

The Farmer's Advocate

and Home Magazine

"Persevere and Succeed."

Established
1866.

REGISTERED IN ACCORDANCE WITH THE COPYRIGHT ACT OF 1876.

Vol. XLIV.

LONDON, ONTARIO, SEPTEMBER 9, 1909

No. 885

EDITORIAL

For what shall it profit a man to control 41 corporations, and lose his own health?

"The prize was given to the man, not the colt," is a familiar ring-side reproach, which, though often true in fact, is not always deserved as criticism. The judge may be quite justified in giving the prize to an exhibitor who shows a well-mannered entry, not too shy to bear inspection, over a competitor whose colt manages to keep its dam between it and the judge. If you have a beast to show, train it, or don't blame the judge if he gives a poorer one the prize.

Before the British Association for the Advancement of Science, meeting in Winnipeg, Dr. J. G. Rutherford again scored hard, but not too hard, the methods of marketing Western range wild soft grass-fed cattle as being wasteful, unbusinesslike and unprofitable to the producer, as well as cruel to the animals. Finishing these cattle in the West on grain and hay, and consequent distribution of the marketing over a longer period of time, are two reforms that could be easily effected by the producer. Slaughter in the West, or, failing that, improvement in the conditions of transportation, are other developments that should be compelled by humanitarian sentiment.

"Call them dual-purpose, or call them what you will," remarks Prof. Arkell, truly, in discussing the cattle of Normandy, "it remains a fact that a cow must make some return in dairy products, over and above what is required to raise her calf, before she can become a profitable investment." Under any but range or other very special conditions, this is undeniably true, if the beef is to be sold at a reasonable price. Across the international boundary, even the special advantages of home-produced corn have not prevented the beef-breeding industry being pushed westward by the advance of population. And the great problem which the newly-organized Beef-producers' Association has before it is to make sure of the breeding and raising in sufficient volume of good beef stock. There is just one final solution of that problem—the dual-purpose cow, maintained under farm conditions. Nothing else can insure the production of good beef at a reasonable price.

Sandy Fraser's simile of a "bran sack rin through a threshing machine" calls up to more than one of us a mental picture of women's dresses we have seen. Wise old owl that he is, he tenders sage advice when he reminds his feminine readers that "respect and affection do not travel far apart when it's a man and his wife that are concerned." Yet, sad to say, there are scores, hundreds and thousands of farmers' wives who dog themselves about in drudging, slatternly fashion, around the kitchen, in the dairy, and out to the stables, trying to help their husbands make money, only to experience the dull, aching sensibility that the men little appreciate their sacrifice, and are rather attracted by other more comely ladies. Far be it from us to excuse infidelity or lack of appreciation in men. At the same time, all women should know it is immensely to their interest, as well as to the interest of their husbands and children, that they should be wives and mothers first, then housekeepers, and (save in rarely exceptional cases) money-makers not at all. Woman's desire to be fair, to plume and garb herself attractively, to be respected, admired and loved of man, is a God-implanted instinct, and wise to her who ignores it.

Application of the Single Tax.

"The Farmer's Advocate" has just concluded a series of three articles, by W. C. Good, on the taxation of land values as a means of raising revenue for all public purposes. Mr. Good, as will appear from the reading of his articles, is an enthusiastic and able advocate of the "single-tax" idea. The simplicity of this system of taxation is one of its strong features. What can be simpler than to first value all the land, exclusive of buildings and other improvements, and then levy a tax on this value sufficient to raise all the money needed for municipal expenses? Two main arguments in favor of this system are, first, encouragement of industry and improvement, the fruit of these being exempt from taxation; and second, the discouragement of speculation in land, which so obstructs progress in newer places, taxation, under the proposed system, being equally as heavy upon unoccupied, unused land, as upon that in the vicinity on which valuable improvements have been made. It is argued that, though land—using the term to include all natural resources—is the source of all income, yet it is, in itself, comparatively valueless, except for the presence of population, and that the people who thus add to its value should have some share in the value they have created. This is the justification for the suggested imposition of taxes on land values alone, and there is no denying the force of the argument.

