

sult that in little more than one hundred years we have passed from a condition where farmers were almost wholly independent, owning their own homes, to one of 50 per cent tenant farmers, with three-fourths of the remainder staggering under mortgaged farms? It is easy to retort that land is already heavily taxed. But it is an axiom that the selling price of land is an untaxed value, so that these millions on millions of dollars of selling price of city lands are so much unearned income flowing into the pockets of those who as landlords do nothing for it in return.

TO the kind of "farm leaders" who seem not to know what land is, or in what land values consist, a little elementary knowledge on the subject would do no harm. Perhaps no class of producers stand to benefit from the public appropriation of ground rent and the abolition of all taxation quite so much as our farming population. The farmer's economic rent as compared with that of other land owners is almost negligible. The bare land value of a farm is what is left after subtracting the value of buildings, fruit trees, growing crops, tools, machinery, and even fertility so far as the latter is the result of the farmer's fertilization and supervision. Indeed, as the Single Tax would take no more than the economic rent, what would remain after the eliminations named would in many cases be practically nothing.

WHY the present system of taxation is peculiarly hard on the farmer is that he cannot escape it—he cannot escape even part of it. It is inexorable in its minutæ. Dwellings, barns, outhouses, cattle cannot be hidden—to almost the last penny they get on assessors' books. The farmer's income tax, if he has any, is out of his earnings, unlike the income taxes of some individuals and some corporations, which do include a small part of economic rent. Nor can the farmer shift his taxes as some others do. The price at which he must sell his products is fixed for him by prevailing world prices. And what he buys—his tools and his machinery, his building materials, his clothing, his plows and his reapers—is increased in price by the protected monopolists who have the ears of legislators at Washington. And he is paying taxes on land which, in many instances, he bought or whose value was fixed at inflated prices. He is the victim of the land speculation which his "farm leader" friends would by their foolish policy perpetuate for his descendants through all succeeding generations.

WE call the attention of these same "farm leaders" to the article by Abel Brink on another page, in which he tells us what is happening in Denmark. There the farmers are more fortunate in having farm leaders who know. They are not afraid of the tax on economic rent. The farmers, or "housemen," are the backbone of the Single Tax movement in Denmark. The name of Henry George means something to them. The farmers have precisely

the same handicaps that burden the American farmer; but with an intelligence that the farmer here might emulate to his material advantage they welcome reductions in taxes accompanied by increases in the public collection of the economic rent. To a somewhat lesser degree this is true of the Western Canadian provinces, where a slow increase in the rural economic rent going to the government meets with no opposition from the working farmers. And with these facts before them we ask these "farm leaders" frankly, if impertinently, Whom are you working for—the farmer or the land speculator?

A Lost Opportunity

THE intimation by Mr. Chamberlain in the House of Commons on Tuesday that the valuation of land is to be suspended, the temporary staff dismissed and the necessary legislation included in next year's finance bill is a carrying out of Mr. Baldwin's public pledge that the land value taxes "would never see daylight."

The Prime Minister, Mr. Ramsay MacDonald, is author of the following statement:

"Rent is a toll, not a payment for service. By it social values are transferred from social pools into private pockets, and it becomes the means of vast economic exploitation."

The now Lord Snowden in 1919 said:

"Until they had abolished landlordism root and branch every other attempt at reform was building on the sands. Every social reform increased the economic rent of land."

The poorest class in the community are robbed of comforts and of nourishment by a cut in the dole; civil servants, soldiers and sailors and teachers have their salaries and wages reduced, and the class who "toil not, neither do they spin," who live off rental exactions, are not by the British Government to be called upon to pay a penny in the pound tax on the capital value of their land, though these land owners draw millions in ground rent and escape paying on these rents local rates.

All that has happened is a justification of the *Irish Weekly's* criticism and policy: that the last Labor Government ought to have enforced self valuation by owners within three months and collected the tax on that valuation within a year.—*Irish Weekly*, Belfast, Ireland.

Wheel Tax

IF the proposed wheel tax could be levied upon some of the wheels in the heads of its proponents, it might work to considerable advantage both to the motorist and the community in general.—*Los Angeles Times-Mirror*.

WHERE are we going? We are going exactly where Henry George told the world fifty years ago it was going, and where the followers of Henry George have been telling it ever since that it was going.—*Auckland Liberator*.