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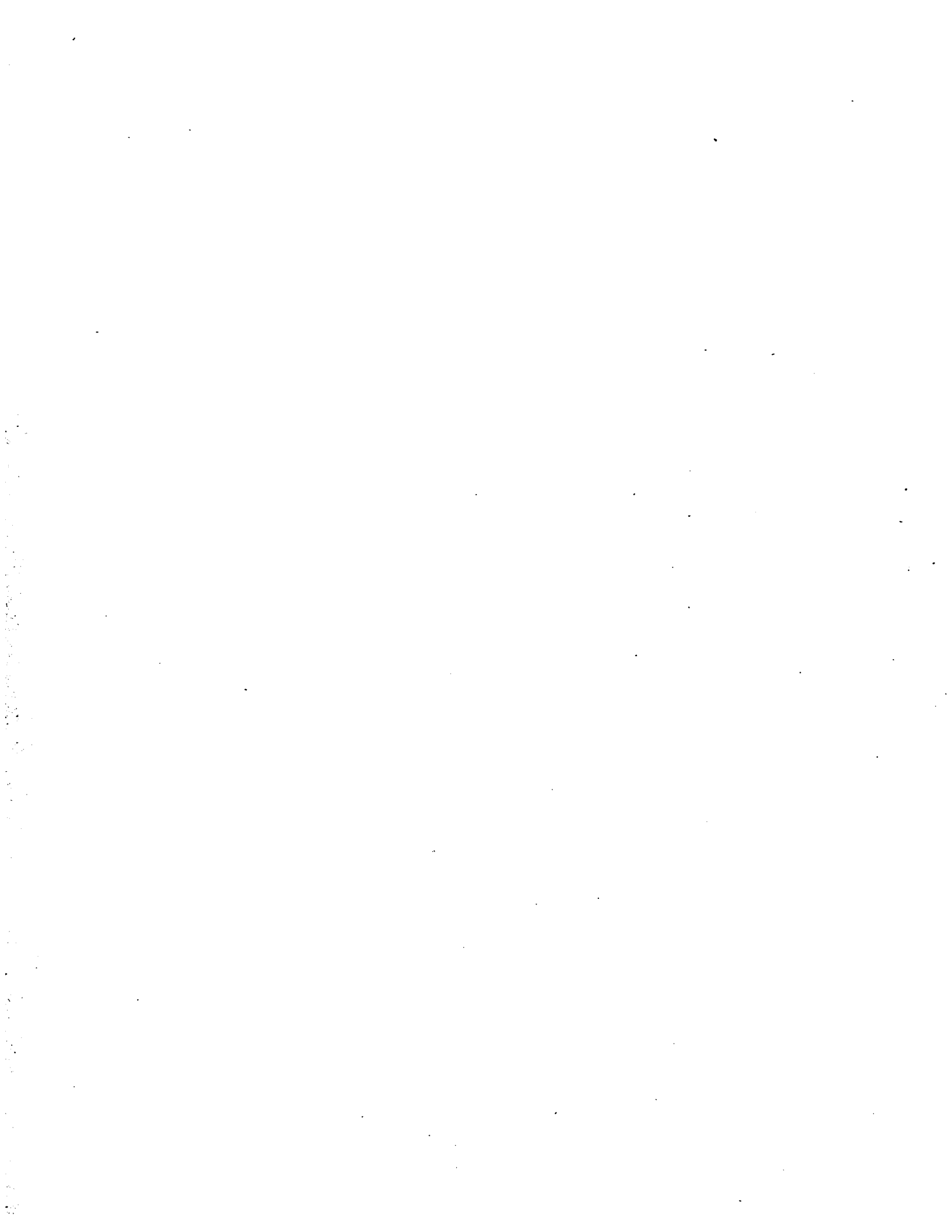
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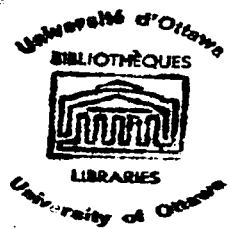
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THE SINGLE TAX



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" THE SINGLE TAX. "

In 1879, in San Francisco, Henry George wrote a wonderful book called " Progress and Poverty"; in which were embodied the principles of the Single Tax. He completed his work at the dead of night, and, casting himself upon his knees, prayed that that work which had cost him eighteen months of intensest labour and no small sacrifice in the way of household comfort, should henceforth rest in the care of his Master: the book has since been sold "in hundreds of thousands, and translated into all modern languages". It is filled with compelling rhetoric, is plausible in its argument, and is spoken of as a new departure, if not a new gospel, in Economics.

