

the shell (the empty name of ownership) if we take the kernel (the rent)." This kernel he proposed to secure from the landowner through the adoption of the single-tax, taking all the economic rent for the State and abolishing all other taxation.

The idea of the single tax has been considerably watered down since Henry George wrote "Progress and Poverty" thirty years ago. According to the Single-Tax Catechism, it means "the gradual imposition of all taxes upon the value of land, **exclusive** of improvements, thereby eventually abolishing all other taxes." And "it does not mean the abolition of private property in land, but simply proposes to divert an increasing share of ground rent into the public treasury." The grounds for doing so are "that the site value of land is a creation of the community," and that the whole burden of the tax will fall on the landholder and cannot be transferred to the tenant.

Criticism of the Single Tax.

This proposed taxation has been severely criticized from several different points of view. In the first place, it may be pointed out that it will probably be a municipal, not a provincial or national tax, as it would be quite impossible for municipal, provincial, and federal governments to come to any definite and final arrangement as to the division of the spoils. The useful provisions of our constitution, that the Province shall have the revenue accruing from direct, and the Dominion that accruing from indirect taxation, keeps them from quarrelling with each other over their respective shares. The single-taxers would leave all three authorities—local, provincial and national—to squabble about the share of land rent which ought to come to each. Between them they would probably be able to expend the whole of the economic rent, and as their functions and duties enlarged—our Dominion expenditure has quadrupled in the past sixteen years—it is very doubtful whether the economic rent would be found sufficient.