

CANADA*

BRITISH COLUMBIA - The Province of British Columbia has passed a Local Government Act, containing the following provisions:

Land and improvements are to be valued separately; the maximum assessment of improvements for taxation to be 50 per cent of their value; the minimum assessment of land to be 80 per cent of its value. Municipalities to have the option of lowering the assessment of improvements or to abstain from assessing the same, and to increase the assessment of land up to 100 per cent of its value. This option to exempt improvements from taxation has been widely acted upon, and the larger number of municipalities now tax land values alone.

SASKATCHEWAN - A law enacted in 1897 governing the actions of municipalities and other local bodies, provides: As to municipalities, i. e., cities, towns, and villages:

Land and improvements to be assessed separately; land to be taxed on its full value; improvements to be taxed no higher than upon 60 per cent of their value. Municipalities to have the option of freeing improvements from taxation and concentrating the same on land values alone. Such option to take effect on a two-third vote of the Council, or on a petition signed by one-half the resident ratepayers, and to become permanent on such petition by one-half the resident ratepayers being presented in two successive years.

**Notes and references found amongst the author's manuscript indicate that it was his intention to deal more fully with this country. The following, from "Land Values" (London) of June, 1910, shows that important developments have occurred there lately.--*
"Within recent months the movement for the taxation of land values has spread itself rapidly and widely over Canada. It is not only that in Vancouver the City Council has adopted the Single Tax, but throughout the whole Dominion the Press has given itself up largely to the advocacy of this reform. The "Ottawa Citizen" has taken a leading part in the agitation, and in addition some fifty papers in Ontario are pressing the Government to move in this direction Every sign points to some practical achievement in the near future."

As to rural self-governing organisations the taxation to be not on value, but at a fixed rate per acre.

Many municipalities, including that of Regina, the capital city, have taken advantage of the provision to exempt improvements from taxation, and the adoption of this course is extending.

ALBERTA - A similar law to that prevailing in Saskatchewan has been adopted in Alberta, and has been taken advantage of. Amongst other cities, Edmonton, the capital of Alberta, has excluded improvements from taxation.

MANITOBA - In 1890 the Government proposed an amendment of the Act governing municipalities, in the direction of exempting improvements from local taxation. The speculators in urban land, however, were too strong for them, and procured an amendment exempting urban districts (cities, towns and villages) from the provisions of the Act. Consequently real estate (land and improvements) remain taxable in urban districts, while all farm and garden improvements in rural districts are exempt from taxation.

Most emphatic testimony to the value of this exemption was given by several prominent gentlemen interviewed on this subject in the year 1899 by Mr. W. A. Douglas, of Toronto. The Hon. M. Greenway, Ex-Premier of the Province, said that after a trial of nearly ten years the people were unanimously in favour of concentrating municipal taxation on land values and exempting improvements. A similar opinion was expressed by the Hon. Colin Campbell, Attorney-General of the Province, and Mr. W. McDonald, late Mayor of Winnipeg, stated that if any public man were to suggest a return to the old condition of taxing improvements the people would not give him the chance to walk out of the door, but would throw him out of the first window.