

and a lively debate be created between the collectivist and the individualist schools of thought. The mere passing silently from industrial freedom to industrial feudalism is against the interests of all schools of earnest social reformers.

WHAT IS THE SINGLE TAX?

(For the Review.)

By ALEX W. JOHNSTON, M. A.

1. The Single Tax is not a tax: in it there is nothing of the nature of a tax: it does not produce the effects of a tax: it makes all taxes unnecessary: it is more fitly described as "The State Appropriation of *Economic Rent*."

2. A tax is a charge levied on private persons or private property for the purpose (1) of raising revenue; (2) of providing an artificial profit for "protected" industries; and (3) of prohibiting or restricting certain imports.

3. A tax takes from private persons a portion of their private property to be expended nominally for the public benefit, but mainly for the benefit of the party in power and the pensioners.

4. No tax has yet been discovered which cannot be evaded, passed on, or increased, so that unscrupulous persons may avoid paying it, may pay less than it demands of them, or compel others to pay more.

5. Taxes impoverish the taxpayers by depriving them of their private property, and need but to be heavy enough to destroy the wealthiest and most powerful empire in the world.

6. Every tax, because it takes private property from the rightful owners, violates the Moral Law which forbids theft.

7. Every tax is therefore unequal, unjust, destructive and immoral, and is in every way injurious to the people who are taxed.

8. Economic Rent is the annual rental value of land only, and does not include the rent of houses or other products of labor.

9. If the present site value of a certain block of land is \$100. a year, and the rental value of the buildings or other improvements upon it is \$1,000. a year, the latter is not included in economic rent, but only the former. If the land is unimproved, its annual rental value is the economic rent.

10. Economic rent arises from the presence, needs, and activities of the whole community, and every unit of the population contributes to it.

11. If the population is 80,000,000, one eighty-millionth part of the economic rent of each separate block of land arises from the presence of each separate unit of the population.

12. But no person can have any right of private property in even the eighty-millionth part of the economic rent of even one block of land, (1) because economic rent is not earned by any man's labor; (2), because it is

not divisible into its component parts; and (3), because each part exists only by virtue of its combination with all the other parts.

13. Economic rent is therefore, public property, and not only may, but ought to be used solely for public purposes. That is, the Rulers of States are morally bound to appropriate economic rent and to apply it so that the whole community may derive the greatest possible benefit from it. To this rule there is no exception, exemption, or restriction whatsoever.

14. When the State takes possession of this rent revenue, taxes of all kinds will be wholly unnecessary and the State must therefore purge itself of immorality by abolishing them.

15. Because the people will pay rent only, instead of rent *and taxes*. By the abolition of taxation, wages will be increased by the amount of the present revenue from taxation plus the amount of all additions to taxation made in "passing on" through numbers of middlemen.

16. The economic rent of all the land is the amount of revenue, and the State has no moral sanction for taking either more or less.

17. The State Appropriation of Rent is therefore, not a tax; it is not a tax which may be imposed, increased, diminished, or removed, at pleasure; it is not a tax which steals private property; it cannot produce any of the ill effects of taxation; it is wise, just, equal, certain, and in every way conducive to the public welfare.

18. Economic Rent is the natural revenue of every civilized country.

A NEEDED CHANGE IN PRAYER BOOK.

Almighty and merciful Father: we have erred and strayed from thy ways like lost sheep, we have followed too much the devices and desires of our own hearts, we have offended against thy holy laws. We have even taxed our people for doing the things they ought to have done, and we have let them go untaxed for doing the things they ought not to have done, so there is no health in us, socially, politically or spiritually.—
L. B. W.

THEY WOULD IF THEY COULD.

I'm glad the sun and moon
Are both hung up so high,
That no reforming hand can reach
To take them from the sky;
For if they weren't hung so high
There's some presumptuous ass
Would move to take them from their place
And light the world with gas.—*Toronto Globe.*

And if they weren't hung so high,
(They both are out of reach),
There's some would build a fence around,
And hang on like a leech.
So they could charge their fellow men
A price most awful high,
To use the light of sun and moon
That God put in the sky.—*Walter H. Roebuck.*