The genuine origin of the Single Tax, this book may well be examined for tenets of the new economic faith. We shall consider first the Henry George side of the question; later we shall see how it applies in Canada, before giving the objections most commonly entered against it. There is almost nothing pertaining to Single Tax doctrine which is not contained within the covers of "Progress and Poverty". Yet, in order to classify it, we must premise a few words about ^{the} methods and kinds of tax.

One of the methods of raising public revenues is by land value taxation. Tax is here taken to mean any fiscal exaction whatsoever. Land Value Taxation is any tax levied on land owners in proportion to the value of their land, irrespective of improvements. When a tax is levied on land alone, and not at all on improvements, it is exclusive, and is appropriately enough called Single Tax. Clearly, the Single Tax may vary in degree. It may be a rate sufficient to provide only for the needs of government; or it may be extended so as to take all of the rentals of the land. Between these, again, there are intermediate degrees.

Land value taxation, together with taxation of improvements and personal property is commonly known as The General Property Tax. A tax on land and improvements, personal property being disregarded, is called a Real Estate Tax. Land value taxation to the exclusion of all other taxes, limited to the needs of government, and such as is being tried in British Columbia, may be distinguished as the Single Tax Limited. Taxation of land, the more in proportion as the value is higher, and having the effect of discouraging large holdings, is called a Progressive Land Value Tax. Exclusive land value taxation which appropriates all, and not merely a part of the "unearned increment", as in England and Germany is being tried to-day, may be called the Single Tax, Unlimited, or simply the Single Tax.

The Single Tax theory, or the theory of Land Value Taxation, as in England it is oftener and better called, existed a long time without any name. The Single Tax movement received its inspiration from "Progress and Poverty" in 1879; but the method of taxation received its distinctive name only in 1888. At this date, the editor of the Standard received for publication from a distinguished writer, an article on taxation which bore no title; the editor called it "The Single Tax". It is but the English name for "L'impôt unique" of the French physiocrats in the eighteenth century.

The great principle of the Single Tax has been expressed by Henry George in the words "Abolish all taxes save those upon land values". Under its operation, all classes of workers are to be exempt. To no one would improvement on his land mean the imposition of a higher tax.

Enough has been said about the methods of taxation. Kinds of taxes, broadly speaking, are two in number - the direct and the indirect tax. These have often been described as 'straight'

and 'crooked', 'direct' and 'devious'. Indirect taxes may be shifted to others. They may fall most easily as instruments of tyranny into the hands of merchants and middlemen, and, by a French economist of the eighteenth century are described as 'a scheme for so plucking geese as to ^{get} the most feathers with the least squawking'. An English author has written:

"Well, have a care to tap men tenderly,
For, if you pilfer all the eggs at once,
You'll find the nest deserted."

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The indirect tax does tap men tenderly, it is true; for, it so taps them that they habitually pay the most with the least knowledge that they are so doing. The indirect tax makes men pay the compound profits of all dealers intermediary between producer and consumer; while moreover, the collection of indirect taxes makes three-fourths of the business of government to-day."

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A direct tax cannot be shifted. It is a tax which is demanded from the very persons, who, it is intended, should pay it. Taxes which are direct are of two kinds - those levied on persons according to their ability to pay, and those levied on persons according to benefits received by them from the public. Of the first class income tax is the principal; land value tax is the only important one of the second. A tax in proportion to ability to pay, regardless of benefits received, would not be in accordance with principles of justice. To tax a man on more than he receives from the community, thereby giving to the community more than from it he has received, is clearly an injustice. Land values fairly represent the additional value to a property of the presence of a community. It is therefore as clear that the taxation of land values is based on justice itself as it is clear that taxation of all forms of property is based on injustice. Justice indeed demands a quid

pro quo, a something for something. Under the present system, a buyer of property pays for the protection afforded by government.^{1.} But for this advantage he does not pay to the community in return for benefits received; he pays instead to the land-owner. The 'robbery' of taking from land-owners the commercial value attaching to land begins, therefore, to look not so serious after all.^{2.} Land-owners as a class are wont to complain when the question of 'Single Tax' is broached. However well founded their fears of pecuniary loss may be, on reflection is easily seen how, although these persons,* as a class go free, the poorer occupant of land, whether tenant or purchaser, must pay to them, not alone a sum in return for the civic benefits attaching to the site, but in addition to this, all sorts of indirect taxes towards the support of that government, the benefits of which he has already paid for to the land-owner .

