

"4 Creation of a tax on land rentals which do not result from labor.

"5 A heavy tax on vacant lots.

"A motion by Sr. Cometta, delegate of the National Polytechnic Centre, was also approved, declaring that the Housing Congress would welcome the approval by the City Council of Avellaneda, of the Expense and Revenue Budget submitted to it by the Mayor, according to which the taxes on food and buildings are entirely suppressed.

"These resolutions of the Housing Congress signify a notable triumph of the economic doctrine of the Single Tax, which already counts its partisans in this country by the thousands. As is known, a short time ago there was founded in this city the Reform Party, an advocate of the Single Tax.

"Beyond question, the advocates of the Single Tax will feel encouraged and redouble their efforts, in view of the splendid triumph achieved by their delegates at the Housing Congress, just closed."

(From *La Capital*, Rosario, Argentine, Sept. 15, 1920, quoted in the September issue of *Revista del Impuesto Unico*.)

In its special correspondence from Germany, the *El Impuesto Unico*, of Spain, in its issue of November, has the following interesting anecdote:

"Carranza, the President of Mexico, had asked Damaschke, the leader of German Georgism, to let him have his portrait with the following inscription: 'The chief of the German League for Georgism dedicates this portrait to the leader of agrarian reform in Latin America.'

"As Carranza had already been killed, Damaschke added to the inscription the following words:

"The grave in the cemetery of the poor in Mexico will not inter the agrarian reform forever."

Carranza was buried in the cemetery of the poor. The land reform lives in the heart of the Mexican people, where it had its birth. It is the vital driving force of the Mexican revolution—the main hope of the nation's future.

Brazil

THE Single Tax movement in Brazil is to be congratulated upon the election of Dr. Washington Luis to the presidency of the State of Sao Paulo. Dr. Luis had previously served as Mayor of the City of Sao Paulo and during his term of office had ordered a valuation of the land within the city in order to demonstrate that the municipal budget could be easily sustained by a moderate tax on land values alone. Constitutional difficulties were raised at the time against the proposal, and its execution had to be deferred. But now, as President of the State, it is expected that Dr. Washington Luis will press the reform upon the State Legislature. An instructive series of articles appearing in *Estado de Sao Paulo*, the leading daily newspaper of Sao Paulo, written by Dr. Cincinnato Braza, member of the State Legislature and a publicist of considerable weight,

probably represents the government's tax policy fairly accurately. It is substantially a Single Tax programme for State and municipal purposes.

"The foreign trade (import and export) of Uruguay, in 1919, was 553,527 contos; that of Sao Paulo, 1,468,480 contos. Uruguay has neither water power nor coffee, which are an important source of wealth in Sao Paulo. Uruguay has scarcely yet passed the pastoral stage of its civilization; whereas we have advanced in the agricultural stage and have already begun to make our mark in the industrial stage. For while Uruguay has in cultivation barely 500,000 hectares, we have no less than 2,000,000 hectares. Well, the official valuation of land, apart from improvements, in Uruguay is about 6,000,000 contos, so that it is no exaggeration to concede to Sao Paulo barely 4,000,000 contos.

"A tax, therefore, of 1.9 per cent. on land values in Sao Paulo would produce the 75,000 contos which are today exacted from coffee culture alone. This culture thus, instead of 27 per cent. on its hectare of coffee plantation, would pay less than 2 per cent. The establishment of this land tax (imposed on the land alone, and never upon the coffee plants and improvements) would permit of the immediate abolition of the following anti-economic taxes which to the shame of Sao Paulo make up the bulk of its budget: the export tax, the super-export tax, the excise tax and the inhabited house tax in the Capital. The land tax as above proposed would fully meet the demands of the Treasury, that is to say, it would supply a revenue equal or superior to that derived from the taxes abolished."

Dr. Braga further argues that, until land values have been entirely absorbed by taxation, it is advisable to differentiate against large holdings of rural land. In this he follows the model offered by the Australian Federal Land Tax. The object aimed at in both cases is to break up the large estates.

Bulgaria

THE first advent of the Single Tax movement in Bulgaria was due to the Society Vosrajane, which sprang up first as an agricultural colony on the outskirts of Strandja Mountain. The colony having been dissolved some time after, its members founded a publishing company with its own review under the name *Vosrajane*.

Those who collaborate on it are devoted converts of Leo Tolstoi, and their task aims at the regeneration (*vosrajane*) of both social and individual life in the spirit of the true religion of the common brotherhood and the rights of man.

Since the first year of their common labors, they have been interested in Henry George's philosophy, which was preached with enthusiasm by Tolstoi in Russia. George's works have been industriously propagated by the society. It is the candle of the new light.

