# LAND AND FREEDOM

An International Bi-Monthly Magazine of Single Tax Progress

Published by

SINGLE TAX PUBLISHING Co., at 150 Nassau Street, New York JAMAICA OFFICE, 147-17 95th Ave., Jamaica, Long Island

JOSEPH DANA MILLER, Editor

HERMAN G. LOWE, Pres., 170 Broadway, New York City OSCAR H. GEIGER, Treas., 150 Nassau Street, N. Y. City GEORGE R. MACEY, Sec., 150 Nassau Street, N. Y. City

SUBSCRIPTION PRICE:—In the United States, Canada and Mexico, \$2.00 per year. Libraries and Reading Rooms, \$1.00. Club subscriptions, 5 for \$7.00. Payable in advance.

Entered as second-class matter Oct. 2, 1913, at the Post Office, New York, N. Y., under the act of March 3, 1897.

### JULY-AUGUST, 1932

Vol. XXXII

No. 4, Whole No. 173

#### SPECIAL CORRESPONDENTS

ENGLAND: J. W. Graham Peace.

GERMANY: Adolph Damaschke, Lessingstrasse II, Berlin. Australia: Percy R. Meggy, Sydney, New South Wales. New Zealand: Hon. P. J. O'Regan, Wellington.

SPAIN: Antonio Albendin, Cadiz.

DENMARK, Abel Brink, Copenhagen.
BULGARIA, Lasar Karaivanove, Plovdiv.
HUNGARY: Prof. Robt. Braun, Budapest.

MEXICO: Prof. R. B. Brinsmade.

Av. Centenario 219, San Luis Potosi City, Mexico.

### INDEX TO CONTENTS COMMENT AND REFLECTION...... 115 RENT AS A PART OF PRICE.....L. D. Beckwith 116 REPLY BY OSCAR H. GEIGER..... 119 IMPOLICY OF THE INCOME TAX.....Joseph Dana Miller 120 THE SALES TAX......A. C. Thompson 123 SCHALKENBACH FOUNDATION WORK..... Antoinette Kauffmann 126 HAVE MODERN IMPROVEMENTS DESTROYED FARM LAND VALUES?......Jackson H. Ralston 128 THE HENRY GEORGE LECTURE ASSOCIATION ...... 130 THE MEMPHIS CONVENTION...... 131 THE MANHATTAN SINGLE TAX CLUB BUSY...... 132 TAXATION OF LAND VALUES. PRIZE WINNING ESSAY David Bellin 133 THE HENRY GEORGE SCHOOL OF SOCIAL SCIENCE..... 135 CORRESPONDENCE ....... 140 NEWS NOTES AND PERSONALS ...... 141

## WHAT LAND AND FREEDOM STANDS FOR

AKING the full rent of land for public purposes insures the fullest and best use of all land. In cities this would mean more homes and more places to do business and therefore lower rents. In rural communities it would mean the freedom of the farmer from land mortgages and would guarantee him full possession of his entire product at a small land rental to the government without the payment of any taxes. It would prevent the holding of mines idle for the purpose of monopoly and would immensely increase the production and therefore greatly lower the price of mine products.

Land can be used only by the employment of labor. Putting land to its fullest and best use would create an unlimited demand for labor. With an unlimited demand for labor, the job would seek the man, not the man seek the job, and labor would receive its

full share of the product.

The freeing from taxation of all buildings, machinery, implements and improvements on land, all industry, thrift and enterprise, all wages, salaries, incomes and every product of labor and intellect, will encourage men to build and to produce, will reward them for their efforts to improve the land, to produce wealth and to render the services that the people need, instead of penalizing them for these efforts as taxation does now.

It will put an end to legalized robbery by the government which now pries into men's private affairs and exacts fines and penalities in the shape of tolls and taxes on every evidence of man's industry and thrift.

All labor and industry depend basically on land, and only in the measure that land is attainable can labor and industry be prosperous. The taking of the full Rent of Land for public purposes would put and keep all land forever in use to the fullest extent of the people's needs, and so would insure real and permanent prosperity for all.