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## Land Tax Not Sufficient for Cities.

Farmers who have read the platform of the Canadian Council of Agriculture will recall that one of the planks of this platform is the taxation of unimproved land values. The problem of taxation is always interesting, and in view of the fact that farmers generally seem to prefer a more direct method of taxation than that imposed by customs tariffs, a recent article by G. D. Mackie, City Commissioner of Moose Jaw, on the subject of the land tax is interesting. This article appeared in a recent issue of *The Financial Post*, and we quote herewith such parts as state the views of Mr. Mackie most concisely. Mr. Mackie first of all states that whereas the debt of the Province of Saskatchewan is \$39.83 per capita, that of the urban municipalities is \$184 per capita, proving that the problems connected with municipal finance are very important and must not be overlooked in the propounding of general schemes of taxation. "The first principle of taxation," he said, "deals with the mode of apportionment," and he finds that no better principle has yet set forth than that laid down by Adam Smith, the Scottish economist, who says, "the subject of every State ought to contribute to the support of the Government as nearly as possible in proportion to their respective abilities; that is, in proportion to the revenue which they respectively enjoy under the protection of the State. In the observation or neglect of this maxim consists what is called the equality or inequality of taxation."

"The Government," said Mr. Mackie, "followed a system which failed to stand the strain of the six years of financial depression through which we have just passed. The error was made of assuming that the influence of social evolution upon values was confined to real estate, and of overlooking both the duty of other classes of property to pay for special service received and the administrative inefficiency of a single tax to support separate civil divisions of Government." He says it is absurd as far as urban land is concerned to say that land only is a community product, and alone should contribute to the community revenue, and that buildings are the product of individual production and should be exempt. "There is no such thing as individual production," we are told. "All wealth is made by exploiting community conditions, including the needs and services of labor. Prior to 1910 the tax base in the cities was distributed almost equally between land and improvements; in 1913 it was almost wholly on land; but, while land still forms the base, the burden is being generally, if perhaps all too slowly, shifted to other shoulders not more willing, but, in the speaker's opinion, more able to bear taxation."

"In the City of Moose Jaw, with an area of 9,760 acres, there are approximately 61,600 lots, and the owners of 13,634 of these lots have handed them over to the city rather than continue to pay taxes on them. The total land assessment of the city this year is approximately \$15,000,000, and of this amount fully \$3,000,000 has to be deducted, being the assessment of the land acquired through tax sale, and as it is an impossibility to raise the necessary revenue to run the city from the balance of the land assessment, the problem has to be faced, whether to our liking or not, of looking to other sources for the raising of the necessary revenues. This is no question of theory, it is a stern, hard fact. It is useless and foolish for cities to continue to assess one-fifth to one-third of the land at assessments which bear no relation to their actual value, for such land cannot produce the required revenue. In addition to the uselessness and folly of such procedure, there is a more serious charge, violation of contract between the community and the land owners, which contract requires in the present state of the law that "land shall be assessed at its fair actual value." This continual violation of contract between the city and the owner strikes at the root of all progress and results in paralysis. Who can spend money on improvements in a community which ignores the rights of the other party of the contract? So, then, apart from any question of equity, cities must look to some other source than land for the purpose of raising its revenues. But is the raising of taxation by taxing im-

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## Danger Often Lurks in Household Utilities.

We, as a people, are so accustomed to the use of electricity, gas, etc., that we forget that we are subjecting ourselves to many dangers by not properly looking after the silent servants we are using.

All electric light fixtures used in the house should be so placed that they cannot be reached while one is in metallic contact with the ground. If it is impossible to arrange the switches, sockets, etc., at such distances then porcelain protected fixtures should be used. If one is in contact with metallic connection, and touches one of the fixtures, there is a possibility if the wires leading to the house having become in contact with high potential wires and a charge of electricity may be sent through the body producing very serious results. While results as indicated are unusual, yet the condition may arise at any time.

All gas fixtures should be inspected at not too infrequent periods to see that all joints are tight. If an odor of gas is in a room and cannot be accounted for an inspection should be made immediately as the gas used is a deadly poison. All flames from burning gas as for heating should have a screen protection around it.

Carelessness is responsible for a great many accidents which might easily have been avoided. Let's use a little thought for protection.—Fred G. Person, Colorado Agricultural College, Fort Collins, Col.



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