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High Cost of City Land Held to Blame
Responsible for Most Problems, Says Expert—
Frederick C. Howe on Taxation and Its Effect on City Building

In view of the present agitation for a new system of taxation, the following article on municipal taxation and its effect on town planning, city building, and the housing question by Frederick C. Howe is worthy of special personal attention. What is the obstacle that obstructs the planning and building of cities? What is it that compels the herding of people to crowded tenements when the entire continent invites us to use and occupy space? What is it that has caused the sacrifice of art, beauty and comfort in the location and construction of public buildings, school houses, and structures, and precludes the laying out of parks, boulevards, and playgrounds?

The business men and philanthropists who have built new cities like Dalny and Kioshchau in the far east, the new town of Grey in Indiana, the garden cities like Port Sunlight in England, offer the answer. It is this that cramps, cabins and confines our cities; it is this that explains the tenement slums; it is this that prevents the orderly and symmetrical development of a city so that it may be a thing of beauty, of comfort and of joy.

Land Question

City planning and the housing questions are primarily land questions. The Germans have recognized this, and they have built the most wonderful cities in modern times. So have the English in their new town-planning legislation. So also have the French. Has the method of levying taxes anything to do with this condition? Can that method be so adjusted as to promote the city beautiful and correct the tenement evil? For three years I was engaged on the Pennsylvania tax commission. Later I wrote a book on the subject of taxation. For nearly twenty years I have been interested in the subject and have devoted a considerable portion of my time to its study.

For the last six months, too, I have served as one of the members of the tax board of the city of Cleveland. Without any reservation, I have come to the conclusion that the orderly and symmetrical building of cities and the housing of urban population can be corrected through the taxation of land values more easily and more fundamentally than in any other way. By the taxation of all taxes now levied against houses, buildings, improvements of all kinds, machinery, goods, stock in trade, and personal property of every kind and description, and the dropping of all local taxes on the value of the land, I do not mean that we shall tax the rental value of land. In other words, all of the revenues of the city shall be taken from the ground or land rent, as is commonly done by private individuals under the ground rent system in the business centres of our large cities.

Not Difficult.

There is no difficulty about this. As a matter of fact, it is the easiest thing in the world to do. New York City has separately valued land and improvements since 1895. Boston has done so for a much longer period. We have succeeded in valuing the land of Cleveland more easily, justly, and more economically than I thought possible. And we have done it with the minimum of complaint and protest.

This suggestion just is it fair to discriminate in this way against one class of property? Irrespective of the social results to be obtained, it is necessary that a proposal be just before it can command a hearing. Land value taxation is in reality taking that which belongs to society. It involves the assumption by the community of the value which the owner or any service that he renders to society. They are in unearned increment, and are largely due to the growth of population.

Value of Rents

Are they adequate for the needs of a city? Can we abandon all other forms of revenue? As a matter of fact, "rents" or annual land values are essential. They far exceed all the other forms of revenue. The most extravagant community can take New York for an example. During the four years from 1904 to 1908 the land values increased year by year from \$8,057,161.29 to \$8,888,105,897. In four years' time the speculative increase of the land amounted to \$786,004,807 or nearly \$200,000,000 a year. This increase is fairly normal year by year, and fairly reflects the birthrate and the growth of population. During these years the total expenditures of the city amounted to about \$160,000,000 a year, or \$40,000,000 less than the speculative increase of the land alone. Did the city appropriate only the future growth and leave untouched the values which today exist, it could abandon all other forms of taxes and enjoy greater affluence than it does today.

New York City is not exceptional. Similar investigations have been made in Boston, in which city the speculative growth is more than the amount of the total revenue of the city. In Washington, San Francisco, and other cities a similar growth in values has been shown.

The taxation of land values is not only just and adequate for all municipal purposes, it has been adopted in a modified way in the German cities, and is a acute political question in Great Britain, Belgium, Denmark, Switzerland and Austria. A half-dozen cities in the western Canada have adopted this method, and abandoned all taxes on improvements, as have over sixty cities in various colonies of Australia.

Effect

I now follow the effects of this new system of taxation on the values of land. How would it affect the cities we are considering today? In ancient France a tax was levied on what is called the windows of the

taxes, rent diminished. If we diminish taxes, rent increases. The landlord and the state are really partners in the ownership of land.

A Reaction.

