

society, one part empowered by law to live for all generations, by the sweat of other men's brows. And we have become so accustomed to it that it excites but little comment, and still less protest. But when we carefully analyze this man's relation to his fellow men, appropriating products without producing, in what way does it differ from that of the slaveholder? So long as we allow people to raise a price without raising a crop, we separate society essentially on the lines of the slaveholder and the slave, one living by the sweat of another man's brow. However much our farmers may feel like repelling the implication, it is nevertheless true, that they are now subject to a vassalage, or servitude in having to maintain an aristocracy in luxurious idleness.

The amount that the farmers must surrender as tribute to these wealthy owners of town sites, it is impossible to estimate, but it must be enormous, quite enough to keep the most of our farmers in comparative poverty for ever.

Why does the farmer raise a crop? To obtain clothing, machinery, groceries, hardware, building material, *et cetera*. To obtain these his crop must go to some commercial centre, Toronto, Montreal, New York, Liverpool or other city. Here where exchanges take place, the farmer's crop must pay toll to make up these enormous ground rents, as high as fifty thousand dollars per acre yearly in Toronto, or five hundred thousand dollars per acre in New York. The owner of a single acre well situated in New York can appropriate for himself a value yearly equal to the aggregate product of five hundred farms.

To get rid of this injustice the rule is very simple. Look for the price that comes without a crop. Increased population is inevitably attended by an increase in land value, a value that comes without a crop. Just as sure as we increase taxes on products, just so surely does the speculator succeed in getting produce without producing, just so surely do we split society in twain, depress and impoverish industry, and elevate idleness into undeserved wealth. As these enormous land values are caused by the community the community should confine itself to these values for taxation purposes and never increase a man's assessment because by his industry he has produced a

commodity. By allowing individuals to take values caused by the community we allow them to defraud the community, and similarly by the community assessing individuals on their improvements the community defrauds these individuals.

A Home Market for the Farmer.

Do not our farmers want a home market, one at their very doors? Certainly they do. But what kind of market can we have so long as we keep thousands of men in enforced idleness, wanting the farmers' produce but unable to buy? And do we not help to keep these men in idleness by threatening with an increase of taxes any man who tries to organize an industry to give them employment.

Do not the producers in our cities help to enrich the farmer by producing for him machinery, buildings, books, clothing, etc? If we encourage the production of these commodities will not the farmer obtain more of them in exchange for his wheat, oats, eggs and other produce. But what does the landowner who charges a ground rent of from ten thousand dollars to fifty thousand dollars per acre per annum produce to enrich the farmer?

Let not the farmer fear that a tax on land values is going to burden him, as some people represent. The assessed value of farm land in Ontario in 1883, when it was just as high as it is to-day, averaged less than \$15 per acre, this makes the average for each hundred acres less than \$1,500. The average of occupied land in Ontario is about 22,000,000 acres, which at \$15 per acre aggregates in all about \$330,000,000. The assessed value of the land of Toronto is about \$90,000,000, so that with a tax on land values alone Toronto would pay one-fifth of all the taxes of the province. Assuming the population of the province at 2,000,000 and the population of Toronto at 200,000, one-tenth of the people would pay one-fifth of the taxes, thus showing that the farming population would pay a much less proportionate tax than the city population.

The land value of Toronto is nearly \$100,000,000 or about \$500 for each individual, or about \$3,000 per family. The value in Buffalo is about \$5,000 per family, in Boston it is about the same figure, while in New York it is about \$6,500 per family. The average value of each hundred acres in Ontario is about \$1,500, or about one-half the value of the assessment per family in Toronto. The figures, therefore, do not show that the assessment of land alone would press unduly on the farming community.