

(cont. from page 16) a rundown building on it in a prime location would be taxed so heavily that the owner couldn't afford not to have a prime income-producing building on it.

Legions of experts agree that this method of taxation is vital if the decline of our central cities and our burgeoning urban sprawl are to be arrested.

There is no way that federal Urban Renewal funds ever will be plentiful enough to do the job. If the city business districts are going to be renewed and if new houses are to be built in significant numbers for low and middle income families private enterprise will have to do it. And George Romney's job as secretary of the Department of Housing and Urban Development is to see that the above taxes are accomplished.

We feel he's picked the only feasible method. His job now is to sell the appropriate governmental agencies -- and the public in general -- on the idea that this is the right way to go.

We have hope. If there's anything George Romney can do it's sell.

** ** *

Taxes vs. Housing Solution

Congratulations to Mr. Romney for saying it --but even more congratulations to you for hearing and printing it; the statements regarding the way taxes work against the solution of the housing problems.

These views are receiving growing support from many directions. Let us hope for more implementation before a real crisis occurs in our cities.

Irene Hickman, County Assessor,
County of Sacramento, Sacramento, Cal.

THE QUEST FOR GOOD GOVERNMENT

Vol. 1, No. 2

July, 1969

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A WORD WITH YOU

Why a QUEST? Webster defines it as "the act of seeking." And why for Good Government. Well we seem to have, and be getting more of, the other kind. Surely this is more than a noble aspiration, it is necessary to the survival of our freedom.

Will Durant, in The Story of Philosophy, says, "In an intelligently administered society -- one that returned to the individual, in widened powers, more than it took from him in restricted liberty -- the advantage of every man would lie in social and loyal conduct, and only clear sight would be needed to ensure peace and order and good will. But if the government itself is a chaos and an absurdity, if it rules without helping, and commands without leading, how can we persuade the individual, in such a state, to obey the laws and confine his self-seeking within the circle of the total good?"

It will be the aim of this publication to point the way toward this ideal and the comments and contributions of its readers will be appreciated.

J. Wm. Ramsay.

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"NOW...FOOD BECOMES A LUXURY"

TO THE PEOPLE OF ONTARIO:

As you know, the Government of Ontario's recent Budget authorized certain changes in sales taxes which came into effect April 1, 1969.

In the opinion of the undersigned organizations which speak for the hospitality industry, those tax increases affecting meals served in restaurants, hotels, motels, drive-ins and other establishments discriminate heavily against many segments of the public involved in the supplying, preparing, serving and consumption of such meals.

The Budget was compiled without prior consultation with the industries or organizations involved.

We believe that, you, the general public are largely unaware of the consequences of these increased sales taxes. We therefore consider it our duty to publish this letter to acquaint you with certain facts.

1. NOW FOOD BECOMES A LUXURY ITEM

On April 1, the sales tax on restaurant meals costing over \$2.50 was raised from 5% to 10%. We feel you will wish to ask why you must now pay the highest sales tax in North America on food. While such luxury items as mink coats, jewellery and expensive cars remain taxable at only 5%, food now becomes more of a luxury than non-essentials.

The fact that the minimum cost of taxable meals has been raised from \$1.50 to \$2.50 benefits few. The family man, who takes his wife and children out to dine and spends over \$2.50 must now pay 100% more in sales taxes.

2. PROVINCES CAN COMMIT "CONVENTION SUICIDE"

The attraction of conventions to Ontario cities benefits many thousands of people: retailers and their sales staffs; waiters and waitresses; taxi drivers and many others in addition to proprietors in the hospitality industry.

Yet records show that increased taxes in Quebec are a major factor in the loss of convention business.

By October 1968, the future convention bookings for Montreal for the period 1969 through 1976 were only 231. For the same period, Toronto had already gained 680 bookings.

With these, the highest sales taxes in the whole of North America now facing you, the public and all visitors, will these conventions still come to Ontario?

3. FACTS PROVE THAT INCREASED TAXES ARE "TOURICIDE"

The Government of Ontario will spend more than \$2 million this year in tourist promotion to convince the world that this Province is a good place to visit. Yet facts prove that increased taxes on food contribute towards a decline in tourism.

