Madison parks as a municipal investment: report of citizens' committee March 11, 1909: with introductory statement by directors Madison Park and Pleasure Drive Association. 1909

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Madison Parks as a Municipal Investment

REPORT OF CITIZENS' COMMITTEE

MARCH 11, 1909

WITH INTRODUCTORY STATEMENT

BY

DIRECTORS MADISON PARK & PLEASURE DRIVE ASSOCIATION

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REPORT OF CITIZENS' COMMITTEE

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INTRODUCTORY STATEMENT

PREPARED BY THE DIRECTORS OF THE MADISON PARK AND PLEASURE DRIVE ASSOCIATION.

At the meeting of the common council, held Dec. 11, 1908, the following resolution was unanimously adopted:

"Whereas, Some criticism has been made of late as to the amount of money appropriated by the city for the maintenance of parks and playgrounds within the city limits,

Now, therefore, be it resolved, That there be appointed by the mayor a committee of five of the citizens of Madison, one of whom shall be the assessor, and no member of said committee shall be an officer or member of the board of directors of the Madison Park and Pleasure Drive Association, to thoroughly investigate and report to the council at some time on or before its regular meeting in March, 1909, its conclusion on the question as to how much, in their best judgment, the present assessed value of the entire property of the city of Madison has been enhanced or increased by reason of the work that has been carried on now for the past sixteen years by the Madison Park and Pleasure Drive Association in conjunction with the city in securing for the city, parks and drives outside the city limits and parks and playgrounds and open places within the city limits."

In pursuance of this resolution, Mayor J. C. Schubert appointed as members of this committee, T. G. Murray, chairman, and Robert G. Siebecker, Angus McGowan, Henry F. Grove, George Curtis, Jr., and Julius Klueter. There was first appointed as a member of the committee, Richard F. Taylor, city assessor, but he declined to serve, on the ground that there might be some conflict between his duties as assessor and as a member of such committee. Mr. Taylor, however, rendered valuable service to the committee throughout their investigations. The committee made a unanimous report to the council, in writing, on March 11, 1909. The report is evidently the result of much labor and thought on the part of the committee, and merits wide circulation and careful study. It is not only of service to the immediate present; it is a report that will be referred to as authority on the question considered, not only by the citizens of Madison, but by those of other cities having like problems to meet.

A word as to the personnel of the committee will not be out of place. Its membership is representative of the citizenship of Madison. Its chairman, Mr. Murray, is one of the leading business men of the city, and president of the Forty Thousand Club. Messrs. McGowan, Grove and Klueter are leading men in different lines of business and long time residents of the city. Robert G. Siebecker is one of the justices of the supreme court of the state and George Curtis, Jr., is a member, and has been for many years, of the Wisconsin Tax Commission, one of whose important duties is to determine the values of property for assessment purposes.

The immediate cause leading to the appointment of this committee was the opposition in certain quarters to the levying of a half mill tax for the maintenance of parks within the city for the present year. Such tax amounted to $12,460.64. To raise sufficient revenue to meet the expenses of running the city government, on account largely of the increase in the taxes that had to be paid for county and state purposes over which the city had no control, it became necessary to levy a tax of 15½ mills, which was 1½ mills in excess of the tax rate for each of the two preceding years. Because of this increase in taxes, the park work was selected by some as an object of attack, and the claim was made that this work was unduly burdening the people. Those at all familiar with the park work and its effect upon values knew that such criticism was unjust; that instead of being a burden it was an investment from which the city was deriving many thousands of dollars each year in excess of the money paid for park maintenance, including all interest charges on the investment. This is demonstrated by the report of this committee.

Increased revenues due to park work.

