

# THE SINGLE TAX REVIEW

A Record of the Progress of Single Tax and Tax Reform  
Throughout the World.

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## VANCOUVER, A METROPOLIS SET UPON A HILL.

THE CITY LEADING THE WORLD IN THE FIRST GREAT  
STEP IN CIVIC RIGHTEOUSNESS.

*(For the Review.)*

By LUTHER S. DICKEY.

Other articles by L. S. Dickey covering additional features of Vancouver's Progress will be found in other parts of this magazine.

Vancouver, the metropolis of the Province of British Columbia is, indeed, a city set upon a hill, whose light cannot be hid—a beacon to guide the municipalities of the world into the haven of righteousness in raising public revenues. For the past year she has been heralded far and wide—to the remotest corners of the globe—as a “Single Tax City,” simply because she does not penalize the builder of a home, a business block, or the manufacturer of any useful thing. Vancouver has demonstrated beyond cavil that one who builds a human habitation is a benefactor rather than an enemy of the human family. Here the owner of a comfortable, even luxurious home, contributes no more towards maintaining the fire department, the police department, and the public schools of the city, than the man or woman who, living in London owns the contiguous lot of similar area and desirability. The man who erects a million dollar office building is not forced to contribute any more towards maintaining the public parks, public library nor any public necessity, not even fire protection, than the owner of a similar adjacent lot of the same area, and in every way as desirable for business purposes. The owner of a fire proof apartment house equipped with all the conveniences known to modern civilization, is not compelled to pay into the municipal treasury any more than the owner of a tenement house which may be a veritable fire-trap, provided the latter is similarly located. The school children of Vancouver already intuitively perceive elementary principles of political economy that college presidents have not been able to comprehend, simply because their natural percep-

tions have not been perverted. If a college president were to address the schools of Vancouver and contend that the fiscal system in vogue here was unjust; that fire protection, police protection, pure water, good schools, magnificent parks, well-paved and cleanly kept streets, and efficient and cheap street car service added to the value of a building, a residence, a store, office building or factory—he would discredit himself. Every child here able to think, could refute such a contention by object lessons on every block, which demonstrate conclusively that all the benefits of efficient and economical government do not add an iota to the value of buildings, but do enhance the value of building lots. Vancouver did not act precipitately in exempting improvements and buildings from taxation. The first step in this direction was made in 1896 when 50 per cent of the value of improvements was exempted from taxation. Ten years later, in 1906, the exemption was increased to 75 per cent. In 1910, after four years experiment in levying a tax on only 25 per cent of the value of improvements, the exemption was made complete.

There are but few cities in the world, if any, that have grown from a wilderness into a substantial metropolitan, cosmopolitan city with the phenomenal strides that have marked the growth of Vancouver. Only a quarter of a century ago its present site was a dense, tangled forest, with mammoth firs and cedars towering heavenward two and three hundred feet.

Previously there were but a few buildings scattered along the bank of Burrard Inlet, the principal industry being a saw mill established in 1875. During the spring of 1886 it was rumored that the Western terminus of the Canadian Pacific Railway was to be located on the bank of Burrard Inlet. The first steps were then taken towards the building of a city. Some cheap rough cabins were erected and the forest was cleared for a considerable space. At the very inception of building the terminal metropolis, its nucleus was devastated by fire, June 1886. In 1887 the authorities of the Canadian Pacific Railway began the erection of what is to-day the principal hostelry of the city, the Vancouver Hotel. The growth of this hotel has hardly kept pace with the growth of the City, although additions have been made from time to time until now it has over three hundred large sized rooms, and yet scarcely a day goes by that from fifty to sixty new arrivals must wait the departure of outgoing guests before they can be assigned to rooms. This hostelry will be a historic landmark in the annals of Vancouver as the excellence of its cuisine has given it a world-wide fame, and it has been the scene of some notable functions. Many eminent persons have enjoyed its hospitality, the most noted of whom is the newly enthroned King George, who as Duke of York visited this Province some years ago. The capacity of the Hotel will soon be doubled, as an addition of over 300 rooms is almost completed.

A large portion of the site of Vancouver and its surrounding suburban territory was ceded to the Canadian Pacific Railway by the Provincial Government as an inducement to the railroad to locate its western terminus here, most of the contiguous territory to the original village having been Govern-

ment domain prior to this. Many of the pioneer settlers, not realizing the future value of this stump covered site, parted with their holdings for a few hundred dollars, which, had they held on to them until the present time, would have made them rich beyond any of their wildest dreams.

