

code, and added to it mercy. In order to have a Christ it had been absolutely necessary to have Moses. Justice first, Mercy afterwards. This is often forgotten to-day by men whose intentions are above suspicion. What earnest worker collecting money for some great charitable undertaking would think of asking the rich donor whether the wages he is paying his labourers are sufficient to keep them in good health, with a fair amount of this world's enjoyments. And yet, if such is not the case, what is such a gift but blood money? and that such is not the case I could give innumerable instances—in fact, it would be hard to find one case of any magnitude where justice has been done to all before the gift has been laid before the altar. There is no way out of this for our church builders and charity organizers but to go to work to procure justice for all first and then accept of the surplus offered for their different projects.

Now, to do this, it is absolutely necessary that the workers should understand the laws pertaining to the production and distribution of wealth in order that their efforts may be directed in the right direction, and be united they must not be content with lopping off a branch here, and breaking a twig there, but must concentrate their attack at the root of the difficulty if they would exterminate the evil in the world to-day. The root of the injustice is the land system; whatever may be said against capital it would have comparatively little power for evil, if the land system was such that the bounties of nature could not be monopolized and kept from productive uses. I am not taking the ground that capital could not then be oppressive in certain forms, but those forms must be monopolies such as railroads, telegraph lines, uncontrolled by the people. Their power is then analogous to that of the land monopolizer. Having made the assertion that our land system is wrong, you ask what there is wrong, I answer simply this, the land of a country belongs to the people of that country as a whole. Under our present system this is lost sight of, individuals are allowed to collect immense rents from persons wishing to use the earth and keep huge areas of land from any use whatever, thus creating a false scarcity even in countries that are insufficiently populated. To make matters worse, we impose fines on the actual workers, according to the work they do, making it a finable offence, to make two blades of grass grow where only one grew, instead of making it a finable offence for any one to prevent the countries of God from being put to their best uses. Now, is there any system of taxation which will encourage industry of all descriptions at once, and at the same time not allow any one to render portions of a country unavailable for food or shelter, rendering it an impossibility to monopolize and cover the fundamental necessity of life? There is such a system; its very simplicity may make you start; its different bearing on the social fabric, may not be apparent until you commence to think it over, but I have yet to see or hear the objections that cannot be answered satisfactorily.

It is this, sweep away all direct and indirect taxes on improvements, and instead collect but one single tax on land values. What! I hear you exclaim let all the J. Gould's go free? Not so, let us carefully look into this matter. J. Gould has undoubted ability, but it was not his ability made him worth two hundred million, as against the bare living obtained by his men. It was the system which made it possible for him to dictate and force his labourers to work for slaves wages without responsibility attached of being also their owner. Now we propose without touching J. Gould's money to offer his men better wages, thus destroying his power for harm. We do that by raising the "*margin of cultivation*," in other words, we will force large areas of land into the market for those who wish to engage in active business; and in saying this I do not mean merely unimproved property, but many improved farms will become gardens by comparison with what they are now. The present exhaustive system of cultivation will give way to a system of small farms, where agriculture will reach an excellence unknown in this country at present. A tax on land values differs essentially from other taxes. If we place a tax on any product of industry we check the consumption, and consequently the production; but if we tax land values we render land more available for those who want to work it, thus encouraging and promoting industry.

The simplicity, cheapness, and certainty of collection ought to recommend the tax for land to all. Being in the open air it is possible to get an exact valuation without relying on the often doubtful honesty of the person assessed. Our present system is a positive premium on fraud. The utter impossibility of getting at a man's private affairs is known to any assessor. A "custom house oath" is proverbial in business for a mendacious one, and it is surprising how an otherwise honest business man will think it no harm "to give his business a chance," as he often expresses it; and as a matter of fact strict honesty in business is becoming a matter of more difficulty with every addition to the tariff.

As to the cheapness of collection, instead of the cumbersome indirect methods at present employed, what can be simpler or cheaper than one set of officials who will assess and value all the lands at the same time for both municipalities and provinces, handing over to each their respective per centage. As to certainty, what can be more certain than the total value of a country? What can be figured down to such an exact sum? gradually rising or falling from year to year as the case may be.

Thus, when the voter knows how much he is putting his hand in his pocket for, he will be very careful to look after the expenditure thus assuming a naturally much purer administration.

Again, under such a system every one would be an active employer of men, or else a worker himself, thus ridding the world of the huge class who, without doing a hand's turn, can not only live in complete idleness them-