

In 1926 the land is to be revalued and an unearned increment tax ( $1\frac{1}{2}$  per cent. of the increase) is to be levied if the local board chooses to do so. The total tax upon the future land values thus may reach 4 per cent. ( $2\frac{1}{2}+1\frac{1}{2}$ ). As the land is to be valued regardless of these taxes and the present rate of interest is about 5, the bills then allow the community to take about four-fifths of the unearned increment in land values.

Generally Single Taxers are quite satisfied with the bill for local taxation, proposed by Mr. Rode, Minister of the Interior, as it gives the local boards a chance to lower the income tax now so unpopular in our cities. It often takes one-fifth or more of what a man earns by his labor.

In regard to the State bill it is, of course, the right way to abolish taxes on improvement, but the rate is so low, that there is no possibility of lowering the present heavy taxes on consumption and income, which is one of the reasons for the high cost of living in Denmark (142 per cent. increase from July 1914). Still, the bill marks a beginning, and the question will be brought before the public.

The fate of the bills is, however, uncertain. The majority of our politicians have not grasped the essential preamble, although we have Single Taxers in all political parties in- or outside parliament.

On account of a political upheaval and several elections this Summer and Fall, there will hardly be any results before in the session 1920-21, when we have settled the issue and got our constitution amended. ABEL BRINK.

## Victoria

**M**UNICIPAL Councils of Victoria have been given the power as well as the machinery to raise their needed revenues from the land, leaving improvements totally exempt. The rating is optional; it may be adopted by resolution of any Municipal Council, due notice of intention being given. Ten per cent. of the rate payers may demand a poll.

Caulfield City is the first municipality to pass a resolution in prescribed form for the adoption of land value taxation. The present mayor of Caulfield in 1911 instituted a movement for Land Value Rating throughout Victoria, and unquestionably has contributed by his work to the result he now witnesses. His name is W. A. Wharington, to whom our congratulations.

## New South Wales

**T**HIS part of Australia, once so progressive, is more backward now than Victoria. With an elaborate plan for public works the government proposes no way of raising the needed revenues, save the old and hopeless one of increasing taxes on labor and industry. Neither the National nor the Labor Parties show a disposition to reverse this policy. The worker is to have all sorts of things done for him, minimum wage, technical education, profit sharing. But the land policy is to remain unaltered.

The situation is admittedly grave. With every increase in wages there follows an increase in the price of commodities, and the cost of living mounts. But the Single Taxers are not idle. As long as A. G. Huie is alive the gospel of social redemption will not lack a voice to proclaim it, on the hustings and through the columns of his admirable paper, the *Standard*.

## New Zealand

**T**HE Prime Minister, Mr. Massey, speaking in Auckland, commented in this fashion on the candidacy of the Hon. George Fowlds for member from Grey Lynn: "I cannot understand how a man can be so silly as to imagine that a country can be made prosperous by taxation. Production cannot be increased by imposing a tax on production."

The only thing that is true of this assertion is the statement that Mr. Massey does not understand. The *Liberator*, organ of the Single Taxers of New Zealand, says that if Mr. Massey had had the time or the inclination to pursue some wider economic reading, he would soon perceive that a tax on land values is not a tax on production, and is the only tax that does not raise the price of land or goods.

## Moses, Rivadavia and Henry George

(The following article by M. Lopez Villamill, appears, in Spanish, in the March issue of *Macabeo*, organ of Argentine Zionist Organization, Buenos Aires. By invitation, Sr. Lopez Villamill gave an address before the Organization a few weeks later, April 14.)

**M**ORE than three thousand years ago, a powerful, rich, learned and cultured people dazzled all other peoples by its greatness, the magnificence of its temples, monuments and palaces; the luxury and pomp of its magnates and the marvellous conquests of its inspired thinkers. Nevertheless, in the heart of this splendid civilization existed the most cruel and despotic tyranny; the most abject and hopeless slavery. Whereas the governing classes enjoyed all the pleasures, the mass of the people remained in the wretched condition of mere beasts of burden.

And in this environment outwardly flourishing but inwardly corrupt; in that resplendent and tyrannical Egypt, a young captive, born of a patriarchal Hebrew family, summons the descendants of the small tribe, now grown to a numerous people, and, breaking the chains that bound him to the chariot of the Pharaohs, launched the call to Liberty. This call, echoing through the valleys, over the hills, the desert and the sacred Nile, provoked one of the greatest events registered in history—the Exodus.

The exodus of half a million souls who, overcoming innumerable difficulties, march out to found a new nation. Their leader is not merely the general who organizes the resistance against the Egyptian army; he is also the statesman, the legislator, the sociologist and priest, who, in the

name of the God of their religion, maintains his hosts united. That God-man is Moses.