The Single Tax system more closely than any other perhaps, conforms to the four classical canons of Adam Smith: that it bear as lightly as possible upon production so as least to check the increase of the general fund from which taxes must be paid and the community maintained; that it may be easily and cheaply collected, and fall as directly as may be upon the ultimate payers - so as to take from the people as little as possible in addition to what it yields to the government; that it be certain - so as to give the least opportunity for tyranny on the part of officials, and the least temptation to law-breaking and evasion on the part of the tax-payers; that it bear equally - so as to give no citizen an advantage or put any at a disadvantage as compared with others. Obviously in this connection taxes on houses, factories, improvement, labor and capital, all tend to check industrial progress.^{3.}

Indirect taxes pass through many exchanges, and necessitate a host of officials. Land can readily be appraised and cannot, of course, be concealed. Last, but indeed not least, it is a tax which falls upon the taxpayer with a weight such as measures no more than the benefit which he has received; while, on the other hand, its tendency is to leave to every one the full fruit of his own enterprise and effort."

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Terms being now defined, further there need nothing be said preparatory to introducing the subject itself of the Single Tax." The Single Tax, as its name indicates, is designed to take the place of all other taxes, whether national or local. Single Tax devotees maintain that there exists a fund which God has provided for taxation. This fund is, in a word, land rent. Rent, by its very definition, is a surplus, something that remains when capital has got its interest, the employer his profit, and the workman his wages. It is something, indeed, which does not enter into the cost of production. Its abolition, therefore, or its appropriation would not effect prices. It is, besides, a fund which steadily increases, and which, without labour, or credit to anyone, but simply by the increase of man, and the improvement of the arts, grows and grows. This fund is, unfortunately, now in private hands. Land, by law, is as much private property as any product of industry. In the minds of single-taxers, it, however, should never have been private property; and the law which made it so can disestablish and disendow the owners just as it did the Irish Church. Once the modern state has resumed what the historical state had no right to part with, a fund large enough to pay for all civic needs will be found.

Perhaps no better exposition of the Single-Tax case might be given than the statement, succinct and clear of Henry George himself. As before it was said, he proposed to abolish all

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taxes save those on land, irrespective of the value of the improvements in or on it. As realty includes improvement, it was not, therefore, a tax on real estate; nor yet was it simply to be a tax on land, but only on such land as yielded an economic rent from an "unearned increment". The value of land, it was believed, would alone suffice to provide all needed public revenues.

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The question may well be considered from the bipartite head of expediency and justice. According to the needs of the case, since no man, (as already we have seen) can secrete his land in a cellar or vault, it would, by reason of ease in assessing, dispense with a legion of tax-gatherers. By removing the burdens which weigh on industry and thrift, it would enormously increase the production of wealth. For example, if houses are taxed, fewer and poorer houses are to be expected from such a condition. If the burden of taxes is removed from houses there will be more and better houses, and, consequently, lower rent;" which is but to express two arguments in a breath. If capital or trade are taxed, there certainly will be less of either; or, in a word, taxation represses industry and decreases wealth. Strongly contrasting, on the other hand, with these negative ideas, is the sudden perception of the truth that though land should should be taxed, there can, indeed, be no less land.

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The exempting from tax of Capital and Labour frees the active element in production. Taxes on land by operating on the other hand, to make owners sell, free the passive element of this production.⁴ Over taxation of production and insufficient taxation of land values operate together to amass in the hands of a few the most colossal fortunes yet built up on earth; while all the time "the masses grow poorer and more poor". Taxes, whose incidence is of such a direction as necessarily and unquestionably to fall more heavily on the poor

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than on the rich, and, by increasing prices to necessitate larger capitals in all businesses, so that, to larger capitals (frequently to monopolies, combinations and trusts) there is given a decided advantage, are as much in use as detrimental. Real Estate men, on the other hand, are able to make large fortunes through the labour of others, simply by holding lands for an increase in price. To real estate men, then, is due the odium of the charge, so to speak, that money sometimes is 'tied-up', thereby causing in the market of currency a condition of stringency, and the recurrence of periodical, financial depression. Therefore, what often seems the 'burial' of money both in suburban lots and in ridiculously outlying subdivisions, is, pending a doubtful resurrection of real estate values, the simple transference into 'the pockets of a few the hard-earned 'dollars of the money'. Such unjust distribution, when carried to greater lengths, is bound to engender two distinctly useless classes - one too rich and the other too poor, and both, by reason of their condition, idle and wasteful.

