

necessary it should be made up by a tax on incomes. That would not interfere with the principle of land nationalization, if it were absolutely necessary to supplement the land tax.

Q.—How would the value of the land be found? A.—I will answer that question by asking another: How is the value of the land being found at the present time?

Q.—By being periodically put in the market for sale and it being sold to the highest bidder? A.—In many assessments the value of the land is separated from the value of the improvements.

Q.—Take it in the city: would land as land have any commercial value? A.—Under the present system it has a commercial value.

Q.—Under your system, if the whole yearly value was taken from it, would it have any commercial or exchangeable value? A.—I think that would require to be demonstrated by experiment. It might have a commercial value; yes, I think it would.

Q.—In what would the commercial value of the land consist? A.—Well, the improvements would have a commercial value.

Q.—We are talking about the land. In the case of a man holding property from which he could get no income and no benefit, would another man be willing to give him something for that which is practically valueless? A.—Suppose a man wished to go out of business and had buildings erected for business purposes, the other man in order to get the buildings would have to occupy the land.

Q.—Suppose you do not combine the improvements and the land? A.—Property speaking the land would have no commercial value.

Q.—Then if it had no commercial or exchangeable value how could its value be found for assessable purposes? A.—I hardly see how it could. Its value under the present system can be ascertained easily enough.

Q.—But under your system? A.—I have not thought that out.

Q.—We will now take wild land. Do people rush into Muskoka or other wild districts of Ontario to take up the land of which they will become absolute owners? A.—They do not rush into Muskoka just as they do into some other sections, because the land is not so good.

Q.—Take the Northwest: are they going in there in vast numbers? A.—Not in as large numbers as was expected at one time.

Q.—What is the leading motive that induces people to go into a new country and suffer the hardships and privations of pioneer life? A.—In order to build up homes for themselves.

Q.—In order to reap the benefit that will come from an increase in the value of the land? A.—Some may be actuated by that motive; others by what they can get from the land rather than the land itself.

Q.—If they had no hope of ownership in the land do you think they would go into new districts? A.—So far as new districts are concerned I think the tendency under land nationalization would be to benefit the settler. Under the present system monopolies can control large areas and consequently settlement is scattered. Under an equitable system of land taxation, under which the occupiers of the land would be secure so long as the taxes were paid, settlement would be closer and there would not be those vacant areas.

Q.—There would be the same proportionate rate of taxation placed on the farms? A.—There would be a land tax on every one who took up land.

Q.—So that anyone taking up land and bringing it under tillage would have to pay an annual tax for the ownership of the land? A.—A small tax, inasmuch as that land being at the extreme end of settlement would not be so valuable as land in more central positions.

Q.—Could not the speculator afford to pay it as well as the actual settler? A.—No, because the one who brings land under production could better afford to hold on than the man who was putting the land to no good purpose.

Q.—Do settlers on wild lands have as a rule much money to spare, or do they make special profits out of the land during early years? A.—They do not.