

of strict terms, used with definite, precise and unvarying meaning. I find my work in this country aided or retarded as the methods of those working elsewhere to the same end are in accordance with sound economics or the reverse.
STOCKHOLM, Sweden.

MR. HALL SPEAKS A WORD OF WARNING.

EDITOR SINGLE TAX REVIEW:

It seems to me that the greatest danger of the land value taxation movement at present, is that the effect of our propaganda may be diverted to the extremely simple and ineffective taking of a share of the increase in value of land in blocks by taxes levied, periodically or on transfer.

This is simply a method of public sharing in the profits of land speculation. It has the effect of making land speculation more risky, but in its most usual form, as practised in Germany, it forms a penalty on transfers.

Nothing can now stop the tendency towards appropriation by the people, of the increase of land values created by society; but that appropriation is a very different thing from the socialization of land values by taking the rental value in taxes.

The fact that in Germany and elsewhere taxes on increases or on transfers have produced astonishing revenues, makes this attractive to the Budget makers; but the object of radical tax reformers is, not merely revenue without taxing labor but to open all the land to all the people.

To take future increase in value in taxes is an assertion, not of the right of the people to the use of the earth, but only to a part of the value which the people may create.

This emphasizes the necessity for the two forms of propaganda, which we have not yet sufficiently harmonized; on the one hand the purely ethical doctrine of the right to the use of the earth and on the other, the most effective methods of getting it into operation.

At present the workers in each field somewhat antagonize each other: the ethical propagandist is disposed to be impatient of mere "Tax Reform" plans of separation of land and improvement values, full assess-

ment, improved methods of assessment, etc. The Men and Methods also are often irritated by finding their plans for exemption, for conservation and for improved systems prematurely and injuriously stamped as Single Tax.—BOLTON HALL.

THE GENESIS OF THE EXEMPTION FROM TAXATION OF IMPROVEMENTS IN VANCOUVER.

(For the Review.)

By LUTHER S. DICKEY.

During my first two weeks stay in Vancouver I failed to discover any connection between the active propagandists or students of the philosophy of Henry George and the exemption from taxation of improvements. I had already inscribed on paper what I thought would be my final words on the phase of my investigation. They were as follows: "This action was not taken precipitately by the law-making body of Vancouver. It was not the work of Henry George theorists. If such were instrumental in inducing the law-making body of the City of Vancouver to take the first step in this experiment they did it so stealthily that they will have great difficulty in getting credit for their activity if they should make such a claim." I had relied on hearsay information which I had thought trustworthy. In an interview with Alderman W. C. Morsey, of the City of Victoria, B. C. Council, I learned that he had heard Louis F. Post, Editor of *The Public*, lecture on the Single Tax back in the early nineties; that he had read *Progress and Poverty* and believed in its doctrines. I wrote to Mr. Post telling him that I was unable to trace the Provincial legislation giving municipalities the power to exempt improvements from taxation to any connection with Single Tax propagandists. He replied that it was not surprising that I had failed to trace such connection as the Provincial law allowing discrimination in favor of improvements was a very old one and had been in force for some time in some places, notably

Nanaimo, when he was first in this Province in 1893.

Having a supreme faith that things don't "just happen," on my return to the Province, I renewed my quest, to find the genesis of the exemption of improvements from taxation. I learned that the Municipality of Nanaimo was created in December, 1872, under the authority of the municipal Act of 1872; amendment of 1872, amendment of 1873, and amendment of 1874. In neither of these acts was power given to exempt improvements. The language of the Act, in Sub-section 6 of Section 24 of 1872 Act reads: "The Council may in each year after final revision of the Roll pass a by-law for levying a rate on all the real and personal property on the said Roll, to provide for all the necessary expenses of said municipality, and also for such sums of money as may be found expedient," and Section 25 is, "No tax shall be levied and assessed upon Real Estate and improvements within a municipality by the Council thereof, exceeding in any one year, one per cent. on the assessed value thereof." The "Municipal Act, 1881," which extended and applied to Nanaimo and all other municipalities, empowered the Councils in Cities to levy and collect a special rate upon unimproved lots, and in townships to levy and collect a special rate on unimproved property. This is defined in the following language, "For assessing and levying in the same manner, as taxes are levied upon the real property to be benefited by the deepening or draining, a special rate sufficient for the payment and cost and expense of such deepening and draining, and for so assessing and levying the same as other taxes are levied by an assessment and rate on the real property so benefited * * * as nearly as may be to the benefit derived by each lot, or portion of lot * * *. Every incorporated municipality shall have power to pass by-laws for raising within the municipality, * * * in addition to all other taxes, an annual tax, not exceeding 5 cents per acre upon all wild land * * *." Wild land is defined as land with improvements of less than \$2.50 per acre.

As late as September 14, 1891, I find a by-law passed by the Nanaimo Council

for raising revenues which reads as follows: "There shall be raised, levied and collected upon all real estate mentioned in the Assessment Roll for the time being in force in the said City an equal rate of 8 mills and one-tenth of one mill in the dollar on the assessed value thereof as appraised by said roll." The only other by-law of Nanaimo I could find published in the British Columbia Gazette pertaining to the taxation of land was in 1896, where no reference is made to improvements; the language of the paragraph is, "Land situate within limits of the City of Nanaimo shall be estimated for the purpose of assessment at its actual cash value, as it would be appraised in payment of a just debt from a solvent debtor." Notwithstanding the by-law of 1891, it is barely possible that Nanaimo may never have levied a tax on improvements. North Vancouver was organized into a rural municipality district August 10th, 1891, and has never levied a tax on improvements, notwithstanding several by-laws are a matter of record which would indicate that they were taxed. From the date of the organization up to 1903 the language of the by-laws is "to levy a rate on all the real property in the said District of the Municipality." In all the definitions given in the British Columbia Statutes "real property" includes improvements thereon. The first by-law of North Vancouver District to deviate from the original by-law was passed in 1903, and reads in part as follows: "Is hereby levied on all the taxable lands on the Assessment Rolls of the District of North Vancouver District for the year 1903." The present clerk, who is an exceptionally efficient one, was somewhat surprised when I called his attention to this, and assisted me to examine the assessment rolls. For the first year or two after the organization of the District we found no improvements entered on the assessment rolls. After the second or third year the value of improvements was entered in a separate column, and the only way we had to determine whether a tax had been levied on them was by making a computation as to the amount of taxes collected. From a thorough investigation of the by-laws and assessment rolls I am satisfied that during the twenty years of

its organization as a rural municipal district no tax was ever collected by the municipality from improvements.

