

merely as one of the reasons why land reformers have lost their zeal for the cause in which they believed. And, again speaking from my own experience, I am inclined to think that it is largely pure laziness that keeps so many of those who see the great basic truth from making an active effort to secure its recognition and adoption.

There is yet another factor that operates to chill the ardor of the land reformers—their dislike to be regarded as pestilential agitators, or advocates of notions dangerous to society. Finding that men and women of education and business ability, presumably intelligent, look upon any discussion of the land question as savoring of Socialism, Communism, Bolshevism, and all sorts of dangerous doctrines, they shrink from antagonizing those with whom they are brought in contact, and prefer to go on their way in quietness, without being forced to defend themselves against the suspicions that they are enemies of orderly society. Privilege, of which the greatest manifestation is the private acquirement of publicly-created land values, is entrenched with the successful and powerful few, on whom depends the success, and often the very livelihood, of the many. Why make enemies of those whose special privileges give them all the comforts and luxuries derivable from wealth? Is it not better to hide what are regarded as radical opinions, and thus avoid the suspicion of eccentricity or dangerous radicalism?

These are questions that each reader must ask him, or herself. They are questions that go down to the root of the reasons why mankind labor in ignorance, poverty and suffering because of an unwise and unjust system of land ownership. I judge no one except myself, and myself I judge harshly because I have not done all that I might have done to advance the truth that forty years ago I first perceived.

WHIDDEN GRAHAM.

## Single Tax

**E**IGHTY-FIVE years ago today was born Henry George, the inventor of Single Tax, and though it may seem at first blush that little has been accomplished in the interim in the direction of the reforms he so ably advocated, a survey of conditions on this continent, and indeed throughout the world, will serve to show that the ideas he conceived and elaborated have gained acceptance and proved their worth in many important instances. New ideas are always received with caution and inevitably meet with opposition from those who have strong personal reasons for feeling satisfied with things as they are; but if those ideas, however radical or revolutionary they may seem, have merit as well as novelty, it is only a matter of time before they get themselves adopted by progressive peoples. With regard to single tax, there is an interminable argument over its claims to recognition. The proposal to abolish a system of taxation which has served

the purposes of the governments and the municipal administration for so long a time, is one which, naturally, causes consternation to those who have been trained in the old methods and especially those whose duty it is to secure the revenues necessary for the carrying on of public business. It is not easy for them to reconcile themselves to a system which would cut off the sources of taxation which at present yield the greatest returns. Yet, if it can be proved that the change, while working to the advantage of individual citizens, operates also to the economic advantage of the community as a whole, no public spirited person could allow his personal doubts and misgivings to stand in the way of so desirable a reform.

The crux of the whole matter is, of course, can such satisfactory proofs be furnished? Single Taxers claim that they can, and in plenty; while opponents point to cases where the doctrine has been put to the practical test and failed as evidence that the theory does not come up to promise in actual practice. To this it is countered that the failure is more apparent than real, and that in places where the experiment has been tried, under normal conditions, there has been enthusiastic commendation. The most conspicuous examples are furnished by Australia and New Zealand, the chief cities of which countries raise taxes almost exclusively from land values. The results are reported to be most gratifying, unproductive land being forced into use, and the exemption of improvements from taxation having the effect of increasing building construction and beautifying the character of the buildings themselves. In Pittsburg, there is a graded tax law, by which taxes on buildings are reduced by 10 per cent. each third year until the rate on buildings is 50 per cent. of that charged on land. The measure went into effect ten years ago and at present 40 per cent. of building values is exempt. In Western Canada the collapse of the building boom led to inevitable difficulties; but it is pointed out that in the large western cities Single Tax is still in vogue to a great extent, while the rural municipalities are all raising their taxes from land values and exempting improvements. It is contended that the gradual change from the present system to that of Single Tax would be beneficial to all interests in the long run, except those which thrive on deliberate speculation in land. Those who contend that the case made out by the Single Taxers is not proven must at least admit that the latter are able to produce some very logical and persuasive arguments in its support.

Hamilton (Canada) *Spectator*.

It is pitiable that at this time of day Mr. Cox should compare the fees of physicians and lawyers and the wages of railway servants with the ever increasing value of land, which goes into the pockets of the landowners. In the case of fees of physicians and lawyers and the wages of railway servants, they are the reward for services rendered. May one ask Mr. Cox what services the landowner as landowner renders?

—F. SKIRROW in *Yorkshire Post*.