The genius of Moses is extraordinary. As statesman, he breaks with all Egyptian traditions and founds a nation on the holy foundation of the brotherhood of man, the fatherhood of God and, consequently, equality in rights and duties. As sociologist, he reached conceptions to which only recently the subtlest thinkers of our times are arriving and which are expressed in the modern phrase: "The social question is a land question." Moses comprehended with perfect clearness this conception, and legislated so that the land should not be held as private property; and he spoke of the land as the common gift of God, saying: "The land which the Lord giveth unto thee," "the land the Lord giveth unto thee."

As legislator he gave from Sinai to humanity the most sublime code ever witnessed in the centuries: the decalogue. Its precepts, based on eternal truths and on natural laws, are the expression of the will of God and will be eternal as the Universe itself.

Let us consider Moses, however, solely as sociologist. He divided the land so that everyone should have his share and be able to sit "in the shade of his own vine and fig-tree." Every fifty years came the Jubilee, when debts that could not be paid were cancelled and the land was divided up again. In this way everyone could share in the bounties and mercies of God, and nobody could get privileges which permitted him (as happens today) to live on the labor of others. The dominant sentiment was one of justice, the feeling that what God had given for all should not be made private property nor become the object of purchase and sale.

It is curious that, three thousand years later, it should have been the consummate Argentine statesman, Bernardino Rivadavia, who, inspired with the same sentiments of justice and equity as Moses, proposed to the National Congress of 1826 his famous Law of Enthypusis. Rivadavia, like Moses, considered the land as national patrimony and denied the right of private property in same. The State gave the land in lease to the individual, at a rental of so much per cent. annually, calculated on the value of the land. The rate of rental was subject to revision every ten years, but the lease itself was without term, permanent.

It is evident that, except for details of form, due to differences of epoch and social organization, there is at bottom a perfect parallel between Moses and Rivadavia, in regard to the land question.

But, alas! Roman tyranny overthrew the wise Mosaic land system; and the tyranny of Rosas destroyed the wise agrarian system of Rivadavia. Even in this, the fate of their reform, the parallel between the two inspired men was continued.

Today, that heroic people, great in the Exodus, but greater still in adversity, after pitiless persecutions and cruel sufferings, has felt its soul stirred by a tremor of hope, and is preparing to gather together its scattered sons in the ancestral home so long sighed and yearned for.

Is it possible, under present conditions, for the plans of

Moses and Rivadavia to be fulfilled? At this query, arises in the mind the figure of another inspired man, the prophet of San Francisco, Henry George, and the answer is: "Yes, the same end can be attained, though by different means: apply the Single Tax to the value of land, free of improvements."

Now here in synthesis is the Single Tax, adopted as economic system for the future Jewish State, by the Zionist Congress met recently in the United States:

"The factors of production are three: land, labor and capital. In order to reward the three producing factors, the product is divided into three parts: one for the owner of the land (Rent), another for capital (Interest) and the third for the laborer (Wages). The total product is equal to the sum of Rent, Interest and Wages. If Rent is increased, then Interest and Wages are necessarily diminished."

This phenomenon is what invariably occurs when land is populated and a country expands economically. Where population is scanty and living conditions are easy through the cheapness of products, land has little value and rent is low. The laborer there enjoys life in comfort and happiness. The reward of his labor (Wages) is not yet reduced by the increase of Rent. By the inflow of immigration, the population becomes denser, big cities arise, and at once the prices of articles of consumption rise, and Rent goes up.

In this way, all the material advantages, all the pecuniary benefits, are accumulated in the hands of the owners of the land.

But, if the State takes, by means of a tax, the rent of the land; and, at the same time, suppresses all taxes upon industry, commerce, labor and other useful activities, then the baneful effects of private property in land are nullified, and there will always be land in abundance for those who wish to cultivate it, since, as a result of the tax, all land of value will be placed at the disposition of Labor.

In this way, Moses, Rivadavia and Henry George complete one another.

M. LOPEZ VILLAMIL.

## An Effective Form of Propaganda

MR. EDWARD M. CAFFALL, of New Jersey, is busy at a form of propaganda to which attention may profitably be directed. He is contributing regularly to half a dozen town weeklies a column of comment on political and economic topics. These are much the same in general substance, varied only in accordance with the local needs of the papers in which they are to appear.

The editors are glad to accept them, and Mr. Caffall manages to get into them much enlightening material on economics without mentioning the Single Tax too often. The *Palisadian*, of Palisade, N. J. and the *Messenger*, of Bogota, N. J., are two of the excellent papers which run Mr. Caffall's column regularly under the *nom-de-plume* of Earsen I. Sopen (Ears 'n Eyes Open). Testimony is forth-