Whether or no this action at its inception was in any way influenced by the principles laid down in Progress and Poverty we may never know, but that this principle has spread from municipality to municipality chiefly by the activity of zealous intelligent Henry George men, there can be no doubt. It is a remarkable coincidence that the first legislation on this Continent that was influenced by the tenets of Progress and Poverty was enacted in that Capital where those tenets were in embryo in the active brain of the author of that work when a youth of nineteen.* Who

*Henry George, working his way as a seaman on a top-sail schooner, reached Victoria when the excitement was at the flood. * * * The young fortune hunter, therefore, went into James George's store. The store was in a rough wooden structure of one story and an attic, or rather loft. It stood on Wharf street beside the Victoria hotel, facing the harbor. Henry George worked very hard there. Part of the time he slept in the loft, reaching it by a ladder. He fastened a note outside the street door inviting customers who came out of the regular hours to "Please give this door a kick." In a letter to his sister Jennie subsequently from San Francisco (December 6, 1858) he said:

"You innocently ask whether I made my own bed at Victoria. Why, bless you, my dear little sister! I had none to make. Part of the time I slept rolled up in my blanket on the counter, or on a pile of flour, and afterwards I had a straw mattress on some boards. The only difference between my sleeping and working costumes was that during the day I wore both boots and cap, and, at night dispensed with them." * * * Yet that youth's mind was even then quietly at work is proved by a speech he made in San Francisco thirty-two years later. (Metropolitan Hall, Feb. 4, 1890.): "Let me, since I am in San Francisco, speak of the genesis of my own thought. I came out here at an early age, and knew nothing whatever of political economy. I had never intently thought upon any social problem. One of the first times I recollect talking on such a subject, was one day, when I was about eighteen, after I had come to this country, while sitting on the deck of a top-sail schooner with a lot of miners on the way to the Frazer River. We got talking about the Chinese, and I ventured to ask what harm they were doing here, if, as these miners said, they were only working the cheap diggings? 'No harm now,' said an old miner, 'but wages will not always be as high as they are today in California. As the country grows, as people come in, wages will go down, and some day or other white men will be glad to get those diggings that the Chinamen are now working.' And I well remember how it impressed me, the idea that as the country grew, in all that we are hoping that it might

the first person was to openly avow the teachings of Henry George in the Province of British Columbia I am unable to definitely state. But the earliest date was some time before the fire in Vancouver, in June, 1886; it may have been in 1884. George H. Walker, a carpenter, went to Westminster in 1884 and joined the Knights of Labor. So far as I have been able to learn Walker was the first to espouse the doctrines of Progress and Poverty here in Vancouver. At a meeting of the Knights of Labor in 1884 or 1885 a man named Captain McCallum advised every member to read Social Problems by Henry George. Who Capt. McCallum was or where he came from no one I have met can tell. His comments on Henry George and his book influenced George Walker to read Social Problems with avidity and he followed it with Progress and Poverty. In 1886, after the village of Vancouver had been destroyed by fire, Walker was plying his trade in up-building the place. Thomas Turnbull, another carpenter, came from New Westminster to ply his trade and made his home in the same cabin in which Walker lived. Walker's nightly theme was the land question, from Henry George's position. Turnbull combated these views, but after reading "The Prophet of San Francisco" and the "Reduction to Iniquity," he capitulated and became an active propagandist.

While in Vancouver Turnbull joined the Knights of Labor and at every meeting heard Henry George's teachings discussed. He returned to New Westminster in 1887 and there joined the Knights of Labor. In the library of that order he found all the books of Henry George then published and read them all. Here he met John Forrester, W. W. Forrester, and Alexander Hamilton. Hamilton had already had the "vision," but it fell to Turnbull's lot to attract the attention of the Forrester brothers to the gospel of Henry George. They both grasped it instinctively and "straightway left their nets" and taught the new doctrine wherever there was opportunity. Turnbull, Hamilton, the Forrester brothers and others,

grew, the condition of those who had to work for their living must become, not better, but worse." (The Life of Henry George by his son, Henry George, Jr., pp. 77-80.)

formed an organization independent of the Knights of Labor, and met every Sunday afternoon to discuss the various phases of social and political activity. Early in the movement they circulated a petition for the exemption of improvements from taxation and had no difficulty in getting a multitude of signers, but without effect on the City Council. When the charter granting a franchise to the street railway Company was pending before the council this little group opposed it strenuously, pointing out numerous iniquitous provisions, but with little avail.

In 1888 or 1889, J. C. Brown was elected Mayor of New Westminster. Previous to this Brown had been postmaster of New Westminster for nearly twenty years and had published a virile semi-weekly paper. As mayor he succeeded in raising capital and building a municipal electric lighting plant, but only after a prolonged and bitter struggle with a clique of monopolists who regard public utilities as monopolistic prey. In 1890 Brown was induced to stand for the legislature of the Province. Without having given much study to economic or taxation questions, from the hustings he pledged himself to work for a mechanics lien law and an ad valorem tax on wild land; admitting that he had given little study to such questions, but promising, if elected, to at once devote his time to their study. He was elected, and was instrumental in having both laws effected, and also in having municipalities empowered to exempt improvements from taxation, and in making it mandatory to exempt 50 per cent. of the value of improvements from taxation. The Journal of the Legislative Assembly of British Columbia in the record of proceedings for the year 1891, March 3rd, first paragraph, page 81, reads: "Mr. Brown asked leave to introduce a Bill (No. 63.) entitled "An Act to consolidate and amend the municipal Acts." This bill was finally passed without any apparent opposition at the night session, April 18, 1891, and is cited as the "Municipal Act, 1891." The language of this act would indicate that there had been prior legislation towards empowering municipalities to exempt improvements from taxation. Section 121 reads as follows: "Notwith-

standing any law to the contrary, it shall be lawful for the Council of any municipality to pass a by-law declaring that a distinction, for the purpose of assessment within the municipality, shall be made between 'land' and 'improvements.'

(a) It shall also be lawful for the Council of any municipality to include in the same by-law, or to pass a separate by-law, declaring that 'land' situate within the limits of the municipality shall be estimated, for the purpose of assessment, at its actual cash value, as it would be appraised in payment of a just debt from a solvent debtor.

