

I am delighted to notice in the controversies of to-day that some of the leading divines are beginning to recognize that the greatest obstacle to the progress of religion is the injustice which now separates man from man. For, as it has been most truly remarked, whatever separates man from man must separate man from God. We cannot serve God and mammon.



* TENETS OF THE SINGLE TAX.

BY E. T. WEEKS.

We hold that the earth is the common heritage of all men. That apart from the earth men cannot live; and that whatever hinders their access to the earth, increases to them the difficulty of living. We assert that the very fact of birth gives to all men an equal and inalienable right to life; and because men can exist only upon and from the earth, their common heritage, it follows that all men have an equal and inalienable right to the use of the earth. And we hold that whatever human laws or institutions deny and hinder their equal exercise of this right, deny, in effect, that all men are entitled to an equal opportunity to live, and thus deny their equal right to life. We hold that private property in land, including all natural opportunities, by decreeing to a minority of men the ownership of the earth, and compelling the majority to give to these a part of the products of their labor for the mere privilege of using it, artificially increases to the multitudes the difficulty of living; infringes their equal right to the use of the earth; deprives them of their right to an equal opportunity to live, and thus denies that all men have an equal right to life. And we hold therefore that private property in land, under which the minority may wholly exclude the majority from the earth, is violative of natural rights, and is wrong; and that the human enactments which decree it should be abolished.

We assert that, in production, whatever unnaturally increases the share of the product given as rent unduly lessens the part remaining for wages and interest. Expressly asserting the need for private possession of land, we declare that its private ownership is wholly injurious. That, by enabling some to monopolize and keep out of use the most valuable lands, it gives monopoly values to land, unnaturally increases rent and the part of the product exacted as rent, and by compelling labor to resort to lands of low productiveness, it lessens the returns of labor, decreases wages and hampers production.

We assert that land values are created solely by the presence of population and the thrift and progress of the community. That they arise with the coming of population, grow with its growth and shrink and even disappear with its decline. That as a community becomes more populous and needs greater revenues, its land values increase. And that, by the very law of its being, every community creates, concurrently, a need for revenues and a fund, land values, from which this want may be satisfied.

We hold that to the producer belongs the thing produced. That land values being produced not by any individual, but by the presence and thrift of the community, the same principle of justice which gives to the individual the product of his labor, ordains that this fund, land values, belongs to the community, and should be taken for the support of the government.

*In each issue of the REVIEW will appear hereafter a brief statement of our principles, and the methods of their practical application. These articles will be carefully written and condensed by single taxers who have demonstrated their ability as teachers. The admirable paper of Mr. Weeks is the first, and in our next issue Mr. Henry George, Jr., will furnish the second of the series.

To do this, and to take away the substance of ownership in land, while securing the individual in the private possession thereof, we propose to levy an annual tax on the rental or using value of land, irrespective of improvements, equal to the entire amount thereof, and that the resulting revenue be apportioned among the Federal, State and local governments; and that all other revenue taxes be abolished.

We hold that we would thus simplify and equalize taxation, cheapen its collection and do away with perjury in relation thereto. We assert that a tax on land values, unlike other taxes, cannot be shifted to the consumer. That the tax we propose would compel every holder of land to contribute annually to the common welfare, the full value of the special privilege thus enjoyed by him; would destroy speculation in land by making it unprofitable to hold land out of use; would give capital and labor access to vast quantities of land, including oil, coal, iron and other mineral deposits, and make impossible the monopolizing of the original sources of supply; would derive the revenues of government from the very fund which society itself creates; and since more than ninety per cent of all lands values are in urban lands, franchises, and mineral deposits, it would remove from the farming and the wage-earning population the great burden of taxation, which, as the principal consumers, now falls ultimately upon them. We assert that by abolishing all revenue taxes upon improvements, capital, labor and the products of labor, and giving access to lands now monopolized and idle, it would stimulate investment, promote industry and enterprise, raise wages and bring about general and more equal prosperity.

We are opposed to all forms of special privilege; we recognize the importance of the financial and other questions; and we expressly declare that government ownership of transportation lines and public utilities is needed as a complement to this tax; but we hold that every improvement in government, or other advance in material progress, simply increases the value of land, and, under private ownership of land, adds to the proportion received by the land owner and decreases the proportion of the laborer. And, declaring that man's relation to the earth is primary, we hold that the adoption of the Single Tax as a means to secure to all the people their equal right to its use is a prerequisite in order that they, and not a minority of them, may enjoy the material benefits to accrue from further advances in government and even in civilization itself.



A LEAF FROM THE HISTORY OF PITTSBURG.

(For The Review.)

BY JAMES A. WARREN.

The cable brings the message announcing the death at her stately home in London, Eng., of Mary E. Schenley, whose name is so inseparably linked with the history of Pittsburg and, it might be said, of Western Pennsylvania. There are names far more familiar to the people of the United States. Indeed, outside of Pennsylvania the name of Schenley, in connection with the enormous land holdings in this city and the city of Allegheny, may be known to but comparatively few. It is here in this mentally sodden atmosphere that the family name of Schenley is as freely used and known as to the Romans was the name of Caesar, and with scarcely less of awe and deference.

Mrs. Mary E. Schenley was born at Locust Grove, near Louisville, Ky., April 27, 1826. Her parents were William Croghan, Jr., and Mary O'Hara, the latter a daughter of Gen. James O'Hara, a pioneer resident of Pittsburg