

Rural Municipal Affairs

Conducted by John M. Pratt

TAXES AS AN INVESTMENT

Some men pay taxes from force of habit without giving the matter any consideration; others pay taxes because taxes are considered an unavoidable evil. Some men pay taxes with the air of bestowing a charity and some there are who meet their assessments regularly and look upon the payment as do those who invest their surplus cash in government securities.

The mechanism appertaining to our industrial machinery is a complicated one when considered as a whole, but it readily lends itself to analysis. To illustrate we can take one of the better improved districts in the province of Saskatchewan. Here we will find fair schools, a system of roads that are assuming a semblance to real highways made for traffic and possibly a municipal hospital. We will find a farming community taking on the attributes of permanency. We will find comfortable farm homes, substantial farm buildings and farmers settling down to a routine that will eventually place Western Canada in the front rank as an agricultural country. We have only to eliminate the schools, the highways, and other public improvements (and the possibility of obtaining these through the expenditure of public funds) and we will have created a condition untenable from the standpoint of one desirous of establishing himself in a community.

A man will not continue to live in a neighborhood that will not provide educational facilities for his children. No man will continue to produce grain in a community that will not provide highways that will make possible the expeditious marketing of his produce, and few men will continue to live in a community that makes no provision for medical attendance in case of sickness or accident. Ultimately from the monies collected as taxes, expenditures are made that really determine the status of the community.

There is only one really feasible method of arriving at an equitable distribution of the costs of public improvements, that method is in general use throughout the West, a straight assessment on the unimproved values of land. When making payment of taxes in any one of the three western provinces, you are absolutely assured of the fact that you are paying only a just and reasonable share based upon the direct benefits that will accrue to you through judicious expenditure of the amount.

The benefits that are derived from the expenditures of monies paid as taxes to a local authority are almost entirely a matter of economical administration. This in turn places the responsibility wholly upon the individual, and if the individual will shoulder the responsibility of seeing that the public funds are wisely and economically expended he will find that his annual tax payment will prove to be his most profitable investment.

MINUTES

Meeting of council of rural municipality of Up-to-date, No. 769, held in the municipal office on Tuesday, September 28.

Present: Division No. 1, Aptu Watchum; No. 2, I. D. Original; No. 3, A. Bout Wright; No. 4, I. M. Willing; No. 5, Wantu DeMore; No. 6, Likely Mann. Dooit Now, Reeve; K. Reekt Information, secretary-treasurer.

Meeting called for 10 a.m.
Minutes of previous meeting read by Secretary Information.

Moved: A. Bout Wright, that minutes be approved—carried.

Correspondence presented:
A letter from the Motor League, congratulating Wantu DeMore on his "road drag" road leading into the village Aspire.

A letter from the Highways Department, announcing the score on 1917 "Road Drag" Competition, showing that R. M. of Up-to-date held highest score on main highway spanning the entire length of Division No. 1 and No. 3. First prize award, \$150.

Letter from municipal inspector, complimenting Secretary Information on his modern office and on the neatness and accuracy of his accounting.

Moved by A. Bout Wright: That the secretary answer the above correspondence, advising the authors that R. M. of Up-to-date has hardly started and will show results worth mentioning in 1918.

Following accounts presented:
2 Modern road graders \$800
10 Steel road drags 260
Cabinet for office 35
Mimeograph 30
Moved by I. M. Willing: That the above accounts be paid.
Out T. Skinnum appears before the

Moved by I. D. Original: That this council unanimously approve of the recommendations of the committee and that a draft of the recommendations be submitted to the annual meeting of ratepayers for discussion with a memo from this council asking that said meeting take action on same—carried.

A committee from the village of Spongeonum appears before the council with a petition asking that council build a skating rink in said village.

Moved by Aptu Watchum: That this council make no expenditure for a skating rink—carried unanimously.

Moved by Aptu Watchum: That councillor Likely Mann and Reeve Dooit Now be appointed as a committee to

WHAT DO YOU THINK?

What is the true function of a Municipal Council? For the best article submitted before December 15, 1917 entitled "The True Function of a Municipal Council" The Guide will pay \$10.00 in cash. We want your opinion. The competition is open to all municipal officials and ratepayers in rural municipalities. The article to consist of not more than 1,000 words.

The three best articles will be published in the Municipal Department of The Grain Growers' Guide. Write on one side of the paper and be sure that the manuscript is mailed so as to reach us not later than December 15, as we want you to receive the ten dollars in time for Christmas. Address Municipal Editor, Grain Growers' Guide, Winnipeg

council in person and presents account for damages and loss of time due to delay and miring in mud with car on main highway.

The matter was discussed and the fact established that the car of Out T. Skinnum was mired just outside the boundaries of the R. M. of Up-to-date in the rural municipality of Ishould Worry and that the said R. M. of Ishould Worry had paid Out T. Skinnum the sum of \$75.00 as damages.

Moved by I. D. Original: That this council offer Out T. Skinnum the sum of \$75.00 as settlement in full of the purchase price of his automobile that was mired in the mud in R. M. of Ishould Worry—carried.

Out T. Skinnum accepted the offer and the car will be converted into a tractor and used in dragging roads.

Out T. Skinnum applies for the job holding scrapers—none of the councillors could find work for him.

