

capitalists of all kinds, so that varied industries and a large population might be induced to settle on his land. He would keep the roads and streets in good order; would have perfect drainage and ample water supply. He would be careful of the public health, and would provide means of healthful recreation for the people. In short, the greater part of the services secured to the community by incorporation would be voluntarily rendered by the land-owner, acting in his own pecuniary interest. Under such circumstances it would hardly occur to any one that the landlord was paying out of his own pocket what should be contributed by his tenants. It would be too obvious that the increase of his rent roll would more than compensate him for his outlay.

The case appears very different where the area of the city is owned by an army of small proprietors, in lots of all degrees of size and value. Each proprietor cannot do for his little patch what one would voluntarily undertake if he owned the whole. Hence the necessity for incorporation, by which also some things can be obtained—such as a liberal provision for education and other matters, which, though they undoubtedly add to the value of real estate, would not probably be attended to even by the one great landlord. There is no *real* difference, however, between the two cases. The army of small proprietors united can have only the same rights possessed by the one great landlord, and public improvements and public services which add to the value of the land should be paid for by the owners thereof, whether they are many or one. There is no injustice in this to those individuals, for the tax is made up to them in their rents.

The correctness of the principle is already recognised in the case of what are called "special" or "local" improvements—improvements which are carried out by the corporation, but which appear to be more for the benefit of the owners of the property to be improved than for that of the general public. Such improvements, however, tend to raise the value of all city real estate, and the general expenditure of the city has the same effect. It is right that the owners of specially improved property should pay the greater part of the cost thereof. If the improvement is real, the cost will be returned to them in rent. In like manner the cost of city government, which may be called a "general improvement," should be borne by the land-owners in general, and to them also it will be returned in the shape of rent.

As we have seen, land is benefitted or injured by what is done for everything else as well as by what is done for itself. And however a tax may be laid on, the tendency is to shift it from shoulder to shoulder until at last it rests on the land and remains there. The great gain which would be secured by a municipal land tax would be simply this: that it would place the public burdens at once in the most equitable and economical manner, whither they are always inevitably gravitating, attended as they are at present by so much mischief, injustice and general demoralization. And the greatest gainers by the substitution of such a tax for the present system would be the owners of land.