

LOS ANGELES AND VANCOUVER COMPARED.**AN APPEAL TO THE CITIZENS OF THE FORMER CITY.***(For the Review.)*By **LUTHER S. DICKEY.**

It was my intention to make an extended comparison of Vancouver's system of taxation with that of Seattle, Portland and Los Angeles, and I spent some weeks gathering accurate data in these places. But my investigations in this Province led me so far that I must content myself with a brief comparison with Los Angeles, and use the data for another issue. The statistics used here from Vancouver do not have any augmentation from the numerous growing suburbs, part of which are now amalgamated with the City. They are confined solely and exclusively to the eight and a half square miles of the City, one third of which two years ago was a dense wilderness. Los Angeles' district embraces a little over one hundred square miles.

Los Angeles County has an area of 4,000 square miles. Within its territory may be found the climate and scenery of almost every part of the state—from sea-shore to mountain top. Within two or three hours travel a remarkable variety of climate can be found. It is a boast of her citizens that "on a winter's day the traveler may breakfast by the sea-shore, after a dip in the ocean, lunch amid the orange groves and dine in the snow fields of the Sierra. * * * A climate that makes the sick well and the strong more vigorous." The City of Los Angeles embraces over 100 square miles of this County. She is the commercial metropolis of Southern California and possesses four transcontinental lines of railway. By annexation in recent years she has become a seaport, and although denied a harbor by nature, the United States Government by an expenditure of \$3,000,000 has provided one, which is pronounced as absolutely safe for the largest sea-going vessels, approachable during the heaviest storms.

The features which most attract settlers to this country, next to its admirable climate, is the wonderful rapidity with which all kinds of vegetation grow, small vegetables such as radishes, lettuce, etc., flourishing the year round, while flowers may be plucked from the garden any day in the year. The natural lay of the land makes it exceptionally easy to build a home or to start a garden. Nature has lavished her gifts without stint to make Los Angeles a City of homes.

It is also the financial and manufacturing center of Southern California, which has an area greater than the state of New York. The vast volume of petroleum produced within the City limits gives her the cheapest of fuels, and has made oil refining and oil supplies among her principal industries. Her alluring climate has not only attracted capital but the owners of capital also. Its delightful climate, level country, excellent roads, and the wealth

COMPARISON OF ASSESSED PROPERTY VALUES OF LOS ANGELES AND VANCOUVER.

Year	Los Angeles.		Vancouver.	
	Land.	Improvements.	Land.	Improvements
1909	\$169,871,145	\$69,150,330	\$48,281,330	\$24,405,210
1910	145,969,984	64,018,810	76,881,820	29,572,445
1911	200,472,180	81,088,390	98,777,785	37,845,260

COMPARISON OF BUILDING PERMITS ISSUED BY LOS ANGELES AND VANCOUVER.

Year	Los Angeles.		Vancouver.	
	No.	Value.	No.	Value
1906	9,072	18,158,497	1,006	\$4,308,410
1907	7,584	13,275,943	1,773	5,632,744
1908	7,373	9,934,298	1,697	5,950,893
1909	8,571	13,260,713	2,054	7,258,565
1910	10,738	21,684,100	2,260	13,150,365
1911 (4 mos.)	3,597	6,850,523	838	4,778,720
1911 (May)				2,488,050

of its citizens, have combined to make it the ideal home of the automobile, compiled statistics indicating that approximately 20,000 are in use with an aggregate value of \$30,000,000.

Best of all, Los Angeles has a citizenship that is aroused and although yet groping, it has within it the spirit that will mould its ultimate destiny. Her citizens belong to the category of the forward and progressive makers of cities. As I write in view of the snow-capped mountains of British Columbia, a thousand miles northward, the refrain of a song of one of them—Dee Burlingame,—keeps ringing in my ears: "Los Angeles! Los Angeles! * * * watch how we're growing." It is their boast that they will soon count a million. Yes; and if it were not for her abominable system of taxation, in a few years they would count their population by millions. More than three decades ago a citizen, then of California wrote these words: "Taxes which lack the element of certainty tell most fearfully upon morals. Our revenue laws as a body might well be entitled, "Acts to promote the corruption of public officials, to suppress honesty and encourage fraud, to set a premium upon perjury and the subornation of perjury, and to divorce the idea of law from the idea of Justice. This is their true character, and they succeed admirably. A Custom House oath is a by-word; our assessors regularly swear to assess all property at its full, true cash value, and habitually do nothing of the kind; men who pride themselves on their personal and commercial honor bribe officials and make false returns; and the demoralizing spectacle is constantly presented of the same court trying a murderer one day and a vender of unstamped matches the next!" That system is in vogue yet in the Golden State and does more to retard emigration and stifle industry than drouths and earthquakes. Her absurd system of "hold up" is best understood by an illustration—a supposititious one—but if men had any regard for veracity or the sanctity of an oath, would occur often at assessment times. I have in mind two bungalows separated by a vacant lot in a resident district, in which the lots are of uniform size, 50 feet by 120. The bungalows may have cost one thousand or five thousand dollars; the lots, save the corner ones, are assessed uniformly at a valuation of \$300.; the bungalows at \$1,150. I have authentic information that the owner of the vacant lot, which is covered with unsightly wild grass, refused an offer of \$1,800 for it. Suppose (here is where imagination begins—nothing but facts have preceded) two men were to move to Los Angeles from a State where personal property is exempt from taxation, arriving there the last week of February, bringing with them all of their personal and household effects, which might consist of household furniture worth about a hundred dollars, and each having a certified check for \$2,000. They rent and move into the two bungalows referred to. Before the week is out one of them transfers his certified check for \$2,000 to the owner of the lot for a title deed. The other deposits his in a local bank subject to check. The next week a deputy assessor drops around, first calling on the lot purchaser. The following colloquy occurs.