Committee composed of two councillors, Wantu DeMore and A. Bout Wright, appointed to draft recommendations for road building, reports.

Report of committee: First, that one man, with practical experience and technical training be engaged to have charge of all work done in the district.

Second, that no new work be undertaken until such time as provision has been made for repairing and maintaining of roads already improved.

Third, that at least 40 per cent. of amounts to be expended on roads be used in the grading and dragging of main roads leading to market towns.

Fourth, that as nearly as possible all contracts for road construction or maintenance be let by tender.

Fifth, that in instances where ratepayers, living on any piece of road, band together and volunteer to share in the expense of filling, grading and dragging that road allowance; that this council meet these officers to the extreme limit of their finances.

make recommendations for the organization and operation of a consolidated and rural high school and that they report at the next meeting—carried.

Moved by I. M. Willing: That we adjourn to meet in Municipal Office on Tuesday, the 5th proximo at 10 a.m.—carried.

(Signed) Dooit Now, Reeve.

K. Reekt Information, Sec.

CONSIDER THE TREES

Thirty-five years ago the casual traveller, visiting the then rather unsophisticated city of Winnipeg, found a very ordinary prairie city. Thirty-five years ago the city of Winnipeg had aspirations, but they were largely treeless aspirations. Not only were there no trees to be found within the city limits, but the then inhabitants were assured, on the very best of authority at that, that it was impossible to grow trees, and if the city grew to be a great city it would be, nevertheless, a treeless city.

Now there were in Winnipeg at that time—as there generally is at every place in every period—certain staunch and independent spirits who were willing to try to accomplish the impossible. One of these men was G. R. Crowe, and at the present time he has an elm tree on his premises that measures a good three feet through at the base. Those who are familiar with the city of Winnipeg are well aware of the fact that it has as beautiful trees in its parks and along its boulevards as has almost any city.

In the early days the city of Winnipeg so adjusted its assessment rate as to make possible a very handsome rebate on taxes to all those who consistently looked after the matter of tree planting and cultivation. At a little later date this policy was discontinued, and a certain fixed amount of the an-

nual revenue was devoted to the planting and cultivation of trees in parks and along residential streets.

Results? You have only to visit the city of Winnipeg in summer—they are apparent everywhere. We believe this is worthy of serious consideration by rural councils throughout the prairie west.

INCONSISTENCY OF SASKATCHEWAN ASSESSMENTS

Saskatchewan has definitely committed itself to the policy of an unimproved land value taxation. The first assessment made on this basis was in 1914, and since that date all municipal taxes, with the exception of the surtax, have been assessed according to this system. The method has proved to be both practicable and popular and there is not the least probability of their reverting to the old simple method of taxation on a straight acreage basis.

If the system of taxing the unimproved values of land is a just and practical one, and there is not room for an honest difference of opinion in this connection, it would be a difficult task to justify the old method of a tax on acreage. Notwithstanding this fact only that part of municipal revenue devoted to strictly municipal uses is assessed on the basis of values. The hail insurance tax, the supplementary revenue tax and the sur-tax are assessed on a straight acreage basis. The government frankly acknowledges that the method is an unjust one, but there are real difficulties in the way when it comes to the levying of a general or provincial tax on the basis of assessments made in the different municipalities.

The municipal amendment of 1913, providing for the assessing of land values, simply stated that municipal assessments should be made upon the basis of the unimproved values of land and quit. No provision was made for any uniformity in the determining of values. This resulted in each rural municipality appointing an assessor who made a more or less thorough canvass of the entire district and who made an effort at a reasonable adjustment as to values. As was only natural the opinions of the assessors varied widely and it was not an uncommon thing to find instances of where values fixed by one assessor were double those fixed by another on adjoining lands, but in different districts.

In the matter of an assessment in a rural municipality a high average range of values simply meant a lower assessment rate and worked no hardship, but if a general tax, such as the supplementary revenue, were to be assessed on the same basis, it would mean that the contribution of the one district would be double that of the second. That is if a general tax is to be collected on the basis of unimproved land values it becomes necessary that a definite and uniform system of arriving at values be adopted.

We fully realize that this presents some difficulties, but they are by no means insurmountable, nor do we believe that such difficulties as present themselves are by any means sufficiently great to justify a continuation of the very obviously unjust method of a straight assessment on acreage. The question of method for arriving at the unimproved values of land will be dealt with by this department in an early issue of The Guide.

It is interesting to note that the sur-tax in Alberta, or the wild land tax as it is called, is only assessed against land for which patent has been issued. This would exempt such lands as those held by the Canada Saskatchewan Land Co.

A brief summary of the reports of the municipal departments, issued by the three provincial governments, show very flattering conditions as regards finances—fewer outstanding taxes and larger bank balances.

We know of no better proof of the apathy that prevails in rural communities (as regards their local governing bodies) than the facts that we have received no advice as to how this page should be conducted.

It is the desire of this department to quicken the interests of the rural districts and bring them to a realization of the extreme importance of their own local government. We want varying viewpoints. We want to know what you think of this new department The Guide is creating. We want to get your ideas on municipal hospitals, systems of road building and the value of the road drag, etc. Especially do we want to help you solve your problems. Let us know about them