

generation only; dead men have no just title to it, and the living have no power to deal with it to the detriment of those yet to come. This point is also worthy of the *Guardian's* "careful examination."

IF the Government of Canada, acting on behalf of the people, sold the Province of Ontario to MR. GRIP on the present basis of land tenure, what would be the result? Why, MR. GRIP would make every occupant of it pay him rent for living here. How much rent? As much as the people would pay rather than be driven out to seek equal privileges elsewhere. He could get a good round sum every year, for example, from the *Christian Guardian* people for the privilege of occupying such a desirable spot on King street. Perhaps rather than pay what MR. GRIP thought it (or any other site they might select) worth, they would prefer to move the establishment out of Ontario altogether. That would be their only alternative.

BUT if MR. GRIP came into possession of this fine estate under the single tax system, he would have to hand over to the public till every cent he collected in the shape of ground rent. It wouldn't do him any good to own Ontario for landlord purposes. It would be impressed upon his mind that the Creator made the land of Ontario for the sustenance of human beings, not for the rent that could be got out of it. Doesn't the *Guardian* believe this really was the Creator's design?

IT is the practical question, however, that chiefly bothers the editor's brain. Admitting that all the people "naturally and originally" own the land, and that therefore to claim that the ground rent should be put in the public till is "plausible," he is puzzled by some questions which he declares are "more easily asked than answered."

"HOW can it be decided what the 'unearned increment' is?" Private landlords seem to be able to decide this without much difficulty under the present system. Public assessors could do the same. The "unearned increment" is the amount the landlord now takes in rent. "Will not the consciousness that all this natural increase of value shall be taken away from him destroy a man's industry and enterprise?" No, but it will destroy the spirit of speculation which rages in his breast. "Why should the idle tramps that may drift into a community from any distant land . . . have as much right to the 'unearned increment' as the people of the country?" Because they are children of God as are others. But trampism would soon cease under a system which would give every man a fair chance to make a living. It is the present system of artificially restricting the supply of natural opportunities that makes tramps. "Why is not the product of the legitimate exercise of intellectual sagacity and foresight, which some would call an 'unearned increment,' as justly a man's own as the product of his labor?" It is, unquestionably, and would be so regarded under the single tax system. It matters not what "some" would call it, if the intellectual activity is exercised in a legitimate way, the whole reward should justly go to the man who earned it. At present it doesn't. A professional man who, by sagacity and foresight, earns a good income, has to give up a portion of it in the shape of taxes. The man who labors with his hands is now taxed on his house, his food, his clothing, etc., etc., etc.

"IF the principle is carried out would it not involve the taking from men all other gain and advantage not the direct results of their labor?" No; it would on the other hand secure to every man the full direct and indirect results of his labor. Only the man whose "labor" now consists of appropriating to himself land values created by the community, would go short. But his style of "labor" is only legalized robbery. "Why should wealthy men, whose wealth is in some other form, not be taxed?" They would be, under the single tax system, as all their wealth, whatever its form, is related to land more or less remotely, and would be affected by the tax on land values.

IN conclusion, the editor denies the axiom that "land is necessary to life." He does not claim to have discovered a method of living in the clouds; what he means is that an individual man can live without actually possessing land. This is quite true; it is not necessary that everybody should possess or cultivate land, though it would greatly relieve the pressure of poverty if access to land at present unused within the limits of civilization were made free to the thousands who would gladly go to it for a living. But whether the land itself is needed or not, there can be no question that its rental value in the public till would enable us to abolish all other taxation, and lift untold burdens from society. Would this have no effect on present poverty? If the land belongs to the whole people "naturally and originally," why shouldn't they get this fund as a matter of simple justice?

"DEACON or Manager—which?" was a *Globe* article's heading the other day. Just as if everybody didn't know Bro. Cameron was both!



BOAS AND BEAUX.

SUGGESTION for utilizing the superfluous yards of those fashionable boas during the chilly weather.