It is well-known that Quebec, and especially Montreal, has lost millions of tourist dollars through raising its sales taxes on food and hotel accommodation to 8%. Yet Ontario asks you, its people, in addition to all tourists, to accept a 10% tax on meals over \$2.50 and a new tax of 5% on all overnight accommodation.

The tourist industry benefits hundreds of thousands of people, both inside and outside the hospitality business. Many resort owners are "small business" and may be unable to survive this blow. This will reflect in the loss of summer jobs for students and the loss of profits to local retailers.

4. THERE IS DISCRIMINATION AGAINST TAKE-OUT SERVICES, TOO

Prior to the recent Budget, there was no sales tax on take-out food. Now, if your purchase from a take-out restaurant is over \$2.50, you must pay a 10% sales tax.

These take-out restaurants and their patrons will suffer from the new tax burden while large supermarket chains with take-out counters for such foods as barbecued chicken, Chinese dishes and delicatessen continue to operate without having to charge sales taxes on these items.

To the undersigned, there are curious inequities in this situation. In your interests, we suggest you bring these discriminatory facts to the attention of your local Member of the Provincial Legislature. Just send him this advertisement with your signature.

Sincerely,

THE CANADIAN RESTAURANT ASSOCIATION

MAVERICK TRADE MARK SOLD FOR \$100,000
TORONTO (CP) - When Ford Motor Co. decided last year to name a new line of cars Maverick, Donald Kirsch pocketed \$100,000.

That's the amount Ford paid for trade mark rights to the name Maverick. Mr. Kirsch, owner of a small manufacturing company in the Toronto suburb of Rexdale, produced car mufflers called Maverick.

Donald Carlson, a Ford vice-president, said Ford paid the money to Mr Kirsch's company, Gidon Industries Ltd., Ford, after deciding on the name Maverick, conducted research in trade mark offices in Washington and Ottawa and found Mr. Kirsch's mufflers were the only product in the automotive field with the name Maverick.

FINANCIAL ADVICEQuestion:

Having just won the Irish sweepstakes I would like to invest the money in a safe, high return venture. I am considering either a credit union or a certain fruit growing venture at Eyeseeyou, B.C.

According to the prospectus, land has been obtained on the lake front 20 feet wide and 50 miles long. This is to be planted as an orchard. The narrow width of the land is dictated partly by the mountain directly behind, and partly to encourage efficiency. At each end of the 50 mile strip there will be a lodge, and each morning the employees will start out to plow or spray, knowing that at the other end of the strip there is a lodge with excellent supper, cold drink and a warm bed. Should they loaf, it will mean a cold night out in a land noted for its rattlesnakes and scorpions.

I am particularly impressed by the scientific instinct of the developers. While this is apple country the price of apples has declined with the advent of medicare. No longer is it necessary to eat an apple a day to keep the doctor away. For this reason they propose crossing the apple with the native pine tree. The resulting fruit will be pineapples. Do you advise investing in this venture or should I put my savings in the credit union?

Answer:

Take the fruit growing venture. I have no hesitation whatsoever in stating you will be able to sell every pineapple grown.

Certainly it is true credit unions have successfully survived many wars and depressions; that they are more than 100 years old. But don't think about that. Think about the pineapple venture even though it is risky to the point of foolhardiness. One additional thought. Have you considered adding iron to the irrigation water? You would then have your pineapples already canned.

Calgary Co-Op News, June 1969

THE WHOLE TRUTH AND NOTHING BUT....

ENQUIRY by ALDERMAN PETRASUK of Calgary

ENQUIRY: "Would the Assessor please make enquiries to see if there are any jurisdictions in the United States or Canada where property taxation is based on land and not on buildings?"

In particular, I would like to know if there are areas where people who improve their homes are not penalized by a higher property tax."

*** ** *** ** *** **

In reply to the first part of Alderman Petrasuk's enquiry regarding single tax:

To my knowledge, there is no municipality in Canada or the United States where property taxation is based on the single tax system; that is, the taxation of land and the exemption of buildings or other improvements. So far as the Province of Alberta is concerned, it is my understanding that the Town of Milk River was the last municipality to use single tax; but with the introduction of the Foundation Programme, it was necessary for them to go on the same basis as the rest of the Province.

