

lashed his horses across the plain toward the city.

Of the great pyramid and of the mystery

thereof, and of the strange builder, and of the sin of the king, I may not speak, for my

lips are sealed.

W. CATHER.



The Single Tax Theory.

Shortly before the close of the eighteenth century there arose in France a school of political economists known as the Physiocrats. Their distinguishing doctrine was in regard to land. They believed that in the cultivation of the soil was the only source for the creation of new wealth. All occupations except agricultural were unproductive. All expenses of government must ultimately be born by the land owners. Hence they advocated the *impôt unique*, or a tax upon land only. They did not dispute the individuals title to land. Neither did they question the expediency or justness of private ownership; nor did they intend to disturb the individual in his possession. They simply proposed to appropriate the *produce net*, which land returns for the enjoyment of labor and capital. The theory that the system of individual ownership of land was at the root of the miseries of society, of the pauperism and poverty that exists, had not yet been evolved. The support of such a theory was left for an American of to-day. And perhaps it could not have been left to a more brilliant, able or forcible writer than Henry George. His "Progress and Poverty" is an eloquent book. It was written by an author who undoubtedly was animated by a pure desire

for the good of mankind. An enthusiast in his work, but who could see but one side. He has pictured but the shame of civilization, and not its glory; but the grinding wants of men, and not their comforts. The people cannot always afford to follow enthusiasts. They have suffered from their blind leadership. It has taken men too long to emerge from the morasses; too long to fight their way outward to the light, as in ages now long buried in the past.

Before that class of citizens who have always been a nation's most patriotic defenders, who in defending the nation protected their own homes; and before the permanent interest in those homes is destroyed, the market value of land confiscated, the state made landlord and the people tenants, it should be most carefully considered whether such is a step into the dark, or a step towards the millennium. The far reaching effects and the highly probable injurious results of destroying the security of the home, leaving only chattels which a man may leave for the comforts of his family, cannot be considered too carefully.

The religious argument of the single tax theorist has little weight. It is true that land is the gift of God to mankind, and that all men are entitled equally to its use and enjoyment. It is not, however, a gift in the