

but to my mind his paper was hardly complete, without those answers.

I am, etc.,

BASIL HOOPER, A.R.J.B.A.,

Joint Hon. Sec. Dunedin Town Planning Society.

[Note. —We referred the above letter to Mr. Geo. Fowlds, Junr., whose reply follows.—Ed.]

### Town Planning and Taxation

To Editor "Progress."

Dear Sir,—

Objection to the system of rating on the unimproved value as an adjunct to town planning is raised on the grounds that it might encourage the reduction of the frontage width of sections. But it should be recognised that under ordinary bye-laws and particularly under a comprehensive town planning act, regulations can, and ought to be, framed to prevent such tendencies.

It is further alleged that this system of rating would cause subdivision of land to the minimum, and congestion of too many houses to the acre and the result in the abolition of private gardens. Any effective town planning scheme should naturally provide for the adequate arrangement of parks and open spaces. It is admitted that gardens are a very useful feature in the embellishment of a city, but if private people desire to hold large areas of land for their personal pleasure they must expect to pay rates and taxes for the exclusive privileges they enjoy. If a man wants to have an extensive estate in the main street of a large town, no matter how pleasing the grounds from the outside may be to the public, the owner should pay heavily for the monopoly. The effect of so much ground being held out of use for this purpose is to compel hundreds and thousands of people to live together in congested and unhealthy conditions. Surely in such instances the interests of the many are more important than those of the few.

Let us consider the case of a working man who buys a property in a district which exempts improvements and rates on the unimproved value of the land. If his house costs £400 and his section £80 and he only pays rates on the latter amount, would he not desire, and by the operation of this form of rating be more able to buy an adjoining section so that he could make a garden and improve the surroundings of his home.

It is claimed that golf links, tennis courts and other privately owned areas are really "lungs" or breathing spaces, and would be penalised by the rating on the unimproved value. As already pointed out, under proper town planning the authorities would make full provision for open spaces and recreation grounds. If limited sections of the community desire to reserve large areas of land from which they prefer to exclude the mass of the people then they must pay their just share of rates and taxes. Naturally the amount of land available in the immediate vicinity of large and growing cities is limited, and it is against public interest that the extensive holding of land for sport for a com-

paratively few should have a prior claim over the necessary supply of land for residential purposes.

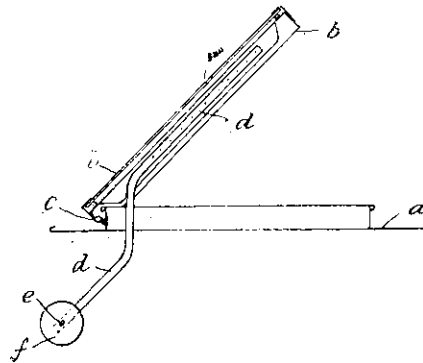
The supporters of taxing improvements which discourages building and encourages the withholding of land from use might urge that the existence of numerous vacant sections act as valuable "breathing spaces." But seeing that such sections are often nurseries for weeds and receptacles for old tins and dead dogs, it is hardly a good argument for this form of civic adornment and so-called hygienic open spaces. It is well known that the rating on the capital or annual value is a discouragement to the man who adds to his house, paints buildings and beautifies his allotment, because he is liable to have his valuation and rates raised accordingly.

A system of rating which is full cousin to the tax on windows which once operated in England and resulted in houses being built without windows, causing ill-health to the inhabitants of these insanitary hovels, is a relic of mediævalism and should be changed.

GEO. FOWLDS, Junr.

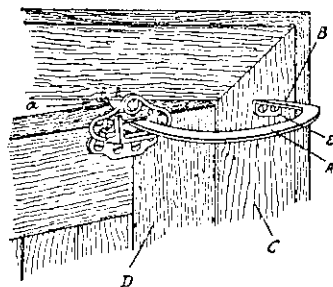
### Patents of Interest to Builders

**Skylight.**—A patent, No. 39572, has been taken out by Herbert Smart, of Young Street, New Plymouth, which consists in providing the opening-frame with a lever or levers extending beyond its pivot, to which a weight or weights are



attached that serve to counterbalance the weight of the frame. This weighted counter-balance will thus allow of the skylight being opened by any of the ordinary appliances, with great facility, and will also serve to maintain it at any position to which it may be raised.

**Door Holder.**—A patent, No. 39361, has been taken out by E. Heffernan, Sydney. This invention relates to holders



of the friction-grip type for retaining hinged doors in open or partly open position or in closed position as may be re-