

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 the sale or use of land, 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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TABLE OF CONTENTS

CURRENT COMMENT.....	35
EDITORIALS	36
THE COMING INTERNATIONAL SINGLE TAX CONFERENCE AT OXFORD, ENGLAND.....	39
LINCOLN AND THE LAND QUESTION	41
AT THE SIGN OF THE CAT AND THE FIDDLE..... <i>E. Wye</i>	43
A MESSAGE TO SINGLE TAXERS..... <i>William J. Wallace</i>	45
THE SINGLE TAX IN AUSTRALIA	46
CHARLES DAVID WILLIAMS	48
WHAT IS WRONG WITH THE WORLD—THE CAUSE AND THE LOGICAL REMEDY..... <i>Henry L. Peckham</i>	50
NEWS—DOMESTIC	54
DEATH OF A. J. STEERS	57
CAN THE SINGLE TAX BE PASSED ON?	58
BOOK NOTICES.....	59
CORRESPONDENCE	59
NEWS NOTES AND PERSONALS.....	62

PUBLISHER'S NOTE

TO THOSE of our subscribers who have failed to renew: Please remit promptly. But if for any reason you do not want to renew please notify us to that effect. To all those who would extend the influence and circulation of the only paper in the United States devoted solely to the philosophy of Henry George—See Page 57.