

can accomplish any good at all, he must be one who has no private interests in the municipality. In my opinion, if the present Municipal Boards were abolished, and the new system of Medical officers with jurisdiction over several counties given a trial, reverting also to the old system of compelling the family doctor to placard under the old penalty, better results would be obtained. Last year our Board cost our Township two hundred and eighty-five dollars, or thereabouts, and not one farmer whom I have asked will admit one dollar's worth of good.

The wise expenditure of the municipal taxes is a subject of great interest to the farmer,—likewise the method of raising these taxes. The question is frequently asked, "Shall improvements be taxed?" Years ago, one of the favorite arguments of single tax advocates at a time when labor was going begging for employment, was of the injustice to the laboring men,—his product was taxed thereby depriving him of the opportunity of employment. To-day, under the same system of taxing improvements, employers are searching the four corners of the earth for laborers. The man who is able to build, and otherwise improve his property, and refuses to do so for fear of the few extra dollars taxation, is an oddity. He knows every improvement he makes adds to the value of his farm, and to the comfort of himself and family. The farmer who is able to add improvements is better able to stand the extra tax than the man who cannot make any improvement. Without improvements land is practically valueless. When our forefathers came into this Township, built their little log-cabins, cleared their little patch of land, a farm could be bought for a song. But as improvements took place, population increased, railways pushed through, towns and villages sprang up, land became more valuable. To-day within a short distance of my farm, hundred acre farms are selling for seven thousand dollars. Yet within a mile in another direction farms are not worth half that amount. Land has not a uniform value owing to natural characteristics of the soil, and varying degrees of fertility. Estimating a land value would be a more difficult problem than arriving at improvement value. An assessor with ordinary intelligence can place an estimate on improvements, but he cannot place it on the land, owing to the time of the year in which he makes his assessment. The harvest is gathered in, the ground frequently covered with snow, and he has no chance to judge of its productiveness. It would be grossly unfair to tax the farmer on a three thousand five hundred dollar farm the same as on a seven thousand dollar one. There are many things which go to add to the value of a farm. Proximity to a town or railway station, or the sudden growth of a nearby city, may increase the value of the farm without any exertion or sacrifice on the owner's part. Yet these are "improvements" which add to the value of his property as certainly as the new house or the up-to-date barn, and he reaps the benefit.

No matter how the assessment principle is arranged, the fact remains that a stated number of thousands of dollars yearly has to be raised. To throw off the tax on improvements does not add one more acre to the Township. It simply means that the value of the land would have to be raised to that including the value of the land and the improvements, or else the rate of taxation must be raised.

When it is admitted that towns and villages have so much to do with the value of surrounding farms, does it show wisdom or foresight in our farmers to do their trading in outside points, thereby ruining their home towns and villages through lack of patronage and support?

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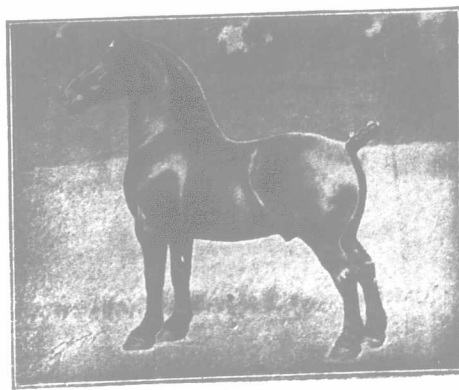
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