of any sort whatsoever, except that it disturbed very materially a lot of old rookeries in the city here built on valuable land. These rookeries were at once pulled down and magnificent up-to-date stores or factories erected in their stead.

Speaking from the business viewpoint—we find here in the municipality of Redfern where our business is situated, and also in the municipality of Darlington (adjoining) where our Bulk Stores are, that the institution of Unimproved Land Value rating has enormously reduced our rates. As our business has progressed we have built new premises and added to existing ones, and this has not increased our taxation. That is to say, if we buy land and hold it for a rise, we are looked upon as undesirables and taxed accordingly, but if we buy land and put it to its best use, we are treated as good citizens. And of course, as business men, we very much appreciate this more enlightened way of dealing with the question.

The adoption of Unimproved Land Value rating in Sydney and suburbs has been a big blow to the city of Melbourne, where they still pursue the antiquated method of taxing improvements. Quite a number of important industries have been started here recently, some of them being brought over bodily from Melbourne. Others, the promoters having examined the prospects of both cities, have strongly recommended Sydney as the best place to start, owing to the fact that no matter how large the enterprise grows, the expense will not be increased by the taxing of improvements, buildings, machinery, etc. In some cases this has meant a saving of £1,000 per annum in taxation, which of course at once decided the promoters in favor of Sydney as against Melbourne.

J. R. F.

Argentine Socialist Drift to Single Tax

IN our preceding issue we quoted the declarations of Dr. Juan B. Justo, leader of the International Socialist Party in the Argentine. In these declarations he denounced the programme of European socialism as impracticable, and advocated in its stead the Georgian principle of the absorption of land rent by taxation and the release of industry from taxation and from government control and direction.

Prior to that declaration, a prominent member of the same party, Prof. C. Villalobos Dominguez, of the University of Buenos Aires, had tendered his resignation from the party and passed to the ranks of the Georgists. We reproduce herewith a translation of Prof. Dominguez' letter of resignation:

Buenos Aires, June 15, 1918.

To the Secretary of the Socialist Centre of the 13th Section: Will you kindly transmit through the proper channels my resignation as member of the Socialist Party, which I hereby present to you.

The reason for my resignation is that my convictions on social questions and reforms have come to diverge too greatly from those maintained by the Party. My ideas

have become frankly accentuated in favor of Georgism in its most decided and exclusive terms. And as this implies a great many discrepancies and as, besides, I cannot expect the members of the Party to agree at an early date to adopt a Socialist Party to my ideas, it seems to me a most natural solution that I should withdraw, now that we no longer coincide in the same aims and beliefs.

I believe I am fulfilling a conscientious duty, in this final communication as a member to my comrades of the 13th Section, to urge upon them to study seriously and directly the Georgian doctrine and to meditate upon it.

I wish to assure you, comrades and secretary, that I shall preserve a lively affection for those of the Centre whom I have known personally; for they have all seemed to me to be inspired by the most loyal purpose; and to them all I send cordial greeting.

C. VILLALOBOS DOMINGUEZ.

Prof. Villalabos Dominguez has, since the above act, accepted the Secretaryship of the Argentine Single Tax League. It is evident that the clear logic of the Georgist philosophy is acting as a solvent on the rigid formulæ of European socialism and producing in its stead a fluid, plastic liberalism, more in harmony with the American atmosphere of individual freedom and initiative.

The Georgist concept of society is that of a flexible organic growth, the antithesis of the rigid mechanical structure proposed by European scoialism. Not the least of the services of Georgism to America and the world is that it has pierced to its vitals that hideous, clumsy and ruthless Frankenstein, compounded in his laboratory by Karl Marx from the distress of Europe's millions and false views of human nature and human destiny.

"Let us Avert a Social War," is the title of an important work just published by Dr. C. Villalobos Dominguez. As the book deals especially with the new trend of Argentine opinion from Marxian socialism toward the Georgian philosophy, we shall review it with some attention in our next issue. It is a handsomely bound book of 310 pages, published at \$3.00, paper.

Running through ten issues of La Nota, an important weekly review of Buenos Aires, there has lately appeared a spirited controversy between two well-known intellectuals, Emilio A. Coni and Andres Maspero Castro. The controversy, which revolves around the morality and efficacy of the Single Tax, recalls in many of its incidents the celebrated debate between the Duke of Argyle and Henry George. The results, polemically, are about the same. The present treatment of the land question in civilized countries cannot survive open discussion.

The admirable series of pamphlets published by a group of Argentine Georgists, under the name Bernardino, Rivadavia Edition, counts its sixth issue already, the latest to appear being "Proletariat Slavery," being several chapters from a notable work, with the same title, by Baldomero



Argente, who is probably the ablest exponent of Georgism in Spain. His great prestige as a writer ensures the pamphlet a very large circulation.