That 'unjust' distribution of wealth which gives us the multi-millionaire on the one hand, on the other gives to Society (which must look after them at great expense) the pauper, tramp, and criminal. It frequently has been pointed out as an example of the effect of environment, that a respected and respectable people*, in recent times, have sprung from a class of convicts. An illuminative story in single-tax journals tells of a man who, according to his story, to become a tramp and be as comfortable as the average workman of to-day, had only one thing to lose - his self-respect. Indeed, a tendency toward immorality, insanity, inordinate love for wealth, as well as an increasingly bitter struggle for existence, are, sad to relate, the growing manifestations of our present distributive system.

Whether or not it be true, as Henry George has claimed, that the tax to be abolished* falls most heavily on agricultural districts causing migration from these parts, certain it is that never before was there greater influx to cities,- "to those vast aggregations of humanity where he who seeks isolation may find it more truly than in the desert". Is improvement tax, then, a real cause of congested urban population? "The same tax which now operates, indirectly if you will, to put miles between neighbours on homesteads", operates as well to make scores of families live on top of one another in the great cities of to-day". Congestion on the one hand, we know, spells lower mentality, morality and physique; isolation on the other, means the absence both of mental stimulus and of cumulative culture.

Not upon human laws (for they have frequently ignored it) but upon natural laws, is based the right of private property. Natural laws are the laws of God; hence here have we entered the domain of justice. The man who has wrought, or shaped, or acquired in any way, by his own labour, any article of personal property, clearly has a right to his acquisition. No man, however, by his labour made the earth; it is but the temporary dwelling-place on which, one after another, each generation of man succeeds. Since, therefore, all are here manifestly with the equal permission of the Creator, it is equally manifest that no one may hedge round for himself the land which is given by God to be used only for a time.

When, therefore, we tax products, - that is, improvements of any kind, we but take from each man, in the name of the state, what rightfully belongs to him, and, in the name of the state, commit a robbery.* That it is right for an "outraged community" to confiscate the land without compensation to the

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owners is frequently asserted by single taxers. If, indeed, "rent itself is the greatest injustice", then surely this confiscation is justifiable. The question of the justice of the Single Tax (Unlimited), then, mainly will hinge on this point; for the Single Tax, Unlimited, would take all, - not a part - of rent, as we in Canada are accustomed to the idea. "This tax on improvements is not merely a robbery in the past," said Henry George. "it is a robbery in the present. Why should we hesitate about making short work of such a system? We must make land common property". To save the community the shock of formal change, appropriation of rent by taxation was proposed; since indeed "great changes can best be brought about under old forms".

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Without the community, land could have no value whatever. If we consider the difference between the value of a building and the value of a piece of land adjoining, it is a fact easy to observe that the building has a value, the reward of individual effort; whereas, it is true that the value of the piece of ground is the direct result of improvements made either upon or near the lot, - without doubt a socially created value, as an example of which none may better be given than the famous Thornton acre in New York City, which is said to have been sold for \$15,000,000. According to George's standard, this was a true communal value which, in all justice, should have been returned to the state.

George Not from so fundamental an economic reform did even the apostle of Single Tax dare to hope for a regeneration of mankind. He did believe it, however, capable of bringing out the best that is in human nature. He thought it should result in an enormous increase of wealth - sufficient indeed, under the more equitable distribution of wealth which was to come to give

to everybody as much wealth as would enable him to live an honest, comfortable, and fully-developed life. He hoped that it would not only solve the aggravated problem of labour conditions which to-day confronts the world with such hideous spectre but would also dispel those darkening clouds which, now, more certainly than even in his day, are gathering about the horizon of our civilization. In short, it was his creed; the application of which was to clear the way for the promised Reign of Peace.