(b) It shall also be lawful for the Council of any municipality to include in the same by-law, or to pass a separate by-law, declaring that 'improvements situate within the limits of the municipality shall not be estimated, for the purpose of assessment, in excess of fifty per cent. of their actual cash value, as they would be appraised in payment of a just debt from a solvent debtor, or that 'improvements' shall be altogether exempt from assessment or taxation. After the passing of such by-law or by-laws, all Judges, Courts and the Assessor, and all other persons, shall be guided by the same."

I have little knowledge of Jurisprudence, but this last sentence strikes me as unique. It is evident that the Government then in authority was not in sympathy with this legislation, of if so, it was half-hearted, as indicated by the following colloquy which occurred:

At the afternoon session (Monday) March 28, 1892 of the Legislative Assembly of British Columbia:

Mr. Forster asked the Honorable the Minister of Finance the following question: Whether, in pursuance of the promise made by the Government last Session, during the debate on the "Act to amend the Assessment Act," any instructions were issued to the Provincial Assessor to prepare a return showing separately the value of land, and the value of improvements on land; and, if so, whether such return is now available? The Honorable Mr. Turner replied as follows:

As section 46 of the Assessment Act clearly defines the duties of Assessors in the

preparation of their rolls, according to the forms set forth in the schedule to the Act, it was deemed advisable not to deviate therefrom. No instructions have, therefore, been issued to the Assessors to make any distinction in the value of the land, and the value of improvements on land; as such instructions, if practically carried out, would necessitate an alteration in the form of the rolls, which might invalidate the assessment. Hon. Thomas Forster, who interrogated the Minister, was elected to the Provincial legislature in 1890 from the Nanaimo District. He was an active propagandist of the George doctrine before his election and was perhaps more active and influential in spreading the new doctrine throughout the Province than any other person. He was re-elected to the legislature in 1894 and 1898, and served as Speaker in 1899-1900. He is at present living on a ranch in the Delta District, but has not been actively engaged in politics for the past ten years.

In February 1892, Hon. Theodore Davie, the Attorney General in the Cabinet of John Robson, introduced a bill which was passed April 23, 1892, cited as the "Municipal Act, 1892." The language of Section 148, of this Act is seemingly somewhat contradictory to Sections 170 and 197. It says: "For the purposes of taxation, land within a municipality shall be estimated for the purpose of assessment at its value, the measure of which value shall be its actual cash value, as it would be appraised in payment of a just debt from a solvent debtor; but a distinction shall be made between land and the improvements thereon, and the respective values of land and improvements thereon shall be estimated for the purpose of assessment, separately, and improvements shall not be estimated for the purpose of assessment in excess of fifty per cent. of their value; and it shall be lawful for the Council of any municipality to pass a by-law, either exempting improvements altogether from assessment, or else providing that improvements shall be assessed at a rate of less than fifty per cent. of their value, but this section shall not apply to real property held by any railway company. Section 170, Sub-section (a) reads: "The Council may settle, im-

pose, and levy rates and taxes, upon improvements at a percentage less than that imposed by the Council upon land, or they may exempt improvements altogether; (b) The Council may keep different columns in the assessment roll showing separately the assessed value of 'improvements,' or they may keep an assessment roll showing the value, in the Assessor's estimation, of the improvements thereon."

The language of that part of Section 197 that conflicts with the language of Section 148 is, "Rates and taxes may be settled, imposed and levied upon land or upon real property, or upon improvements within a municipality by the Council thereof, subject to the following exemptions," etc. The exemptions referred to do not include the 50 per cent. exemption on improvements. Section 275 indicates that the author had a definite conception of just taxation. It reads: "In the case of a township municipality the Council may, by by-law, provide that the cost of the works therein specified as local improvements may be assessed and levied by a special rate upon the lands benefited, thereby according to the proportion of benefit received therefrom instead of a frontage rate." * * * No amendments were made affecting these provisions until the enactment of the "Municipal Clauses Act, 1896."

On December 17, 1894, Hon. G. B. Martin, member of the legislature from North Yale District, introduced a bill entitled "An Act to Amend the Municipal Act Amendment Act, 1893." The bill was read for the first time on January 3, 1895. Mr. Martin moved for a second reading, which caused a debate, and it was ordered to be resumed at the next session. On January 7, a motion of Hon. Theodore Davie, seconded by Mr. C. A. Semlin, it was Resolved, "That the question of amending the Municipal Act be referred to a select Committee, with instructions to draw such amendments as may be required, such Committee to consist of Messrs. Rithet, Eberts, McGregor, Kidd and Kitchen with power to report to the House." On the appointment of this committee the bill introduced by Mr. Martin was referred to it. On March 25, 1896, this Special Committee submitted its report, which after

prolonged debates and numerous amendments finally passed on April 17, 1896, and is cited as the "Municipal Clauses Act." Section 3 reads: "This Act shall extend and apply to all municipalities heretofore or hereafter to be incorporated, and not governed by the provisions of some special Act which are repugnant to the provisions of this Act."

Section 4 reads: "This Act shall be deemed and taken to apply to the municipalities of the Cities of Vancouver and New Westminster in so far as it is not repugnant to or inconsistent with the Acts of Incorporation of the said municipalities and Amending Acts; but nothing in this Act contained shall be deemed or taken to limit, amend, or affect any enactment now in force relating to the said municipalities, or to modify, limit or abridge the power of the Executive Council or the Legislative Assembly with reference to the said municipalities, or either of them, or the Acts relating to their corporate existence and powers.

Section 5 reads: "Nothing contained in any general or special Act relating to any municipality to which this Act applies shall be deemed to impair, restrict, or otherwise affect the powers conferred on any such municipality by this Act."

Section 113 reads: "For the purposes of taxation, land and improvements within a municipality shall be estimated at their value, the measure of which value shall be their actual cash value as they would be appraised in payment of a just debt from a solvent debtor; but land and improvements shall be assessed separately. This section shall not apply to real property held by any railway company."

Section 137 reads: "The Council may, in each and every year, at such times as they may deem expedient, or after the final passing or revision of the assessment roll by the Court of Revision, pass a by-law or by-laws for levying a rate or rates on all the land or improvements upon the assessment roll (provided that the Council shall not levy a rate on more than fifty per cent. of the assessed value of improvements), to provide for all the necessary expenses of the municipality, as well as for the payment or every such sum or sums as the munic-

ipality shall be liable for during the current year in respect of any debenture or other debt or obligation, and also such other sum or sums of money as may be found expedient: Provided always, that the rate to be levied in any year, exclusive of any special sum or rate which may be assessed and levied or imposed for local improvements, or as a special sum or rate for any other purpose authorized by this Act, or under the "Corporation of Victoria Water Works Act 1873;" or any statute amending or as a substitution of the same, but including what is required for a sinking fund therefor, and for school purposes (if any), shall not, except in the case of wild land, exceed the sum of one and one-half cents on the dollar. Wild land within a municipality may be taxed at a rate not to exceed two and one-half per cent. upon its assessed value:

(a) The Council may settle, impose, and levy rates upon improvements at a percentage less than that imposed by the Council upon land, or they may exempt improvements altogether."

