

Secure a Home Now

While the average farmer will secure land with a view to home-making, he need not eliminate entirely the speculative nature from his proposed investment. As much clear profit has been made out of the farms in Western Canada from enhanced land values, as from the products of the soil itself. This is the general experience in all new countries. The fact should not be lost sight of that the only elements that give value to land are population and transportation. Without these, the best land is worthless. In the Irrigation Block, transportation facilities of the very best already exist, and, with the system of branch lines contemplated, the area will be as well served as any in Western Canada. The inauguration of the crop payment plan ensures actual settlement within the Irrigation Block at the earliest moment, and consequently substantial development and increased land values within a short period. The capitalist speculator is not wanted, but the farmer speculator is welcomed with open arms.

The pendulum of prices on most commodities swings backwards and forwards. Not so, however, with reference to the value of lands. They are going higher every year, and because each year sees the number of people to be fed increasing, nothing can check the upward movement of land. The time to secure land is now, while it is cheap, so that advantage may be taken of the rise in values which is rapidly increasing with the settlement of the land. If you own land now that is worth \$50 to \$100 per acre, you can sell it and secure four acres in Southern Alberta of the most productive land in the world, for every acre you now own elsewhere. The increase in land values here will be as marked as it has been in older settled communities. You can readily estimate what this increase will mean to you.

Low Taxation in Southern Alberta

The rural taxation system of Southern Alberta is based entirely on the land. Improvements, live stock, chattels or personal property of any kind is exempt absolutely. The Province pays a large share of the cost of education and public works, and as it derives its principal revenue from the Federal Government by annual per capita grant, it is unnecessary to levy any considerable local taxes.

As soon as the Canadian Pacific Railway disposes of a parcel of land the same becomes liable for Local Improvement taxes and also subject to the General Provincial Educa-

tional Tax of 1¼ cents per acre until such time as a school district is established embracing said area, when the school taxes are somewhat increased for the support of a local school, but cannot be levied in excess of \$16.00 per quarter section.

The following table will furnish some idea of the difference in taxes paid in Alberta and in some of the Middle and Western States:—

That as nearly as possible an actual comparison may be made, the taxes paid on a farm of 320 acres located in the Calgary district is taken as a fair example of the amount of taxes paid in Alberta, while the tax schedules furnished by various county treasurers in the States have been used in arriving at the amount of taxes that would be collected there on a piece of farm land with improvements and personal property of the same valuation.

| | Assessed Valuation. | Taxes. |
|----------------------------------|------------------------|----------|
| Calgary District | | \$ 25.60 |
| Pottawattamie County, Iowa | \$11,000 | 319.00 |
| Gallatin County, Mont. | 11,000 | 232.00 |
| Cook County, Ill. | 8,800 | 278.96 |

In selecting the foregoing figures, those dealing with the States have not been selected from counties with the highest or the lowest tax rate, but from counties that most nearly meet the average tax of all the counties in their respective States.

School System

The Public School system established in the Province of Alberta is well abreast of the times. Its management is vested in one of the Ministers of the Government. The organization of school districts is optional with the settlers. Districts formed cannot exceed five miles in length or breadth, and must contain at least four actual residents and twelve children between the ages of five and sixteen.

The cost of maintaining the schools is small, owing to the liberal assistance given by the Government; the public grants paid to each school are from \$250.00 to \$300.00 per year. Each teacher employed must have a certificate of a recognized standard of education, and a thorough system of inspection is inaugurated, each school being visited twice during the year. In the schools of the larger towns, the higher branches of study are taught and pupils are prepared for university matriculation and teachers' certificates.

Calgary alone has twelve public schools, including a High