

be earned, and I have heard it stated that very frequently the four-shilling man makes a larger net return to the farmer than the one receiving only two shillings. The better class of labor is, as it were, born in the harness, and grows up with the work. Laborers from the town, and such as vary their occupation, are of a somewhat unsettled type, and are less satisfactory. It is not an infrequent thing for men to remain twenty, twenty-five and thirty years with the same master, and as they grow old their children are growing up to serve their master's sons.

Besides his wage and his cottage, a workman usually has the use of a small parcel of ground which serves as a garden. Sometimes this is attached to the cottages, but very frequently a piece of ground is set apart for laborers and villagers, in which each receives his share. Such tracts of ground divided in this way are known as allotments. In the cool of the evening the men and women may be seen out working upon these small farms, and it is surprising the amount of produce that is grown upon some of them. This feature has seemed to me to contribute very largely to the contentment of the working people, and to a satisfaction in their position. It gives them an independence that they would otherwise lack, and at the same time provides them in a comfortable way with a great many household necessities.

For the bona-fide squires and landowners the people have for the most part a large respect and affection, for they have as thorough a knowledge of the land as many of their men, and have its interest as much at heart. Here and there, however, the land has passed out of the possession of its original owners into the hands of wealthy capitalists from the towns, who have in many instances with wilful intent enclosed it out of cultivation, thrown all the farms into one, scattered the tenants, and made of it a private pleasure park for themselves. I was in one such district, and a countryside that had once been peopled with an honest, thrifty folk had become almost an agricultural waste, and barren of fruitfulness either in produce or in human life. The landscape was such as to gladden the heart of any lover of rural scenery, but there was a melancholy pathos in the view of it. For a country to be prosperous the land must belong to the people and never to a man. To the honor of the nobility, be it said, that while they have owned the land they have kept it in the possession of the people, and so have served a faithful stewardship. It will be a pity if wealth is permitted to usurp an ancient heritage. But I do not think it will be so. The people are finding representatives whose speech is as fearless as their work is honest. The laboring classes and the country people have had their own burdens to bear in this and other lands, but the day of their deliverance is at hand. The arrogance of wealth and of commercial organization has too frequently worked toward the restraint and oppression of their less able competitors, but England is now leading in the fight toward the emancipation of those who work. I would that I could impart the spirit of it, for this also is a factor of influence in rural life. But this subject raises another question. We shall close, with the atmosphere of the fields about us and the delight of the landscape in our thought.

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### Taxation of Land Values.—III.

In England the demand for reform is even more urgent than in America. There a landed gentry, with a numerous following of satellites and dependents, once granted legal title to the land, is maintained in luxury by exacting rent for the use of this land; and not infrequently has been seen in that otherwise favored nation the astounding spectacle of people dying from starvation while land is lying idle. A "single tax" on land values will force land into use by making its "owners" contribute to the public treasury as much for the mere holding of land as for the using of it; and in England, for instance, we shall not be so likely to hear of pheasants living so many brace to the acre while human beings are counted so many brace to the garret.

Undeniably the general philosophy of the "Single Tax" is sound; but when it comes to apply it to conditions as they exist, there arise a number of perplexing questions and "objections." Some of these should be here mentioned and discussed.

It is said, for instance, that there is no real distinction between the values created by the individual and those created by the community; that the individual is a social product, his powers all developed by the social environment, and that, consequently, all values are social and not individual. In a sense this is true, and ultimately nothing is logically equitable but absolute and universal communism. But, meanwhile, we must necessarily get along with convenient distinctions, even if these are not quite logical; and there is a sufficient distinction between the value of the wheat crop that I grow, even though I have received instructions as to how to grow it from others, and have a binder to harvest it which is quite a complicated social product,—there is, I