It is this cheapening of land values that is most impeding city planning and the housing question, just as it is the prohibitive price of land which makes the reform we have just mentioned impossible. This, with the stimulus to the use of land, would bring about a revolution in city building within a few years' time that would surpass all of the regulatory measures and all of the health and sanitary inspection that can be devised. There is no reason why the building of homes should not inspire the same sort of ingenuity, skill, and scientific enthusiasm that has been awakened by the building of automobiles. And such skill would be awakened were land-owners forced to compete with one another, for tenants as they would be were their land subject to such a tax as has been suggested.

Then houses would compete for tenants instead of tenants competing for houses. Then owners would introduce beauty, cleanliness, and the latest sanitary devices from necessity rather than from compulsion. Then builders would be moved by self-interest to devise attractive houses instead of warehouses for human beings. The explanation for the backwardness of home building and the relatively insignificant advance which has taken place in the last generation is not the fact that population is increasing, but that the population is increasing in the wrong way, by the building of houses of a type which is not wanted.

Any building that is not wanted, no matter how cheaply and unobtrusively it is built, is a waste of space. It is a waste of the ingenuity and attractiveness of its office buildings, in the same way that the American automobile is a waste of the ingenuity displayed in the construction of high-class apartment houses. A few years' time sees a reduction in their rent. In twenty or thirty years buildings of this type are a scrap heap. This is not due to the high price of the land. It is due to the heavy loss of the value of the land which is produced by the fact that the existing land law, landlords would be compelled to raise the price of their land as automobile manufacturers now raise the price of their cars. House building and the housing question are really due to the same laws of competition that govern other business.

City Building

This cheapening of land would make city building possible. It would enable docks to be acquired and developed in the waterfront. It would permit the acquisition of lands for parks and playgrounds. Public buildings could be grouped so as to secure the maximum architectural effect, while the suburbs of our cities could be laid out in a spacious and beautiful manner. There is no reason why the city of the future should not be a garden city, just as much as a garden city. If you do not believe that, look at the cities that have been constructed in England. Their philanthropy has been made possible by the fact that they have acquired at farming rates and developed into an urban community unchecked by the existing law.

All this is theory up to a few years ago. In 1907 Germany, with that famous motto, "The land is the basis of all things municipal in that country, began its land value system. One after another the cities have begun to tax the value of their land. It revolutionized its local revenue system. One after another the cities have begun to tax the value of their land. It revolutionized its local revenue system. One after another the cities have begun to tax the value of their land. It revolutionized its local revenue system.

From one to three per cent of the speculative profits are taken by these taxes, the total tax amounting to about nine and one half per cent for the entire country of the land speculator's gain. I spent some months in Germany, and I saw the effect of these new taxes. I was told that it sounded the death knell to city cabbage patches. It had led to unusual activity in building operations, besides supplying the cities with a rapidly increasing source of revenue.

The testimony from New Zealand, where similar taxes have been levied for many years, is much more conclusive. Between sixty and seventy cities have abandoned all taxes on houses and tax only land values. Several cities in northwestern Canada have adopted the same system. The testimony of officials of Australia is all to the same effect.

MAGNA CHARTA OF CANADA.

A publication of much value to law students and to the legal community and indeed to all citizens of Canada, by Silas A. Ward, D. C. L., K. C., dean of King's College Law School. Doctor Ward delivered the contents of this valuable little book as lectures to the students of the law school in January last, and it has been published by request. It is another of Doctor Ward's valuable contributions to the study of Canadian affairs, and will be especially appreciated by students.

John Cunningham, of No. 5 fire station in the North End, was agreeably surprised last evening when a number of the members of the department called at the station and made him the recipient of a handsome pipe in recognition of his many years of faithful service as a member of the department and of the courtesy and willingness which he has always shown.

Painless Extraction
25 Cents

BOSTON DENTAL PARLORS
627 Main Street, 245 Union Street,
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DR. J. D. MAHER, Proprietor.
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COAL

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Only those with perfect sight can do perfect work. The skilled worker therefore has vital need of good sight—it behooves him to care for it, to preserve his.

Good sight has a cash value because it affects the quality of one's work, and also because imperfect sight means imperfect health. Many nervous disorders are due to defective sight—and all skill quickly deteriorates when the nerves are affected.

If you are a skilled worker don't take for granted the condition of your eyes. If they are right, well and good; but otherwise you can take steps to avoid trouble. We will tell you just what your eyes need.