The retirement of Mayor Llambias, to be succeeded by Dr. Cantilo in the municipal government of Buenos Aires, complicates the situation of the bill for Land Value Taxation, which Dr. Llambias had sponsored. The new Mayor opposes arguments of inconstitutionality against its passage through the City Council, and will veto the measure if voted.

Brazil

Dr. Ruy Barboza, eminent international jurist and one of the founders of the Brazilian Republic, has been appointed to represent his country on the Council of the League of Nations. As our readers know, Dr. Barboza is an outspoken Single Taxer.

Germany.

BERLIN, Dec. 16, 1919.

We learn that it is quite likely that no parliamentarian will stand for the coming election of President of the Reichstag, but that it will be left to the popular will to bring out a candidate.

In Berlin political circles it is proposed to put forward, together with the well known land reformer, Adolph Damaschke, the pacificist, Professor William Foster.—Badische Post, organ of the German Liberal and Popular Party, of Baden, published at Heidelberg.

· Philippines.

REPRESENTATIVE Virata, for the purpose of securing more revenue and to force the cultivation of idle lands, has introduced in the House of Representatives a bill proposing a special ad valorem tax on lands which lie fallow or unimproved in addition to the taxes now paid.

The measure, if enacted, according to Section 1, will be enforced only in all regularly organized municipalities, excepting those of the Department of Mindanao and Sulu. Lands exempted from taxation are not included in the measure. The taxes thus collected will be used by the province and municipality where the property assessed lies.

WHEN the merchants and manufacturers and business leaders and chamber of commerce officials and social welfare agencies, and so forth and so on, all realize how, for the aggrandizement of one man, the rent hog, all ligitimate interests are being robbed—why then perhaps we shall have laws and law enforcement to jail rent profiteers. Then perhaps we shall increase their taxes in proportion to the rent increase. Then perhaps we shall have a combination of the city and the chamber of commerce to errect five thousand new buildings and apartment houses. Then perhaps we shall establish a tented city at Elysian park.

When a disease gets so far beyond control, then it breeds—either death or its own cure.—Los Angeles (Calf.) Record.

British Single Taxers Organize New League

THE Commonwealth League has been organized in Great Britain with R. C. Lambert as president and R. L. Outhwaite as secretary. The object of the League is thus stated: "For the foundation of a Commonwealth based on the establishment of the common right to land by the payment by each landowner of the annual value, or economic rent of the site he holds."

This new movement of British Single Taxers marks the desertion of an influential body of our believers in that country from the Liberal Party with which it has cooperated for so many years. It attacks the programme and policies of Lloyd George in vigorous terms, and it makes its own demands clear in the following:

"The restoration of the common right to the land must be the basis of the co-operative commonwealth. On that foundation, the new industrial order can be built by a free people, in which the energies of all will find free scope and due return. With this fundamental right secured, life will no longer be a struggle in which the weaker must be trodden underfoot. No one need be shut out; there will be room for all, and freedom for each to follow the calling best suited to his taste and capacity. The natural abilities of the people, in free combination, will turn the natural resources of the country to the best account. In such free combination there will be security and plenty for all. While every one might live in comfort, yet no one could grow unduly rich, because he could not live on the labor of others without giving an equivalent return. There would no longer be any class interested in extorting rent or lowering wages or raising prices. With private monopoly abolished, the inducement and the power to exploit others would be gone.

While the rent of land would be available for public needs in the place of the taxes which now burden industry, all possible opportunities for productive exertion would be open on the fairest possible terms, that is, subject only to paying to the community the economic rent in order to adjust the rights of all in the common heritage, the land. Commodities of all kinds would be as plentiful as the bounty of nature and the skill and energy of man can conspire to make them; and they would be obtainable at a price which would give a fair return for all services rendered in the course of their supply, but would be swollen by no monopoly toll or profit. There would be a wholesome sufficiency of work, with the incentive and happiness that comes from effort freely made and honorably rewarded. With security and plenty would come the possibilities of a higher life for all. The social problem will be solved, as Mill predicted, by uniting the greatest individual liberty of action with a common ownership of raw material of the earth, and an equitable participation of all in the benefits of combined labor."

The Commonwealth League has launched a weekly paper under the editorship of Mr. R. L. Outhwaite.

What has God given to one that He has not given to another? You who claim the enjoyment of His gifts, show the treatment which disinherits your brother. Has the common Father of all cast out some of His children?

ABBE LAMENNAIS