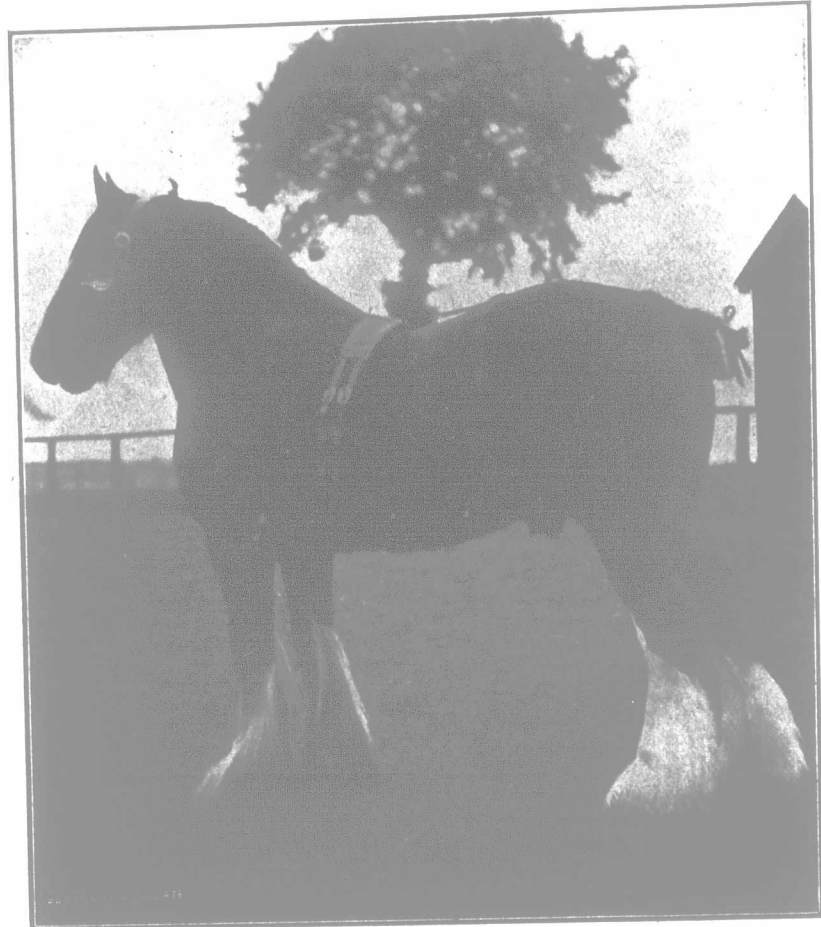
say, a sufficient distinction between this value and that which attaches to my land by reason of its original quality, its proximity to markets and good roads, and so forth, to warrant quite a difference in the incidence of taxation. For all practical purposes at the present time, whatever may be the case in the remote future, the distinction which the "Single Taxer" makes between individual and social values is a real one.

Secondly, it is objected that the "Single Tax" does not propose to get after the "rich" man who buys a small parcel of land and builds a palatial residence thereon. Surely such a man should pay higher taxes than his poor neighbor, who lives in

sands to which he is not morally entitled, for the sake of getting a few paltry dollars in taxes upon his place of abode? The feeling that the "rich" man should pay more than the poor man is right enough; but let him build his house unmolested, and let us see to it that his chances of pocketing thousands of dollars without earning them are reduced. Then there will not be so many palatial residences to excite the public's cupidity. To refuse to reform our methods of taxation because, in such a case as I have cited, we think that "rich" man ought to pay taxes on his house, is to shut the stable door after the horse is stolen. To be sure he ought to pay extra taxes: not on his house, however, but on the thousands of acres of Western prairie that he has grabbed. That's where he should be "got after."

Again, it is asked: "How shall we assess land value apart from improvements?" Admitting the fact that all assessments are only approximations, and some of them not very close ones, there is no serious difficulty. In Ontario at the present time machinery and live stock are exempted, and real estate is assessed for municipal purposes under two headings: (1) Land and (2) buildings thereon. It only remains to exempt the buildings from taxation, and to make some effort to estimate the value of the other improvements; or, working from the other end, to try to assess the land value as a natural resource or opportunity, and the thing is accomplished. There is no difficulty in assessing for a "single tax" on land values which does not already exist. Such as there are must be got over as well as may be.