L. L. Sharpe & Son
Jewelers and Opticians
21 King Street, St. John, N. B.

TANGO DIPS

The Merry Candy

50 Cents a Tin

McLaren's Imperial Dessert Jelly

All Flavors

10 Cents a Package

3 Packages For 25 Cents

Try The New Flavor "After Dinner Mint"

Gilbert's Grocery

LOCAL NEWS

William Thum, about thirty-five years of age, was slightly injured last night in falling down some stairs in Water street. He was taken to the General Public Hospital in the ambulance, but his injuries were nothing more serious than a shaking up.

Miners wanted. See classified ad. 1786-17.

FIRE!

Ladies' underwear, white goods, children's dresses, shirt waists and hosiery, slightly damaged at the recent fire in Germain street, Brock & Patterson's stock, bargains for the next 10 days at Bassett's, 207 Union street, Opera House Block.

More than 400 cars, the largest shipment of automobiles ever sent out of a Canadian port will be taken away by the New Zealand liner Kia Ora, which is at present loading at No. 7 berth. The steamer will have a record cargo of freight.

TRY UNGARS LAUNDRY.

PRICES ADVANCE

We beg to advise all who may be interested in real estate that the price of lots in Filko, British Columbia, will go twenty-five dollars each on the first of March next.

Make your purchase in this phenomenon. Take advantage of the advance. Let us tell you all about it—International Securities Co., Limited, 50 Prince William street, 7814-2-25.

Socialists to move to Odd Fellows' Building, Union street. Next meeting will be held in new hall.

The temporary quarters of the Salvation Army in Queen Hall, Queen street, has been equipped with mattresses capable of accommodating between fifty and sixty people. The hall was opened last night for sleeping accommodation, and fourteen of the old time lodgers returned to their beds. A committee is still at work arranging for a financial campaign to raise funds for the new building.

FOR SALE.

New two-family house, large freehold lot, 171 Chesley street. Good bargain on easy payments. Fenton Land and Building Co., Ltd., Robinson Building, Market Square.

A carnival was held by the members of the Monday Evening Skating Club in the Queen's rink last evening. Mrs. Daniel Mullin, as Cleopatra, won the first prize for the most original ladies' costume. She was awarded Miss Mary MacLaren, while the prize for the gentleman's costume was won by Mr. Kelly. His partner was Mrs. H. B. Schiefel, who won the prize for waiting. Mr. and Mrs. L. P. D. Tilley and Mr. and Mrs. L. P. D. Tilley were the judges.

Best of ice at the Victoria rink tonight.

A resolution condemning the proposed paving law was passed by the Bricklayers' Association of the Victoria Union at a meeting last night, in the union hall in Brussels street. The meeting endorsed the nomination by the Trades and Labor Council of James L. Squire for commissioner.

Don't forget Socialists' new hall in Oddfellows' building. 8-1

A. E. Vessey, who opened the St. John branch of F. B. McCurdy & Co. two years ago and who has since that time managed the local office in that city. Friends are congratulating Mr. Vessey on the appointment to take up the management of the office in that city. Friends are congratulating Mr. Vessey on the appointment to take up the management of the office in that city. Friends are congratulating Mr. Vessey on the appointment to take up the management of the office in that city.

Save Money! Buy Your Groceries

The 2 Barkers, Ltd.

Strathcona Best Blend Flour, \$5.50 Barrel.

Charlot, best Manitoba Hard Wheat \$6.10 Barrel.

XXXI Standard Granulated Sugar, \$4.40 per hundred pound bag.

With every purchase of one or more pounds Monarch Blend Tea, we will give 25 pounds Pure Granulated Sugar for \$1.00.

Now is the time to make your martini.

Oranges 10c dozen and 15c dozen; 2 dozen for 25c.

Choice Grape Fruit, 6 for 25c.

Sunkist Navel Oranges, 23c dozen.

White Beans, 9c quart.

6 pounds Rice, 25c.

8 pounds Oatmeal, 25c.

1 pound Fresh Ground Coffee, 25c.

4 packages Assorted Jelly Powder, 25c.

3 packages Corn Starch, 25c.

3 packages Tapioca, 25c.

Imported Pickles—Two bottles 25c.

2 bottles German Mustard, 25c.

6 bottles Chop Sauce, 25c.

K. C. Sauce—Regular 20c, 2 for 25c.

3 cakes Borax Soap, 25c.

3 bottles Ammonia for 25c.

The 2 Barkers are selling Canned Goods less than wholesale price.