The following Section (138) empowers the Council to pass a by-law levying a rate of one mill in the dollar for board of health and hospital purposes, and not exceeding two mills in the dollar for school purposes, additional to the sum provided for in the preceding section.

Section 168 has the same inconsistency of statement as referred to in the "Municipal Act, 1892." It reads as follows: "Rates and taxes may be settled, imposed, and levied upon land, or upon improvements within a municipality by the Council thereof, subject to the following exemptions: The exemptions are churches, cemeteries, hospitals, orphan asylums and Dominion, Provincial and Municipal property. This Act is quite voluminous, containing 300 sections, and all municipalities in the Province come under the jurisdiction of this Act unless granted special powers under Charter provisions.

Hon. Theo. Davie, who introduced the "Municipal Act, 1892," which first made it mandatory on municipalities of the Province not working under Special Charters to exempt fifty per cent. of improvements from taxation had no affiliation with

the Henry George men, further than to subscribe to the syndicate Single Tax monthly published at Victoria and to attend the lectures of Louis F. Post. He was a man of rare attainments and there is no doubt that he had read "Progress and Poverty." Some of his enemies are said to have attributed his action towards exempting improvements from taxation to selfish motives only. He at that time was said to own what was the most valuable building in Victoria, the Adelphi Block, on Government Street, a substantial three-story brick structure, and the exemption of fifty per cent. of its value from taxation was of great pecuniary benefit to him. Had his disposition been of a mercenary kind, there is no doubt there was no limit to the sources of procuring wealth had he used his office solely for its emoluments.

On July 2, 1892, a little over two months after the Municipal Act of 1892 had become a law, Mr. Davie became Premier, Attorney General and Provincial Secretary, holding these portfolios until March 4, 1895, resigning to accept the Supreme Justiceship of the Supreme Court of the Province. It might be relevant here to state that during my journey through the Canadian Provinces I had the privilege of interviewing the premiers of the three western Provinces, Saskatchewan, Alberta and British Columbia, and each one of them unhesitatingly pronounced in favor of the exemption from taxation of improvements. In the former Province the leader of the opposition also expressed himself strongly in favor of it; they called it the "Single Tax."

After a careful study of the legislative Journals and Statutes of British Columbia I am willing to take off my hat to the memory of the Hon. Theo. Davie, former Chief Justice of the Province, and call him a Single Taxer, on the theory that "actions speak louder than words." Chief Justice Davie died March 7th, 1898, while holding the highest Judicial position in the Province.

Credit should be given to other members of the legislature, but the Journal Reports give but a meager account of the proceedings, so it is impossible to name them. In 1894 Vancouver sent an "out and out"

Henry George man to the Provincial Legislature, and in 1898 and 1900 they sent as a colleague with him the Hon. Joseph Martin, who, owing to his pugnacity, has earned the sobriquet of "Fighting Joe." He is now a liberal member of the British Parliament and a staunch defender of the policy of Lloyd George. During Joseph Fels' visit to Vancouver at a banquet tendered him by representative citizens, January 24, 1911, Mr. Martin occupied a seat by the side of the guest of honor and in moving a vote of thanks, said, that while he did not go the full length of the Single Tax proposition, "I accept this proposition laid down by Mr. Fels, that no one has a right to take for himself what is called the unearned increment which has been earned by the general public. I should be quite willing that all that is added to the land by the labors of the people at large should belong to the people at large." Speaking of Lloyd George's policy, Mr. Martin said that he never took more delight in anything than in backing up the liberal party in its attempt to destroy the present monopoly of land.

Contemporaneously with the New Westminster Henry George organization, which was known as the Tax Reform Association, similar clubs were formed in various parts of the Province, notably at Victoria and Vancouver, largely due to the propaganda work carried on in the Knights of Labor halls. Among those who were active members of the Victoria organization were W. L. Sinton, Byron H. West, Alex. Stewart, James Mallett and his sons, Alfred and Arthur E. Mallett, George Jackson and Mr. McGregor.

In 1890 and 1891 new additions of George men gave new life to the club. Among the later arrivals were William Beveridge, James A. Cohen, John McMillan, Dr. Ernest Hall, John Frazer and John Reid. Thomas Forster was elected to the Provincial legislature from the Nanaimo district and he was among the very first to espouse the philosophy of Henry George. Brown of New Westminster, knew nothing of George's doctrine when he was elected to the legislature, but the activity and enthusiasm of the little group of George men at New Westminster, followed by the pro-

paganda work of the group at Victoria and the personal contact with Forster, caused him to study Progress and Poverty, and he became a staunch advocate of its doctrines. A man of exceptional force of character, of excellent education and journalistic experience, he wielded a wide influence in having improvements segregated from land on the assessment rolls and the mandatory exemption of 50 per cent on improvements. He was again elected to Parliament in 1900 and accepted the position of Provincial Secretary in the Cabinet of James Dunsmuir, Premier and President of the Council, was sworn into that office September 3, 1901, but on going back for election was defeated and resigned his office. In 1903 he again stood for Parliament before a country constituency, but was defeated, and since then, owing largely to a defect in his hearing, he has refrained from politics. Without solicitation he was appointed warden of the Provincial Penitentiary at New Westminster, on November 26, 1907. Although 67 years old he is still an ardent Single Tax propagandist.

Among Henry George disciples of Vancouver, who first formed an organization, were George Pollay, David Evans, Robert Barker, Joseph Clarkson, William Brown and George H. Walker; later Robert Macpherson, Francis Williams, Frank Gale, J. B. Marshalsy and others took an active part in the organization. A room was secured in the Public Library building and weekly meetings were held. But these men did not confine their activity to these meetings. Most of them were connected with some labor organization, and on every occasion in which an opportunity offered they promulgated the new doctrine by word or tract. Those connected with religious organizations availed themselves at every opening to proclaim the right of all men to the use of the earth. From the first issue of the *Standard* until its publication ceased it was read by all of them. Petitions were circulated and presented to the City Council requesting that buildings and improvements be exempted from taxation. As early as March 1900 a motion was made in the Vancouver Council to exempt improvements from taxation, the motion being made by Alderman Dr. J.