The following statements are all drawn from the report of this citizens' committee:

Increase in the assessed value of real estate within the city since 1893	$10,468,827
Increase in the assessed value of personal property during same period	$1,771,052
Total increase in assessed values for the period	$12,239,879
The conclusion of the committee is that from 10 to 15% of this increase is due to the park and drive work that has been carried on in this city during the period from 1893 to 1908. Taking as the average 12½%, the amount thus due to this work is	$1,529,984
Hence, on the basis of the tax rate for 1908, of 15½ mills, there was paid into the city treasury as the result of the park work increased taxes to the amount of	$23,814.76

RECEIPTS EXCEED ALL EXPENSES BY $10,017.60.

Now, what will the city pay on account of its parks during the present year? To answer this question one must know the total investment, thus far, by the city in parks and playgrounds. This investment is made up of four items: the amount of bonds issued, the amount levied as a direct tax to secure park lands in addition to the bonds issued, the amount of money paid or indebtedness incurred in permanently improving or macadamizing streets occasioned by the ownership by the city of adjoining park lands, and the amount paid to extend storm water sewers and drains due to the park work. These items are as follows:

Total park bond issued (July 1, 1903, $35,000, July 1, 1905, $19,500, October 1, 1908, $30,000)	$84,500 00
Amount levied as a direct tax to secure park lands in addition to the bonds issued, approximately	8,000 00
Indebtedness incurred by permanently improving streets	5,310 00
Indebtedness incurred by extending storm sewers and drains.	5,603 00
Total investment by the city	$103,413 00
The annual interest on the above sum at 4% amonts to	$4,136 52
Amount appropriated for park maintenance the present year, more than one third of which must be used to secure park lands and is already included in the $103,413 above, and should therefor be deducted from the $12,460 64, leaving	8,460 64
Salary of landscape architect, John Nolen	1,200 00
Total expenditures for the year on account of parks	$13,707 16
Receipts by the city in increased taxes for the year 1908, due to the park work, as stated above	23,814 76
Excess of receipts over disbursements	$10,017 60

That is, on the basis of the very conservative report of the Citizens' committee, the parks, instead of being a burden upon the tax payers of the city, are meeting all the expenses of their maintenance and all interest charges on the investment, and in addition are paying into the city treasury at least $10,000 to be expended by the city for other municipal purposes. It would seem as though such facts as these should put a stop to any criticism that the park work is placing an undue burden upon the community, or indeed any burden at all.

There are many other interesting facts contained in this report. It needs to be remembered that the assessed value is a very different thing from the true value of property in this city. The assessed value of 1908 was less than 64% of the true value. A comparison between the true value of the property of the city in 1900 and its true value in 1908, as shown in this report is most instructive:

True value of real estate in 1900	$17,930,370
True value of personal property in 1900	4,482,592
Total true value of real and personal property in 1900	$22,412,992
True value of real estate in 1908	$34,314,259
True value of personal property in 1908	8,578,565
Total true value of real and personal property in 1908	$42,892,824

Increase in value of property in the city during the period from 1900 to 1908.	$20,479,832
Or an average annual increase during the nine years of	$2,275,537
On the basis that 12½% of this increase is due to the park work, there has been added by this work to the wealth of the city each year during this period the sum of	$284,442.12

If the comparison be confined to real estate values alone, the result is as follows:

True value of real estate in 1900	$17,930,370
True value of real estate in 1908	34,314,259
Increase during the period of	$16,383,889
Or an average annual increase of	$2,047,986
Of this amount, 12½% is due to park work, or	$255,998
That is, during this period, there has been added each year to the wealth of the real estate by virtue of the park work the sum of	$255,998

The above comparisons are based on the true or actual values of property within the city. Taking the assessed values, and the results shown by this report are equally interesting. Confining the comparisons to real estate, it is seen that the assessed value in 1901 was $15,201,182, which rose in 1908 to $21,738,975, making an average annual increase for the seven years covering this period, in the assessed value of the real estate of the city, of $933,970. On the basis that 12½% of this increase is due to the park work, there has been added each year during this period to the assessed value of the real tstate by reason of the park work, $116,746.25.