However one may regard the economic teaching of the Single Tax, it is impossible ^{not} to observe that it continues steadily to gain ground. Convictions, with leaders of the Single Tax movement, at all events, remain undiluted; they have ^{even} so far even progressed in the direction of strength and durance, as to have outreached even the hopes of the most ardent pioneers of the movement. At its inception, men gave this movement cold looks indeed; but the slight has since been changed - so far at least as the Single Tax, Limited, is concerned, - throughout the greater part of this continent, the Dominions of Australasia, parts of Germany, and even the British Isles, to an attitude towards it of warmth and even of enthusiasm. The famous Budget of 1909* involved the principle of the Single Tax. Yet, perhaps the greatest advance in the direction of the Single Tax (Unlimited) has been made in Germany. Australia and New Zealand each have adopted the principle as part of a wide Socialistic programme of reform. And last, but by no means least, a practical application of the system is being made by Canada; while the eyes of the world look on eager to observe the progress of this movement from Vancouver eastward over the Rocky Mountains.

To Henry George, if to any one, belongs the distinction of having 'discovered' the Single Tax. Before his time however, opinions were by no means wanting to show that some* had grasped the notion of the relief that was possible to workmen by taxation of rentals. It took the Chinese, we must remember, a long time to discover the truth that the preparation of roast pork does not necessitate the burning down each time of a house. To man's discredit indeed, be it said, years of suffering had to be undergone before there was discovered a simple economic relation - that Labour and Capital, instead of being opposed to each other, as, in widespread popular belief, they are now held to be, are really ranged together for self-defense against the tyrannous incursions of rent.

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That poverty, under the present system of taxation, is bound to follow as a necessary effect, in the wake of progress, is the paradoxical statement of Henry George. Neither an era of invention, with its great rapidity of production, nor following the period of the industrial revolution, the accumulation of vast capital, has had the effect of making the masses of men more self-dependent or comfortable. It cannot be denied that, in amount of wealth, the world is the richer for invention. Moreover, few will deny that equal division of wealth would give to every individual at least a modest competence. Yet all the while wealth is observed to be leaving the hands of the workers and flowing into the coffers of the rich. To explain this phenomenon, Henry George essayed a searching enquiry into the causes of Progress and Poverty. The sum and substance of his argument was: monopolistic privilege allows certain individuals to take advantage (in such a way as to increase rents) of a growing demand for land. This Rent tends so to increase

as to lessen wages and Interest; and thus at the expense of Labour and Capital, Rent (or the land-owner) waxes fat.

The above paragraphs are intended to explain the doctrines and beliefs of Henry Georgites. Before meeting his arguments with the objections of others, it is desired to complete the argument in favour of Single Tax by tracing the history of the movement in ^a degree - the Single Tax, Limited - as embodied in the "Vancouver experiment".

"That the Single Tax first took root somewhere in British Columbia seems evident, but to name the exact spot would be difficult. Nevertheless, it is generally assumed in British Columbia that the little city of Nanaimo, on the east coast of Vancouver Island, has the distinction of being the first place to put in force a total exemption of improvements policy. Since 1872, the municipality of Nanaimo probably never has taxed its improvements."

"At all events, from humble and obscure beginnings, the policy of exempting improvements from taxation has spread in Canada until now it may be said to dominate the three Western Provinces of the Dominion. From small centres like Nanaimo it has leaped to cities like Vancouver and Victoria. From the coast it has crossed the Rockies and spread over the plains. It has captured the Legislatures of Alberta and Saskatchewan. It has entered the Prairie cities and towns, and is being enforced in the villages and hamlets. Its progress has been a direct reversal of the old notion that all important movements must needs originate in the East and move westward. From Saskatchewan its influence is reaching into Manitoba, and already in Ontario there are not lacking advocates of the policy, who are pressing the Provincial Premier for taxation Reform".

As early as 1892, the Hon. Theodore Davies, Premier and finally Chief Justice of British Columbia, introduced a Bill, which finally, as the Municipal Clause Act of 1896, empowered municipalities to exempt improvements from tax altogether. Pursuant to this Act, Vancouver secured in 1910, under the direction of a Mayor* and council pledged to support this reform, the complete removal of taxes from improvements; while, in the interior of the Province, the other cities and towns are following fast in the footsteps of the Coast cities.

