

What "The Single Tax Review" Stands For

LAND is a free gift of nature, like air, like sunshine. Men ought not to be compelled to pay other men for its use. The right to its use is, if you please, a natural right, because arising out of the nature of man, or if you do not like the term, an equal right, equal in that it should be shared alike. This is no new discovery, for it is lamely and imperfectly recognized by primitive man (in the rude forms of early land communism) and lamely and imperfectly by all civilized communities (in laws of "eminent domain" and similar powers exercised by the State over land). All points of view include more or less dimly this conception of the peculiar nature of land as the inheritance of the human race, and not a proper subject for barter and sale.

The principle having been stated, we come now to the method, the Single Tax, the taking of the annual rent of land—what it is worth each year for use—by governmental agency, and the payment out of this fund for those functions which are supported and carried on in common—maintenance of highways, police and fire protection, public lighting, schools, etc. Now if the value of land were like other values this would not be a good method for the end in view. That is, if a man could take a plot of land as he takes a piece of wood, and fashioning it for use as a commodity give it a value by his labor, there would be no special reason for taxing it at a higher rate than other things, or singling it out from other taxable objects. But land, without the effort of the individual, grows in value with the community's growth, and by what the community does in the way of public improvements. This value of land is a value of community advantage, and the price asked for a piece of land by the owner is the price of community advantage. This advantage may be an excess of production over other and poorer land determined by natural fertility (farm land) or nearness to market or more populous avenues for shopping, or proximity to financial mart, shipping or railroad point (business centers), or because of superior fashionable attractiveness (residential centers). But all these advantages are social, community-made, not a product of labor, and in the price asked for its sale or use, a manifestation of community-made value. Now in a sense the value of everything may be ascribed to the presence of a community, with an important difference. Land differs in this, that neither in itself nor in its value is it the product of labor, for labor cannot produce more land in answer to demand, but can produce more houses and food and clothing, whence it arises that these things cost less where population is great or increasing, and land is the only thing that costs more.

To tax this land at its true value is to equalize all people-made advantages (which in their manifestation as value attach only to land), and thus secure to every man that equal right to land which has been contended for at the outset of this definition.—JOSEPH DANA MILLER. Condensed from SINGLE TAX YEAR BOOK.

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INDEX TO CONTENTS

CURRENT COMMENT.....	99
DEATH OF MAJOR-GENERAL GORGAS.....	100
STORY OF THE CONVENTIONS.....	<i>Joseph Dana Miller</i> 101
A REVIEW OF OUR COURSE IN CHICAGO..	<i>Frank Chodorov</i> 104
NATIONAL CONVENTION OF THE SINGLE TAX PARTY.....	<i>Joseph Dana Miller</i> 106
SINGLE TAX PARTY PLATFORM ADOPTED AT CHICAGO.....	109
THE TICKET—ROBERT C. MACAULEY AND RICHARD C. BARNUM.....	110-11
A LIST OF SOME OF THE DELEGATES.....	111
CONVENTION NEWS NOTES AND PERSONALS.....	112
DEATH OF JUDGE JAMES G. MAGUIRE.....	113
IMPORTANT ANNOUNCEMENT OF REVIEW'S CHANGE OF OWNERSHIP.....	114
THE SINGLE TAX A SOCIAL IDEAL.....	<i>J. R. Hermann</i> 114
TAX REFORM IN YOUR TOWN.....	<i>B. F. Lindas</i> 115
OUR PROGRESS IN AUSTRALIA.....	<i>Frank H. G. Cornwall</i> 118
OUR NEW SOUTH WALES LETTER.....	<i>Percy R. Meggy</i> 120
JOHN Z. WHITE'S LECTURE APPOINTMENTS.....	122
DEATH OF WILLIAM MARION REEDY.....	124

Publisher's Notes—

Announcement

THIS is the last issue of the SINGLE TAX REVIEW under the proprietorship of the present publisher. The REVIEW passes under the ownership of the Single Tax Publishing Company, the Preliminary Prospectus of which appears on back page. Joseph Dana Miller, founder and owner of the REVIEW for twenty years, will continue as editor, and its policy will remain unchanged. It will appear as a 32 page monthly in its present form as soon as arrangements are completed.

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HAVE you acknowledged receipt of notice that your subscription has expired? It is not fair to the publisher to fail to do so and continue to receive the REVIEW.