Another interesting fact brought out by this report is that the average annual increase in the assessed value of real estate in the city from 1893 to 1900 was only $314,772, while the average annual increase from 1901 to 1908 is $933,970. It may be said that this comparison is unfair because, in 1901, the first attempt was made to assess real estate at figures more nearly approaching its true value. But this objection is met by the fact that in the comparison for the later period, the increased assessment of $15,201,182 (which includes the new tenth ward) is taken as the starting point, and the assessments made for the first period, 1893 to 1900, are all doubled. Hence, the figures demonstrate that since 1901 the average annual increase in the assessed value of real estate has been substantially three times the average annual increase for the period from 1893 to 1900.

Now, it is an interesting fact that the park work within the city started in the spring of 1899, by the securing of what now constitutes a part of Tenney Park. It was two years, however, before this land was filled ready for planting. Then followed the Yahara River Improvement in 1903, and the Henry Vilas Park and Brittingham Park Improvements in 1905, and the work on these different improvements has not yet been completed, although pushed as rapidly as possible. The point here made is that the very rapid increase in the values of real estate is *coincident with the period of park development;* and the most marked increase has been in the districts where the parks are located. As well stated in the report: "The committee has been unable to obtain data affording accurate or definite indications of the actual increase in realty values in the territory adjacent to the parks and other improvements referred to; but there is abundant general information indicating that actual values have increased very rapidly in such districts after the establishment of the parks or other improvements, beginning as soon as the plan for making the improvement has become known to the public. Rarely has such increase been less than 100% within three or four years from its beginning, where the improvement is of any considerable importance, and in some cases the gain has been several hundred per cent."

The foregoing analysis of the report does not include~~s~~ the tenth ward. But were it excluded, most of the conclusions reached would be wholly unaffected, since they deal with increases in values subsequent to the incorporation, within the city limits, of the territory comprising the tenth ward, and as to any other conclusions the figures stated would be modified but very slightly. Moreover, this is one of the sections of the city where the increase in real estate values has been very largely due to the establishment of Henry Vilas and Brittingham Parks.

Another fact that needs to be remembered in considering the effect upon taxable values of real estate in Madison by the establishment of parks, is, that with the exception of about eighteen acres of dry ground in Henry Vilas Park, practically every foot of ground constituting the present park system of the city has been made either out of wet marsh and bog or by filling out into the bed of the lakes. Here, unlike most cases where lands have been purchased for park purposes, substantially no valuable lands have been withdrawn from the tax roll. Most of the area that has been turned into parks was not only of no value; it was an offensive nuisance, and in many cases was, in its foul condition, a menace to the public health.

There are special reasons why the people of Madison should sustain liberally the work of securing and maintaining parks, playgrounds and drives for the enjoyment of all. There has been contributed during the past seventeen years in voluntary gifts of land and money to secure parks and playgrounds within the city and parks and drives outside but near the city limits—all either owned by or held in trust for the people of the city—in round numbers $240,000, exclusive of $10,000, the gift by Halle Steensland for the Steensland Bridge, $2,000 by Judge Carpenter for Kendall Park, and $6,500 by Burr W. Jones for playgrounds. During the past six years this city has received in voluntary gifts of money and lands for park and playground purposes within the city limits, in round numbers, $172,000, or nearly twice the entire amount expended by the city since its organization to secure and permanently improve ~~the~~ parks and playgrounds within the city. Is there any other city the size of Madison in the United States that can make any such showing as this?

All that we have said deals with the subject of parks, drives and playgrounds as a money investment. The report of the Citizens' committee demonstrates that this work is worth more than all it costs. Even from the low level of dollars and cents, Madison can make no better investment. But are we to view this work from no other standpoint than that of the pocketbook? Is it nothing for the city that there should be provided for its citizens, and especially the less well-to-do classes, open spaces and public parks and playgrounds for their rest and enjoyment? Considered merely as factors in the education of the young, these parks that we are constructing are worth all that they have cost. Lowell writes in one of his letters: "The older I grow the more I am convinced there are no satisfactions so deep and so pleasant as our sympathies with outward nature." The expenditure of municipal funds for securing and maintaining parks is today recognized as legitimate as expenditures for schools and libraries. Is there any reason why Madison should be exempt from devoting a reasonable amount of the public funds for the maintenance of parks?