I wrote to the Canadian Tax Foundation regarding the above question, and the letter was referred to Mr. F. H. Finnis, Local Government Consultant of Victoria, B. C. who has made many studies on all aspects of assessment and taxation. He confirmed my thinking that single tax or site taxation is not used in Canada or the United States.

The Board of Commissioners will remember that in 1961 the Council of the City of Calgary asked for a

report of the effect of site taxation on this City. This report was prepared and submitted to Council. The general results of site taxation were not found to be favorable. I am attaching a copy of this report for the information of Alderman Petrasuk.

The second part of the enquiry regarding areas where people improve their homes and are not penalized by a higher property tax:

Firstly, what is meant by "improve their homes"? If this improvement means general upkeep; such as painting, decorating, replacing stucco, repairing or replacing the roof, landscaping, installing awnings, the replacement of worn out equipment such as furnaces, plumbing, or wiring; and if carried out over a period of time, it would not necessarily increase the assessment for the specific improvement done. However, if a number of these improvements were done; and by this I mean replacement of heating, plumbing, wiring, etc., and presumably it would be to an older type home; when the general reassessment is carried out, the replacement of these things would have the effect of retarding the depreciation. This would then have the effect of raising the taxes.

I received a brochure from the International Association of Assessing Officers, which was prepared by the Mayor of the City of Wilmington, Illinois, which was headed "How Home Improvements Effect Your Taxes". This, with a few exceptions, is true in the City of Calgary. However, there is one thing that the Mayor has neglected to state. As in Alberta, a number of these improvements done to a residence would increase the expected life of the dwelling and therefore reduce the depreciation. I am attaching a copy of this brochure, and would point out what the exceptions are in Alberta:

Under the title "Outside Your House", I have underlined the following:

"Add a dormer or bay window" - Under the provi-

sions of our Act, this is an addition to the structure and would therefore increase its replacement value. It would have to be assessed and taxed.

"Replace porches" - The same would be true in Alberta if the same size and type of porch was built.

"Construct patios" - If this was a concrete slab or concrete tile patio, it would not be assessed; but if it was a raised patio with supporting planters, or walls, and a screened-over roof, it would be assessable and taxable.

"Build a screened-in or totally open porch" - This would be a new addition to the structure and therefore would be assessable and taxable.

Under the title "Inside Your House", I have underlined the following:

"Add closets and built-in storage areas" - This presumably would be an addition to normal space and usually found in the basement. It then would be assessable and taxable.

"Install automatic hot water heaters" - If this was a replacement to the existing system, it would not be assessable and taxable.

"Add partitions" - Again presumably this would be in the basement or open area, and assessable.

"Install exhaust fans" - This would be assessable and taxable.

"Add a toilet" - If this improvement was over the standard requirements for the dwelling, then it would be assessable and taxable.

Here again I repeat that any one of these improvements underlined would not necessarily increase the taxes in any one year, but an accumulation of these improvements, which would amount to modernizing an older house, would increase the taxes at the time of the reassessment.

Again speaking of tax relief, there is a very interesting article, from the Assessors' Journal of January 1968, called "Property Tax Relief -- Recent Developments". In all cases where the state has

given a tax relief to residential properties it has been either by the adoption of a sales tax, or the increase in percentage of an existing sales tax.

I trust that the above statements will answer the enquiry of Alderman Petrasuk.

P. H. Cormack, A.M.A.A.
ASSESSOR, City of Calgary

November 1, 1968

*** ** *** ** *** **

REBUTTAL

Dear Mr. Ramsay,

RE: SITE TAXATION REPORT
by the Assessment Department of
the City of Calgary.

The report named above uses 1962 data, so although undated, it will be referred to as the "1962 Report".

1. Assignment

As discussed, I undertook to review the quality of the 1962 Report as an aid to the research group that is about to use the data contained in it.

2. Qualifications

I am a member of the Institute of Chartered Accountants of Alberta, and for the past seven years have been involved with provincial and municipal assessment and taxation. For part of that time, as a corporation representative, I have been a member of the Alberta Assessors Association; but I am not qualified to assess land and buildings. I have prepared corporation briefs on taxation, and have appeared before courts of revision, the Alberta Assessment Appeal Board and the Provincial-Municipal

Advisory Committee.

