

have learned the inspiring truth taught by Henry George in *Progress and Poverty* can be tormented by such doubts.

Who, believing that "the destruction of the poor is their poverty," and knowing poverty to be caused by robbery, dare rest until justice is done?

THE SINGLE TAX—A DEFINITION.

HEREAFTER IN ALL ISSUES OF THE REVIEW THERE WILL APPEAR A DEFINITION OF THE SINGLE TAX FROM THE EDITOR.

The Single Tax has for its purpose—it being an instrument only—the opening up of all natural opportunities included in the term *land*.

It is designed to effect the extinction of poverty by giving to the unemployed the opportunity to apply their labor to the land, and by removing competition for employment to make the wage-worker independent of the hiring employer, save to the extent that work—*production of wealth*—includes a mutual interdependence of laborer and capitalist.

The Single Tax is an instrument for effecting the resumption of social wealth for social needs—not merely for the needs of government as now administered, but going beyond it, if necessary, in order to take all the land value. It therefore has nothing in common with "the Single Tax limited," save as *political steps* to the ultimate goal.

The Single Tax aims at the taking of all the value of land because such value is a social creation and is due to the presence of population—the value of land being in a very real sense *population value, or community value*. Other values being due to labor should be held sacred, and at all events are not needed for community purposes. The Single Tax upon the value of land, and laid according to its value, will give the only solution of the labor question, the problem of the unemployed, and allied problems.

We have described what the Single Tax as an instrument is designed to effect. As to the instrument itself, or method of effecting what has been described, that takes the form of the tax already applied in part, for we now take some land values in taxation. This will be increased until all land values are absorbed. With its gradual application will go the abolition of all other taxes, thus making this tax "single," or the only method of securing public revenue. But it really involves the abolition of all taxes, since the annual value of land, if not paid to the State, must be paid to some individual who holds the title deed, either in annual rent or purchase price.

We need not trouble ourselves as to the validity of land titles, or the metaphysics of the right of land ownership. Land will continue to be owned in the sense that undisturbed possession will continue. But land has never been regarded in the same light as other property, and the primitive percep-

tions of men are in accord with the conclusions of the highest authorities in law and morals among the most advanced civilized communities.

This is the Single Tax, understandable if not yet understood by all bright children of nine years and upwards, and honest men and women of all ages.

It is opposed by land speculators, and many of those who years ago bought of the Stillcrest, or Lonesomehurst Land Company, a lot at four times what it was worth in the hope of selling it some time in the future at four times what they had paid for it.

It is opposed also by university and college professors, whose ingenious absurdities give rise to speculation as to whether these are meant "on purpose," or are purely congenital.

JOSEPH FELS.

Busy in sordid mart, in grubbing ways,
He might have lived through all his length of days
Had not a great Truth set his soul ablaze.

And then no creed or country held him in,
Wide as the world, his soul leaped to begin
The war we wage with Poverty and Sin.

He bore our standard high from shore to shore,
And from his treasure gave unstinted store,
But gave himself tenfold—can man give more?

And now he lies asleep with folded hands,
Whose sword of Faith has answered all demands,
Our fiery Galahad of many lands!

Who with high hopes, defiant, bold and strong,
Flung down his challenge to a mighty Wrong,
Goes now with glad Thanksgiving and with Song.

When God would build our social world anew,
As many times before, he sent a Jew—
This man was of them—the annointed few!

JOSEPH DANA MILLER.

NEARLY all of the land, forests and mines, and all of the industries in the country are the property of a handfull of the nation's inhabitants.