

8. Where an irrigation enterprise has been carried out, all taxation will be remitted for a certain number of years.

ON WHAT THE TAX WILL DEPEND

1. On the quotient derived from dividing the area of the land used by the number of consumers in the family.
2. On the incomes of those members of the family who work part of the time in industrial pursuits.
3. On the distance from markets.
4. On the number of cattle over 1½ years old and the number of horses over 3 years old owned by the family.
5. On the bountifulness of the current harvest.
6. On the probable future price of grain.

The taxes are to be paid in currency and not in kind.

WHY THE TAX IS CALLED A SINGLE TAX

All the numerous items mentioned above are converted into supposedly equivalent units of land of a given quality, and the bill finally handed to the peasant, calls for the tax on a certain number of *dessatines* of land of a specified quality. Elaborate tables are made out for the guidance of the local taxation boards in making these conversions.

After the passage of the law, it was supposed to be a law which taxed land and exempted improvements and live stock. As it was called a single tax, one was naturally led to believe that it would contain at least some of the features of the ideal tax proposed by Henry George.

Probably the best thing that can be said of the law is, that it would require less changes to convert it into a law taxing land in accordance with its value, than the laws of any other country. The exemptions are the important part of this law. It has been changed somewhat already, since its passage, and it may be hoped that its numerous excrescences will be lopped off until there remains a tax on the value of land only.

Kemerovo, Siberia, March 10, 1925. —W. A. WARREN.

Inspiring Words from Spain

“WE shall win. Even in Spain we shall win. Every one of just and unbiased mind who has studied the doctrines of Henry George abandons the old diffusive and sterile sociology, and, profiting by the simplicity and the luminousness of the truth which he discovers, becomes a believer and an apostle. Throughout the world Georgians consider themselves as brothers, colleagues on whom their faith imposes the duty to propagate the ideal to whomsoever and wherever they may be able to. Voluntarily, with irresistible fervour for conversion, they take upon themselves the task of defending their doctrines, to consecrate to it their time and labor, and to accept cheerfully whatever of sacrifice and opposition their work for the truth may bring to them. Is there in the world today any other doctrine with such expansive force, with such

communicative vigor sealed with the divine stamp of absolute disinterestedness?”—Baldomero Argente, in *Revista del Impuesto Unico*.

The Robert Schalkenbach Foundation

UNDER the name, Robert Schalkenbach Foundation, the 21 trustees named in the will of the late Robert Schalkenbach have been incorporated, and organized with the following officers: President, Charles T. Root; Vice-President, Richard Eyre; Secretary-Treasurer, Walter Fairchild.

We reprint from the January-February number of *LAND AND FREEDOM* the provision in the will of Robert Schalkenbach which has made possible this foundation. To fill the place of John J. Hopper, deceased, Edward Polak was chosen by remaining trustees.

“Being firmly convinced that the principles expounded by Henry George in his immortal book entitled *Progress and Poverty* will, if enacted into law, give equal opportunity to all and tend to the betterment of the individual and of society by the abolition of involuntary poverty and its attendant evils, I give, devise and bequeath all the rest, residue and remainder of my estate, including lapsed legacies, unto John H. Allen, James R. Brown, E. Yancey Cohen, Richard Eyre, Walter Fairchild, Bolton Hall, Charles O'Connor Hennessy, John J. Hopper, Charles H. Ingersoll, Frederic C. Leubuscher, Joseph Dana Miller, John Moody, John J. Murphy, Arthur C. Pleydell, Louis F. Post, Lawson Purdy, Charles T. Root, George L. Rusby, Albert E. Schalkenbach, Samuel Seabury, Frank Stephens, and to such of them as may survive me and consent to serve, in trust nevertheless, to expend the same and any accretions thereof, in such amounts, at such times and in such manner as to the corporation hereinafter directed to be formed may seem best for teaching, expounding and propagating the ideas of Henry George as set forth in his said book and in his other books, especially what are popularly known as the *Single Tax* on land values and international free trade.”

THE N. Z. *Liberator* of December 12, 1924, quotes the definition of “Excise” in the sixth edition of Dr. S. Johnson’s *Dictionary* 1785, as follows: “A hateful tax levied upon commodities and adjudged, not by the common judges of property, but by wretches hired by those to whom excise is paid.”

WHERE land is monopolized by the few, where there are only big landowners and work seeking people, where the people themselves are (closed out) excluded from the use of the land: there we can only find beggars, only unfortunate poor.”—JOSEPHUS EOTVOS, Hungarian philosopher, born 1813, died 1871.