Another point, unfortunately, needs to be mentioned. Some farmers are seriously frightened lest, under a Single Tax, the onus of supplying the public revenue fall almost entirely upon their already overburdened shoulders. Of course, there is no valid reason for this complete misconception; it probably arises from a hasty mental confusion of

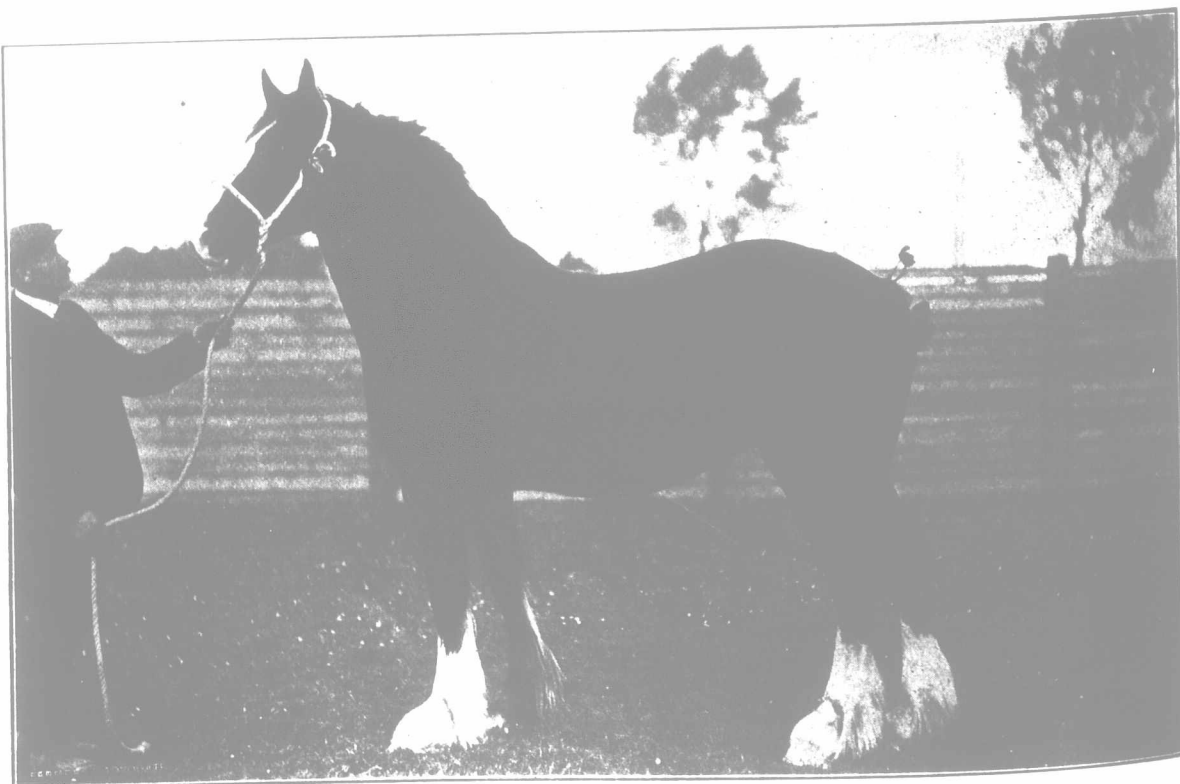


King's Sort.

Shire stallion. Bay; foaled 1907. First and champion, Bath and West Show, 1909. Sire Lockinge Forest King.

a modest cottage and "works out" at a dollar a day! This argument seems plausible enough at first glance, and is, moreover, confirmed by the very natural desire to get the "rich" man to "hand over." But those who argue in this way forget that in all probability the "rich" man got rich through some species of land monopoly, and that to leave matters as they are, because of an apparent injustice in a special case, is to leave the whole source of the trouble untouched. Perchance, the "rich" man attained his present envied position through some lucky venture in Western lands, or in Cobalt mines! Shall we allow him to levy huge tribute upon the Western farmers or upon the citizens of Ontario, and to pocket thou-

land values with land acreage; and yet, despite all assurances and estimates to the contrary, it is hard to make some believe that the result of a single tax on land values would be to actually relieve the farmer. I have not the figures at hand just now, but I have seen careful estimates to show that the exemption of improvements from taxation will result in no increased burden upon rural property. Of course, in municipalities which are wholly rural, a single tax on land values will mean merely a change in the distribution of taxation; but in mixed communities the burden will fall more heavily than now upon those localities which have been made valuable by common effort. This refers, of course,



Nerissa.

Clydesdale filly, 3 years old. First and champion, Highland Society's Show, Stirling, 1909.