In 1887 the population of Vancouver was estimated at 5,000, and the assessed value of its site was \$2,456,842.00; improvements and buildings, \$182,235. In 1891 the Dominion census gave the population as 13,685. The assessed value of the land had increased to \$10,477,420; improvements and buildings, \$1,501,665.00. Ten years later, 1901, the Dominion census was again taken showing an increase of population during the decade of practically 100 per cent.—26,113. During this decade the assessed land value increase was less than 25 per cent.; aggregating \$12,792,530.00, while improvements values increased nearly 500 per cent.; aggregating \$7,440,600.00. During the three years preceding the 50 per cent exemption from taxation of improvements, 1893, 1894, 1895, the assessed value of land decreased \$2,923,350, while the assessed value of improvements increased \$1,445,720. During the first six years after the 50 per cent. exemption was made land values, according to the assessment rolls, fell off slightly, being less at the end of the sixth year by \$267,244.00. During this same period improvement values increased \$3,944,540, a gain of over 90 per cent. During the next three years, (1902-03-04) the increase in land values was \$3,897,490; improvement values, \$3,581,030. During the last year (1905) of the 50 per cent. exemption land values increased from \$16,739,640.00 to \$25,101,760.00, an increase of \$8,362,120.00 in one year, or 50 per cent.; improvement values increased \$2,283,390, an increase of less than 20 per cent. during the same period. During 1906, the first year the exemption was increased to 75 per cent., land values increased over 52 per cent.; from \$25,101,760.00, to \$38,346,335.00, while improvement values increased less than 16 per cent.; from \$14,087,640.00 to \$16,381,475.00. During the first three years of the 75 per cent. exemption (1906-07-08) land values increased over 92 per cent.; from \$25,101,760.00 to \$48,281,330.00; improvement values increased from \$14,087,640.00 to \$24,405,210.00, a gain of over 73 per cent. During 1909, the last year of the 75 per cent. exemption, the increase of land values was phenomenal—almost 60 per cent., jumping from \$48,281,330.00 to \$76,881,820.00. During this same year improvement values increased over 21 per cent.; from \$24,405,210.00 to \$29,572,445.00. During 1910, the first year the exemption from taxation on improvements and buildings was made total, land values increased from \$76,881,820.00 to \$98,777,785.00, a gain of a little over 28 per cent.; improvement values advanced from \$29,572,445.00 to \$37,845,260.00, a gain of nearly 28 per cent.

From 1906 to 1910 inclusive the four years of the 75 per cent. exemption and the first year in which the exemption was total, land values increased from \$25,101,760.00 to \$98,777,785.00, an increase of \$73,676,025.00, an average annual increase of \$14,735,205.00. During the same period improvement values increased from \$14,087,640.00 to \$37,845,260.00, an increase of \$23,757,620.00, an average annual increase of \$4,751,524.00. The estimated

population increased during this period from 45,000 to 93,700. This phenomenal increase in values and in population had no augmentation from the addition of new territory. It is the custom of the assessor of the City of Vancouver when making up the assessment rolls to have a careful count made of all persons residing within the city limits. Every house is visited by the Assessment Commissioner or by his assistants, and by this means an estimate of the population is made. During the last two years the population increased from 66,500 to 93,700.

The substantial character of Vancouver's phenomenal growth is best indicated by the building permits issued by the building inspector. From 1902 to 1905 inclusive, the last four years of the 50 per cent. exemption, 2773 permits were issued, the aggregate value of which was \$6,881,646.00. During the four years the 75 per cent exemption prevailed the total number of permits issued was 6,530, aggregating in value \$23,150,612.00. During 1910, the first year of the total exemption of improvements from taxation, 2,260 permits were issued, aggregating in value \$13,150,365.00. Only four Pacific Coast cities surpass this record in issuing building permits during the year 1910, viz: Los Angeles, with an aggregate of \$21,684,100; Portland, \$20,951,352; San Francisco, \$19,648,979, and Seattle, \$17,418,573.

