taxes laid on them by others, to be spent in public improvements that yet again add value to his unused holding. Another injustice is that vacant properties increase the cost of making civic improvements altogether out of proportion to their contributions in the first instance, and that they escape altogether from contributing to the maintenance of many of them.

Look over the city of Victoria for proof, extending practically from beyond the harbor to Oak Bay, and from the outer confines of Beacon Hill Park to Cedar Hill. Twenty five thousand people are compelled to stretch improvements over an area that would suffice for 200,000; and when a number of residents, who by reason of these very vacant holdings are compelled to live at a greater distance from the business centre than choice or convenience would induce, ask to be allowed to contribute to the revenue of our water system on condition that they share its benefits, the public servants entrusted with the duty of complying with their reasonable request are met by the bullying, blustering, insolent opposition of the landed obstructionist, who does not forget when his opposition is overruled and the im-

provement made to attach the added value it confers to his holding, which does not pay a single added dollar to its maintenance in water rates.

Faugh-a-Ballagh!

It has been remarked that Government street wears an emerald hue these days. This is accounted for by the fact that every person, who can afford it, is wearing one of our Irish Blarney Suits. These goods were manufactured in a mill adjoining the celebrated Blarney estate, and are celebrated for their wear. Even the thread used in their makeup is Irish.

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