

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.

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.

### 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-

### 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. Morseby, 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