It needs to be remembered, further, in connection with this report of the citizens' committee, that the greatest financial benefit from the establishment of these drives, parks and playgrounds has not yet come to the city. When the addition to Tenney Park, Henry Vilas and Brittingham Parks, the playgrounds and other public places, shall have been fully completed, it certainly is conservative to say that the assessed value of the whole property of the city will be increased, as a result of this work, not less than ten per cent.

John M. Olin,
J. C. Schubert,
Halle Steensland,
C. W. Constantine,
W. D. Curtis,
J. M. Naughtin,
Fred M. Schlimgen,
Charles N. Brown,
William R. Bagley,

Directors of the Madison Park and Pleasure Drive Association.

REPORT OF THE CITIZENS' COMMITTEE

APPOINTED BY THE MAYOR, TO INVESTIGATE AND REPORT TO THE COMMON COUNCIL THE AMOUNT OF INCREASE IN THE PRESENT ASSESSED VALUE OF THE PROPERTY WITHIN THE CITY OF MADISON DUE TO THE SECURING AND MAINTAINING OF PARKS, PLAYGROUNDS AND PLEASURE DRIVES.

To the Mayor and Common Council of the City of Madison:

The undersigned, members of the committee appointed by the Hon. J. C. Schubert, as mayor of the city, pursuant to a resolution of the common council, to investigate and report to the common council "its conclusion on the question as to how much, in their best judgment, the present assessed value of the entire property of the city of Madison has been enhanced or increased by reason of the work that has been carried on for the past sixteen years by the Madison Park and Pleasure Drive Association, in conjunction with the city, in securing for the city, parks and drives outside the city limits, and parks and playgrounds and open places within the city limits," respectfully submit the following report:

While the committee is charged only with the duty of reporting what proportion of the increase in property values is attributable, in its judgment, to the establishment of parks, drives and kindred improvements, its members are of opinion that it may be serviceable to include in the report some statement of facts coming to the knowledge of the committee which have some bearing on the general subject to which the specific duty of the committee relates.

Among other things having some relation to such general subject is the increase of property values in the city from *all* causes. The committee finds that the assessed valuation of real estate has increased from $5,635,074 in 1893 to $21,738,975 in 1908, a total increase of $16,103,901. The assessment of 1893, however, was made on a basis hardly more than half the proportion of true value taken as the basis for the assessment of 1908. A fairer comparison would be afforded by doubling the assessed value of 1893. This would result in the following figures:

Real estate assessment of 1908	$21,738,975
Real estate assessment of 1893, doubled	11,270,148
Increase since 1893	$10,468,827

The increase of $16,103,901 mentioned above represents an average annual increase of $1,073,593. The increase of $10,468,827 is an average annual increase of $697,922.

It should also be borne in mind that the figure for 1908 includes the territory embraced in the 10th ward, which was not within the city in 1893. This fact, however, loses much of its significance when it is considered that the value of real estate in that territory in 1893 was very small as compared with its worth in 1908.

A noticeable feature of the real estate assessments for the period 1893–1908 is that up to 1901 the totals increased from $5,635,074 in 1893 to $6,736,780 in 1900, an average annual increase of only $157,386. Doubling the figures for these years, for reasons indicated above, would result in an annual average increase of $314,772. The next year (1901) the total rose to $15,201,182, and from that year the total increased to $21,738,975 in 1908, the average annual increase following 1901 being $933,970.

