

"I can see through your plan," no continued.

"Circumstances made a loafer of me, and you now wish to employ the same means to make me honest again."

Sir. "I may be bad and wicked but I am not a fool. Your methods are very drastic, but I think your plan is good.—Chap. III, "The Story of my Dictatorship."



Some days ago there drifted into the office of a prominent attorney in Toronto street a man of small stature, probably 55 years of age, his whiskers tinged with grey, small eyes and a face that betokened an air of complete satisfaction with himself. His business with the attorney being of a private nature is not necessary for publication, but what subsequently followed between the two is worth recording, as tending to show the clever and logical reasoning involved sometimes in a little off hand discussion. The conversation between the two led to the incidence of taxation.

The visitor maintained "that wealth should be the basis of taxation, and that all things seen and unseen should be levied upon for taxation."

This statement from a man of apparent intelligence and honesty rather annoyed the attorney, who is generally looked upon as being a pretty clever fellow in economics, and for a moment perfect silence reigned. However, affairs began to look interesting, as the attorney slowly settled himself back in his chair, and in quiet tones commenced to read his visitor a brief lecture on taxation and economics. "And so you believe," he said, "that wealth should be the basis of all taxation? Very well, let us see where your conclusions lead to. The clothes you wear—your hat, your shoes, the jewellery you are sporting, the house you live in, the machinery in your factory; in fact, every conceivable article of use you can think of. Where did the elements they are composed of come from originally? You will, of course, reply, the earth. Now, as these things manifestly were not created in their present form, then it is perfectly clear that the toll of man produced them. Briefly, then, all things come from land by the application of labor. Let me further demonstrate this. If you cut down trees and transfer them into lumber, or mine coal for fuel, gold and silver for jewellery, iron, etc., for machinery, or dig clay and make into bricks, or if you should breed sheep, cattle and horses, from which sources the wool of the sheep goes to make your clothing and hats, the hide of horse, and cattle to supply leather for your shoes, and many other articles of commerce, or if you catch a fish, shoot a bird, grow wheat, fruit or vegetables for your supply of daily food—do you not observe that the element of labor enters into everything I have mentioned? Consequently it follows that the product of labor naturally belongs to the producer. And is it not true that by the intelligence, industry and thrift of men all these things may be acquired? Yet, unfortunately, how many there are who die of starvation every year—

"While millions of hands want acres, and millions of acres want hands." "Now the essential thing required for all, and necessary to all, in order to produce and live, is free access to the earth—the source of all wealth." "But how?" exclaims our visitor. "We'll come to that in a moment. Do you follow me?" said the attorney.

The visitor nodding his assent, the attorney again proceeded.

"By your proposition of making wealth the basis of taxation, you delegate a power to the state through our law makers, to do what you and I would be ashamed to countenance any individual doing—that is to call on all men in the community, demanding of them a portion of what they had produced, because they happened to have more of the good things of life than the impetuous individual who called on them. What you would refuse to countenance in an individual doing, and which would be an act of common robbery, you practically give a power to the state to do, and in this you regard it no wrong. The only difference between the two cases is that with the individual the spoils he obtains is lost to its owners, while on the other hand the spoils exacted for the state is expended for the government of all, but not in proportion to the benefits received of government. Your proposition also involves a direct interference with man's life, and method of producing wealth, besides it enables dishonest men to escape their share of the taxation levied by perjury and corruption, and discourages men for being industrious and thrifty by taxing them, while you permit idle land speculators to reap values they have not produced, and lords of the soil, ground rent collectors, to escape taxation altogether. And you call this honest and just?" The visitor, who had listened attentively throughout to the attorney, at last began to speak:

"I see more clearly now," he said. "Your remarks have been a revelation to me; I had always believed land to be wealth, in other words, property (labor products), and that it could be disposed of just like any other article of wealth. Land is the source of all wealth, and is limited in quantity whilst wealth can be either increased or diminished, according to its accessibility to land, and it follows from this that if the land can be 'owned' monopolized or held out of use, there is really nothing in our law to prevent a few men acquiring control of the whole available source of wealth, to the detriment and ruin of thousands living and those yet unborn."

"Menier, the chocolate manufacturer, is the absolute owner and king of the island of Anticosti. All persons living on this island are subject to tribute and regulations. Thus the power of land monopoly is great and wicked enough to deprive men of the opportunity and means of livelihood, and if it does not altogether do this, though it does do so, it can at least make them pay pretty dearly in ground rent, and in addition to that pay all taxation for government besides."

"How to remedy this evil and its attend-

ant evils, and at the same time institute a system of taxation that will be scientific, and equal in application, I do not as yet conceive of a course of action."

As Henry George has shown," said the attorney, "the plan is simplicity itself. Abolish all taxation that is now imposed on labor and the results of labor, abolishing one form of a tax after another by degrees, until the only source left for revenue is the site value of land. Why? Because the site or location value of land is created by the presence and industry of the whole community, and properly so, belongs to all. By the adoption of this course all obnoxious features of the present want of system are relegated to the rear, and there is instituted a principle which at once reaffirms the equal right of all men to the use and enjoyment of the earth, and who will thus, as members of society, receive their share of compensation for being excluded from particular portions of the earth's surface, to which all have equal rights—the rental value of land which represents or reflects what the people have collectively created, and this rental value when collected goes into the treasury of the community, to be expended for the benefit of all. This plan will force idle land on the market now held out for speculation. You can readily see, think, how it is possible for every man to acquire the possession, not ownership, of land on equal terms with all other men, simply on paying one tax, and that based on the rental value of land. Besides this advantage, the state or community for ever relieves men from further payment to it for holding or obtaining wealth, thus stimulating production in all branches and walks of life, opening avenues for the employment of idle labor and capital, making possible more happy and contented homes, and rendering full justice among men."

Exit visitor; he saw the cat.

Mr. Robert Hall, the single tax aldermanic candidate in the Fourth Ward, is again in the field. His chances for success are by no means small. Considering the candidates whom he run against last year—and they were all old heads—Mr. Hall did remarkably well.

GLASGOW SUCCESS.

The victory referred to is an unmistakable one, every candidate offering himself had submitted to him a series of questions straight and to the point, there was no chance provided to escape giving an answer one way or another. A man was either opposed to the single tax or he was in favor of it. The rapid progress of public thought and the advance in legislation along the lines advocated by Henry George will soon be difficult to chronicle. After a while when the crowd becomes very numerous—and the bands begin playing, we'll hear an oft repeated phrase, "I always did believe in it."