The proposed land tax in England indicates that public sentiment is veering around on the question of taxation in the direction of the stand taken by the "single taxers." By the provisions of this budget bill, every acre in the country is to be valued as on April 30th, 1909, as a basis for future work. In case of any subsequent increase of value of any portion of the land required for other than agricultural purposes, which is not due to the industry and exertion of the individual owning that land, one-fifth of such increase goes to the services of the State. This percentage is collected only when property is sold or leased anew. The "unearned increment" gets hit hard there. Of course, there are exemptions and abatements, but the broad principle, is as stated.

Another provision of the bill is that, on undeveloped land—that is, land not being put to the most productive use—there is laid a special tax of a half-penny in the pound of its capital value. This will fall chiefly on the great shooting preserves of arable land which are too common in England, but will also bear somewhat upon vacant lots in towns and cities.

Bitter opposition to the land-tax provisions of this bill has shown itself, as was to be expected, but the fact that such proposals have seriously been made, and will probably pass, marks a new departure on the taxation question.

It has always seemed to some that the complete adoption of the single-tax theory could not be expected in any other than the newer communities, which have few of the long-standing conditions of older sections to be upset or disturbed. Some of the towns in our Canadian Northwest have started out with the adoption of advanced ideas of taxation. The City of Edmonton is a case in point. Under the city charter, taxes are levied upon (1) land, (2) business, (3) income, and (4) special franchises. This is not the true "single tax," but yet it is a modification of it, and, under the charter, all buildings and improvements are exempt from taxation. Land is as-

sessed at its fair actual value, having regard for the purpose for which it is at present used, or to which it might be applied in the immediate future. It is believed that this policy has largely contributed to the development of the city. Building operations have been stimulated, and the holding of land by speculators who might otherwise retard development, whilst benefiting by the enterprise of others, at small expense to themselves, has been discouraged. As vacant land has to contribute to the city treasury as much in taxes as adjoining properties occupied by remunerative buildings, it is not to the owner's advantage to keep property unoccupied. Geo. J. Kinnaird, accountant, Edmonton, who furnishes us with these facts, believes that, in cities, where business interests are so conspicuous, it is only reasonable and just that they should take their share in bearing civic expenses.

The business men of Edmonton are assessed according to the character and extent of their business, banks paying the highest rate, and factories the lowest, per space occupied.

Incomes of over \$1,000 per year are also subject to taxation, but it is admitted that there are found great difficulties in the way of securing correct returns. No taxable franchises exist, so that nothing is received from that source.

In addition to the taxation upon assessment, a poll tax of \$2.00 is levied upon all non-owners of property, business or income, or a householder's tax of \$3.00 upon such of these as are bona-fide householders.

The provisions of the Edmonton charter in respect to assessment and taxation have been adopted by several other cities in Alberta and Saskatchewan, with uniformly good results.

It will be observed that another principle concerning taxation, in addition to the partial adoption of the "single-tax" idea, is being carried out in these Western towns and cities. Briefly stated, this principle may be said to be that those who enjoy benefits from city conveniences and protection should be expected to bear a fair share of the expenses involved in providing such advantages. Thus, a merchant may not own a foot of land, and yet the fire and police protection for himself and property that he enjoys, not to mention other things, is of immense advantage to him. The larger his business, the greater his benefit; and yet, under "single tax," except in a slight degree, through the payment of rent, he would give nothing for what he gets. Under absolute "single tax," his contribution to the social fund would be much less than it now is. True, his customers might benefit through his lessened cost of doing business, but that introduces involved and somewhat problematical considerations. Is it not reasonable and best that the storekeeper should help bear the expense to which the city is put to provide civic advantages? And so with other classes of citizens who would, under a simple land tax, escape taxation, but who, in fairness, might be looked to for a reasonable percentage of the expense in which the city is involved for their sake. Even the poll tax of \$2 can be defended on such grounds, for what person is there to whom it does not mean much more than that yearly, to be assured of costly conveniences and of the other blessings of good government?

In rural communities the "single tax" on land values might, without too great a wrench, be brought into force by degrees, but for a great while to come cities will have to depend on other levies than that alone. Nevertheless, departures in this direction might with advantage be made. The question is becoming a live one.