

5. Appropriate funds for sanitary improvements as liberally as the taxation rate will permit.

6. Provide for the collection of mortality and morbidity statistics so that the results of sanitary work may be known.

7. Provide for the proper care of the sick.

8. Keep in close touch with, and support the health officer in his work.

9. Co-operate with the authorities of other municipalities of the state and of the nation.

10. Teach by precept and by example the precautionary measures.

A recent typhoid epidemic in Wilkesbarre, Pa., was traced to a certain dairy. Conditions in the dairy itself were all sanitary, but a case of typhoid was finally found on the banks of the little creek which ran past the dairy. The question arises as to how the water in the creek could affect the milk. The *Pacific Outlook* suggests that perhaps the cans were washed in it. A more poignant

suggestion is possible: putting a dairy into sanitary condition, in the modern sense, makes the cost of milk pretty high.

Reducing Cost of Snow Removal in New York.

Although the blizzards of mid-winter still seem very far away, the street departments are already preparing for them, and Commissioner Edwards of New York advertised for bids for snow removal some weeks ago. A result of the work of the snow committee of the Board of Estimate was shown by certain changes in the advertisement. The rates are made per load, per gang and per length of haul, rather than per cubic yard. The old method was calculated from the snow-fall, multiplied by the area supposed to be cleared, and it left room for very slow work. This new method pays only for the amount of snow actually removed.

LAND AND TAXATION

Land Valuation in Great Britain.

THE valuation of the land of Great Britain provided for in the Budget of 1909 was started in August, 1910. Printed forms were sent out to landowners for filling in the information desired by the government.

The Tory press is filled with letters from complaining landowners relating at length the great difficulties pertaining to their disagreeable task of disclosing to the authorities the extent to which they lay claim to the surface of the planet. The storm of criticism and abuse grew so heavy that chancellor Lloyd George called a conference of those who professed to be unable to fill out the forms. It developed that most of the criticism was directed against the land taxes themselves, into a discussion of which, since it was a political question and already settled, Mr. George naturally refused to enter. He assured those present that landowners were not required to give information which could be obtained only by incurring expense on their part. Owners of large holdings would be allowed an extension of time if necessary. As to small owners, the fact that more than a million and a half returns had already been made indicated clearly that the difficulty of filling them out was not prohibitive.

The strenuous opposition of the landed Tories is the best possible indication that the valuation, and the taxes to be based upon it, will be effective to break up large, idle and speculative holdings, and restore the land to those who will use it to the best advantage. Besides this, there are reports that already many owners of large estates are preparing to dispose of all the land they hold save

what they use. When this policy becomes general—and taxes on land values obviously promote it—the price of land must fall, and wages and interest correspondingly rise.

Reports from Vancouver.

British Columbia continues in most encouraging fashion. The following is contained in a letter to the *British Weekly* from the Rev. Professor Anderson Scott, M. A. (Camb.), who is in Vancouver:

If one were to ask some of the leaders of local politics what were the further causes of its prosperity, they would at once refer to the "single tax" and the principle of taxing unearned increment on land. Vancouver has been working with these partially for the last fifteen years, and now has adopted them without reserve. All the municipal services, and they are more numerous and better performed than in many English towns, are supported by the proceeds of a tax which is called "single" because it is a tax on land alone, not on the land and buildings. And the land is re-assessed at short intervals, so that the community loses little time in drawing its share of the enhanced value which, according to the theory, is largely due to the growth and energy of the community itself. Other towns have adopted the system wholly or in part. Prince Rupert, the destined terminus of the Grand Trunk Pacific, has adopted it from the beginning. But none of the others approaches Vancouver in importance; none is more satisfied with its success. The tax is at the rate of twenty-two mills, which works out at about sixpence in the pound on the capital value of the land. The system is attracting attention and enquiry

from economists and municipal governments all over the continent. The official reply to all enquiries is that the "Vancouver experiment," which, indeed, may no longer be regarded as an experiment at all, has resulted in such a rapid upbuilding of the city that no one, not even the extensive landowner has any desire to return to the former non-progressive scheme of taxation. The benefit to the city is seen in part in the determination of the owners of land to put it to the best possible use. Undeterred by the fear that the capital cost of improvements will become the basis of future assessment, they build with a new freedom; they readily "scrap" old buildings, and already much of the old property in the heart of the city has been replaced by structures of a very different kind. On the other hand, those who are not prepared to make economic use of their sites are discouraged from "holding them up." Urban land that is unproductive to the community soon becomes too expensive for the owner to keep.

The Portland (Oregon) *Labor Press* contributes this bit of evidence: "Vancouver has in seven months done more building than in the year previously....."

"Victoria, the rival city, is eagerly after the same kind of a tax system. To retain her large business houses she must promise the same exemptions as Vancouver. To secure more investments and improvements and more workers and home builders she must assure them that from a little careless oversight there are still some taxes levied on improvements, but that next year they will be entirely done away with. Most assuredly!"

And from the Spokane (Washington) *Herald*:

"The Mayor and other officers of the Vancouver Government report that exemption from taxation of improvements is proving an attractive feature to manufacturers. The idea of total exemption from taxation on factories, machinery, &c., is regarded as better than a bonus, and industry is being drawn to the city. The Mayor reports that those in the community opposed to the Henry George idea are very few, so few as to be inconsequential.

"The Mayor and officers interested in the report maintained that taxation on land values was adjusted to a nicety and without friction. The Council concluded that to tax improvements is to tax and discourage industry. In answer to the argument that an office building, being a revenue producer, should not escape taxation while a vacant lot next to it bore the burden, it was said that the proximity of the office building increased the value of the land next to it, whereas the tax on the land discouraged speculative values and the holding of vacant lots. The

result was more building and a reduction of rents."

Oregon.

In Oregon where the people rule through the Initiative and the Referendum, there will appear on the ballot in November three constitutional amendments relating to taxation.

At the request of the legislative committee of the State Grange, the legislature of 1909 submitted these two amendments:

"No tax or duty shall be imposed without the consent of the people or their representatives in the Legislative Assembly. Taxes shall be levied and collected for public purposes only, and the power of taxation shall never be surrendered, suspended, or contracted away.

"The Legislative Assembly shall, and the people through the Initiative may, provide by law a uniform rule of taxation, except on property specifically taxed. Taxes shall be levied on such property as shall be prescribed by law. The Legislature, or the people through the Initiative, may provide for the levy and collection of taxes for State purposes, and for county, and for other municipal purposes, upon different classes of property, and may provide for ascertainment, determination and application of an average rate of levy and taxation upon property taxed for State purposes."

The third was proposed through Initiative petition by the State Federation of Labor and the Central Labor Council of Portland and vicinity.

"No poll or head tax shall be levied or collected in Oregon; no bill regulating taxation or exemption throughout the State shall become a law until approved by the people of the State at a regular general election; none of the restrictions of the Constitution shall apply to measures approved by the people declaring what shall be subject to taxation or exemption and how it shall be taxed or exempted whether proposed by the Legislative Assembly or by Initiative petition; but the people of the several counties are hereby empowered and authorized to regulate taxation and exemptions within their several counties, subject to any general law which may be hereafter enacted."

W. G. Eggleston, of Oregon, commenting on these amendments in *The Public*, says:

"The first two amendments give the people no specific power to take the burdens from the horse's [typifying industry] nose and legs and put them where they will be carried with least exertion and least interference with freedom of movement; but the third amendment gives that specific power to the voters of each county, without automatically making a change in the existing tax laws."