T. Carroll and seconded by Alderman Malcolm McLeod. In the spring of 1893 Louis F. Post delivered lectures here on the Single Tax and also at New Westminster, Nanaimo, and Victoria. These meetings were well attended and a special effort was made to have the progressive citizens present. The Vancouver press gave full reports and commented very favorably on the lectures and the lecturer.* So successful were these lectures that Mr. Post was brought back the following year.

In 1896 Robert Macpherson was elected a member of the Provincial Parliament. He had been President of the Vancouver Single Tax Club, and presided at the first lecture given by Mr. Post in Vancouver. Mr. Macpherson was born in Bogside, Inverkip, Renfrewshire, Scotland in 1853, and was reared on a farm. Before leaving Scotland, which he did in 1882, he became interested in the teachings of Henry George by reading a series of letters which appeared in a Scottish weekly paper discussing the pro and cons of George's attitude

* (From the *Daily News-Advertiser*, Vancouver, B. C., Thursday, April 6, 1893.)

There was a large attendance last evening at the lecture delivered in the Market Hall by Mr. Louis F. Post, of New York, on the subject of "Taxation, Direct and Indirect". The majority of those present were men, but the fair sex was also represented. It was almost 8.30 o'clock when the lecturer of the evening was escorted to the platform by Mr. R. Macpherson, the President of the Single Tax Club, who presided. In a very few words he introduced Mr. Post, who, though a stranger, he said, was to speak upon the subject with which all were more or less familiar. Mr. Post prefaced his remarks by saying that what he had to speak about had reference to systems and not to individuals. Coming then to taxation, the subject of the evening, he said there were two kinds, direct and indirect. The former was straightforward and honest, and people knew what they were paying. The latter might be called crooked taxation. [Here followed a column and a half of extracts from the lecture the most of which was verbatim.] Mr. Post's style is lucid and forcible without anything savoring of grandiloquence and the judgment displayed in the preparation of his diagrams made his lecture the best presentation of the subject that has ever been made to a Vancouver audience.

(From the *Daily News-Advertiser*, Vancouver, B. C., April 8, 1893.)

The Trade and Labor Council of Vancouver tendered a vote of thanks to the Single Tax Club of Vancouver at their regular meeting, April 7, 1893, for their efforts in procuring the services of Mr. Post, the Single Tax lecturer.

on the land question. Macpherson read George's works shortly after coming to America, and when he reached Vancouver in 1888, he was a full-fledged Henry George man, and was proclaiming his doctrine at every opportunity. The first Vancouver Henry George man he met after his arrival here was George Walker. He was soon introduced to the members of the club and at once assisted in the propaganda work. At the first session of the Provincial Parliament in which Macpherson sat the "Municipal Clauses Act" was discussed and enacted into law. He was elected to the City Council of Vancouver in 1903 and 1904; was defeated by 43 votes in 1905. In 1910 he seconded the motion to exempt improvements from taxation. He was again reelected Alderman in 1911, and devotes a large portion of his time to civic duties, notwithstanding the constant demands of his business which should have his undivided attention, he being senior partner of the firm of Macpherson and Sinclair, building contractors. Notwithstanding his activity in political and economical affairs Mr. Macpherson has kept closely allied with the Church of his youth and its activities and loses no opportunity to press the moral side of the Single Tax on religious bodies.*

*An excerpt from an address made by Robert Macpherson, before a church society of Vancouver in the spring of 1890:

"Look at the effect of our land system on our own city! Do you for a moment think it would be so scatteringly built as it is unless there was some cause for it, and it is to be found in the speculation for unearned increment in the land. Do you think the C. P. R. is a corporation whose officials don't know what they are about when they sell lots on building conditions? In fact, they will give you a rebate as an inducement to build, knowing that your building will increase the value of the other lands they hold in the district in which you build. Would you be surprised if I were to state that the unearned increment in this city for the last six years amounts to ten million dollars, according to the present prices? There are men in this town who have made on an average \$75,000 a year for the last five years on the unearned increment of the land in this city, created by the people who reside here, not as a result of their labor but merely by appropriating the rent of land which God intended should belong to the community. From this cause springs most of the evils that affect society today. Drunkenness and laziness are chiefly due to unjust social conditions caused by the appro-

In the early days of the Single Tax movement in Vancouver the principal place of rendezvous was in the merchant tailoring establishment of David Evans, on Cordova Street. Here Polloy, Barker, Walker, Clarkson, Brown and others were daily visitors and the land question was the main topic of discussion. In 1889 Francis Williams came to Vancouver and entered the employ of Evans. It was not long until he had espoused the principles of Progress and Poverty. He joined a labor organization in which he became an active propagandist of the doctrines of Progress and Poverty.*

priation of the unearned increment by private individuals. * * * Let us now consider how we can remedy this state of affairs! We have seen that our taxes are inequitably collected; that owners of land can extract nearly all the benefits derived from invention. What is to be the remedy? Andrew Carnegie's? The whole of one's nature revolts against such a scheme of doleing out charity if there is but a spark of manhood in him. No, Andrew, we can't accept your gospel of wealth as a remedy. The remedy is to abolish the protective system. Let labor be free and as unrestricted as the air we breathe; then put a tax on land irrespective of improvements sufficient to absorb the unearned increment. In concluding Mr. Macpherson read the Single Tax Platform.

*(From *The Independent (Labor)*, Vancouver, B. C., March 31, 1900.)

The usual weekly meeting, which is held every Wednesday evening in the labor hall, Homer street, under the auspices of the Trades and Labor Council, where the different subjects connected with political economy are discussed, was held on Wednesday last. Mr. F. Williams, financial secretary of the Trades Council, opened the debate by giving a lucid discourse upon the first principles of the Single Tax question, showing how, under a system of Single Tax the country would get immediate relief. Although he did not claim, nor the Single Taxers did not claim, that the Single Tax, if adopted, was cure-all for all the ills we have to contend with, still it was a stepping stone along true lines, and in the direction of a more elaborate system, which is often dreamed of, but which will be a long time coming, judging from past experiences.

The debate was eagerly taken up by those present, some of whom seemed eager for the fray, but on the whole it was an interesting and instructive debate. The parliamentary committee are anxious that these meetings should be a success, and gives a hearty invitation to the public to attend them. What we want is, that men should hear and think for themselves, and not swallow other's opinions made for them. An intelligent electorate we wish to make in Vancouver—not an illiterate one.

