

nothing up to what they are now. These values belong to the public. Justice, Equal Rights, and Fair Play demand that these values be assessed for the benefit of all, and taxes of every other kind abolished. Free Trade and the Single Tax will make good times for everybody.

The question here referred to is a pressing one in the West. The prevalence of land speculation, the securing in advance of future town sites, the virtual gift of public lands to corporations and syndicates, who quietly put the "unearned increment" into their pockets,—all these, which our West ern friends see taking place under their own eyes, make us realize how vital a question it is for them. A study of the following diagram, which I noticed recently in a public document advertised in the West, will be illuminating:

TOWNSHIP DIAGRAM.

SIX MILES SQUARE.											
N											
W	31	32	C N W	34	35	36	E				
	C P R	Gov	or C P R	Gov	C P R	Gov					
	30	29	28	27	26	25					
	Gov	Schools	Gov.	C P R	H B	or C P R					
	19	20	21	22	23	24					
	C P R	Gov	or C P R	Gov	C P R	Gov					
S	18	17	16	15	14	13					
	Gov	C P R	Gov	C P R	Gov	or C P R					
	7	8	9	10	11	12					
	C P R	H B	or C P R	Gov	Schools	Gov					
	6	5	4	3	2	C N W					
	Gov	C P R	Gov	C P R	Gov	or C P R					

Each square contains 640 acres; each quarter-section contains 160 acres.

A section contains 640 acres, and forms one mile square.

Government Lands open for homestead (that is for free settlement).—Section Nos. 2, 4, 6, 10, 12, 14, 16, 18, 20, 22, 24, 28, 30, 32, 34, 36.

Canadian Pacific Railway Lands for Sale.—Section Nos. 1, 3, 5, 7, 9, 13, 15, 17, 19, 21, 23, 25, 27, 31, 33, 35.

Section Nos. 1, 9, 13, 21, 25, 33, along the main line, Winnipeg to Moose Jaw, can be purchased from Canada North-west Land Company.

School sections.—Section Nos. 11 and 29 are reserved by Government for school purposes.

Hudson Bay Company's Lands for Sale.—Section Nos. 8 and 26.

And not only is this a vital question for the Westerners, it is also indirectly a vital question for all of us. The moral quality of our public life, the principles underlying our systems of taxation, the relation between the privileged few and an ostensibly democratic government, determine, for weal or woe, the fate of all Canadians. It is high time that "Single Taxers," instead of being pooh-poohed as fad dists, had their claims seriously considered by legislators.

I do not intend to discuss here the theory underlying the Single Tax. It suggests, however, the broader question as to what principles should underlie all taxation. When I speak of taxation I mean, of course, taxation under democratic institutions; not the fund squeezed from a reluctant populace by "the powers that be," but the voluntary and legal individual contribution to the social fund. So far there seems to be little unanimity as to what principle should govern taxation. The Single Taxer says: "Pay a man according to his *deeds*, and tax him according to his *opportunities*." The Socialist as pictured by Edward Bellamy says: "Pay a man according to his *needs*." Succession duties or inheritance taxes are held by some to be monstrously unjust, while they are defended by others as wise and fair. Critics of the Single Tax say that there is no essential difference between wealth produced by the individual and wealth produced by the community; that, as the values created by the community are made up of values created by individuals, so the values created by the individual, and, in fact, all his powers, arise out