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TWO MORE PARISHES DRY

Lancaster in St. John Co. and Richibucto in Kent Vote Against Liquor Licenses.

The local option campaign in Lancaster Parish, which includes the large village of Fairville, resulted in a victory for the temperance people, on the 17th instant, by a majority of 109, the vote standing 513 to 404. The campaign against the saloons has been conducted by Alex Donaldson and Rev. H. B. Boyer. When the result was known the Temperance supporters gathered in the I. O. G. T. hall and held addresses by Rev. Geo. A. Ross, Rev. H. B. Boyer, Rev. W. R. Robinson, Rev. H. E. Thomas, Alex Donaldson and C. P. Baker.

In Richibucto Parish the vote stood:

	Against License	For License
Richibucto	126	32
Richibucto Village	66	129
South Rexton	71	41
North Rexton	47	23
Totals	310	225

In all Kent Co. but one parish, Dundas, now allows liquor to be sold under license. The temperance people of Richibucto parish extend hearty thanks to Rev. R. B. Stavert of Harcourt, Rev. W. R. Robinson of St. John, Rev. T. A. Robinson of Toronto, Rev. George Faughar of Hampton, N. B., also to all local workers and al. who voted "No license".

BABY'S OWN TABLETS USED FROM BIRTH

Mrs. H. V. Ossinger, Tiverton, N.S., says: "We have used Baby's Own Tablets since our little boy was three months old and know of nothing to equal them. He is now twelve months old and has always enjoyed perfect health. Baby takes the Tablets easily and we always keep them in the house." Mrs. Ossinger's experience is that of thousands of other mothers. An occasional dose of the Tablets will keep the well child in excellent health, or if the baby is ill with any of the many ailments that afflict little ones, they will speedily restore him to health again and make him thrive and grow fat, rosy and strong. The Tablets are sold by medicine dealers or by mail at 25¢ a box from The Dr. Williams Medicine Co., Brockville, Ont.

MUNICIPAL TAXATION

An Address Delivered at the Sixth Convention of the Union of N. B. Municipalities, on Oct. 12th, 1911, by Alderman Henry Harvey Stuart, of Newcastle.

Few thoughtful men will contend that the prevailing system of municipal taxation in this country, is fair or reasonable, either in theory or practice. And many who have enquired into it, denounce it as decidedly wrong in principle and vicious in its practical application. Our municipal taxes are derived from the levy of a certain percentage on the assessed value of land, buildings and other improvements, personal property and income, and from a poll tax. The rate of taxation on each of these items is the same, and, with one or two exceptions, each county, city and town has to raise one-sixth of its revenue by means of a poll tax. Allowing for the exemption in most New Brunswick municipalities of the first \$20 of income, land, improvements, personal property and income are supposed to be assessed at the full value of each.

Now suppose, for the sake of argument, that the assessors are both honest and capable—that they value correctly and assess properly, without fear or favor—the selling price of land being so much less than that of the improvements thereon, every temptation is offered and facility afforded for speculators to hold land idle, in hope of a rise in price, whereby they can reap a golden harvest from the extra value created for their holdings by the industry of the rest of the community. The land speculator is no good in any place. His policy is to acquire and hold land in what he considers a growing district and keep it idle until prices go up. Year by year, people settle near it, clear the ground, open streets, erect buildings and bring trade to its neighborhood. Schools, churches, theatres, railway stations are built near it, and soon his unimproved property becomes most desirable for residences or business purposes, and he is offered for his claim many times more than what he paid for it. Then he sells and pockets the extra value, wholly created by the labor of others—THE UNEARNED INCREMENT, WHICH SHOULD ALL GO TO THOSE WHO CREATED IT, THAT IS, TO THE COMMUNITY.

Not only does the speculator pervert his service to the public, but in many instances he positively hinders its progress. His block of land in the middle of a town, held at exorbitant price, compels others to go far out of their way to build in the suburbs, thus necessitating extra streets, extra sewers, miles of extra water mains, electric light and telephone posts and wires, and decreasing the efficiency of police and fire protection.

If the vacant block be held in the country districts, it often lies between two small settlements, forcing them to maintain two small, inefficient schools where, if that block were settled, one good graded school would be possible, and forcing the young men who wish to take up land to leave the vicinity or open up new farms in the backwoods, where miles of new road have to be made by labor which could be better employed, and removing them to an unnecessary distance from markets. In many places to day, farmers are cultivating poor stretches of land and making a bare living, while right alongside of them are tracts of fertile soil held wild and taxed at a merely nominal rate.

The granting of vast areas to those who were neither willing nor able to improve them was the curse of the early days of all the provinces of Canada, and in Quebec and Prince Edward Island special legislation had to be enacted to partially and temporarily remedy the evil. But although the feudal seigniors of Quebec and the absentee proprietors of the island province were compelled by law to sell their holdings to the actual tenants, no steps were taken in either province to prevent the recurrence of the same evil in a slightly different form,

HOW TO IMPROVE THE SYSTEM

The foregoing are some of the defects of the prevailing system of taxation. How can that system be improved? At least two of the defects of the system can be done away with by taking off—suddenly or as gradually as the people will—the taxes on improvements, personal property and income, and abolishing or reducing the poll tax as may seem good, and raising the revenue thus lost, by an increased tax on land values.