As building conditions for the past five years in San Francisco have been rather abnormal, comparisons need not be made with it, especially as Los Angeles has broken the record in the United States for increase in population, and relatively surpassed all other cities in its material growth. If reference be made to the phenomenal business activity of Vancouver under its unique regime of taxation attention will most likely be called to the remarkable growth of Los Angeles especially, and also to Portland and Seattle, both of which have had abnormal growths in the past, it will therefore be relevant to make comparisons with these cities, especially as the system of taxation in vogue in each of these cities is a heavy burden on industry.

It should be remembered that the area of the city limits of Vancouver is only  $11\frac{1}{2}$  square miles, more than three of which are covered by water; that three years ago a large portion of the land within the city boundary was covered with blackened trunks of former massive trees, logs, stumps, and dense thickets of undergrowth, requiring an expenditure of from three to five hundred dollars an acre for clearing it; that at the beginning of 1906, the year when the 75 per cent. exemption was first made, the estimated population as returned by the Assessment Commissioner was only 45,000, and at the beginning of 1910, the year the total exemption was first made, it had reached 78,900. Neither the increase of population nor the building statistics of Vancouver furnish criteria to make a fair comparison with any other city.

Vancouver is situated on the South bank of Burrard Inlet, the south shore of which, although somewhat irregular, runs almost directly east and west. Running almost parallel with the Inlet varying from five to seven miles distant is the North Arm of the Frazer River. Extending from the Inlet to the Frazer is the municipality of Burnaby extending along the entire eastern

border of Vancouver. This territory, and all west of it, is so interrelated with Vancouver, that without considering it with the latter there can be no criteria with which to estimate the prosperity of this Terminal metropolis. On the opposite side of the Inlet is a range of mountains leaving a narrow strip from two to three miles in width, the position of which makes its prosperity dependent on Vancouver. This territory approximates 100 square miles, the most remote corner of which is connected with the Metropolis by three trolley lines. Within the last two months two additions have been made that have not yet figured in any of the City's statistics, "Hastings Townsite," and "District Lot 301," both of which have been connected with it by streets, with the same nomenclature; water, light and street car service. Until recently the extreme Southern boundary of Vancouver was 16th Avenue, which is distant about two miles from Burrard Inlet. This is the boundary at present west of Main Street (formerly Westminster Avenue), to the extreme western boundary. District Lot, 301 comprises the territory south of 16th Avenue, east of Main Street, extending to south Vancouver southward, being separated from the latter city at 25th Avenue, and extending east to Nanaimo Street, the eastern boundary of Vancouver, embracing a territory approximating  $1\frac{1}{2}$  square miles. This territory had in 1910 an estimated population of 1,500. In 1906 the assessed value of the land in this district was \$163,945; in 1910 it had increased to \$1,370,495; and in 1911 to \$1,553,030.00.

Hastings Townsite is also connected with the City by streets, water, gas, electric light and street car service. It is directly east and south-east of Vancouver, and is about one and a half miles in width and three and a half miles in length approximating nearly 6 square miles in area, equal to about two-thirds of the area of the site of Vancouver before the amalgamation. It extends south as far as 29th Avenue, or about three-fourths of a mile farther south than the present southern limit of Vancouver. Three of the streets running north and south are 99 feet in width; Boundary road on the east is 132 feet, and several of the streets extending east and west are 99 feet in width, while 66 feet is the width of the narrowest street in this townsite. The Provincial Government owns a large reservation on this tract which will soon be put on the market, but which is now exempt from taxation and therefore, does not figure on the assessment rolls. The assessment roll for 1911 indicates that there are over 11,500 lots owned by about 4,000 individuals, while there is sufficient acreage yet to sub-divide to make 6,000 to 8,000 more lots. The assessed value of this property in 1906 was \$278,590, when there were only 2,303 lots; in 1910 the assessed value was \$3,773,583 with 9,932 holdings; in 1911 the assessed value had increased to \$5,122,712.50 and the holdings to 11,524. These two districts are already a part of the city, but previous to last month have not been included in the City of Vancouver's statistics either in estimating the population, or in the building permits. Before the annexation to the City the Province levied a tax on the land and other property and improvements were not segregated on the assessment rolls, so there is nothing of record on which to base any estimate of the value of the improvements in these

two districts, but not being much more remote from the business center of Vancouver, than the outlying territory within the city limits the building activity kept pace with that of the outer districts of the City.

