

11. Public improvements raise the values of land. Then should not the values of land pay for public improvements ?

12. Would industry and commerce have to pay tribute to land speculators if taxes were confined to land values ?

13. Would coal companies or salt companies be able to hold valuable coal lands or salt lands without using them, and keep men from employment, if taxes were removed from improvements and imposed on land values ?

14. Do you know that if you tax houses and goods you make them dearer and harder to get ?

15. Do you know that if you tax land values you discourage speculators holding it from industry and you make land cheaper and easier to get ?

16. If we tax whiskey to make it harder to get, because it is an injury, what is the sense of taxing houses and goods, and thus making them harder to get—when they are blessings ?

17. Why should the man who uses land beneficially be taxed more than the man who holds it idle ?

18. Is there not a value in the land of a country caused by the whole population, and should not that value, therefore, belong to the whole population ?

19. Increased population requires increased taxation. Increased population causes increased land values. Is not the increased land value in every way suited to satisfy the increase demand for taxes ?

MARKS AND REMARKS.

1. Two men take up different sections in a new country. Years pass by, population increases ; roads, railroads, canals and factories are built, and society becomes organized. One section becomes a town site, the other continues to be a farm. The first settler after a few years of industry ceases toiling and becomes a millionaire, not because he

has produced wealth, but because the growth and organization of society have given to his section an enormous value. The other section continues to be a farm. The owner every year must raise a crop ; for him toil is a continuous necessity, and yet he remains comparatively poor ; not because he has produced too little, or consumed too extrav-