The committee has obtained from the state tax commission the figures resulting from its calculations of the actual or market value of real estate in the city of Madison for the years 1900 to 1907, inclusive. Such calculations are based upon selected and verified data of prices paid on *bona fide* real estate sales, compared with the assessed value of the parcels included in such sales. The true or market value of Madison real estate in the year 1900, according to these calculations, was $17,930,-

370. In 1907 the figure had increased to $33,222,000, representing a total increase of $15,291,630, and an average annual increase of $2,184,519. Assuming that the increase from 1907 to 1908 is, say, one-half of the average annual increase since 1900, the total true value in 1908 may be estimated at $34,314,259. On this basis the total increase in true value from 1900 to 1908 is $16,383,889 and the average annual increase $2,047,986. The figures for 1904 and subsequent years include the 10th ward. Omitting this ward, the total for 1907 is $31,414,600, and the estimate, made as above, for 1908 is $32,377,759. The total assessed valuation and the total true or market value for each of the several years are given in the subjoined table:

Table of real estate valuations referred to above.

Year.	Total assessed value.	Total true value including 10th ward.	Total true value, omitting 10th ward.
1893	$5,635,074	....	....
1894	5,720,809	....	....
1895	5,841,530	....	....
1896	6,052,990	....	....
1897	6,303,190	....	....
1898	6,472,850	....	....
1899	6,542,980	....	....
1900	6,736,780	$17,930,370	$17,930,370
1901	15,201,182	19,233,432	19,233,432
1902	15,571,371	22,023,450	22,023,450
1903	15,974,833	24,965,000	24,965,000
1904	17,371,225	27,500,000	26,318,600
1905	17,640,265	28,476,000	27,351,100
1906	20,453,310	31,251,000	29,655,100
1907	21,136,505	33,222,000	31,414,600
1908	21,738,975	(Est.) 34,314,259	(Est.) 32,377,759

Analysis of figures given in forgoing table.

	Increase in assessed value including 10th ward.	Increase in true value including 10th ward.	Increase in true value omitting 10th ward.
	(Since 1893)	(Since 1900)	(Since 1900)
Total increase for period....	$10,468,827*	$16,383,889	$14,447,389
Average increase per year...	697,922	2,047,986	1,805,924
Total increase for period, per cent..................	92.89	91.38	80.58
Average annual increase per cent	6.19	11.42	10.07
	(Since 1901)	(Since 1901)	(Since 1901)
Total increase for period....	$6,537,793	$15,080,827	$13,144,327
Average increase per year...	933,970	2,154,404	1,877,761
Total increase for period, per cent..................	43.01	78.40	68.34
Average annual increase per cent	6.14	11.20	9.76

*Ascertained by raising total for 1893 to estimated basis of total for 1908, making 1893 total $11,270,148.

The committee has also obtained from the tax commission its calculations of real estate values in a number of other cities, viz.: Beloit, Janesville, La Crosse, Milwaukee, Oshkosh and Racine, with the exception of Beloit, where conditions are unusual, the average annual ratio of increase in real estate values in recent years is very much less in the cities named than in Madison. The comparative showing, as complete as can be made from available data, is given in the following table:

Average annual percentages of increase of real estate values in certain cities of Wisconsin.

	Period 1900–1907.	Period 1900–1906.	Period 1901–1906.	Period 1903–1907.
Beloit	*	*	11.32	*
Janesville	*	*	3.99	*
La Crosse	*	4.99	8.73†	*
Milwaukee	4.81	3.71	6.56	6.26
Oshkosh	*	*	*	5.69
Racine	*	*	7.68	*
Madison.	12.18	12.38	12.49	8.27
Madison, omitting 10th ward	10.74	10.90	10.84	6.46

* Data incomplete for this period.
† Data for this period not certainly reliable as to La Crosse.