3. Scope of the 1962 Report

The scope is stated in its heading to be: "A study ... of the effects of Site Value Taxation upon subject properties selected at random to represent the major property classifications in the City of Calgary".

Page 1 of the 1962 Report lists some claims made for site taxation which might for convenience be grouped as "social" e.g. discouragement of slums and land speculation; encouragement of enterprise and improvement.

It might be expected that the report would either confine itself to numerical data, or more likely to discuss: a) desirable social effects indicated by the data, and b) undesirable social effects indicated (with possible qualifiers as to what is desirable). However, even a cursory reading of the narrative discloses heavy concentration on undesirable effects, with little except by inference on desirable effects.

This one-sided concentration is indicative of bias. It is my opinion that bias is a fact of life, not in itself to be criticised; for lack of bias often means no more than lack of interest. But it is necessary to check whether bias leads to loss of objectivity, and more seriously, to invalid conclusions.

4. Selection of data for the 1962 Report

Its heading indicates random selection within classes, though inspection of the data leads to doubt that a table of random numbers was used. The items were probably selected by judgement; likely the better method for this case.

Whatever method is used, it is desirable to draw conclusions only from the sample data. Some

objection can be made to the 1962 Report for pulling into the summaries reference to properties not included as samples (or not easily identified in the sample pages). Examples are: page 40a - percentage changes in downtown blocks; page 44a - reference to British American Oil. The point ordinarily might not be of much consequence; but the reference to BA is mixed in with errors (paragraph 6 below).

5. Objectivity of the 1962 Report

Lack of objectivity is not always a bar: stating a case, or presenting a brief as an interested party, are examples. If the assignment given to, or chosen by, the Calgary Assessment Department had been "the case against site taxation", then no lack of objectivity could be charged, provided that the report was so labelled. As it was not so labelled, objectivity may reasonably be expected from a city department.

- a) The first indicator of loss of objectivity has already been given: the near exclusion of tests of desirable social effects.
- b) A second indicator is the use of subjective language: pg 27a "literally driven out of their homes"; pg 40a "hanging on for their very lives"; pg 48 "struggling for its very existence". This is known as 'tear-jerking'.
- c) A third indicator which should put the reader on guard is the use of the rhetorical question: pg 27a "how many buildings such as Elveden House, Hudson Bay Oil & Gas Building ... can a city the size of Calgary economically support in this one area?" The missing argument is that the only economic development possible under site taxation in that area 7 - 11 Street S. W. from 6 Avenue to the river, is Elveden House type of buildings. The report should have said so, with supporting evidence, before proceeding to its rhetorical question: pg 47 "who will

then provide these people with living accommodation and since the demand is not here to develop these properties into Elveden Towers type developments, what would the city do with these properties?" The missing argument and evidence are similar, but presumably not restricted to the area 7-11 Street S. W. from 6 Avenue to the river.

- d) A fourth indicator is the selection of the addenda. To be objective, the 1962 Report could have: excluded all technical papers or included one balanced paper or included biased papers of each side. Instead, the 1962 Report contains only the Plunkett paper which shares its one-sidedness. The Plunkett paper is somewhat confused as for instance in being unable to decide whether the first proposition it is examining is SVT "eliminates land speculation" (page 1) or "reduces land speculation" (page 2).

Other material was available, notably four papers of the 1961 conference of the Canadian Tax Foundation, reprinted in handy form by an assessors association.

6. Accuracy of the 1962 Report

- a) In the industrial summary at page 44a is the statement: "industrial plants located in the central business district would be subject to increases in taxes comparable to other commercial properties", yet the sample industries in the central area listed on pages 43 and 44 show individual increases and decreases, and in aggregate practically no change (at a decrease from \$42308 to \$42294).
- b) On the same page 44a is the statement: "large industrial plants such as Imperial Oil and British American Oil, who, owing to the type of industry require large tracts of land, would be liable to average tax in-

creases of approximately 189.6% under site taxation", yet Imperial Oil's increase (pg 44) is from \$110506 to \$167941, about 52% not 189.6%. (B.A. is not identifiable, as already mentioned above.)