He was a member of the City Council of Vancouver from the sixth ward in 1904, 1905, and 1906. In the latter year he had as colleague on the ticket from the sixth ward, another avowed, aggressive Single Taxer, John McMillan, and both were elected. But I am getting ahead of my story.

At a meeting of the Vancouver City Council held March 9, 1896, the following were present: Henry Collins, Mayor; Aldermen H. J. Painter, the present City Assessment Commissioner; H. P. Shaw, J. J. Banfield, D. McPhaiden, James Clendenning, William Brown, W. S. Macdonald, Alex. Bethune and C. A. Coldwell. It was moved; "That a by-law be introduced and read a first time to partially exempt from taxation the improvements and buildings erected on lands within the city and being part of the real estate." This was carried

At a meeting of the Council March 13, 1896, it was moved by Ald. Shaw and seconded by Ald. Macdonald, that the by-law partly exempting improvements from taxation be read the second time. Carried. The by-law was accordingly read the second time. The Council then went into Committee of the whole for the consideration of by-laws which had been read the second time. The by-law was read the third time. The Council again met March 16, 1896. Moved by Ald. Brown and seconded by Ald. Bethune. "That the following By-Law be reconsidered and finally passed: A By-Law to partly exempt from taxation the improvements and buildings erected on land within the City of Vancouver, and being part of the Real Estate.

WHEREAS, it is deemed expedient in the interests of the City that improvements and buildings on the Real Estate of the City should be exempt in part from taxation for the year 1896:

Be it THEREFORE ENACTED by the Mayor and Council of the City of Vancouver in open meeting assembled as follows:

All improvements and buildings erected on or attached to Real Estate, shall be exempt from taxation to the extent of fifty per cent. of their actual value.

Done and passed in open Council on the

13th day of March, A. D. 1896. Reconsidered and finally passed on the 16th day of March, 1896.

(Signed) HENRY COLLINS, Mayor.

"(Signed) THOS. F. MCGUIGAN, City Clerk.

The foregoing is almost a verbatim account of the minutes of the Vancouver Council and the first enactment of that body towards exempting improvements from taxation. So far as the record shows there was no opposition to the 50 per cent. exemption. In 1905 an attempt was made to increase the percentage of exemption to 60 per cent. but it failed of passage. Ald. Williams introduced the motion which was seconded by Ald. Baxter and ably championed by Ald. Morton.* After an

*AN ATTEMPT TO INCREASE THE EXEMPTION FROM TAXATION OF IMPROVEMENTS IN VANCOUVER IN 1905, BY HENRY GEORGE SINGLE TAXERS.

(From *Daily News-Advertiser*, Vancouver, B. C., January 24, 1905.)

CITY COUNCIL.

MOTION TO INCREASE EXEMPTION ON IMPROVEMENTS FROM 50 TO 60 PER CENT. VOTED DOWN.

It was moved by Alderman Williams, seconded by Alderman Baxter: "That, for the current year, the exemption on improvements be 60 per cent., instead of 50 per cent., as heretofore." Ald. Williams said that if this motion passed, he would introduce another to provide for the deficiency in revenue. In support of the motion he said that a short time ago he had met a gentleman from New Zealand, who had said the system had been in operation in the City of Wellington for some considerable time, and had worked immensely well. The adoption of the system in Vancouver in a greater proportion would be a good thing for the majority of the people, and would fall most heavily upon certain individuals who are not looked upon as producing members of the community. "Question," called Ald. Wilson.

The vote was taken, but Ald. Morton asked that the yeas and nays be recorded. While the city clerk was reaching for his pen, Ald. Cook asked for notice of motion and proceeded to discuss the resolution. He did not thoroughly understand the import, and advised caution. Trouble had been caused in the past by motions along such lines as these being introduced, when only the movers had a knowledge of what they meant.

Ald. Morton explained that the plan was to make the taxes as equitable as possible to everybody. He said that Ald. Cook understood the motion all right. As for himself, he was in favor of total exemption on improvements, and a motion to that effect would suit him to a top-notch. He never believed that a man's industry and enterprise should be taxed. As it is now, the man who builds a house improves the adjoining vacant lot, while the owner sat before his

animated and prolonged discussion it was defeated, the yeas were, Morton, Baxter and Williams; Nays, Bethune, Halse, Stewart, Cook, Wilson, Macdonald, Kemp and Johnson. It was resolved that 50 per cent should be the amount of exemption.

The second increase in the percentage of exemption was made in 1906. The Mayor and Council this year were as follows: Mayor, F. Buscombe; Aldermen, A. Bethune, G. H. Halse, J. Rogers, D. M. Stewart, E. H. Heaps, J. W. Jeffs, A. Macdonald, E. Odium, F. S. Baxter, John Morton, F. Williams, John McMillan. At a meeting held Feb. 27, 1906 the record shows all

fireside in Boston, or in England, laughing up his sleeve. If the City wished to buy the latter man's property, that gentleman was not slow in asking a good price. He should pay as much, if not a little more, taxes than the man who improved his land. Ald. Morton recited a little story to show that the holder of vacant property benefited at the expense of the industrious and patriotic citizen.

Ald. Halse said that former Councils had conceded the principle, and thought it would be ill advised to alter the amount of the exemption. He had heard no complaint from citizens. "It is sprung as a big surprise to me," Ald. Johnson burst in, he having agreed with Ald. Cook, that notice of motion should be given. "The question is entirely new to me. Why, I never heard of it until a few minutes ago!" Ald. Baxter had another scheme which would meet the same end. He said the Provincial Government recognized the plan of taxing unimproved property, and by a wild land tax assessed that class higher than the land which was improved. If the Government had the right to levy such a tax, why not the City? Ald. Baxter asked. That was why he had asked about the two rates, and if charter amendments were decided upon, this point could be added. He remarked about the bush-growing on vacant property in the city, which was a shelter for criminals of the worst class, of which there had been an example within the last year. If the land was cleared by the City, it had to wait a year before the expense could be collected. "If there are owners who wish to keep their property in such a condition," Ald. Baxter concluded, "let them pay for it."