South Vancouver, with a population estimated 30,000, has declared by a large majority in favor of annexation to the City of Vancouver, but owing to a peculiar provision of the Provincial electorate laws which give every land owner in a municipality who is a subject of the British Government the right to vote, whether a resident of the Province or not, the Provincial authorities have decided the property vote was insufficient to justify the amalgamation. The vote in both cities was very light; in Vancouver, For the proposal, 1593; Against, 108; in South Vancouver; In favor 1914, opposed 200. The friends of annexation attribute the light vote to the fact that there was no apparent opposition to the proposal. The Plebescite was held in South Vancouver, January 14 and in Vancouver, January 28, 1911.

South Vancouver is not only connected by streets, street car, water, gas, and electric light service, but the natural lay of the land will make it much more economical to connect its sewerage system with Vancouver's; at present it is dependent on septic reservoirs for its sewage. However, even those who are opposed to the amalgamation now, and they are comparatively few, admit that within a very brief period it will be best to have the two municipalities united, the Provincial authorities also recognizing that ultimately the two municipalities must become one. The area of South Vancouver is over 13 square miles, or about 9,000 acres. It extends from the present southern limits of Vancouver south to the northern arm of the Frazer River. South Vancouver took the lead south of Burrard Inlet in the total exemption of improvements from taxation. It was incorporated as a rural municipality April 14, 1892 under the provisions of the "Municipal Act" of that year, which prohibits taxing improvements on more than 50 per cent. of their value. It continued this system until 1903, when improvements were totally exempted from taxation. The following tabulation from the assessment rolls, from that date until the present time, will indicate its material prosperity during that period:

#### ASSESSMENT VALUES OF SOUTH VANCOUVER, B. C.

Year	Land Values	Improvement Values
1903	\$ 1,319,953.45	\$ 340,286.40
1904	1,325,615.52	362,128.45
1905	1,388,982.05	411,260.45
1906	1,506,397.15	473,049.45
1907	1,514,854.90	475,685.45
*1908	2,134,789.46	650,172.00
1909	6,389,680.20	1,010,654.00
1910	12,095,620.50	1,489,784.00
1911	34,879,139.30	2,863,247.00

\*The rural municipality of Point Grey was constituted January 1, 1908 from territory belonging to South Vancouver District, in all 12,000 acres, or 18 $\frac{3}{4}$  square miles, with an assessed value: Land, \$1,464,588.; Improvements, \$536,779.

Prior to 1909 there seems to have been no estimate of the population of South Vancouver. At the Provincial general election of 1903 only 67 votes were cast, an indication that the population was then less than 500. At the beginning of 1909, according to the assessors estimate, it had increased to 5,000; during that year the growth was so rapid that at the beginning of 1910 it had trebled, being estimated at \$15,000, and during 1910 the numerical growth was still more rapid, the population having doubled during the year, being estimated at 30,000. A census of the schools during that period harmonizes with the assessor's estimate of population as the following table will indicate.

## SCHOOL CENSUS OF SOUTH VANCOUVER, B. C.

Year	No. Schools	No. of Teachers	No. of Pupils.
1909	18	8	300
1910	31	25	1,100
1911	61	56	2,200

The estimated value of buildings constructed during 1910 is \$1,427,170.00 and already \$1,660,000 have been appropriated for public improvements for this year, \$1,100,000 of which will be devoted to roads, streets and sidewalks.

Until January 1, 1908, South Vancouver embraced the territory lying west of it bordering on the southwestern limits of the City of Vancouver, bounded on the north by the City and English Bay and on the west and south by the Gulf of Georgia and the North Arm of the Frazer River, containing an area of 18 square miles. with a water frontage of fifteen miles. This territory was incorporated January 1, 1908, as the municipality of Point Grey. This is a slightly elevated promontory, coming to a point where the waters of English Bay and the Gulf of Georgia merge, making it the ideal site for a residential section of a metropolitan city. This is destined to be the educational center of the Province. 175 acres of this municipality have been set apart as the site of the University of British Columbia. This site alone is estimated to be worth one and one-half million dollars, based on the sale of land contiguous to it, sold at auction by the Provincial Government in November, 1909, which brought \$10,000 an acre. The Provincial Government has given the University an endowment of two millions of acres of the finest agricultural lands reserved by it. A finer site for an educational institution could not be found on the continent. It is surrounded on the sides by water, on the north by English Bay and on the west and south by the Gulf of Georgia, the southern view being an endless expanse of water, while on the north, across the waters of English Bay, the coast range of mountains presents a view of such grandeur that it can only be described by the brush of the artist. It is a view of nature that never tires the eye. For miles bordering the water's edges a strip is set apart for a public park, along the interior border of which is a marine drive 100 feet in width. The Provincial Government has a reservation of over one-third the area of the District to be sold at auction from time to time in small plots. All the

