

agantly ; for the first man has produced far less, and consumed vastly more.

2. On which of these two men does taxation fall with the greater burden? Which has to do most for the support of government, the millionaire or the farmer? Most people are deceived by appearances. Formerly people said the sun revolved daily round the earth; because it appeared so to do. Similarly, because the millionaire's name appears on the assessment roll for a very large amount, he is supposed to pay large taxes. But the fact is that while the farmer gives many days service every year and surrenders directly and indirectly a large proportion of his production to support government, the millionaire who grew rich simply by the appropriation of land value, is under no obligation to furnish one hour's service or one pound of product in a life-time. While the farmer is crushed beneath a double tax, one to support government and another to support the landowner; the latter is wholly exempt from any burden either to support government or even to support himself.

Who Pays Taxes and Who Collects Taxes?

Between furnishing and taking there is the widest possible difference. The farmer raises potatoes he furnishes. The potato-bug raises no potatoes, but he takes them all the same. The millionaire did not furnish the town site, nor did he furnish the value that came to that plot of land. The value that came there simply enables him to place his industrious neighbors under tribute. It empowers him to collect from them, so that instead of being a provider of taxes in any way, he is a collector. Instead of helping his old friend the farmer to support government he asks to be supported. Instead of being an assistant, he has become a burden.

There can be no greater difference between two things than between the raising of a crop, and the mere raising of a price. Some time ago a man in California, during the time of a "boom," tried to buy a piece of ground. The piece shown him looked well nigh as barren as a desert. "What on earth could a man raise here?" he enquired, "Raise," said the speculator, "raise! why he could raise the price." A tenant farmer in giving evidence before the Crofters' Commission, was asked what he had put up.

"Well," he said, "I put up some fencing, a cottage and a stable." "But did not the landlord put up anything?" asked the commissioner. "Oh yes," was the reply, "he put up the rent."

The farmer raises wheat, corn, and potatoes. These go to the development and sustenance of men. In the course of a few months these commodities are consumed, and a new supply must be raised. By every possible appliance the farmer endeavors to increase the abundance of his output. He contends valiantly against a host of enemies, weevil, hessian fly, smut, cut worm and summer frost. Should drought, frost, or locust destroy the harvest, and all the farmer's efforts to raise a crop prove vain, calamity inevitably overtakes the nation. If the farmer raises no crop, he gets no price. If he fails through calamity, people sympathize with him; but if he fails through indolence, people say it serves him right. Popular morality of to-day decrees that the farmer must raise a crop before he can get a price. It decrees also the same of the builder, the clothier and other producers.

But when we come to the owner of some town lots, then we have another standard of judgment. We don't ask him to raise anything but weeds. He need not lay a brick, make a yard of cloth, or add one ounce to the wealth of the world. If he can succeed in raising a price without a crop, and raises enough, we crown him with honors, give him high office, praise his smartness and pity the farmer, the builder and clothier because they were not so clever as he.

But the matter is infinitely worse than this. It is not for one year that the landowner thus lays industry under tribute. An acre and a quarter of land in the centre of Toronto was bought some years ago for four hundred dollars, and to-day is worth at a low valuation twenty thousand dollars per annum. Five thousand per cent. per annum. That is all. Ten per cent. is high interest, twenty per cent. usurious, a hundred per cent. villainous, five thousand per cent. all right! And that claim for twenty thousand is to continue the next year and the next, and so on for all generations. The farmer must raise a crop yearly. The owner of that town site need raise no more crops for ever.

Now, here is a strange arrangement in