An experiment of averaging the unweighted % increases of Imperial's nine pieces of property produces the nonsensical "average" of 189.5% which is very close to the figure of 189.6% in the report. If this was in fact the method used, then the blunder is of sufficient magnitude as to undermine confidence.

- c) To summarize the Industrial Section (pg 44a): the 1962 report narrative indicates Downtown industry shows tax increases Highfield, etc. shows tax decreases Large, eg Imperial & BA show tax increases of 189.6%

whereas the sample data show
Downtown up and down; aggregate no change
Highfield, etc. some up, most down; aggregate down
Large, Imperial up 52%
Large, Firestone down 72%.

7. Invalid conclusion in the 1962 Report

If the errors of method and presentation might be excused on the grounds of imperfect comprehension of percentages and of excess zeal born of bias, it is nevertheless difficult to be charitable toward paragraph (4) of the final summary at page 48 of the 1962 Report which reads: (the underlining is mine)

"Most cities throughout the Dominion spend many thousands of dollars each year to encourage large industrial companies to develop in their area. The introduction of site taxation, in our opinion, would

certainly deter any large industry developing in this area."

Even with the authors believing Imperial's increase to be 189% (instead of 52%) and even had Firestone showed an increase, it would not have been proper to draw, from a sample of only two, a conclusion in such sweeping terms as "certainly" and "any".

With Firestone showing (page 44) a decrease of 72%, the conclusion becomes highly improper. With most industries showing decreases, then, even taking into account the qualifying words "large industry", the statement is extremely misleading.

A more accurate conclusion from the sample data would be:

"Most cities spend thousands of dollars to encourage industry to develop in their area. The introduction of site taxation would be an encouragement to industries to come to this area, with the exception of an industry that requires large tracts of land that will remain comparatively under-developed."

8. Recommendation

My recommendation to the research group is to approach the 1962 Report circumspectly; to accept no calculations without checking them; to accept no conclusions without checking back to the data.

Yours truly,

P. D. Bolton
Edmonton.

TRUTH IS REALITY IN
HARMONY WITH THE FACTS.

ROMNEY PICKS RIGHT ROAD TO RENEWAL

An Editorial by Neil Munro in
The Interpreter, Grand Rapids, Michigan

Our ex-governor George Romney has hitched his wagon to yet another rising star. First it was compact cars, then a booming state of Michigan and now complete revamping of the property tax system.

Nothing sounds duller. Right? But Romney thinks he's found another winner and we agree. The Stormin' mormon, as he's sometimes called, has been installed by President Nixon in the office of Secretary of the Department of Housing and Urban Development.

It's a powerful position and the governor can do a lot of good in the next eight years; especially in the light of that wagon he hitched his star to. It's a complete reform of property taxation methods so that the property tax rewards property owners for fixing up buildings or building new ones, rather than rewarding them for letting buildings run down and property stand vacant.

Here's how it works:

When a man improves his property or builds something new his taxes go up. When he lets it run down or leaves an empty lot his taxes go down. The idea is that the tax on buildings and improvements should be lowered and that the land itself bear the lion's share of the tax burden. Land would be assigned a tax bill according to its true value as determined by its location -- how close it is to downtown, what is around it, etc.

Therefore, a vacant lot or one with (cont. page 24)

CALGARY TODAY — TOMORROW

Second Prize Winner in
Ald. Musgreave's Contest
"CITY OF MY DREAMS"
Submitted By
R. H. Cowie, President
R. H. Cowie Sales Ltd.

Section I Calgary - City of Dreams
Section II Calgary - Today *

- * Any "vision" is merely a useless daydream unless conditions as they are are contrasted with things as they could be in the visionary future. Obviously, my concept of a City of Dreams could be a Hell to someone who's outlook on "today" does not parallel my own. For this reason I felt it necessary to give a surface outline of a few of the things I don't like, and some reasons for these thoughts.

CITY OF DREAMS

As we look at Calgary preparatory to our aircraft landing, we see a sprawling metropolis which is immediately notable through its lack of smog or haze. This is quite different from our impression on descent ten years ago.

Calgary is not much larger, but the formerly undeveloped areas have been filled in by factories, particularly on the fringes. Although the population has swelled to over 500,000, the actual area is not much greater. We are impressed by the lack of freeways leading to the city centre - how can this be?