Even before the outbreak of the world war the editor of *Vosrajane*, Mr. Andreitchine, had begun a translation of "Progress and Poverty." Meanwhile he received promise

of help from the late Joseph Fels in the publication of Henry George's masterpiece. This undertaking, however, could not be achieved for lack of means. The proposed subsidy never arrived.

During 1903 there was published "Thou Shalt Not Steal," "The Single Tax," and Herbert Spencer's "Social Statics." In 1910 the debate between Henry George and H. M. Hyndman was published by the Socialistic Library at Sliven. But the solid basis for the spread of George's doctrines was established by some young and fervent admirers of his who founded the Henry George Fund at Plovdiv in 1917. As the great war was being waged the times were little propitious for action, and activities were devoted to securing the necessary funds for future work. In this they found great difficulty but nevertheless made a good beginning.

When the war ended this fund was applied to the publication of "Henry George, His Life and Teachings," "Thy Kingdom Come," "The Land Question," and other works of Henry George. It augmented this activity by editing its own Review, publishing tracts, organizing meetings, etc.

Hitherto the propaganda was limited to the written word, but speeches have been made in several centers of the country by Mr. St. Peneloff, the President of the Association and Mr. Yanko Todoroff, one of its most active members. During the year the Association had the opportunity of establishing relations with Single Tax organizations in the United States, England and Germany.

On the 29th of August the Association held its first annual convention which took place in Sofia. Mr. Yanko Todoroff addressed the convention on the development of the movement abroad. Mr. Karaivanove, the Secretary of the Fund, made a report of the Fund's activity, and the convention closed with a warm appeal for action by the President, Mr. St. Peneloff.

The future is ours.

LASAR KARAIVANOVE

Germany

IN the July number of *Impuesto Unico*, Spain, a German correspondent, August Wittstein, gives the following proclamation, which he states was issued by the combined German organizations of workmen and employees representing about fifteen million members. It was published in almost all important newspapers:

WHERE FIND SALVATION?

"Men and women of the people! Do not allow yourselves to be fooled any longer by misleading words and phrases! We have got to live! We demand food and a chance for the future!

"What have we got up to the present?

"Workmen, clerks and employees demanded higher wages, better salaries. Then the paper money printing machine began to work faster, and more money was distributed among the people—paper money! And, as a result, there was an equivalent rise in prices. Then again

discontent and strikes. Once more, an increase in wages; and again a rise in prices. And so on without end!

"Are we always to go on like this?

"No, a thousand times, no! We must take the road to a real reconstruction, a reconstruction in terms of fraternity and justice. An indispensable condition for this is that the soil shall be free from unjust appropriation. The soil, source of all life and object of all labor, has been degraded to usurious exploitation. The first important and decisive step should be a Housing Law, giving to each of our fellow countrymen the chance of having a safe and sure home, himself and family.

"Then there will be employment for thousands and millions of hands, for around the homes there will be gardens and orchards.

"In the future, the soil must be cultivated on a larger scale in gardens and orchards, strictly excluding all speculation. Every city and town must be encircled by a wide area of gardens.

"At the present moment, the building of new houses is extremely difficult, owing to the lack of materials and the enormous rise in prices. But, as a minimum, we demand the soil, in order to put it to profitable use. Thus it will produce two or three times more food, as much land until now has served only for speculative gambling. And this greater production will be brought about by workmen who, perforce, had to work no more than eight hours a day.

"The most important products—food and houses—will be increased; and of course, at the same time, their offer in exchange increased. Workmen, clerks and employees will have, besides their wages and salaries, the products of their gardens and domestic animals.

"Henceforth, let us not tolerate speculation in our country's soil, which, after this tremendous war, lies under blood mortgage to the best of our sons! Do not let us tolerate any speculation in the food derived from our country's soil! Let us not tolerate usurious trafficking in the materials necessary for home-building.

"Land speculation has ruined our nation.

"Dear land brings about 'tenement districts,' where in crowded conditions the physical and spiritual health of our children is ruined. Homes can be built only on cheap land, free from speculation and usury.

"Only a government that at once takes the necessary steps for the salvation of the people can have our support.

"What we demand as the first social step is the liberation of the soil, so as to prevent speculation.

"We demand a radical Housing Law.

"In order to assure the efficacy of that law, there must be a Government Bureau having the right and obligation to handle all such questions from a uniform social point of view, with ample powers to impose its decisions; a department whose head shall be responsible before the nation and its representatives for the honest and resolute performance of this important task.