"I am the deputy assessor and wish to list your property for taxation!"

The newcomer replies: "You see this furniture here; it cost me \$75.00

to get it here from the east. I had a notion to let the railroad keep it rather than pay the freight. I bought this lot, pointing to it, last week, paying \$2,000 for it. That is the extent of my ownership."

The assessor figures a moment and is about to take his departure when the lot purchaser asks: "How much are you going to tax me?" "We'll value the lot at \$300;" replies the deputy, "and the law provides an exemption of \$100. on your household goods, so we'll not tax you anything for them. Our rate is 14 3-10 mills on the dollar so you will have to pay \$4.29." "How soon will I have to pay it?" asks the lot owner. "Oh, six months to pay half, and a year to pay the remainder; Good morning!" The same colloquy occurs at the other bungalow varied only by the owner of the bank deposit telling that he has \$2,000 deposited in the bank. The deputy assessor figures for a minute and says:

"Well, I'll have to ask you to let me have \$28.60 in payment of your taxes for this year." The newcomer thinks it a joke, but soon learns that the deputy is in dead earnest; he protests, and says he wants to look into the matter. The deputy politely bids him, "Good day!" and takes his leave. He makes a notation on a slip of paper which is left in the office of his chief that evening. The next day another deputy is sent with power to levy upon the man's property and collect unless security is put up for the amount, which, being a stranger the man pays, to end the bother. But this is not the end. A few days later the County Assessor's deputy calls and goes through the same process, adding a poll tax of \$2.00 in addition to the regular rate of \$1.43. for 1911, making the lot owners County tax \$6.08; the others' \$29.20, which must be paid at once, although the man may die the next day, or the bank close its doors. The man who invests in land, which is constantly increasing in value, is taxed \$10.37; the other \$57.80. Is this not a tax on industry, and a premium on monopoly? Let Los Angeles take a lesson from Vancouver and exempt homes and all kinds improvements of from taxation and her building permits will not only increase in number, but also in value; the encouragement of growing wild grass will cease and the site of every vacant lot will soon be transformed into an embowered garden with a substantial modern home, and she will help solve the labor problem by helping usher in the time when "They who build houses will inhabit them and they who plant vineyards will eat the fruit thereof."

Citizens of Los Angeles! upon you rests a great responsibility! Your fair city is the storm center of a great industrial war, and it behooves you to do your part to end it! This war will not end by a compromise between the men who are employing labor and the employee! That will only bring a brief lull in the conflict which will not end until both labor and capital go untaxed. To-day in Vancouver hundreds of half-finished houses are at a standstill because of this war. It is a losing battle for both employer and employee. Had all the cities on the Pacific coast adopted Vancouver's policy of exempting improvements from taxation such a stagnation could not exist. The thoughtless may then ask in what respect is labor better in Vancouver than in Los Angeles. Locally the laborer here is worse off than in Los Angeles or Seattle.