MAGIC BAKING POWDER

TO GUARD AGAINST ALUM IN BAKING POWDER SEE THAT ALL INGREDIENTS ARE PLAINLY PRINTED ON THE LABEL, AND THAT ALUM OR SULPHATE OF ALUMINA OR SODIC ALUMINUM SULPHATE IS NOT ONE OF THEM. THE WORDS "NO ALUM" WITHOUT THE INGREDIENTS IS NOT SUFFICIENT. MAGIC BAKING POWDER COSTS NO MORE THAN THE ORDINARY KINDS. FOR ECONOMY, BUY THE ONE POUND TIN.

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Our Regular Sale of Mill-End Remnants

We are showing wonderful values in striped and checked Zephyr, Gingham, Chambrays and Fancy Suitings. The Gingham and Chambrays are regular 12 to 15c goods. We sell them for about 8c.

Light weight Grey Cotton for Quilt Linings, 36 inch 5c and 6c, 7d.

945 Water Street
Corner Brindley Street

CARLETON'S

Last Week of Furniture Sale

This sale will positively close on Saturday next. Come in NOW and do your buying. Leave a deposit and we will store FREE any quantity of furniture you require.

OUR LOSS THIS MONTH IS YOUR GAIN

This week we will emphasize on Brass Beds, Dining Chairs, Buffets, Parlor Suites, Dressers and Leather Chairs.

AMLAND BROS., LTD.
19 WATERLOO STREET

Labatt's Ale

An hour before meals—
the BEST OF APPETIZERS

With Meals—
an AID TO DIGESTION

At all times a
WHOLESALE AND
PALATABLE BEVERAGE

Shipped, Charges Prepaid, to Any Part of the Country.

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RECENT DEATHS

Frederick, N. B., Feb. 23—The death of Mrs. J. D. Dewolf Cowie, wife of the Rev. Canon Cowie, occurred this afternoon at 4 o'clock at the rectory, Fredericton. Mrs. Cowie has been an invalid for the past eleven years, though not a sufferer, but quite helpless from a stroke of paralysis in 1908. Besides her husband she leaves three sons—William D. King, at home; James P. King, at Vancouver (B. C.); and Beverly McE. King, at Wadsworth (B. C.). She is also survived by two brothers and one sister, Hugh R. McMonagle, of Sussex, Walter McMonagle, of Fredericton, and Mrs. John M. Lyons, of Moncton.

Service will be held at the parish church, Fredericton, on Thursday, Feb. 26. Celebration of the Holy Communion, 7:30; burial service at 9, to leave for the 9:45 train for Sussex, where interment will take place on the arrival of the C. P. R.

Reston, N. B., Feb. 23—The death occurred here Friday morning after a lingering illness, of Miss Jane Forster, daughter of the late Mr. and Mrs. George Forster. Miss Forster was a dressmaker in this town for a number of years and is well and favorably known throughout this county and in many parts of this province. Deceased is survived by one brother, Thomas, living in the west, and two sisters, Miss Eliza Forster, with whom she lived, and Mrs. Robert McLellan, of Galloway. The funeral, which took place yesterday afternoon, was very largely attended. Services were conducted by Rev. E. W. M. Bacon, in the English church at Richibucto, and interment was made in the Richibucto union cemetery. Miss Lillian McLellan, who teaches at Nixton, Albert county, came home Saturday to attend her aunt's funeral.

Reston, Feb. 22—Word has been received here of the death of Lawrence (Mass.) on Saturday, the 14th inst. of Miss Sarah Elizabeth MacDougall, formerly of this town. Miss MacDougall was the youngest daughter of Mr. and Mrs. James MacDougall, and moved to Lawrence from this town seven years ago with her parents. She suffered an attack of typhoid fever about a year ago and has never regained her health. She is survived by her parents, one brother, Andrew, and two sisters, Janet and Margaret.

Fredericton, Feb. 24—The death occurred yesterday afternoon of John S. McLaughlin, aged 74 years, at his home on Woodstock road. The deceased had been in poor health for the past two years, and had suffered two or three paralytic strokes. Mr. McLaughlin was born at Southampton, and was for some years door keeper at the legislative assembly building, and also steward at the A. & B. Club. Besides his wife, he is survived by two daughters, Miss Annabel and Miss Bessie, both at home.

Mrs. Gregory MacKinnon was buried on Saturday afternoon at Reston, N. B. She died on Friday last at the home of her son, Hugh MacKinnon, Bathurst. While her funeral was taking place the death of her adopted daughter occurred in Bathurst.

Woodstock, N. B., Feb. 23—Miss Mary Kirk, daughter of Mr. and Mrs. George Kirk, died of typhoid fever last night. She was thirty-six years of age, a popular teacher of music, and is survived by

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