A study of values of taxable property in Madison would be incomplete without some consideration of personal property as well as real estate. The total assessed valuations of personal property for the years 1893 to 1908, inclusive, are as follows:

1893	$1,411,258	1901	$3,018,405
1894	1,458,198	1902	3,474,502
1895	1,426,577	1903	3,013,779
1896	1,431,967	1904	2,952,674
1897	1,472,360	1905	2,967,300
1898	1,519,029	1906	3,018,095
1899	1,571,871	1907	3,119,718
1900	1,763,129	1908	3,182,310
Total for 1893 brought down			1,411,258
Increase since 1893			$1,771 052

Total increase, 125.49%; average annual increase, 8.37%.

The calculations made by the state tax commission of the actual values of taxable personal property afford no figures for Madison alone. Some idea may be obtained, however, by observing the relation which the commission's values of personal property bear to realty values in Dane county and the corresponding ratios in other counties. In Dane county, according to the determination of the commission for the state assessment of 1908, the value of taxable personal property is about 19.5% of the total of both real and personal property. In other counties containing cities of considerable size the proportion of personal property values is as high or higher; while in counties having only small cities and villages, and a larger proportion of rural property, the proportion of personal property values is less. From this it seems fairly safe to conclude that the value of taxable personal property in the city of Madison is probably not less than one-fifth of the value of all property, or one-fourth of the real estate. Taking this last stated proportion of the actual value of real estate for the years 1908 and 1900, as given above, we have:

	Entire city.	10th ward out.
Value of personal property 1908...........	\$8,578,565	\$8,094,440
" " " " 1900...........	4,482,592	4,482,592
Increase since 1900...........	\$4,095,973	\$3,611,848

A subject more nearly related to the specific question propounded to the committee is that of the increase in realty values in those parts of the city which adjoin or are nearly adjacent to the parks and kindred improvements which have been made within or on the borders of the city. The assessed valuations for 1904 and 1908, covering pretty wide areas adjacent to some of such improvments, show an increase from \$1,399,420 in 1904, to \$2,279,720 in 1908. This is a total increase in the districts referred to of \$880,300 or about 60%, the average annual increase being \$293,433, or about 20%. These assessment figures, however, are not very instructive for the reason that only once during the period 1904–'08 were there any substantial revisions or changes in assessed valuations except such as were called for by the addition or removal of buildings or other like improvements. The committee has been unable to obtain data affording accurate or definite indication of actual increase in realty values in the territory adjacent to the parks and other improvements referred to; but there is abundant general information indicating that actual values have increased very rapidly in such districts after the establishment of the parks or other improvements, beginning as soon as the plan for making the improvement has become known to the public. Rarely has such increase been less than 100% within three or four years from its beginning, where the improvement is of any considerable importance, and in some instances the gain has been several hundred per cent.

Coming now to a consideration of the causes or factors which have contributed to the remarkable growth in property values in the city of Madison during the period covered by our inquiry, it is recognized that such factors are numerous and quite varied in character. Among them the following may be noted:

(1) The location of the state capital and the state house in Madison, and the residence therein of officers and employees of the state government. While this is a factor which existed prior to the beginning of the period mentioned, its importance has materially increased during such period. The same may be observed in respect to the factor next mentioned.

(2) The University, its officers, professors, instructors and students, its buildings and grounds, and its influence in bringing residents to Madison.

(3 The manufacturing and other industrial institutions in and adjacent to the city and the population thereby maintained.

(4) Improvement in transportation facilities by railroad, and general increase in commercial activity and volume of business.

(5) Improved public utilities and their extension.

(6) The general trend of population to residence in cities, common to all parts of the country.

(7) The natural attractiveness of Madison as a place of residence by reason of its lakes and surroundings.

(8) The inadequacy of the land area in the heart of the city between Lakes Mendota and Monona for the needs of a city of the size to which Madison has grown.

(9) The parks, drives, playgrounds, etc., established by the city and its citizens and the activities of the Park and Pleasure Drive Association.

Many of these forces, as well as others not mentioned, were in existence and had exerted their influence upon property values prior to the beginning of the period under consideration, but it is also true that during such period their importance and influence have materially increased.

