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W. H. HEWITT, Business Manager

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Plans, Taxes and Small Houses

The matter of providing needed housing accommodations in the Province of Ontario is something which is up to the municipalities themselves. The Provincial Government grants the right to municipalities to issue their own bonds and to sell their debentures under a Government guarantee for housing purposes. Moreover legislation has recently been passed known as the "Municipal Tax Exemption Act," which, upon the assent of the rate payers, gives the council of any city, town, township or village the power to pass a by-law granting certain tax exemption upon building improvements. According to the Act this exemption for the first year that the by-law goes into effect is not to be less than 10 per cent. or more than 25 per cent. of the assessed value of the improvement, and from year to year thereafter, an additional percentage of such assessed value of not less

than 10 per cent. or more than 25 per cent. is allowed under the Act until (a) the whole, or (b) such portion as may be fixed by the by-law of such assessed value is so exempted from taxation.

The legislation in theory follows the single tax principle; the object being to take a portion of the burden of taxation from improvements and add it to the taxation of land values. This should operate to stimulate building. But in going this far in the matter of municipal bonds and tax exemption to encourage developments, it would seem that it is necessary to go still further, particularly as regards the small house. The housing problem in Canada is anything but solved in its true economic sense. There is still the important factor of plan and design to be considered. The economic value of any building is not in fulfilling an immediate need, but in the influence it exerts in the community as a permanent asset. True, progress has been made under the Ontario Housing Act, and by private enterprise, in which architects have participated to a degree of establishing a desirable type of small house design, but this represents at the best merely a preliminary endeavor. The above-mentioned legislation, which will undoubtedly give an impetus to the erection of small houses, also gives the architectural profession special opportunities to co-operate in such developments. A very practical plan whereby this could be accomplished was put forth recently by the Minneapolis Chapter at the fifty-third convention of the American Institute of Architects. According to the *WESTERN ARCHITECT* the initial feature of this plan is a bureau which all architects may join who wish to aid in the betterment of humanity and recognize some obligation to their profession and its advancement. Each member-architect agrees to prepare a set of plans and specifications for a small residence. This membership will be divided into regions, and regional directors elected, so that each locality may have direct supervision and prompt action. The bureau will be under a director, and the national headquarters will be in the Octagon at Washington. The bureau in each region will give advice in financing projects and in making contracts, and will act as is the architect's practice in large matters, the cost to the house builder to be nominal in the extreme. The benefits to be derived by the public through this movement inaugurated by the Minnesota Chapter cover a large field and range from the securing of a better type of houses, conveniently and compactly planned, to securing more lasting and durable houses with a consequent reduction of cost for repairs and the added financial values their construction will have on neighborhoods. The profession will gain in that the public will become more familiar with the value of architectural services and its carrying out is