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Would Land Taxation Afford Sufficient Revenue?

(Continued from page 2)

raised in this way, there would have been no million dollar estate for the Lieutenant-Governor, and the amount spent at Ottawa would be very much less than is now collected.

"Under a system of land value taxation, land values would actually increase. The present system of taxation of improvements, while it penalizes industry and interferes with the employment of labor, and so reduces the home market for farm products, also by decreasing the demand for land, actually reduces land values. In the town of Clinton a friend of mine was offered two lots free, on condition that he build upon them. Inquiry showed that houses were needed and would rent well, building was not unduly expensive, and the assessment of land was low, so low in fact that a rate of nearly 25 mills on the dollar was required. This was such a heavy fine that the free lots were refused, and land bought elsewhere where the fine on the employment of labor was not so heavy. A tax on improvements reduces land values, and if made heavy enough will destroy land values entirely, and cause all industry to cease. And the converse is true, any community enlightened enough to exempt improvements from taxation will find that that privilege of erecting an untaxed building is worth money and that land will increase in value just in proportion to the value of the improvements relieved from taxation.

Would Benefit the Farmer

"The Sun stated that a tax of five per cent. would depopulate the farms, though how this would come about is not explained. I think it would work out differently. If Ontario constituted \$40,000,000 in tariff taxes, as stated in your issue of March 10th, it is fair to assume that the indirect tax amounts to at least \$130,000,000, or \$48 per head of the farm population, for the tariff hits the farmer harder than anyone else, and he gets no corresponding benefit from it. In the case of a farmer having a farm assessed at \$5,000, \$2,000 being land value, he would pay local taxes amounting to \$30 on his farm, 18 mills being the average given in the government returns, and if his household consisted of five persons he would pay through the tariff \$240 more, or in all \$330. Under a single tax of five per cent. on his land, he would pay only \$100, or even assuming that the assessment was raised from the present 73 per cent. to full value, it would only amount to \$137, a saving of nearly \$350 per annum.

"I have taken no account of the saving expense in collecting the revenue nor of the reduction in taxation which would inevitably follow if all the taxes were direct, nor of the increase in the profits of farming due to the general prosperity of the towns and the country generally which would follow the introduction of a sane system of taxation. It is quite evident that the land values are enough to provide all the just requirements of the government and the farmers stand to gain immensely by the introduction of the single tax."

Compensation for Tuberculosis

Can you give me any information as to what the government pays for a grade animal that has to be killed on account of having tuberculosis?—S. J. Dundas Co., Ont.

The Department does not order the slaughter of tuberculous cattle and no compensation is, therefore, paid. It has been our policy to permanently earmark all cattle which react to our tuberculin, after which the disposition of the cattle comes under the rulings of the Municipal Health Authorities.—F. Torrance, Veterinary Director General.

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