It must be apparent to thinking people that it is impossible to determine with accuracy the relative weight or strength of the forces or influences mentioned in respect to their effect upon property values. Some of them are common to other cities, where as already noted, property values have not kept pace with Madison. The influence of the manufacturing interests of Madison are not wholly exerted upon property within the city. Part of it goes to the support of a population and the creation of property values in territory adjoining the city. Upon these and other considerations the members of the committee are led to believe that the establishment of parks, drives, etc., so extensively as has been done in and about Madison, has been and is a factor of very great importance in contributing to the general result and is not in our judgment a minor factor as compared with the others in its influence upon property values.

During the deliberations of the committee there were submitted for its consideration statements of a number of prominent and well informed citizens of Madison obtained about three years ago in answer to a question then propounded to them as follows: "Assuming that the assessed valuation of the city of Madison is twenty million, what proportion or percentage of this value is, in your judgment, due directly or indirectly to the work that has been carried on by the Madison Park and Pleasure Drive Association for the last fourteen years, including, of course, the indirect influence that has come as a benefit to values in the city from the construction and maintenance of our drives outside the city limits, as well as the work done within the city?" Of twenty-two persons returning answers to this question, eighteen gave figures expressing their judgment upon the question propounded. Stripped to the naked percentage figures, the eighteen answers are as follows: 5 to 7 per cent, 10 per cent, 5 per cent, 10 per cent, 7.5 per cent, 3 to 5 per cent, 5 to 10 per cent, 10 per cent, 10 to 12 per cent, 12.5 per cent, 10 per cent, 10 per cent, 15 per cent, 7.5 per cent, 10 per cent, 10 to 15 per cent, 10 per cent, 8 per cent. Taking "5 to 7 per cent" as meaning 6 per cent, "3 to 5 per cent" as meaning 4 per cent, and so on, the arithmetical average of the above figures is 9.25 per cent. It should be understood, however, that these figures are not given as percentages of merely the *increase* in assessed values during the fourteen years referred to in the question, but as percentages of the *entire* assessed value at the end of such period, and further that they deal with conditions existing three years ago.

While the members of the committee are unable by any mathematical modes of calculation to reach definite figures representing the weight or effect of the influences produced by the establishment of parks, drives, etc., the general considerations partly indicated in the foregoing statements have caused us to conclude, and we accordingly report, that, in our judgment, from ten to fifteen per cent of the increase in the value of taxable property in the city of Madison during the period mentioned, is attributable to the establishment of parks, drives, playgrounds and open places in and about the city of Madison, by and through the activities of the city, its citizens and the Park and Pleasure Drive Association.

In view of all the factors mentioned and of others bearing on the question presented for investigation, and considering the impossibility of determining with exactness their relative effect in enhancing the value of the property of the city, it seems appropriate to observe that we can only approximate the actual enhancement in the value of the property in the city which has been due to each separate factor.

In submitting the conclusion above reported, we deem it proper to suggest that these improvements have been a very substantial element in promoting the welfare of the people of the city and that they have had a very beneficial effect upon their business, social, ethic, aesthetic and health conditions.

The fact that these improvements are owned by the public as a whole and are for the enjoyment of all in common enriches and adds much to the pleasure of life in our city and unquestionably tends to increase the desirability of our city as a dwelling place for all its people.

The work done has also contributed much to stimulating in the residents of the city a laudable disposition to improve their yards and lot fronts with trees, shrubs, flowers and lawns, which have added materially to the general attractiveness and sanitary condition of our city's homes.

Considering the direct and indirect results and influence of these improvements, it seems obvious to the committee that they have an important public function in promoting and maintaining the general welfare of the people and in meeting an urgent demand of our city life.

Respectfully submitted,

T. G. Murray, *Chairman,*
Robert G. Siebecker,
Angus McGowan,
Henry F. Grove,
Geo. Curtis, Jr.,
Julius Klueter.
Citizens' Committee.

Dated March 11, 1909.