The advantages that come from Vancouver's freeing industry is not monopolized by Vancouver's laborers. The idle workers from every direction have been flocking here because of the phenomenal industrial activity. There is no duty on labor coming from the States, while there is on nearly everything the laborer has to buy. And the great numbers of laboring men coming here has had a tendency to temporarily increase the prices of everything that laborers must have. If the system of taxation that prevails here were in vogue in Seattle, Portland, San Francisco and Los Angeles the strike would not be of long duration. For the strike, as I see it, is not one of wages. It is whether the "open" or "closed" shop shall prevail. The men who control capital are on the side of the "open" shop. But whence comes their power to control capital which is merely the savings of labor? It is simply because they own the valuable sites in our great cities, the railroad terminals, the docks from our shipping ports, the iron and coal deposits which are essential to industrial activity. Adopt the Vancouver system of taxation and this power is weakened; this is the key that will unlock the door to the open shop—mother earth. Then and then only, will every man "eat what he earns" and it will also require him—every man—to earn what he eats.* This is an age of quickened thought and rapid action. Look at Mexico! Are we to have an intelligent "civilized Society" to bring about peacefully this condition which is coming—coming either with "the carol of the lark or the roll of the war drum", for come it must, when man will get what he earns, and earn what he eats. Vancouver is taking the lead on this continent, and Lloyd George's policy is destined to make the reign of King George the V. the most beneficent dynasty in English history.

Citizens of California! the knowledge and inspiration that gave birth to this movement which is world-wide had its germ in your state. Over thirty years ago the very conditions that now confront the industrial world were pointed out so clearly, and voiced with such confidence that in derision the author was called the "Prophet of San Francisco." Little thought the proud Scottish Duke, heir to thousands of acres of Scottish lands, that he was hastening the doom of a system that gave him his power to levy tribute from his own countrymen, when he measured lances with the humble printer from California. Scotchmen read not only "The Prophet of San Francisco," but also "The Reduction to Iniquity," and were induced to migrate to other lands, and some found their way into this distant Province, and under the inspiration of the teachings of the humble printer sought to have them applied in this new country. The little step made in that direction here is telling with wonderful effect. Here no one has time to study political economy out of

*From an editorial in The Los Angeles *Daily Times*, (Anti-Labor) April 29, 1911.

"It is absolutely impossible for any man who works with his hands at any trade or occupation to obtain for his labor any more than it is commercially worth. Civilized society will not be ruled by violence; it will not yield tribute to the brawlers of disorder. It will, as a rule, give to the honest laborer all that his work is worth. It will allow every man to eat what he earns, but it will require him to earn what he eats. It will give employment to the industrious and increased remuneration to the skillful. * *

books, but everybody sees clearly that to open up the coal beds, to cheapen fuel held at abnormal prices is to increase the tax on those coal beds held out of use. Here even the merchants and the clerks behind the counters in the stores and banks can put up a convincing argument that store buildings and merchandise ought not to be taxed. They would probably call a man a "socialist" who proclaimed the equal right of all men to the use of the earth, but they think eligible building sites ought to be taxed high enough to force the owner to build on them or compel them to lower the price so others will build. Every indication points to a great change in "Civilized Society". Even our greatest politicians and officials realize it. Think of the President of the United States defending the Aldrich tariff and now quarreling with its advocates over Reciprocity; humiliating Crane; lauding Ballinger and then supplanting the latter with Walter Fisher! Why not Pinchot at once? Even the editorials in the *Outlook* give evidence that our shrewdest politician is perplexed to know which way to jump. It took long months for the Supreme Court of the United States to come to a decision which, if brought before it ten years ago, would have been passed upon over night, and even then the most venerable member of that august body becomes a "demagogue," and denounces the action of his colleagues. It requires no prophetic vision to see that "Civilized Society" is on the verge of a great change, and you, Citizens of Los Angeles, are perhaps, more vitally interested in having this industrial war ended than the citizens of any other city! Human nature is about the same the world over. Where is the power to control human passion? It is not in navies or standing armies. Gunpowder and dynamite are now a menace rather than agents of security. Los Angeles, of all cities, should be the last to assist in prolonging this war. If I were to point out the danger that confronts her I would be regarded as inciting some weak brained "union" labor man to become a fiend. I am not pleading for a compromise with organized labor on the pending strike, which is merely a symptom of an unjust social condition. You must go deeper than this. You must get to the bottom and remove the cancer from the body politic. The time is ripe for you to decide on which side you will take your stand; with the struggling masses who find it difficult to get nourishing food, or comfortable shelter, and whose lives are shortened by cares and worries for which they are not responsible? Either you are for or against the entrenched interests; there is no middle ground. It is an encouraging sign when one of the most prominent and influential citizens of your State publicly avows his position as on the side of the masses.* It is a hopeful omen when California sends a man like William Kent to Congress. Citizens of Los Angeles, if you would be on the side of the masses take a lesson from Vancouver and secure the power to exempt industry of every kind from taxation. When you get that far the rest will be easy.

*Berkeley, California, February 3rd, 1911. Benjamin Ide Wheeler, President of the University of California, in introducing Mr. Joseph Fels to the students of the University at Berkeley, said:

Henry George and those who have accepted his doctrine of the Single Tax may be peculiar, but this must be said: Henry George by his teachings gave life to a stream of