

By Mr. FREED :—

Q.—Eventually you would have the Government appropriate the whole value in the land? A.—The yearly value in the land without the improvements; the improvements would be free.

Q.—Do you think settlers would improve land under such a tenancy as that? A.—I have seen in Ireland tenants carrying seaweed from the coast to land for which they pay exceedingly high rentals, and which they are ready to rent on almost any terms. I do not see anything to prevent settlers improving land which pays the annual value as a tax to the Government, so long as they were occupied.

By the CHAIRMAN :—

Q.—For how long would it be rented? A.—There would be no necessity for renting it or for any change in the present proprietorship. The Government would say: such and such is your tax, and so long as you continue to pay it you will be undisturbed in your possession.

Q.—Do you agree with what Henry George says at page 392 of his volume: "For this simple device of placing all taxes on the value of land would be in effect putting up the land at auction to whoever would pay the highest rent to the State."

Do you believe that? A.—I do not exactly pin my faith to all Henry George says.

Q.—Do you believe that? He says it would be in effect putting up the land at auction to whomsoever would pay the highest rent to the State? A.—No, I think that is an overstatement. I think there is perhaps a measure of truth in it. I do not think any man should be dispossessed because another man was willing to pay a higher value, so long as the occupier was willing to pay what the State had fixed.

By Mr. FREED :—

Q.—Would you leave the nominal title to the land in the hands of the occupant? A.—Yes.

Q.—And you would have him taxed to the amount of the yearly value of the land? A.—The yearly value or something approaching to it.

Q.—Do you think there is any value in land which has not been created by labor? A.—Yes; under the present system there certainly is. For instance: supposing this lot at the corner of Church street had been for some reason or other left in a state of absolute wildness, that not a tree had been cut down, but that it was in the condition of a forest. It would now be just about as valuable as any other vacant lot, even if no labor had been done on it; the growth of the city would have given it the same value for occupation as any of the surrounding land.

Q.—About when was the City of Toronto cleared? A.—The clearing was done, I fancy, a hundred years ago.

Q.—This land would have been taxed for municipal purposes? A.—It would have been.

Q.—The owner would pay for sidewalks? A.—He ought to have done so.

Q.—For street paving, sewerage, fire protection, interest on the city debt and so on? A.—Yes.

Q.—The land would have been taxed for a hundred years? A.—Yes.

Q.—If that land had laid idle the owner would not have received any return. Would not the taxes, the interest and other disbursements in connection with it for one hundred years have now amounted to its selling price? A.—That would require an accountant to determine.

Q.—Now, if the yearly value of all the land were taken do you think that would supply sufficient money for Municipal, Provincial and Dominion expenditure, the ordinary expenditures? A.—I should think it would.

Q.—Have you made any calculation? A.—I have not made any calculation.

Q.—Would you have taxation imposed on improvements? A.—No.

Q.—Only upon the land? A.—Only upon the land. If other taxation were