

"little red school house" and consolidating in the villages. If that is the case it will withdraw still more of the site value from the "dirt" road farms. If you can indeed take something from nothing, for as I recall Henry George's teaching, the schoolhouse was one of the public improvements that made site value.

This situation may be a little peculiar, for we have been for many years under what our Ohio neighbors call "The Pennsylvania Single Tax" and that is different from most of the tax systems in the rural states. But such a situation is in keeping with George's teaching that under the operations of his philosophy much land would yield no tax though it would not be affected in any other way.

I do not know how it would work out in the West among the soaring farm prices. But I am under the impression that those figures represent speculative value or something else than either site or utility value.

It seems to me that under the Single Tax if it were generally applied farming would approach the condition of a tax-free industry, not even being required to pay a site tax in many cases, and in view of the present groaning under the tax burden there ought to be some power of appeal in that.

I do not think the farm problem is a problem apart from others, but just a phase of the general problem. And since his is still one of the leading industries I do not believe we are going to solve anybody's problems without including him. If the Single Tax authorities today have overlooked him it is time for them to start a movement with the slogan "back to Henry George" for certainly he had the farmer in mind.

Waterford, Pa.

—J. E. BARR.

THE ADVANCE IN BRITISH COLUMBIA

EDITOR LAND AND FREEDOM:—

You will doubtless have seen from *Land and Liberty* how our progress in municipal matters in British Columbia appears to them at a distance. We have also made some progress in provincial affairs. I am a farmer here, living directly under provincial laws outside of any municipality. The present government exempted our improvements up to \$1,500. There is also a wild Land Tax of five per cent. on unimproved land. The Wild Land Tax is not very well administered, or it would stop speculation altogether, but it shows how the politicians are interpreting public opinion.

There is a new university at Point Grey, a suburb of Vancouver. The government set aside a certain amount of land around the site to help pay the cost. I wrote to the press explaining the Canberra plan in Australia and advocated a similar plan for the British Columbia University. Shortly afterwards the Minister of Lands in the Provincial Parliament announced that he would follow the Canberra plan in part. That was a year ago. I noticed lately that in answer to a question put to him in the House which is now in session he said that he had sold 30 plots and leased 21. Whether my letter did any good or not I do not know. One thing at least is encouraging—there are takers for the leases, though I have heard nothing yet about the terms. They may be quite fantastic for anything I know. It is usually any way but the straightforward way.

I notice that neighboring municipality, Saanich, took a plebescite on the question of taxing improvements at the recent election. The vote stood as follows; In favor of taxing improvements, 466; opposed, 1,751. Yet in the face of the verdict the Council is going ahead to impose the taxation of improvements, maintaining that otherwise bankruptcy stares them in the face. Of course they could easily avoid taxing improvements if they were willing to increase the tax on land values, but the speculators are fighting the fight of their lives.

Pender Island, B. C.

ALEXANDER HAMILTON.

THE NO TAX DAY COMING

EDITOR LAND AND FREEDOM:—

We in New South Wales and those who reside in Queensland are about as far forward in taking the rent of land instead of taxation as

any part of the world, for we take the revenue required for local government purposes as a proportion of annual rental value of sites, though disguised under the false title of "rating on land values," and take from a third to almost a half of the site rent. When we get wise we will take the whole of it—say a shilling in the pound (as they call it in their patter) on the value of the title, for it is not the land that man has the power to sell, but only the paper, collected by the body nearest the people, the local government, which will pass on half of it, the state government taking about a third and the Federal government the added sixth.

It is only the holder of the fee simple title who may vote at the polls to decide on the method of taxing, but land users readily vote for the Georgian basis, it is only the land withholders who vote for taxes. The "No Tax Day is coming."

New South Wales, Australia.

G. R. HARRISON.

BOLTON HALL IN PRAISE OF STANLEY WEYMAN

EDITOR LAND AND FREEDOM:—

I always feel grateful to anyone who tells me of an interesting book that has such a literary or significant character as to make me glad, not only to have read it, but to know about it. I think Single Taxers generally feel that way; we all want to be entertained, but not with piffle.

Stanley J. Weyman's "The Great House" is such a book (Longmans Green). P. 134 shows that Stanley knows the Land Question: (the time is about 1848—"the hungry forties" as it was called).

"Have you made a fortune farming?—Why not?—

"Because you are paying a protected rent; because you pay high for feeding stuff. Because you pay poor rates so high you'd be better off paying double wages. There's only one man benefits by the corn tax, sir, there's only one man who is truly protected, and that is the landlord."

His "A Gentleman of France" and "The Long Night" are also high class and fascinating novels.

New York City.

BOLTON HALL.

TWO KINDS OF CROPS

EDITOR LAND AND FREEDOM:—

I have carefully read the article of Whidden Graham entitled "The Farmer and the Single Tax." The trouble with the farmer or with too many of them, is that they started out as farmers and land speculators. They wanted their crops of potatoes they produced and the crop of land values that others produced. It is the pursuit of the crop of land values that has put the farmer where he is today, for you cannot have your cake and eat it too.

As for the city dwellers many of them are complaining of high rents, unemployment and slums, etc., but they too are withholding fifty per cent. of the land from use in the cities. In fact they are doing the very thing that causes high rents. There are too many farmers and city workers trying to get something for nothing. They do not realize that even from a selfish standpoint a system of live and let live is better than a system of each for himself and the devil take the hindmost. Not until the workers realize this truth will we progress as we should, and in my humbler opinion we are progressing today as never before. Look at the opposition which is starting colleges to lead people astray from justice and liberty.

Brooklyn, N. Y.

GEORGE LLOYD.

NEWS NOTES AND PERSONALS

THE death of Mrs. Elizabeth M. E. Solly at Colorado Springs, Colorado, at the age of 87, removes from the ranks in which she was a faithful worker one of the foremost Single Taxers in that city, where she had lived for many years. She gave liberally to charity, though she was keenly aware that nothing would permanently remedy conditions save the application of the Georgian policy. She was the widow of Dr. E. M. E. Solly, long known to the city as its "beloved physician." She was for many years a friend of this paper.