

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 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 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 some time in the future at four times what they had paid for it.

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PUBLISHER'S NOTES

TO ALL the friends who contributed to the REVIEW's Sustention Fund in 1918 a detailed statement of receipts and expenditures will be mailed in a few days. On consideration we do not print such statement in the REVIEW for obvious reasons.

IF THE REVIEW is to continue it will be the organ of those who want to see something done for the Single Tax, and done at once. And it will give the news of the movement everywhere.

OUR subscription list must be increased. The Sustention Fund must be set at a sum necessary for its continuance for the year. Beyond that every dollar received will send the REVIEW to public men, members of Congress, editors and public libraries.

THE REVIEW is the organ of the Single Tax militant. We believe the Single Tax will find as time goes on an increasing number who will toil for it, suffer for it, and if need be and where possible, *vote* for it. The REVIEW will urge this course of action for 1919. It is the faith of the great body of Single Taxers. Will you help the organ that stands for this policy?