Why should the land alone be taxed, and not improvements, personal property and income? A man's income, if rightfully obtained, is the sum of his earnings, and THE WORKER HAS THE RIGHT TO THE UNMOLESTED POSSESSION AND ENJOYMENT OF HIS FULL PRODUCT OF HIS TOIL. A man's personal property and improvements represent his savings and, granted that he earned the money in the first place, he alone is entitled to its possession and enjoyment. (If wealth is obtained by fraud and oppression, as doubtless much of it is, this is another question for the body politic to consider. Its solution is simple, but lies outside the purview of the present consideration). The land, on the other hand, being necessary to the support of all and not being produced by the labor of any, is rightfully the joint property of all and should therefore be made to pay the taxes of all. For the individual user—no ownership—of land the individual should pay the community whatever the community judges to be right. And everyone will admit that the more land one occupies the more taxes he should pay and the less he occupies the less he should pay.

Again, as already stated, it is a fair proposition that EVERYTHING A MAN CREATES BY HIS OWN LABOR IS RIGHTFULLY HIS AND THE LAW SHOULD SECURE IT TO HIM. If a man settles in the wilderness and transforms twenty five or fifty acres of comparatively unproductive soil into gardens, orchards and fields of grain, who but him self has any right to the increased value of that land created by the working of his own hand and brain? If a neighbor, with equal opportunity, creates only half as much value, why should the former be taxed more than the latter, their holdings and opportunities having been equal? Why should the personal property bought and improvements made by the first man with the gains of his labor be taxed a greater sum than the less valuable property accumulated by the second? Why should the first man's income be taxed more than the second man's? Better tax the land values only, and let the values created by the tenants go free.

It would be manifestly unfair to tax all land at the same rate. The relative fertility, accessibility and desirability of the land must be taken into account. Land within a mile of a railway station is, other things being equal, much more valuable than that ten miles away. Meadow land is worth more than stony hillside; mining land than woodland, and so forth.

So also, in a town or city, certain blocks are by virtue of their situation much more valuable than others and should be taxed at a higher rate. Not only are some blocks more valuable than others, but corner lots are generally more valuable than any other in the same block, and the deeper a lot of a certain frontage the more valuable.

After the valuation of each district is ascertained, then the holders of equal areas in the same districts should pay equal taxes. The man who holds his land vacant should pay the same taxes as he who cultivates with buildings or crops.

CANADA HAS ABOUT 7,150,000 PEOPLE

Nearly Complete Returns of the Census of 1911 Shows Estimate of 8,000,000 Was Too Big

Ottawa, Oct. 17.—Hon. Martin Burrell tonight gave out to the press the first official statement of the result of the census taking. The figures show a population of 7,081,856 for Canada, as compared with 5,371,319 in 1901, an increase of 1,710,537. It was estimated that the population of Canada would be about eight millions.

Four electoral districts have not yet made complete returns, viz: Cumberland in Nova Scotia; Regina and Battleford in Saskatchewan, and Yale-Cariboo in British Columbia, which are estimated to give a population of 70,000.

The representation of British Columbia in the next house of commons will increase from seven to twelve members; Alberta from seven to twelve; Saskatchewan from ten to fifteen; Manitoba from ten to fifteen. On the other hand the representation of Ontario will decrease from eighty-six to eighty-two; New Brunswick from thirteen to eleven; Nova Scotia from eighteen to sixteen, and Prince Edward Island from four to three.

Some of the Census figures are as follows:—

	1911	1901
P. E. Island	93,722	103,259
Nova Scotia	461,847	459,574
New Brunswick	351,815	331,120
Quebec	2,000,697	1,648,898
Ontario	2,519,902	2,182,947
Manitoba	454,691	295,211
Saskatchewan	453,508	91,279
Alberta	372,919	73,022
B. Columbia	362,768	178,657
N. W. T.	10,000	20,129
Yukon		27,219

7,081,856 5,371,319

NEW BRUNSWICK		
	1911	1901
Fredericton	7,208	7,117
Moncton	11,229	9,026
St. John	42,363	40,711
OTHER PROVINCES		
	1911	1901
Charlottetown	11,198	12,080
Halifax	46,081	40,836
Montreal	466,197	267,730
Quebec	78,067	68,840
Drummondville	86,340	59,829
Ottawa	376,240	208,040
London	46,177	37,976
Winnipeg	135,430	42,340
Regina	30,210	2,249
Calgary	43,736	4,097
Vancouver	100,333	27,010

YALE-CARIBOO BYE-ELECTION

Ottawa, Oct. 17.—The Cabinet Council today fixed November 4 as the date of the nomination for the bye-elections in Yale-Cariboo made necessary by the acceptance of a portfolio by Hon. Martin Burrell. Polling is fixed for November 11.

Hewson's Pure Wool Unshrinkable Underwear

You will like the fine flavor of Red Rose Tea. It has the cup goodness that comes only from Red Rose quality—the reason why it holds first place in thousands of Canadian homes. Will you try it?

RED ROSE TEA