

# THE SINGLE TAX REVIEW

A Record of the Progress of Single Tax and Tax Reform  
Throughout the World.

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## SINGLE TAX PLANKS.\*

By BOLTON HALL.

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1. Every man is as much entitled as any other man to the use of the earth. Therefore any who hold valuable land or franchises in land should pay to the communities which create it, the value of whatever special privileges they so obtain.

Or (2) The rental value of land exclusive of improvements, should be taxed to pay all public expenses and to discourage the speculative holding of land out of use, upon which men might be employed or make their homes.

Or (3) All are equally entitled to the benefits of what is created by the growth and improvement of the community as a whole. Therefore taxes for public expenses should be levied on that value of land so created, and not on labor or its products.

Or (4) No one should be allowed to hold valuable land without paying the value of that special privilege in taxes, to the community by which this value is created.

The following which are entirely different, have been submitted by other members of the committee, and seem good.

Or (5) All men must draw their living from the earth. Therefore we favor a tax upon the value of land, irrespective of use or improvement, to the exclusion of all other taxes, to the end that the monopoly of lands—(agricultural, city or mineral), and holding the same out of use may be discouraged, and that the use of land industry may be encouraged.

Or (6) All taxes levied on products of labor check production and should be abolished.

Therefore we recommend that all taxes for revenue be laid on the value

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\* In lieu of our regular installment of the series, "What is the Single Tax?" we print in this issue some Single Tax planks prepared many years ago by Bolton Hall. The last three of these planks which are really three forms of one statement, are from the pen of Thos. G. Shearman. In next issue we will print an explanation of the Single Tax, from Mr. Daniel Kiefer.—Editor *Single Tax Review*.

of land, this being the only method by which a revenue sufficient to defray the public expense can be obtained without taxing products of labor.

Or (7) Since there can be no equal freedom to labor and to enjoy the products of labor while the land, from which everything is produced, is the private property of a few, and all others live and labor upon the earth only by the purchased permission of the owners of it; we demand that all public revenues be raised by a tax upon the value of land exclusive of its improvements; to the end that all may share equally in that value which attaches to land by reason of the increase of population and the advance of civilization.

Labor and all its products should be free from taxation. The rent of land (including the value of all franchises on land) is the natural and only proper source of public revenue. All revenue should, therefore, be collected from this source.

Or no taxes should be laid upon labor or anything made by labor. All taxes should be collected from the rent of land, including the annual value of railroad, telegraph, gas and other franchises, which give a right to exclusive possession or use of land.

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## SCIENTIFIC AGITATION.

(For the Review).

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By BENJAMIN DOBLIN.

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The promotion of a cause is subject to rules as definite as those governing the marketing of a commercial article. No prudent merchant would conduct a publicity campaign with haphazard methods, neither may the propagandist ignore the prevision and planning necessary to an effective appeal to the public mind and conscience.

The REVIEW might with benefit to the cause invite suggestions and discussion as to the most economical way to promote the Single Tax. To put the ball in play I lead off, because something even tentative will serve to draw criticism, out of which some genius in our ranks can prepare a satisfactory system that will lighten our future work and carry farther with whatever strength and means we can command.

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There are two primary distinctions to be observed: One the *propagation* of our philosophy, the other the *legislative steps* necessary to give effect to our philosophy.

While both may be carried on concurrently, they must be separately