"Notice of motion has been given," his worship remarked. Ald. Bethune pointed out that the vote had already been taken, and that it was only after the question had been decided that notice of motion had been asked for, and further discussion followed. He contended that order had not been observed, and said the yeas and nays should be taken. Mayor Buscombe agreed, and the division was recorded: Yeas—Ald. Morton, Baxter and Williams—3. Nays—Ald. Bethune, Halse, Stewart, Cook, Wilson, McDonald, Kemp and Johnson—8. It was resolved that 50 per cent. should be the amount of exemption on improvements, as usual. The Council then adjourned.

present but Ald. Halse. It was moved by Ald. Odium and seconded by Ald. Bethune, "That the churches used as bona-fide places of worship be exempted 75 per cent. of building valuation; after a prolonged discussion this motion was defeated by casting vote of the Mayor. Immediately following the defeat of the motion to exempt church property to the extent of 75 per cent. Ald. McMillan moved "That all improvements be exempted 75 per cent. of the assessed value." This was seconded by Ald. Morton and was carried by the following vote: Yeas, Bethune, Stewart, Heaps, Odium, Baxter, Morton, Williams, McMillan; Nays, Rogers, McDonald and Jeffs.*

(From *Daily Province*, Vancouver, Feb. 28, 1906.)

EXEMPT 75 P. C. OF IMPROVEMENTS.
COUNCIL'S RADICAL STEP.

Ald. McMillan then moved that all improvements be exempted to the extent of 75 per cent. Ald. McDonald opposed the motion on the ground that it would especially favor people who could afford to erect large buildings. Ald. Baxter said exemption meant a premium on improvement. There were too many vacant lots in the City. If the motion carried it would mean an inducement to industries and to people to build. Ald. Jeffs said he would support the motion if he felt certain an increase in the usual rate would not have to be made. Ald. Rogers opposed the motion on the ground that improvements were entitled to pay taxes for fire and police protection, etc. Ald. Bethune said exemption on improvements would not mean any less vacant land. The motion was then adopted, Ald. Rogers, McDonald and Jeffs alone voting in the negative.

(From the *World*, Vancouver, Feb. 28, 1906.)

REDUCES TAXATION ON IMPROVEMENTS.

COUNCIL INCREASES EXEMPTION TO 75 PER CENT.
The City Council, sitting as a court of revision Tuesday night took another step toward the single tax idea by advancing the exemption on improvements to 75 per cent. The vote on the question of the added exemption showed only Alderman Rogers, Jeffs and MacDonald arrayed against the measure. In the discussion Mayor Buscombe stated that if another 25 per cent. exemption on improvements was granted in addition to the usual 50 per cent., it would mean a reduction of about \$54,000 in the revenue, and this would have to be raised by an increased levy. There was required this year \$808,736, which meant a rate of about 21.66 mills, but, of course, this large amount would be reduced when the Council came to consider the estimates, so that the rate would not exceed the usual 20 mills. It is according to this statement, now up to the Council to cut down the estimates from the various departments if the rate of taxation is not to be raised this year. The warmest

The total exemption of improvements from taxation was made in 1910. The Council met in session on March 2, 1910, Alderman Ramsay having given notice at a previous meeting of his intention to introduce a by-law to exempt from taxation all buildings set apart and used exclusively for Divine Worship; also a by-law to exempt from taxation improvements on real estate in the City of Vancouver for 1910. The Council for this year was as follows: Mayor, L. D. Taylor; Aldermen: James Ramsay, Walter Hepburn, J. S. Crowe, W. P. Roberts, J. L. McTaggart, Chas. W. Enright, T. G. McBride, Robert Macpherson, Henry H. Stevens, T. J. Whiteside, James White, W. B. McKechnie. It was moved by Ald. Macpherson and seconded by Ald. Stevens, that the rules be suspended, and by-law to wholly exempt from taxation the improvements and buildings erected on land within the City of Vancouver, and being part of the real estate, be now read the third time, finally passed, signed by the Mayor and City Clerk, and sealed with the Corporation seal. The by-law was then read the third time and passed. The vote on the by-law was as follows: Yeas: Ramsay, Hepburn, Roberts, Enright, McBride, Macpherson, Stevens; 7. Nays: Crowe, Whiteside, McKechnie, McTaggart, White; 5. It is evident that the total exemption of improvements from taxation had been raised during the campaign, as Ald. McBride gave as a reason for voting for the measure that he had promised his constituents to do so. The fact that five votes out of twelve were recorded against the measure was not reassuring that the total exemption would prevail for more a year. It was not made an open issue by Mayor Taylor during the first campaign. His predecessor and opponent, Mayor C. S. Douglas, had made no opposition to it, although he had acquired a for-

tune through the unearned increment. He had been twice mayor, having Mayor Taylor as his antagonist the last time he was elected, being defeated by him by a majority of only 273 out of a vote of 6,103 the second time, and his friends claim that he was defeated only by their over confidence. However, the impetus given to building operations and its correlated stimulus to every other line of business activity, especially the rapid advance it gave to land values, made it at once so popular that its former strongest opponents either came out in favor of it or quietly acquiesced. In fact, during my investigations here, although I have mingled with all classes I have found no opposition, save from two or three of our incorrigible socialist friends. To them the exemption of improvements from taxation is the real Single Tax, and they point out that Capitalism is in full accord with the system now prevailing. Occasionally I meet a man who expresses himself in full accord with the exemption of improvements from taxation except the tall buildings; they should be taxed a little, they say, because of the extra fire and water protection required. But they generally acquiesce when it is pointed out that the more efficient the fire protection is made for them, the efficiency becomes general and extends to the outlying districts, and tends to make building sites there more desirable and consequently more valuable.

So universally popular did the exemption of improvements become that Mayor Taylor in his campaign for his second term made Single Tax a cardinal plank in his platform and every candidate on either ticket espoused it or kept quiet. Although not antagonizing the Single Tax plank of Mayor Taylor's platform the Mayor's opponent, who was selected because of his eminent citizenship, to lead what had become to be believed as a forlorn-hope, was defeated by 1,483 out of a vote of 7,481, and the by-law for raising revenue for 1911 was passed without a dissenting vote, notwithstanding members of the Council were Aldermen when the 75 per cent. was made and then were out spoken opponents, and voted against it. At the reception tendered Mr. Fels here last January, one of the Alder-

debate of the evening was aroused by a previous resolution specifically exempting churches to the extent of 75 per cent. This was defeated by the casting vote of the Mayor, the Council being divided on the question as follows: For:—Aldermen Odlum, Bethune, Rogers, Heaps and Baxter; Nays:—Aldermen McMillan, Williams, Morton, Jeffs and MacDonald. The later action assures the churches of the same exemption under the general rule as was intended under the specific motion.