After landing, we shuttled to the baggage pick-

up and were greeted by a young lady who asked what type of transportation we would require. When we explained that our destination was a downtown hotel and that a rental car would be needed, it was suggested that we take a helicopter, or a taxi to the Rapid Transit depot. She further volunteered that although rental cars were available, the usual customers for them were people staying with friends in the outlying districts who used the ring roads without approaching city centre. These people drove to the Rapid Transit depots when they wished to visit the core.

We chose the helicopter and thus had an excellent opportunity to view the city. One thing which impressed us was the lack of depressed areas. Even those districts predominantly factories and warehouses had a well-kept appearance. It was later explained by a Calgarian that since taxation on land values only, rather than land plus improvements, had been put into effect, land had been developed rapidly and there was considerable competition in industry to improve their holdings to create an exemplary image. We passed separate dwellings, duplexes, row housing, and apartment complexes, all of relatively good appearance. On approaching the core, there were many high-rise apartments situated among office buildings and a number of small parks on land once used for parking lots. It was later explained that the downtown apartments were expensive but preferred by many business executives. Some were furnished and retained by firms for the convenience of their personnel visiting from other branches. We raised our eyebrows at the high rent, but it made more sense to us when we learned that Rapid Transit made it unnecessary for one to live downtown. The maximum time by RT from any depot to the core was twenty-five minutes.

After landing and checking into our hotel, we walked several blocks underground and were surprised by the number and variety of shops. We emerged by escalator

to a three-block open-air mall with many stores, - boutiques, and places of relaxation and amusement.

I had occasion to spend several days with a friend who had a house on the "outskirts" - three blocks from a perimeter road and a ten minute drive from one of the RT depots. It was a pleasant district, as I saw in driving to a supermarket with my friend in his electric automobile. The supermarket proved quite different from what I'd come to expect ten years ago. The displays were there, but the quantities of each item were smaller, allowing a much greater variety of product brands and sizes. When I remarked that this method of merchandising must add to costs and reflect in higher grocery prices, I was quickly corrected. The bulk of the stores' stock was kept on a lower level and as the last few packages of any item were purchased, the display was replenished automatically. I was impressed by the intercom system which made it possible to ask the location and availability of any item from convenient points throughout the store. There was a special order clerk who looked after ordering of non-stocked items. These could be picked up the following week. Except for this clerk, the check-out girls and packers, all store employees worked on the lower level floor.

My friend asked me to go with him to a card party that evening, sponsored by the community association. This was an enjoyable social affair held at the local public school auditorium. He mentioned to me that by having the use of idle school facilities, the association had saved enough to equip the community hockey team with uniforms and sports equipment.

The following day, I remembered that my annual physical check-up was due, and my friend phoned his physician for an appointment on my behalf. The nurse checked times on the computer and tentatively set 3:15 for the appointment. At 2:00 she called back to say a matter of importance had come up and changed

my time to 4:30. After keeping the appointment, I was found to be in good physical shape.

A few days later, I left for home with the feeling that Calgary was a wonderful city and that its progress in the past ten years was an achievement other cities should emulate.

*** ** *** ** *** **

TODAY

The modification of any city to be closer to one of dreams entails change. To achieve change it is essential to motivate people to demand it. Only slow "baby steps" will be possible toward any realization as progress will be vociferously or tacitly opposed by three groups of people who make up an overwhelmingly large percentage of our population. These groups could be described as follows:

- Those who resist becoming involved. They may want change, but not badly enough to do anything to secure it.
- The uninformed who lack the understanding to care. Included in this group would be those of fundamental beliefs who feel that some nebulous superior being will make things better with no help or involvement from themselves.
- Those whose standard of living, tenure and outlook are satisfactory. Any change will be resisted and considered a threat to their routine, if there is the remotest possibility it could affect them adversely personally, even though they can be aware the change would improve overall conditions in our city.

The following are some of the areas where our city and its citizens have lots of room for improvement.

Our Transit System: We have a system which has to be one of the most poorly conceived in North America.

