

bushel land is reduced from \$10 to \$5, this now being the "difference of potentiality," the 20 land now being vacant.

There are enough city sites, now held vacant, to produce a similar effect in cities. Not a third of the sites of Chicago are used. At some spots one can scarcely see a house.

—C. F. HUNT.

CHICAGO, ILL.

RENTAL VALUE VS. SELLING VALUE.

EDITOR SINGLE TAX REVIEW:

Mr. Bolton Hall may be wrong, and it may be only an academic distinction not worth discussing, whether we assess by one or the other methods—but:

Henry George's great gospel of good news to the world was, that the rent of land belongs to all people and not to the private landlord; that taxation of all kinds is a robbery of the individual and must be abolished; and all public revenues obtained by the community by the collection of rent of land.

If we had all been consistently clamoring for the resumption of rent and abolition of taxation, would the agitation in England have been as fruitless as it has so far been? The main issue being disguised as an attempt to substitute a tax on selling value of land for some other taxes, instead of showing a long suffering people, that they at present pay rent and taxes, while the reform proposed is that they pay *less rent and no taxes*.

Would the Federal Government of Australia have been able to give a setback to our reform by imposing an arbitrary, progressive tax, beginning at a penny in the £ (equal to one cent in 240 cents) on estates worth over £5,000 (roughly, 20,000 of your dollars), if it had always been presented as collection of rents by governments, instead of by (and for) landlords?

If we state our proposals in ambiguous language, we are sure to reap a crop of honest misunderstandings, besides an extra large one of misrepresentations by our opponents.

Had we been preaching the Georgean gospel in unmistakable language, would

every exponent of it require to spend half his time in showing those he endeavored to convince, that "the landlord could not pass it on?"

All who are accustomed to look at truths in the clear light of first principles, lament the doubt and confusion with which enquirers are always confronted, because the simple truths on which our great gospel is founded are obscured by their being presented under misleading names.

—G. R. HARRISON.

250 WORD DEFINITIONS OF THE SINGLE TAX.

The Manhattan Single Tax Club on Sunday evening, October 13, varied its regular programme by having what the management termed an "amatur night," at which the younger element for the most part, together with those who never make public addresses, competed for prizes offered for the best 250 word definition of the Single Tax. A dozen or more competed. The following was judged the best among the men competitors by the committee of award, consisting of Messrs. F. H. Monroe, of Chicago, John Egan, Wm. Ryan, Augustus Weymann, Joseph Dana Miller and Mrs. E. M. Murray. The successful competitor was Mr. Gaston Haxo, a very young man and a recent convert to the cause. It was considered by the judges that he, more than the others, had fulfilled the requirements of a *definition* of rather than an essay on the Single Tax. Mr. Haxo's successful entry follows:

"The purpose of the Single Tax is not merely to change the present system of taxation, but to abolish private ownership of land and land speculation, which are responsible for industrial depressions and the poverty and vice of the century.

"We Single Taxers hold that all men are born with equal rights to life, and since men can only live by using the earth, they must have equal rights to its use, and the land of the country must be the common property of all the people. As it is today the land is held by the few and the rest of us are compelled to use it on their terms, and give to the owners the greater part of

the fruits of our toil for the privilege of existing. The right of private ownership can only apply to things produced by human effort, and that right we regard as sacred. As to land no man made it, but every one must depend upon it for life, and therefore we say that no man has a better right to it than another.

"Land cannot be divided equally; therefore the only way to secure to all the people their share of the common heritage is to make every user of land pay into the public treasury the rent of the land he occupies in the form of a tax, and since this annual value of land will suffice to run city, state and national government, we propose to abolish all other taxes now levied upon the products of labor.

"This will enable the individual to retain the full value of what he produces, while by placing into the public treasury the values which are and only can be created by society, the individual will receive in the form of public benefits the full return for what he has created as a member of the community."

Among the women who competed the first prize was awarded to Miss Lillian O'Neil, whose paper follows:

"The Single Tax is the abolition of all taxes. No part of that which rightfully belongs to any person need be taken to defray public expenses, as the natural and proper method of collecting revenue is the taking of the ground rent from those who hold land to the exclusion of their fellowmen, it being a self-evident truth that one human being has as much right to the use of the earth, the air, and the natural resources as another.

"This plan will free the land, for just as at present when a person rents land from another he pays for no more than he wishes to use, so will it be when in effect, if not in form, the community is the landlord.

"This freeing of the land will solve the problem of the unemployed, and will increase wages, as wages are controlled by the productivity of the best free land, and where large areas of land now held out of use for speculation are under cultivation, the necessities of life will become plentiful and within the reach of all.

"When the community resumes its rights in the land, the slavery we see will disappear, and class hatreds be no more."

NEWS—FOREIGN.

DENMARK.

The Single Tax movement is going steadily forward in Denmark. Both its nominal and political strength are increasing. The daily papers are paying more attention to the movement, and the radical party is taking a stronger position in our direction.

Our small holding societies have now a membership of 40,000. The officers of the national federation sent last Spring an economic-political programme to the local societies for discussion and eventual adoption. It was colored by Single Tax sentiment to a gratifying degree. It is to be regretted that the government has not yet thought fit to propose a measure for the exemption of improvements and the taxation of land values. It is to be regretted, too, that the taxes direct and indirect have become higher. But it should now take notice that this programme was adopted wherever it was voted on. In some cases there was affixed to it a proposal for a graduated tax on incomes and personal property, but this need not worry us.

As a practical measure it is of importance that we secure the separate assessment of land and improvements. This system is now on trial, with some measure of success. Even in the country districts there does not seem to have been any great difficulty. In order to make another and more thorough valuation the radical party has proposed in Parliament a bill giving the Minister of the Interior the authority to make preparations for such a valuation. The Bill was passed unanimously, though with skeptical remarks about its importance from the Socialist and Conservative members. The valuations are to be made this Autumn. This is another step in the direction of taking the tax off improvements. The tax on improvements was introduced in 1903, and has caused general