land adjoining the University on the east is being laid out in lots, in size, from one-half to three acres, laid off in contour, with wide circuitous streets. The Canadian Pacific Railway's grant embraced three thousand acres in the Point Grey District immediately contiguous to the southern boundary of the City of Vancouver. Three years ago this territory was a wilderness almost impenetrable. The C. P. R., then began clearing off 400 acres, and employed one of the ablest landscape engineers of the Dominion, Todd of Montreal, to design the plans for an ideal residence section; to lay out the streets, play grounds, parks, golf links, etc. This done, lots from one-third to three acres were put on the market, with the understanding that the C. P. R. would make all the public improvements, such as sewers, side-walks, pavements, water pipes, gas pipes, etc. The conditions of sale require the purchaser to commence the construction of a private dwelling within two years from the date of purchase, and shall complete the same ready for occupation within three years from date of purchase. Before commencing construction the site of and general architectural design of the house must have the approval of an Architect of the Canadian Pacific Railway. It is also stipulated that the purchaser shall expend upon the erection of the private dwelling house, exclusive of all other buildings, not less than a sum equal to four-fifths of the purchase price of the lot, provided that in no case shall the house cost less than five thousand dollars, the cost to be calculated on the net amount paid to labor and for material. There are numerous provisions all tending, as are the foregoing, to make this section, known as "Shaughnessy Heights," the most beautiful and attractive part of Vancouver, although outside of the City limits. The dividing line between the City of Vancouver and Shaughnessy Heights is 16th Avenue, and from there for a couple of blocks there is an even, gradual elevation of about a hundred feet, giving a commanding view of Vancouver and the mountains beyond. Residences already approximating in value a million dollars are completed and under way, and it is estimated that the plans already submitted will approximate more than another million. School sites, golf links, parks are already established; the streets are laid out in contour, and within another year or two, this section will compare in grandeur and luxurious homes with the finest residence sections of any of the new cities of the world. In the history of none has such a rapid transformation taken place as in this section of Point Grey—from a tangled wilderness to palatial homes, one of which will cost when completed a quarter of a million of dollars, to be the home of a daughter of one of Chicago's multi-millionaires. Not one of these buildings are considered in the permits issued from the Building Commissioner's office in Vancouver. Point Grey was incorporated as a municipality January 1, 1908, and exempted improvements from taxation from its organization, and taxes wild land at a rate nearly double the rate on improved land. The assessed value of its taxable property for 1910 was, Land, \$14,644,588.00; Improvements; (not taxed) \$536,779.00. It has issued debentures of \$1,405,000 for public improvements, exclusive of Schools and Water-Works; for School purposes \$28,000; for Water-Works, \$525,000.00. No frontage tax is charged for public improve-



ments, these being paid for from the general tax on land values, and the sale of debentures, which will be paid for from the fund derived by taxing the land according to its value. In every direction through Point Grey District palatial residences are being erected and a million dollars will be expended in public improvements during this year. Granville Street, the principle thoroughfare of Vancouver, extending north and south, passes through the center of Shaughnessy Heights, continuing on through Point Grey to the north arm of the Frazer River, a distance of six miles from Burrard Inlet, the extreme northern limit of Vancouver. Even the City of Vancouver, with its phenomenal building activity, does not exemplify the impetus given to the erection of substantial structures by reason of their exemption from taxation more forcibly than Point Grey, with its contrast between the wilderness and the contiguous lots with improvements varying in value from \$5,000 to \$25,000. The change from wild land to make the site of a residence possible is of itself an object lesson for even the perverse college professor who would have to admit that a man ought not to be taxed for removing blackened unsightly stumps and trees and transforming the spot into a garden or a lawn. The vivid contrast is too striking to veil the utter absurdity of such a proposition. In dispensing with a frontage tax for local improvements and in raising all revenues for public improvements from a tax on land values, laying an increased rate on wild land, Point Grey has taken an advanced step in honest taxation; even her public spirited and energetic Reeve and Board of Aldermen hardly realize what wonderful potentialities are at their command to make Point Grey one of the most attractive districts in the world. It is in their power to leave a legacy to this Province that will redound in blessings to all the people of the globe in the years that are to come; not by any radical departure from the course they have been pursuing since they have been entrusted with office, but by gradually turning a larger share of the value that comes to the land in Point Grey, by reason of the public improvements, now underway, and by reason of the multitudes coming there to make their homes because of its incomparable natural advantages and its educational institutions. Why should not the people who come here to make the place a more desirable spot to live; why shouldn't they have a large part of the value they produce expended for their public benefit? Reeve Bowser! You have the ability and you are not lacking in courage; you have the confidence of your constituency! Take the lead in turning this recent wilderness into the brightest spot on the continent. Much better to leave such a legacy to your children than an inheritance of millions!

