

What The Single Tax Review Stands For

THE SINGLE TAX—A DEFINITION

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-earner 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 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.

This is 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 application will go the abolition of all other taxes, thus making this tax “single,” or the only method of securing public revenue. But in reality it is not a tax at all, 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 perceptions 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 sometime in the future at four times what they had paid for it.

SINGLE TAX REVIEW

An International Bi-Monthly Magazine of Single Tax Progress

Edited and Published by

JOSEPH DANA MILLER, at 150 Nassau Street, New York

SUBSCRIPTION PRICE:—In the United States, Canada and Mexico, \$1.00 per year. Payable in advance.

Entered at the Post Office, New York, as Second Class Matter under the Act of Congress, Aug. 1, 1912.

JANUARY—FEBRUARY, 1919

VOL. XIX

No. 1. WHOLE No. 92

INDEX TO CONTENTS

CURRENT COMMENT.....	3
EDITORIALS.....	4-9
AMERICA AND HER SOLDIERS.....	10
MORTGAGES—AND MORTGAGES.....	13
NEWS DOMESTIC.....	19
MANIFESTO OF THE BRITISH SINGLE TAXERS.....	20
ECONOMICS AND ETHICS SCRIPTURALLY COMMANDED.....	21
THE ONLY ROAD TO TRUE DEMOCRACY.....	25
HOW GERRIT JOHNSON VIEWS THE CALIFORNIA SITUATION.....	26
BOOK NOTICES.....	27
CORRESPONDENCE.....	28
NEWS NOTES AND PERSONALS.....	30

PUBLISHER'S NOTES

TO avoid postage we have made no acknowledgement of cheques received in contribution to the Sustention Fund for 1919. A Financial Statement to all the friends will be forthcoming. To all and separately, the thanks of the publisher.

THERE seems no chance of making the REVIEW a monthly yet. But the need of it as the militant organ of a movement now gathering up its sadly frayed habilaments, is becoming increasingly apparent.

OVER one thousand copies of this issue are sent to new names of Single Taxers not now on our list. To these we say, note the premium offer which will be carried out as long as the books hold out.

WILL our delinquent subscribers renew without other notification? If they do not want us to continue sending the REVIEW, it is a kindness to notify us and save us that amount of postage.

WHAT Single Taxers think of the REVIEW will be found on another page. And there are many more that might be cited.