

An Advocate of the Tax on Improvements

David A. Ashworth, Middlesex Co., Ont.

IN the past I have seen quite a little in Farm and Dairy about taxing improvements or fining a man for his thrift, so I thought I would write a few lines on it in order to get some more opinions on the subject. Any reasonable man will admit that it is necessary to raise a certain amount of taxes, so if you take it off the improved farm it must of necessity be put on the unimproved one; and then the question arises, who owns the improved farm, the poor man or the well-to-do one?

It might be well just here for me to say that I consider the taxing of land values only to be an admirable law for the west or any place where property is held for speculation, but I think I may venture to say that in our township there is not 100 acres held for speculation, and I think that the man who tries holding land in an unimproved condition anywhere in Old Ontario will be very apt to find the balance to be on the municipality's side when he goes to reckon up his profits.

IMPROVEMENTS NOT FULLY ASSESSED
The question is asked, Where is there any encouragement to improve your farm when you will be assessed more for so doing? In our township

the tax rate is on an average of about 10 mills or one per cent., and I do not think there are many higher. I do know of men putting as much as \$2,000 in improvements and their assessment only being raised from \$300 to \$1,000, a raise of \$5 to \$10 in their taxes. Is it not worth more than their taxes when you compare him with his neighbor who cannot afford to improve to any extent at all. Even if you raise their assessment to the full extent of the cost, it is then only one per cent. and that does not the sensible improvement twenty per cent. on the investment? Would this return not encourage a man to improve his farm? On the other hand, while not discouraging the putting on of appearance in improvements, it is not absolutely necessary. Money is worth six per cent. If a man is satisfied to put his money in the bank, he can get back neither principal nor interest, surely he should begrudge paying one per cent. on part of it. You might say if he can make up to 20 per cent. on improvements go and borrow the capital. But are farm improvements good security? I do not think so, as they are for the most part destructible.

As for men giving the present sys-

tem as an excuse for not improving, we have three or four of them around here. I am safe in saying that if you will offer to pay the whole of their taxes for the rest of their lives, they would not take the money from the bank and invest it in new stabling and so forth.

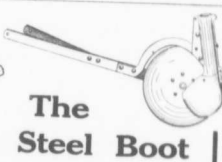
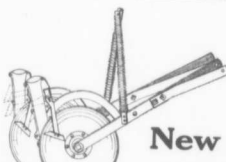
A SUPPOSITIONARY CASE

It is often said that it is the poor man that has the improved farm. But is he a really poor man? I think if he was he could not have it, and we read a great deal about the poor man being trampled upon; so I will give you a little supposition under the proposed system. A is well off and B is right on and improves his farm, while H cannot. The earning power of A's farm is increased, but both pay equal taxes. Soon A is rich and B is still poor. Is this all caused by A being smarter than B? One would be inclined to think by the articles on this subject that the poor man was always a lazy, good-for-nothing, not worthy of consideration.

I consider that a better business education among the farmers is far more necessary than the reform. Why, we had farmers that did not want a cheese factory because they thought it would raise their taxes! The man with money and who does not improve his farm is being fined in proper shape at present in its decreased earning power.

I consider that the only fair tax system would be to assess property to its full selling value, whether land or buildings, or both. I believe the motive for the present agitation for tax reform is to drive the poor farmer out of business, make him a hired man, and thereby solve the labor problem.

Again you say taxing improvements is a tax on a man's industry. Is the land not the fruit of his labor, or how does he get it? I suppose he finds it somewhere. We believe in legislation for the masses, and who are they—the rich or the poor? At any rate, would it not be better to let three or four guilty ones escape than to execute one innocent man? Just think the matter over and try and be fair.



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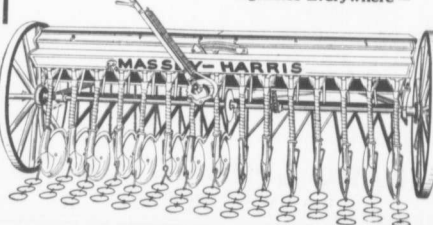
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Mr. Hamill Replies to Mr. Macdonald

H. C. Hamill, York Co., Ont.

AFTER reading Mr. J. A. Macdonald's second letter in Farm and Dairy of February 26, in which he states that, am losing money by my plan of dairying, I could not help wondering whether it was I or he that knew my business best. I had no money to lose when I started my present method of dairying after trying Mr. Macdonald's method. I could not help thinking that perhaps after all Mr. Macdonald was mistaken, although he appears so confident.

In submitting a statement in this letter, I shall not itemize it fully for private reasons, but if Mr. Macdonald doubts the veracity or correctness of my statement, if he will take the trouble to come to Markham, if I cannot prove to him that my profits were even greater than this statement shows, then I will give him his choice of any cow in my stable to give my method of dairying a trial himself.

My farm is run as a dairy farm, no other stock but horses and hens being kept on the farm, and in the statement of receipts nothing from those two lines are included. Neither have I included the extra value of the stock on the farm, the increased fertility of the farm, or improvements made in the farm such as underdrainage, etc. If those items were included, then the statement would

appear very much better. Only money received from the sale of clover seed and from the dairy here are given. The farm consists of 136 acres.

Receipts	\$3000 00
EXPENSES	
Wages	\$1000 00
Depreciation on buildings and implements	300 00
Threshing, soil filling, insurance, taxes	150 00
Twine, blacksmithing	40 00
Incidental expenses	180 00
	\$1710 00

Balance \$1320 00
This would pay a dividend of 9 per cent. on a valuation of \$18,000 for the farm, stock and implements. In every item where the money was not actually paid out, I have allowed liberally for more than is really necessary. In the matter of wages I have allowed myself \$500. In addition, we have had a free house, proceeds of a flock of 80 hens, three acres of orchard, and all the milk, butter, potatoes, and vegetables for a family of seven. In conclusion, I would like Mr. Macdonald or any reader of Farm and Dairy to apply his own yard stick to his \$27 cows and figure how many it would take to make the profit I can show.

The maple bush for fire and boiling

sticks; and another kind of the being fire box sh the wood three or four feet space important, or heat to the should be th to keep th as possible, when the do the pan and The natu that by bo cleansing out of albu and this rig with it oth sugar make important th as it forms which resg dustpan, ha handle and After boi time the de sand, silica, commences concentration