Bordering Vancouver and South Vancouver on the east, extending from Burrard Inlet to the North Arm of the Frazer River is the municipality of Burnaby, with an area of 27 square miles. Burnaby was incorporated as a rural municipality, September 22, 1892, and from its organization has totally exempted improvements from taxation. It has ten miles of excellent well oiled roads and has appropriated \$500,000 for road extension this year; also \$350,000 for a water works system and \$80,000 for schools. Three electric lines pass through it, running from Vancouver to New Westminster. The

Canadian Pacific Railway and the Great Northern pass through it and two steamers ply from its northern part to Vancouver. In 1908 the entire municipality was divided into 4,358 items, or parcels, on the assessment rolls, and the total value of both land and improvements was \$1,707,305. In 1910, the land was assessed at a value of \$10,324,610 and improvements at \$744,905, and according to the records this property was owned by 2,700 people or corporations. This year the aggregate land and improvement values will approximate \$18,000,000., the Board of Revision not yet having passed on the rolls. The population is estimated at 9,000, the assessment rolls for this year showing that there are now 24,560 items, as against 4,358 three years ago. The Province has a reservation in this municipality of 1,025 acres which is exempt from taxation. Burnaby not only raises all its revenue from a tax on land values, but it forces the wild land on the market by increasing the rate. In 1910 the rate on improved lands was  $5\frac{1}{2}$  mills; on wild land, 12 mills; for 1911 the rate is to be increased; on improved land,  $8\frac{1}{2}$  mills, on wild land, 16 mills; this notwithstanding the tremendous increase in land values. The municipal authorities, by experience, realize that it is a wise policy to make public improvements rapidly and substantially.

Adjoining the southeast corner of Burnaby, situated on the North Arm of the Frazer, about 15 miles from its mouth, is the City of New Westminster, with an area of less than six square miles, connected with the City of Vancouver by three street car lines, one of which renders a fifteen minute service, from early morn until midnight, a distance of 12 miles from terminal to terminal. New Westminster is the oldest constituted municipality in the Province, receiving its charter July 16, 1860, more than two years before the City of Victoria was incorporated. It is a remarkable coincidence that the two oldest cities in the Province, antagonistic rivals for Royal and Provincial favors, in the early years of the Province, New Westminster and Victoria, should be the two last of the principal cities of the Province to exempt improvements from taxation and then not until the people in each district pronounced overwhelmingly for it, Victoria by a vote of 2,392 for and 476 against, January 12, 1911, and New Westminster by a vote at an election April 12, 1911, of 248 in favor, and 98 opposed, the Council ratifying this vote unanimously May 22nd. The original site of New Westminster was divided into lots, and sold at public sale on the understanding that the purchase price was to be applied to opening streets and otherwise devoted to improvements of a public nature. A large sum was realized from this sale as it was generally understood that New Westminster was to be the capital of the newly formed Province. But the political and financial influence of Victoria was wielded, and induced the British Government to move the seat of government to the city named after Her Royal Majesty, Queen Victoria, notwithstanding her Royal Highness had changed its name of Queensborough by Royal Proclamation into a "Royal City and the Capital of British Columbia" and given it the name of New Westminster. On the faith of this proclamation many of the original purchasers invested their all in city lots, and were financially ruined.

