

was a good deal more than the amount paid out for sheep losses. Some townships collected a tax and refused to make any compensation for sheep destroyed by dogs. In his own township in North Middlesex \$15,000 had been collected in dog tax since the present law was established and only \$2,000 paid out for sheep killed. Recently the township council had decided not to pay anything for sheep killed, but to collect the tax just the same. In regard to making sure that sheep were injured by dogs, the owner of the sheep should be compelled to call in the inspector in a reasonable time so that he could tell the cause of death.

Lt.-Col. McCrea pointed out that one of the chief defects in the Act was in that a township cannot collect when damages are done by dogs owned outside of the municipality. Cities and towns should be compelled to enforce the Act also, as very many sheep were destroyed by dogs from the neighboring towns and cities.

Mr. Telfer referred to the work to be undertaken in the way of establishing illustration stations and for which the government has appropriated \$500. The plan is to place 10 or 12 sheep with 8 or 10 farmers in different parts of the province and have them fed and kept in the best way so as to show farmers in the district how profitable it is to feed and raise sheep. It is also expected that this work will show the consumer what good mutton or lamb is and encourage a demand for this class of meat.

Mr. Harding, while he agreed with what the other members of the deputation had said, stated that he would go further and place the onus on the council to look to the owner of the dog that did the damage, rather than have the sheep owner do so. He pointed out that over \$50,000 in dog losses had been collected in Ontario over and above what had been paid out to sheep owners.

Lt.-Col. McEwan, who is a breeder of dogs, expressed himself as being quite in favor of the proposed amendments.

Exempt Improvements from Taxation

(Continued from page 2)

wants improvements. He wants to be an up-to-date farmer. He wishes to have better buildings, to improve the looks of his farm, to make it more attractive and to add prosperity to his home and to his country. In carrying out his policy he makes his neighbor's land more valuable as well as his own. He remodels his own outbuildings, puts a veranda, a balcony to his house, applies a couple of coats of paint, lays out a nice lawn, sets out an evergreen hedge, all so some ornamental trees. He makes a nice driveway, erects a wire fence in front of his place, puts in gates with his name or the name of his farm on them. After all is accomplished along comes the assessor. He raises his assessment \$1500 or \$2,000, the value of his land \$5,000 more, and still it is the same old farm, only that it has a new dress, which dress was bought with the proceeds made out of the farm together with a whole lot of manual labor and the loss of many hours' rest while figuring out and planning those improvements.

Now Mr. Editor, why should this man B or any other man be taxed for such improvements to which the Council or his neighbors do not contribute one cent towards installing? These men go to this trouble and expense for their own special benefit, and in doing so they add wealth and prosperity to the surrounding country. Perhaps they had to borrow some money to make these improvements and pay interest thereon.

Then to be taxed at the same time it is pretty hard. Farmers of the type of B. should be encouraged in place of being burdened with taxes for years while Mr. D. makes no improvements whatever, but rather puts his money in the bank or lends it to those men to make improvements. Mr. D. and others, however, will tell you: Oh, these men have such fine farms worth so much more money and they should pay more taxes. Did Mr. D. and others contribute one cent towards these farms? No. But they want these improved farms to help pay their taxes while if they would only go to work like men, they would have just as beautiful and up-to-date farms, and all would be on the same footing.

Assess the land for what it is worth wherever it is situated, and I believe you would see more men take hold and improve their farms. The country would then have the benefit; besides home would be made a comfort and farming a pleasure.—D. A. Graham, Lambton Co., Ont.

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