The cities of Alberta carry on business under special charter. But, by recent legislation, those towns* which have not been specially chartered have been authorized by the Province to adopt a system of tax reform. The government of Alberta has lately taken the final plunge by ordering all villages and rural municipalities to make assessments on land value alone. In spite of the charters, four of the principal cities* of the Province have on their own initiative, demanded and secured the system of Single Tax. In Saskatchewan, the march of this reform is very shortly to culminate in victory.

From the Pacific Coast, then, to the borders of Manitoba it seems that the new method of taxation has obtained a firm hold. While it is too soon to judge of its efficacy, at the same time there can be little doubt that, under the conditions of rapid development which are found in the West, the taxation of land values alone has been a great incentive to progress.

Vancouver is heralded as "the pioneer Single Tax city" of metropolitan proportions in the world. An examination of the development of that city may then be of especial interest, as showing in a sort of world's laboratory, the actual results of the 'experiment' with Single Tax.

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Vancouver's growth, within the past decade, has been little short of phenomenal. The town of Seattle, on the American side, was till recently a much larger town than Vancouver. In 1901, its building permits* amounted to \$4,569,788; while those of Vancouver amounted only to \$731,716. With a total-exemption-of-improvements-policy, during the years 1909-12, the Vancouver permits went up to \$19,388,322; while those of Seattle dropped from that amount to \$8,415,325. The people of Seattle are now said to be asking for Single Tax.

There can be no doubt that the Westerners have advocated Single Tax to expedite building operations. In this respect it is a good thing. It moreover enables the sturdy Westerner by the same means to keep the West for himself and to keep off the absentee land-lord. ~~away~~. But good customs have been known to outgrow their usefulness. Thus our argument ~~there~~ begins to turn ~~about~~ against the Single Tax. Already one hears questionings of its ultimate utility in Vancouver, and the moderating of its application is being mooted. Mr. Taylor, Editor-in-chief of the Vancouver World, a Single Tax Journal, and twice Mayor of Vancouver city was quoted in 1910 as follows: "I know that there is going to be a fight on this question of taxation. I know that there are ~~no~~ certain people who intend to agitate for a return to the old system". It would seem that, when development reaches a certain point, there is less need for such a policy, and that the expense of municipal government might be made more equitable.

The ultimate success of the movement in Canada (the only country where the limited single tax has been given a fair trial) already, therefore, seems doubtful. Great credit indeed is due the Single Tax theorists for having made out the better case in this argument. But, nevertheless these are many who

bitterly oppose, and some who ably oppose the theory of Single Tax in globo^{*}. Smart, a notable writer of Political Economy in England, in a severe criticism of "Progress and Poverty" flatly denies that "an immense wedge is being forced through society "elevating those above and crushing those beneath". He ridicules the idea that "it is right for an enraged community to "confiscate the land, without compensation to the owners." Conservatives argue that this statement "as land values arise "equally from the presence of all.... the land belongs equally "to all," is a non sequitur; since it is obvious that all do not contribute equally to the wealth of a community. They argue further that the Single Tax is not based on justice since it would effect unequally the investor in land and the investor in anything else. Mr. Spahr, writing in the Political Science Quarterly^{*}, claims that the shifting of taxes in England would result in a fiscal deficit of \$200,000,000 annually; and gives figures to support his view. Others argue that taxes should be levied according to ability to pay; "to whom much is given, "much of them will be required". "Henry George's was not a theory of taxation (like ours and that of the Physiocrats) but a deduction from his theory of the causes of poverty". It must be remembered that "Progress and Poverty" was met with contemptuous silence on the part of most economists. "To prevent any misunderstanding, I ought, perhaps to state explicitly that I regard the proposal to confiscate the property of land owners as unworthy of serious discussion" - (Sidgwick).

The idea of a single tax is not a new one. In the last four centuries, there have been single taxes on expenditure, on houses, on incomes, on capital; and there was advocated in France a single stamp tax.^{*} Perhaps the Single Tax of to-day will go the way of the rest - to oblivion. "Indeed, the great things promised by its founders have failed to come true" (Seligman). The Single Tax has defects, fiscal, political,

moral and economic. It is, first, inelastic, and by no means fitted to provide for emergencies; it would render uncertain the equilibrium of the budget. Secondly, it would cause difficulties of assessment in country districts; since improvements there are not so much on the land as in the land. Again, there are some who still believe in Protection as a guardian of home industry, and as a weapon of political avail against other nations; also as a lever of repression at home to regulate currency matters, to repress the opium trade, to discourage the use of liquors, etc.; since "governments have always made use of taxing power to regulate and destroy as well as to yield a revenue" (Seligman). Further, to remove the burden of taxation from the shoulders of the general classes would be to destroy that sense of citizenship, established at Runnymede, and again asserted in the French and American revolutions.

