

# SINGLE TAX REVIEW

An Illustrated Bi-Monthly Magazine  
of Single Tax Progress.

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## PUBLISHER'S NOTES.

**AGAIN** we desire to announce that the Vancouver, Edmonton and German Special Numbers of the **SINGLE TAX REVIEW** may be had at ten cents a copy, postage paid. No better educational documents can be secured than these numbers. They tell of things done.

**OTHER** Special Numbers are in course of preparation and will follow in due season.

**THOSE** who have not renewed their subscriptions are urgently requested to do so at once.

## TAX THE RENTAL VALUE.

Perhaps the point raised by Mr. Bolton Hall in a recent issue of the **REVIEW**, a point which has called forth several communications, namely that the Single Tax should contemplate the taxation of the rental rather than the selling value of land, may be looked upon as academic, or as a matter of detail, or as a problem to be met when we come to it. Yet both Mr. Bolton Hall and Mr. William Ryan have proved, it seems to us, the difficulty of assessing the selling value of land under the Single Tax, which involves if carried

far enough, the disappearance of the selling value.

In this connection we quote from a little pamphlet written by Thos. G. Shearman, "Objections to the Single Tax" as follows:

**Objection 2**—How could the value of land be ascertained under a system of taxation intended to absorb all the rent of the land? What basis would exist for estimating the tax?

**Ans.**—The basis of valuation would not be the selling value, but the rent—that is, the actual or possible income derived from the land. The assessor would not ask for the price at which the land could be sold, but would ascertain the rent which tenants would be willing to give for it to a landlord who paid all the taxes. The rate of taxation would be estimated, not as now, at a percentage of its selling value, but at a percentage of the annual rent, like an income tax.

This little pamphlet was one of the tracts of the Land and Labor Library and was published by Henry George in 1889. This statement then must seemingly have had his approval.

Obviously there will come a time when the Single Tax must be levied on the rental value. Those who believe with Messrs Hall and Ryan will ask why we should not begin where it is possible with a method to which we must inevitably revert at some period, and to us it seems that they have rather the best of the argument so far as it has gone.

In another column of this issue an interesting point is raised by Mr. George White. Let our readers be sure that they understand him before hastening to disagree with him. If he is in error it is not so great an error as that of Single Taxers who argue as if rent were a deduction from wages and interest. Thus, in a review of several years ago of a pamphlet written by J. P. Kohler, we were compelled to take exceptions to statements of this sort. It seems to us that his illustration of a pie cut into three pieces, one of which he calls Wages, one Interest, and a third Rent, and his contention that if the Rent piece grows larger the pieces called Wages and Interest must grow smaller, is faulty

in statement—and more faulty in what it seems to imply.

But we leave Mr. White to the mercies of our correspondents.

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#### ANTONIO ALBENDIN.

(*See portrait*).

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Antonio Albendin, the leading Single Tax apostle of Spain, was born at Madrid in 1874, and received his early education at a primary school, which he attended from 1881 to 1884. From 1890 to 1893, awaiting better times for himself and his father's family, when he could enter a private academy or public school, he assisted his father in the business of importation of fancy goods from Paris, and busied himself in his leisure moments in gaining a knowledge of French literature and institutions for which he had cultivated an extreme fondness.

In 1893 he resolved to wait no longer to enter a private academy, but instead to take up a course at the National High School of Agriculture. This he did, following with private study of English, in which he has achieved a large degree of efficiency. This was an important preparation, for it enabled him to grasp the doctrines of Henry George in the original instead of resorting to the imperfect Spanish translations.

There came to Madrid in 1897 a great business depression, and this was felt by Senor Albendin's family. The young man now gave lessons in mathematics and qualified to become telegraph officer. Later in 1900 he became Agricultural Engineer. He then left Madrid for Southern Spain, but managed to spend much of his leisure time in Madrid, for here dwelt Maria Garcia, who in 1904 became his wife. This charming lady is an earnest Single Taxer and gives to her husband the beautiful encouragement so helpful to him in the prosecution of his work for the cause. The couple spend their summer holidays in the Pyrenees, going thence from their home in Andalusia, and so have derived a more intimate knowledge of the misery of the French and Spanish masses.

Puzzled and dissatisfied with the ex-

planations of the leading French authors on Rural Economy, and trying to settle the grave doubt and perplexities that were rising in his mind with respect to social problems, he bought a copy of "Progress and Poverty" in 1906. On his return to Andalusia he read the book. As he turned the pages his interest grew. He at once ordered all of George's works and busied himself with their perusal to such an extent that his devoted wife grew jealous of this new rival that had risen to usurp his time and attention. But the matter was explained to her, and the great vision that had come to the young husband now dawned to her in the vivid explanations that he gave her of this great discovery of the distinguished American writer. From that moment she helped him, and his work became hers.

Not knowing whether Henry George was alive or dead he wrote to a friend in America, expressing his desire to cross the Atlantic and meet the great thinker who had set at rest the doubts that had troubled him. He then learned that the prophet had passed away nine years before.

In 1908 Senor Albendin learned of a very poor translation of "Progress and Poverty" in Spanish. He bought fifty copies and sent them to friends, acquaintances and others with no results. In 1909 he began to write articles for the *Madrid Herald*. In that year he visited London and met Mr. Fels.

Our friend rarely rests from his work. He corresponds with Single Taxers all over the world. In December, 1911, he had succeeded in getting together a small group in Madrid, the work is broadening out, and even now the results of his activity are becoming manifest. There is at last a Spanish Single Tax League, which distributes pamphlets and magazines, and is helping to influence public opinion.

Music and Single Tax are Senor Albendin's two passions. The great musicians and the great philosopher who had discovered and made plain to him the economic harmonies, are his heroes.

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"You take my life when you do take the means whereby I live."—SHAKESPEARE.