may continue for ages without one hour of toil from its owner.

So long as we allow individuals to appropriate these peculiar land values, we allow them an opportunity to become rich and to continue rich without providing anything. As the slaveholders could appropriate the products of the slave, and as he could compel the slave to provide everything, so the appropriation of land values by individuals enables one person to appropriate the products of another, and to compel this other to provide everything for the maintainance of society. On these providers, therefore, falls the whole burden of government. The appropriator of land value as such, is under no compulsion to furnish anything for the sus-

tenance of government; he is wholly exempt. Mr. W. T. Croasdale, in a pamphlet entitled Sailors' Snug Harbor and the Randall Farm, estimates the land value of New York City at \$100,000,000 per annum. At five per cent. this represents a capital value of \$2,000,060,000. The population in 1880 was 1,200,000. This would show a value of about \$1,700 for each person. In 1880 the population of Boston was 370,000, the land value of that city was estimated at \$333,000,000, or a little less than \$1,000 per each person. The Tax Reform Club of Buffalo, have been at considerable pains to find the land value of that city. With a population of about 250,000, the assessors estimated the value at \$260,000,000, while the estimate of Mooney & Frother, real estate dealers, amounted to \$344,000,000. Taking the lower figure we have a value of upwards of \$1,000 per each person, or about \$5,000 for each family. At six per cent. this would yield a yearly revenue of \$300 per family. The higher estimate would give \$1,300 per head, \$6,500 per family, and \$390, say \$400 yearly. London, England, has a population of four and a half millions, and an estimated yearly land value of \$110,000,000 (see London's Unearned Increment, by Sidney Webb, LL.B., issued by the English Land Restoration League). This gives an annual value per head of about \$250, or only about onequarter the rate of the city of Buffalo. But it is alleged that much of London land is assessed, not at its capital value, but at its actual rental, which in the case of vacant land, is merely nominal.

These figures are sufficiently startling, showing that wherever people congregate in cities, their presence gives rise to value equal to about \$1,000 for each person, or \$5,000 for each family. At five per cent. this shows a yearly value for each family of about \$250. By the perversion of this fund into private pockets we now subject whole families of one part of the community to this enormous tribute which they must yield up yearly to some of their fellows, and for which the latter are under no compulsion to render an hour's service in return.

The extreme figure to which land values have risen on this continent may be judged from the following table. Assuming the lots to be 100 feet deep, values per foot front and per acre stand thus.

	corner lot	ts for business per acre.
Toronto		.\$870,000
Chicago	6,000	2,610,000
Cincinnati	3,000	1,300,000

Best corner lots for business per ft. front. per acre.

	per ft. front.	per acre.
Winnipeg	700	300,000
Duluth		435,000
St. Paul	. 1,400	570,000
Buffalo		1,300,000
Cleveland	. 3,200	1,400,000
Detroit	. 3,000	1,300,000

The above is from a newspaper clipping. I have since heard that \$3,000 have been asked for a lot in Toronto on the corner of Yonge and Queen Streets. Lots in New York have been reported as high as ten million dollars per acre. One man succeeded in squeezing out of the Dutch Reformed Church, for a trianglar strip of land, 5 ft frontage running to a point in the rear, on the corner of Broadway and Fulton Streets, the sum of \$125,000, equivalent to \$25,000 per ft., frontage, reckoning at 5 ft., or \$50,000 per ft., reckoning at an average of  $2\frac{1}{2}$  ft., a rate of upwards of \$21,000,000 per acre.

The income of the Randall Farm, consisting of 21 acres in the centre of New York City, affords an interesting illustration of the manner in which land values increase as population increases. In 1806 when the population was about 76,000, the yearly income was \$4,243, in 1886 with population estimated at 1,500,000 the income had risen to \$303,000. As population increased about 20 times, the land rental increased about 70 times. Figures from other sources indicate the same effect that land values increase more rapidily then population. That is, the surrender of product to be made by the tenants to the landowners, increases faster than the people to make the surr ader. The obligations of the people, the fund of their impoverishment, grow faster than the population. This fact is so momentous that it cannot be too strongly emphasized. Faster than the growth of population is the increase of the power of the land owner to despoil the toiler of the reward of his labor. Faster than population increases, does indebtedness of the toilers increase. Here is the most threatening fact respecting our civilization. To let this go on is to perpetuate the force that reduces the toiler to a serf, and crushes his soul beneath a growing injustice. To talk of education, profit sharing, co-operation correcting this injustice, is babbling child-This ishness. As well whistle to the winds. everlasting wrong must be corrected or civilization given up as a failure, and Christianity as a farce.

Wherever society comes there comes this peculiar value. Let that value go to individuals and we inevitably divide society as a shepherd divides the sheep from the goats. One part we doom to everlasting toil and despoilment, the other to wealth often " beyond the dreams of avarice."

Let us, however, drop all other taxes until we have but a single tax left appropriating land, values and notice the results on society.

1. Every one must pay taxes, for every one must live and transact business on the land, therefore, this is the tax no one can escape. Under our present plan we impose the support of society, including the support of government, wholly upon one part of the community, and exempt the rest.