men who opposed the 75 per cent. exemption and contended that improvements getting the benefit of fire and police protection should pay for it, seconded the vote of thanks tendered Mr. Fels, and took advantage of the occasion to endorse the Single Tax, saying that he was proud of the opportunity to emphasize his appreciation of the views held by Mr. Fels, and hoped that they would secure world-wide dissemination. "If Vancouver had adopted the Single Tax idea ten years ago," he said, "it would to-day be a city of probably double the population of what it is at present." This gentleman, who is at present an Alderman, is the owner of some of the most valuable real estate holdings in Vancouver. In fact, he is razing ramshackle buildings on the most valuable business block in Vancouver on the site of which is to be erected one of the finest structures in the City of Vancouver during the present year. The exemption of improvements gave such an impetus to the erection of high structures that petitions were circulated remonstrating against it, and asking for legislation limiting the height. This was referred back to the people at the election last January and by a majority of 707 out of a vote of 5,657 it was decided to limit the height to ten stories or 120 feet, exclusive of basement. At the same election a plebescite was held on the exemption from taxation of the site location of Church property. This question has been agitated more or less for years. Prior to the partial exemption of improvements from taxation the argument was made in favor of especially exempting church buildings because they conduced to the moral uplift of society. The Single Taxers in the Council always opposed it unless homes were classed with the churches, as there was nothing more conducive to the moral and civic development of a community, they argued, than comfortable homes; in fact, the argument used by the church protagonists was an effective weapon for the Single Taxers in their contention for the exemption of all improvements, and there is no doubt the effective use they made of it brought many of those who opposed it to change their position. The question submitted to the Vancouver electorate was

in this form: "Are you in favor of exempting the land occupied by buildings used exclusively for Divine Worship from taxation?" The recorded vote was No, 4,960; Yes, 1,361. nearly four to one against the proposition. Many a conscientious churchman will regard this action of the citizens of Vancouver as bordering on sacrilege. But it is the very reverse. The Supreme Head of the church made that very clear when he said "render unto Caesar the things that are Caesars." It is a narrow churchman, indeed, who would contend that the public should construct houses of worship for the various sects who worship God. Most rational churchmen will agree to this unequivocally: Then why should the community be called upon to protect the church from depredation or fire? If it is proper for the adherents of the church to erect a church building, why is not a proper function of theirs to protect it? If the city fulfils all its proper functions efficiently the Supreme Author of the church has made ample provision for sufficient revenue to meet all the expenses of government without injustice or burden to any society, secular or otherwise. But this is a digression.

As I have studied the genesis of the exemption of improvements from taxation in this Province I can readily trace the wonderful influence exerted by organized labor. Inside of these organizations forums were established where men listened to discussions with open minds. They knew there was something wrong with our social adjustments. Many of them could see that mere organization could only be of temporary benefit and they were seeking the cause of these periods of depression called "hard times." The doctrine of Progress and Poverty was to many of them a new gospel. In this Province, as in every great city, there were men like the late John Black of South Chicago, "Steve" Ryan, and "Gus," Menger of St. Louis, and hundreds of others throughout the States and Provinces who instantly caught the vision, and although with limited school training, were endowed with intellectual qualities above their fellows that made them leaders. Notably among these in the Province of British Columbia was John McMillan, a pattern maker. He did not come to the Province of

British Columbia until the movement had made some progress. Of the clan of Cameron, his great-grandfather left Scotland to become one of the pioneers of Canada. When his grandfather was sixteen years old he located in the County of Glengary 60 miles west of Montreal. Here his father was born, and it was here that his boyhood days were spent as his father's birthplace was his. The McMillans were of a hardy stock, and by a strange coincidence his grandfather's family, as well as his father's, consisted each of eight boys, all of whom grew into eight stalwart men of strong robust physique and independent characters. McMillan arrived in Victoria in 1890, united with the Henry George Club and became identified with organized labor. With a clear vision and gifted above his fellows with the power of giving forcible expression to his views he soon became to be regarded by the exploiters of labor as a dangerous man. Like Peter Witt, of Cleveland, he was blacklisted, although no complaint was ever made as to his work or his conduct while at work. Being warned that he was a marked man he was exceedingly circumspect as to his conduct while at his work, but fear of consequences did not in the least militate against his freedom of speech and action as a citizen when not at work.

He served as Alderman for two years the City of Victoria Council, and opposed every move of the monopolistic clique to exploit the public. Realizing in a measure, the prosperous future of Vancouver he moved here in 1902. Being industrious and prudent he succeeded in accumulating a fund which he invested in stump land within the City limits of Vancouver, the unearned increment of which has made him independent. While willing to benefit from the unearned increment, he did not relax his efforts to destroy the system which makes it possible for private persons to appropriate it. He became a candidate for Alderman in Vancouver in 1906 and was elected, and, as has already been shown, took the lead with Alderman Williams and Morton in having the exemption of 50 per cent. raised to 75 per cent. In 1907, he was defeated for Alderman, but in 1908 and 1909 he was again elected and

served. His aggressiveness in the Council in conserving the public interests, like his colleague Williams, made him, as it did Williams, a marked man by the agents of the Interests, and they again succeeded in defeating him in 1910. Since then he has been satisfied to take a rest, and now divides his time between southern California and Vancouver.

It is one of the incomprehensible mysteries of the movement culminating in the exemption of improvements from taxation in all the principal municipalities of the Province of British Columbia, that two of the principal factors, the one an humble mechanic, the other a brilliant barrister, were bitter personal and political enemies; and yet according to the Chronicles, Theodore Davie, Q. C., later Premier, Attorney-General and Provincial Secretary, and Chief Justice of the Province of British Columbia, was the most patent instrument in making it possible for municipalities to exempt improvements from taxation, the greatest step yet made, in my judgment, towards a practical application of the principles of Progress and Poverty. And there can be no doubt that the little band of active, earnest Henry George men with the efficient work of Thomas Forster, J. C. Brown and other Single Taxers in the Provincial Parliament induced him to read Progress and Poverty. Being a shrewd politician and ambitious for political preferment, he chose to do his work in a manner not to arouse the ire of the rich and powerful interests who, had they realized the full import of this step in undermining their ability to mislead the masses, and in destroying their power to levy tribute from the people, would have cut short his political career. Already all the principal cities and towns of municipal districts of the Province of British Columbia have totally exempted improvements from taxation, and the day is not far distant when the Provincial revenues will be raised directly and entirely from the natural resources of the Province, which are apparently inexhaustible.

Other articles on Vancouver from the pen of Luther S. Dickey, crowded out of this issue, will appear in next number.