New Westminster has a population of 15,000; the assessed value of its land and improvements for 1910 were: Land, \$8,496,575.00; Improvements, \$2,402,780.00. New Westminster was the first town in the Province to recognize and adopt the principle of municipal ownership, owning and operating its own electric light system due to a strenuous fight made by Hon. J. C. Brown, while mayor. Mr. Brown was a member of the Provincial legislature when the "Municipal Act, 1892," was passed, making it mandatory on all municipalities not working under special charters to exempt 50 per cent. of the value of improvements from taxation. Directly across Burrard Inlet from the City of Vancouver, a distance of about two and one-fourth miles, is the City of North Vancouver, connected with the metropolis by means of a municipally owned and operated ferry service, although to meet certain legal requirements the company is known as the "North Vancouver City Ferries Limited," the city owning the entire issue of stock with the exception of four shares, the board of directors being elected by a popular ballot of the registered voters. A twenty minute service is maintained between the two cities from 6.20 A. M. until 1 A. M. the regular fare being 5 cents, a commutation ticket making the fare less than three cents, Three steamers are now in service, and a fourth, to cost upwards of \$100,000 will be completed during the year. Passengers can reach the business center of Vancouver within 15 minutes of the departure of the boats from the North shore.

North Vancouver was incorporated March 12th, 1906, an amendment act being passed April 25, 1907. It has an area of nearly four miles and in 1907 had a population of about 1,700; and the assessment rolls for that year give the assessable property as follows: Land values, \$2,803,016; Improvement values, \$230,650; number on the assessment roll, 1,500; revenue from taxes \$32,374. The assessment rolls for 1911 give the following values; Land, \$9,435,485; Improvements, \$1,422,565; number on assessment roll 3,000; revenue from taxes, estimated \$1,800,000. During the present year work is already projected for sewers, water works extensions, streets, etc., aggregating \$1,225,000. Since its incorporation improvements have been totally exempted from taxation. Before its incorporation the City of North Vancouver was a part of the District of North Vancouver which was organized as a rural municipality August 10, 1891. In area North Vancouver is the greatest municipality in the province, containing 165 square miles, embracing a series of mountain ranges, the highest being 6,500 feet in height. There is at least 20 square miles between the Inlet and the mountains most desirably situated for a residential site. In 1907, when the City of North Vancouver was incorporated, the District's apportionment of the assessment roll was \$1,425,023. The assessment rolls of 1910 give the value of Lands, \$4,949,996; Improvements, \$293,650. It is estimated that these values will be almost double for 1911. A bridge is projected to cross Burrard Inlet at what is known as "Second Narrows," the distance across being about a half-mile, to be subsidized by the Provincial government, and the majority of the stock to be owned by the various municipalities adjacent to Burrard Inlet. It is the

boast of the citizens and officials of the District of North Vancouver that this is the pioneer municipality to exempt improvements from taxation, as in the twenty years of its existence no tax has ever been laid on improvements. In a two-page article prepared by an official, published in "The Eastern Progress and Development Edition" of *The Express*, the leading paper of North Vancouver, this is given special prominence in extra large type: "No Taxes are Levied on Improvements, the Single Tax system having been followed ever since incorporation." On a rough calculation, excluding New Westminster, which has been taxing improvements, we find that in the last five years the City of Vancouver and this contributing territory have made the following gains:

Year	Pop.	Land Values	Improvement Values.
1906	55,000	\$ 32,777,721.15	\$14,991,339.45
1911	150,000	192,638,147.00	44,929,493.00

It should be remembered that in none of this territory was there any tax laid on industry during this period, except the 25 per cent levied on improvements in the City of Vancouver for four years and the Provincial tax.\*

## WHAT SINGLE TAX HAS DONE FOR VANCOUVER.

By L. D. TAYLOR, Mayor of Vancouver.

*From "Man to Man," (predecessor of the British Columbia Magazine) June number, 1910, published in Vancouver.*

The taxing of the "unearned increment," a term used to express the increase in land values uninfluenced by the effort of the owner, is no longer an experiment in Vancouver. Fifteen years ago the City government concluded to encourage building by reducing the improvement tax fifty per cent. The effect was immediate. Huge buildings at once began to rise up where shacks had stood.

In 1906, as a result of the success of the first experiment, an additional decrease of twenty-five per cent. was made in the improvement tax. At once building operations showed another startling increase—an increase that when compared with the increases shown in the statistics of other cities was wholly out of proportion to the increase of population.

\*Amount of Revenue levied from the City of Vancouver from April 1, 1910 to March 31, 1911.

Personal Property.....	\$ 63,375.08
Income Tax.....	56,876.11
Revenue (Poll) Tax.....	56,055.00
Total.....	\$176,306.19