Transfer from one bus to another often entails walking several blocks, connections are poorly integrated and frequency of service and hours of operation in some areas discourage potential customers from using the system. The argument is used that as relatively few citizens regularly use the transit system, fares must rise, some routes must be eliminated, others re-routed. This actually makes a basically poor system so inefficient as to attract few customers with the resultant operational loss. The once potential customer is forced to use his automobile or purchase one for convenient daily travel.

Pollution: This is a very real threat to the healthy growth of Calgary. Partially due to our lack of efficient transit, more and more automobiles spew their pollution. One reason downtown has so many automobiles is that it is relatively easy to drive there. This encouraged by much prime land allocated to parking lot after parking lot. The situation will be further aggravated by the proposed freeways to the downtown core. The more sensible approach is that of perimeter roads combined with rapid transit. The result - fewer cars, less pollution and land free for development instead of for parking use. The major source of pollution is industry. Our city goes to great lengths to attract industry and is afraid to jeopardize the effort by imposing and enforcing sensible anti-pollution laws. This could prove difficult, as our City Fathers are prime offenders by their dumping of waste in our rivers.

Taxation: A much more sensible and less discriminatory taxation method than our present system is one basing tax on land value only - not on land and improvements. Were such a system implemented, land speculation and the "slum" landlord would completely disappear - there would be no profit left in it for them! Taxes should be imposed on land held by educational and religious organizations except that land used for schools and churches.

Housing: Most young people today have been "brain-washed" from the cradle to believe they must own their own home, that it must be of certain minimum proportions, that certain services are necessities and that not to have accomplished this goal early in life denotes failure. This is believed without reference to responsibility or earning power of the individual concerned. This misconception is perpetuated by our aldermen; they have imposed minimum standards which are much too high. This is partially a result of pressure and for the most part, empty arguments from citizens who fear a "degeneration" of their neighbourhood - social prejudice in its worst form! Town housing, community co-operative complexes and multiple family dwellings can be attractively planned, economically executed and rather than being the basis of a future slum, can enhance and enrich a neighbourhood in the long view. One argument against integrating other housing types with detached houses is that other types appeal to renters and those who do not own lack responsibility. This is nonsense which is every bit as applicable to the owner (in 25 years) as to the renter. Moreso today than in the past, the young citizen may be transferred several times by his employer as a condition of advancement. Obviously, to purchase a house each time, if possible speculation is discounted, is short sighted and ridiculous. What our City Fathers appear to be doing is blindfolding themselves into believing Calgary consists of only stationary, middle upper class residents.

Educational Facilities: A further evidence of common sense taking a back seat to grandiose demands is the (apparent) view of citizens that there must be a school within several blocks. While I'll agree there is no need for a regression to the days of a school being located miles away, it is absolutely unnecessary that there be so many schools so close together. The costs involved are downright crippling to each and every taxpayer. Fewer, but larger schools should be built and if the children have to

walk (or cycle) a half-mile they should suffer anything but ill effects! When a good functional design for a school has proven completely satisfactory it should be used more than once, saving many dollars and unnecessary problems. Schools should be used for other purposes than education when idle. For instance, community associations could use school facilities for meetings and social functions at nominal cost instead of building the "club house". The money they would save could be used for the purpose they exist; development of their community.

Supermarkets: The retail tin gods have taken advantage of our apathy. They have recognized the disease symptoms. Because they realize our frontier outlook and lack of knowledge of conditions elsewhere, we are victimized. Elsewhere, the "name of the game" is Service; here, the Supermarkets happily ignore this fact of life and we, through ignorance, allow them to get away with it.

These concerns cater to larger family units and ignore the requirements of couples and single persons. There is a lack of small sizes of tinned goods on the shelves (available in most Canadian cities). It is not possible to purchase a half pint of cream for your coffee. Packaging of meats make it difficult to buy say, two pork chops. Brands which don't enjoy wide sale will not be stocked and it is seldom they can be obtained on special order. The attitude is that you should settle for what is there, even if inferior. Have you tried to purchase number one grade potatoes in Calgary? The retailer seems to think that we are so entrenched in mediocrity that they won't sell.

Are they wrong?

THE REASON A DOLLAR WON'T DO AS MUCH FOR PEOPLE AS IT ONCE DID IS THAT PEOPLE WON'T AS MUCH FOR A DOLLAR AS THEY ONCE DID.