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WE WANT AGENTS FOR A FEW UNREPRESENTED DISTRICTS

Co-operative Pork Packing

The present lamentable state of our bacon industry, together with the knowledge that the farmers of Denmark are making a great success of co-operative pork packing is reviving interest in Canada in this aspect of the situation. It now seems that co-operative packing is being tried in Ireland and so far with success. This is indicated by the following news item concerning a farmers' bacon curing factory in the United Kingdom.

"A little over a year ago, the first farmers' bacon curing factory in the United Kingdom was started at Roscrea in county Tipperary, and, as the pioneer movement in a new order of things in agriculture, the scheme has been closely watched. The shareholders are 3,800 in number and consist mostly of the small farmer class, and their individual interests are small, as may be gathered from the fact that their united paid up funds amount only to £11,383, out of which £5,000 is working capital.

The factory has now completed one year's trading, and notwithstanding the fact that the capital is so limited, and that the markets have been unsettled, the gross profit earned was £4,000, and after paying all expenses of working and depreciation, there was a satisfactory balance to the good of £308. The experience of the directors of the factory was unique, as they had constantly to decline business which they would have secured if more capital had been available. For the same reason it is anticipated that with an additional £5,000 of capital, the gross earnings of the factory would approximate £8,000."

If Hon. Sydney Fisher will consent to appoint a commission of Canadian farmers to visit Europe to investigate the bacon industry over there it would be well for the members of the commission to visit Ireland as well. When a farmers' company in Ireland can earn a profit of £4,000 the first year and have a balance of £308 to the good after paying all expenses of working and depreciation on their first year's operations, there must be something in their methods although conditions are very different that would be worth our while knowing. A good practical commission, as suggested by Farm and Dairy, could obtain information there which be invaluable to our bacon industry.

The Taxation Question

Tax Reform for Ontario

A petition, proposing a change in the Municipal Tax Laws of the Province of Ontario, has recently been put into circulation. It is addressed to the Provincial Legislature, and asks that the Assessment Act be amended so that municipalities may tax improvement values at a lower rate than land values; business, assessments, incomes and salaries to be classed with improvement values, and the difference in the rates, in every case, to be determined by the municipality. The following is a brief statement of some of the reasons why every business man, farmer, mechanic and laborer, (who is a municipal voter), in the province should sign the petition.

THE BUSINESS PROPOSITION
The proposed amendments would enable municipalities to place local taxation on a business basis. Taxation is not now on a business basis. The framers of our present tax laws have assumed that each member of the community should be taxed in proportion to his, or her, ability to pay. No such rule as this obtains in private business. When you buy goods at a store, or engage a room at a hotel, what you are charged is not determined by your financial standing, but by the quantity and quality of the goods or accommo-

datations you select. In other words, you pay in proportion to the benefits you receive. A tax system based on business principles would observe exactly the same rule. Each individual would be taxed in proportion to the financial benefits conferred upon him by the things for which tax money is expended; roads, bridges, schools, police and fire protection, in short, all those things which may be included in the terms "Public Improvements" and "Public Services."

Such benefits consist in increased value of real estate. A property located where roads, for example, are good, is worth more money than another property, otherwise equally desirable, but located where roads are bad. But such enhancement of value does not attach to that part of the property which consists in improvements. Suppose two pieces of land side by side, equal in every respect, but one containing a house and the other vacant. Now the difference in the value of these two properties could not be more than its extra cost to replace that house with another just as good. And it does not cost any more to build a house in a locality where roads are good than where they are otherwise. It is the land alone, therefore, that is enhanced in value by good roads, and as the enhancement is always in proportion to the extra cost of such roads, it follows that to tax improvements for that purpose is not only contrary to recognized business principles, but entirely unnecessary, so say its critics.

What is true of roads applies equally to all other public improvements and services; they increase the value of the land alone, and should be paid for out of such increase of land value.

A COLLECTIVE PRODUCT

To tax land values is merely to take for public purposes a value which in reality belongs to the public. The value of land, apart from the improvements, is not the individual product of the owners, but the collective product of the whole community. It results from the population. Where population is scarce land has little value. As population increases land values increase. In Toronto the owners of the most centrally located sites can charge over \$100,000 a year per acre for the use of the land alone, and in New York city ten times that amount. This is because the more people there are the more favorable place it is to do business. The main reason that good public improvements increase land values is that they afford means of easier access to people.

But under our present laws these great public values go into the pockets of the individuals who own the land in our great centers of population. They are thus created in the hands of parasites on the workers of the country who have to pay the price. And all have to pay; none escape. The farmer is no more exempt than the mechanic and business man in the city. It is in the cities and towns that the greater part of the farmer's products is sold, and it is there that he buys most of his supplies, and on every transaction the owner of the high priced site collects his tribute for which he gives nothing whatever in return.

HOLD LAND OUT OF USE

The tendency in growing centers of population is to hold land out of use for the prospective rise in value. Some of it is held entirely vacant, and some, usually a much greater proportion, is occupied by old buildings which, in many cases, are utterly unfit for human habitation. Yet, as there is usually a scarcity of houses in growing cities, the owners of these worthless old shacks are able to collect high rents for their use. This pays them better than to replace them with suitable structures, and have taxes increased for so doing.

(Continued on page 10)

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