

THE SINGLE TAX—A DEFINITION.

By THE EDITOR.

A friend of the Editor, not a Single Taxer, but a brilliant man whose mind has been given to other things, said to the writer: "When next you furnish a definition of the Single Tax make one for the man who has never heard of it, who knows nothing of economic terms, and to whom even the nature of a tax is unknown."

Here then to begin: Men have a right to land because they cannot live without it and because no man made it. It is a free gift of nature, like air, like sunshine. Men ought not to be compelled to pay other men for its use. It is, if you please, a natural right, because arising out of the *nature* of man, or if you do not like the term, an *equal* right, *equal* in that it should be shared alike. This is no new discovery, for it is lamely and imperfectly recognized by primitive man (in the rude forms of early land communism) and lamely and imperfectly by all civilized communities (in laws of "eminent domain" and similar powers exercised by the State over land). It is recognized by such widely differing minds as Gregory the Great and Thomas Paine (the religious and the rationalistic), Blackstone and Carlyle (the legal and the imaginative). All points of view include this conception more or less dimly—the peculiar nature of land as the inheritance of the human race, and not a proper subject for barter and sale.

This is the *philosophy*, the *principle*. The end to be sought is the establishment of the principle—equal right to land in practice. We cannot divide the land—that is impossible. We do not need to nationalize it—that is, to take it over and rent it out, since this would entail needless difficulty. We *could* do this, but there is a better method.

The principle which no man can successfully refute or deny even to himself, having been stated, we come now to the *method*, the Single Tax, the taking of the annual rentable land—what it is worth each year for use—by governmental agency, and the payment out of this fund for those functions which are supported and carried on in common—schools, fire departments, public lighting, libraries, etc., etc. Now if the value of land were like other values this would not be a good method for the end in view. That is, if a man could take a plot of land as he takes a piece of wood, and fashioning it for use as a commodity give it a value by his labor, there would be no special reason for taxing it at a higher rate than other things, or singling it out from other taxable objects. But land, without the effort of the individual, grows in value with the community's growth, and by what the community does in the way of public improvements. This value of land is a *value of community advantage*, and the price asked for a piece of land by the owner is the *price of community advantage*. This advantage may be an excess of production over other and

poorer land determined by *natural* fertility (farm land) or nearness to market or more populous avenues for shopping, or proximity to financial mart, shipping or railroad point (business centers) or because of superior fashionable attractiveness, (residential centers). But all these advantages are *social, community-made, people-made*, not a product of labor, and in the price asked for its sale or use, a manifestation of *people-made value*. Now in a sense the value of everything may be ascribed to the people, with an important difference. Land differs in this, that neither in itself nor in its value is it the product of labor, for labor cannot turn out more land in answer to demand, but can turn out more houses and food and clothing, whence it arises that these things cost less where population is great or increasing, and land is the only thing that costs more.

To tax this land at its true value is to equalize all *people-made advantages* (which in their manifestation as value attach only to land), and thus secure to every man that equal right to land which has been contended for at the outset of this definition.

From this reform flow many incidental benefits—greater simplicity of government, greater certainty and economy in taxation, and increased revenues.

But its greatest benefit will be in the abolition of *involuntary poverty* and the rise of a new civilization. But it is not fair to the reader of a definition to urge this larger conclusion, the knowledge of which can come only from a fuller investigation and the dawning upon his apprehension of the light of the new vision. But this conclusion follows as certainly as do the various steps of reasoning which we have endeavored to keep before the reader in this purely elementary definition.

BI-MONTHLY NEWS LETTER.

By THE EDITOR.

Beaten in the first engagement the Lower Rents Society of this city now plan a more radical attack. They have started a bright little paper the name of which is the *Tenants' Weekly*. The committee appointed by the mayor to inquire into and report on the methods of taxation in this and other cities is as follows:

Alfred E. Marling, Robert S. Binkerd, secretary of the City Club; George Cromwell, ex-Borough President of Richmond; Frank Harvey Field, John N. Francolini, Frederick C. Howe, director of the People's Institute; Hamilton Holt, editor of the *Independent*; Prof. Jeremiah W. Jenks of New York University; Walter Lindner, Frederick C. Leubuscher, Cyrus C. Miller, ex-Borough President of The Bronx; Louis Heaton Pink, David Rumsey, Oscar R. Seitz, Robert E. Simon, E. R. A. Seligman, F. R. Tomlin, Delos F. Wilcox, Lawson