

the taxes, we contend that the logical result is that they, and they only, should vote on money bylaws which decide what amounts should be raised.

We claim that the contention that the property has a mortgage placed upon it as the result of the passage of a money by-law, is incorrect. The value of the property is increased to a greater extent than sufficient to cover the liability. It would not be unreasonable that, as the property had benefitted by the improvement the owner should be called upon to pay for it. But as has been pointed out, the tenants pay for it, and when paid for the landlord owns it so that the latter can hardly complain. The fact that the owner's property is being improved at somebody else's expense can hardly be referred to as a "liability."

We suggest therefore that when the assessment of property is being fixed for the year by the assessors they shall also fix a maximum rental to be charged during that year, said rental to cover First, the Taxes, Second, Running Expenses, and Third, a reasonable percentage of profit, on the assessed value, to the owner. As to this latter we would suggest that an annual amount, based upon statistics, should be included as an insurance to the owner that in case of hard times the rate shall be maintained at the average agreed upon as fair.

A "Fair Rents Court" to be constituted to consider all appeals regarding the rentals fixed by the assessor in the same manner as the Court of Revision now hears assessment appeals.

Under this system the property owner will be relieved from the suspicion, which has unfortunately been prevalent in the past (though doubtless unfounded) that he has been in the habit of collecting considerably more than he should on the excuse that "the taxes have been raised."

Once the tenants realize that the taxes are being paid by them, they will naturally be careful to see that no unnecessary expenditure is incurred. The plan would have the advantage of removing the friction existing between tenants and landlords by relieving the latter of all responsibility regarding taxation and eliminating them as a factor.

This plan would also ensure that the city would get its taxes promptly as these would be a first charge upon the rent which in most cases is payable monthly.

Above all we contend that by looking conditions squarely and honestly in the face and placing the responsibility both of the incurring expenditure and payment of taxation just where it belongs, a great step in advance will be made. Taxation without representation caused the American Revolution, and it is this which, in our opinion, looms largely in the present difficulty, so far as the question of the taxation of real property is concerned.

We remain

Yours very truly,

Vancouver Rent Payers Assoc.

G. J. Ashworth, Pres.