In poorer communities, indeed, the personal property tax is very important; to remove it would create a fiscal deficit. "As long as the United States remains pre-eminently an agricultural community it is not likely that the Single Tax will become a practical question". (Seligman). Moreover, the removal of taxes from costly suburban city houses, would, cause the tax, if indeed it were federal, to fall more heavily on the farmers' land. Neither would it relieve congestion in urban districts; since, the taxes being removed from houses, the landlord would turn to building higher houses, and so cause, once more, tenement-house congestion.

All through his work Henry George has, with singular directness, declared it his belief that the imposition of taxes on land alone would give an impetus to the creation of a vast new fund of wealth. He is constantly misrepresented as saying that the change advocated by himself would result in the almost immediate creation of a new and vast aggregation of wealth.

I believe this attitude to be unfair. In my opinion, Henry George never meant what is so often impugned to him; but rather he meant, that, to the present amount of wealth there would be added an immense, incalculable wealth-producing power, which in due time would have the desired effect of increasing the general stock of wealth.

But, in so far as he wishes to place the tax on land values alone, his doctrines, so widely acclaimed as resting on the foundations of Justice itself, do not seem to me to be based on justice at all. It would appear that owners of land are very unhappily singled out to pay this tax. Does it not seem true that the value of houses, as well as the value of land, is increased by the presence of the general community? Why, then, the necessity of taxing land alone? Why, if I place my money in landed estate, am I to be victimized by the Single Tax instead of my brother who places his ^{is} in estate of other forms? The reason surely not clear. Fully as many have made their riches by a fortuitous conjuncture of events, by speculations of one sort or another, as have made them in land. Many, again, have made their fortunes by chance or ability, or some such means without the use of land, but have since invested it in land. Why take their riches from them? Why, indeed, should investment in land be victimized, while investment in the Sugar Trust, equally profitable, go free?"

'Twere as well be a Bedouin Arab or an illiterate Hottentot as belong to a civilization where national robbery were freely indulged in. But one thing to me indeed seems clear: those who are striving to bring about this reform evidently do so with a deep and religious feeling of brotherly helpfulness; a feeling that it is indeed time something were done to relieve that stress and strain, and misery, and poverty, the existence of all forms of which it is so easy to discern in

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the world to-day, and which threatens to undo the present and inundate the future generations with countless woes - How can we blame Single Taxers if their enthusiasm is such, (as never was doubted by their great apostle) that "their hearts will leap, and their nerves will thrill, as those who, from a height, behold just ahead of the thirst-stricken caravan the living gleam of rustling woods and the glint of "laughing waters".*

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EXPLANATORY NOTES.

1. Should this buyer wish to purchase a property in a town where paving, lighting, and waterworks are complete, and where police, fire and other means of protection are adequate, he will be obliged to pay a good deal more for a building site than he would be obliged to pay in a smaller, less ordered, and less well-governed village.

2. In 1892, a Congressional Committee, holding an investigation into the value of Washington property, found that while the taxes paid amounted to 2% annually, the land had been increasing in value by ten per cent per annum; or, for every two dollars restored to the community, land-owners received from that community, ten.

The writer remembers himself as a boy of ten years, asking the question of his father, on overhearing a discussion between him and an assessor relative to an increase in taxes on account of the building of a house. "Why do they charge you for making things better?" The answer was, "Oh, I don't know; you'll find out when you grow older".

Corner lots, such as are seen on the avenues of the Glebe sections of this city, and elsewhere in this and other cities, would then no longer be idle, but would be used as building sites. A valuable property (1400 acres) in the city of Edmonton, as I have elsewhere referred to, as belonging to the Hudson Bay Company, has lately been advertised for sale, because, as Mr. Evans,* of that place has told me himself, the holding of said property was rendered by the operation of the Single Tax, altogether too unprofitable. A direct result, as is obvious, must be the evener building of city squares; of which, indeed, the city of Victoria, British Columbia, is an outstanding example.