

that is to say, in round numbers from 100 to 238, under the new system of taxation rose from 1,103,000 contos in 1914 to 1,943,000 contos in 1923, in round numbers, starting from the initial value, from 280 to 476."

"In order to demonstrate, it is further said, in an indisputable manner, the value of property in Rio Grande, natural consequence of its system of taxation, which frees labor and taxes land values, it is enough to point out that it amounts 'per capita' to 890,000 reis; whereas the State of Minas only reaches 276,000 reis; that of Sao Paulo to 487,000 reis; and that of Pernambuco to 142,228 reis, although their population exceeds 2,000,000."

It is worth noting here that an increasing number of municipalities in the State of Rio Grande do Sul are adopting a single tax on land values as a part, if not the major part of their revenues. The constitutionality of the tax is still however being bitterly debated.

Argentine

A NATIONAL League of Land Contributors has just been formed in the Argentine. The Argentine Georgists are congratulating themselves on the event, hoping that the landlords "may now come out in public defense of their privileges." "All discussion on this subject will help to enlighten the public and increasing the interest in the study of the land question, which is just what we want."

Commenting on the recent declaration of the Socialist organ, *La Vanguardia*, in favor of the Single Tax fiscal programme, the Argentine Single Tax League invites Argentine socialists to study the question squarely and take a definite stand.

"We believe, says the *Argentine Single Tax Review* editorially, that if the socialists of our country, who have already been wisely inspired to withdraw from their more or less Marxist doctrines in order to enter the Georgist will meditate well on these questions, they will come to understand without great effort that, after the failure of their ideas when put in practice in Russia, they have no other recourse, if they desire the economic redemption of labor, but to adopt wholeheartedly the Georgist doctrine. Otherwise, they will insensibly find themselves transformed into a middle-class party more or less advanced."

Our socialist brothers in the United States may well ponder the same fundamental problem. It is vital to their political future and their only hope of real service to labor.

GOD has not put on man the task of making bricks without straw. With the need for labor and the power to labor, He had also given to man the material for labor. This material is land—man physically being a land animal, who can live only on and from land, and can use other elements, such as air, sunshine, and water, only by the use of land.—HENRY GEORGE.

Cuba

A PRETENTIOUS programme of public works is announced from Cuba, accompanied by a financial program that in a mild way will interest Single Taxers.

The new Secretary of Public Works, Carlos Miguel de Cespedes, according to an announcement made by Dr. L. Frau Marsal, in the *Diario de la Marina*, of Havana, May 22, 1925, proposes to "expropriate the necessary land and buildings, together with a strip of 110 yards on each side of the main thoroughfare. The State, once effected the public works, will put up the land for sale. And the former proprietors shall have priority of purchase for a period not less than sixty days. This land shall be sold at the same price at which the State acquired it, plus the proportional percentage of cost of the works distributed over the 110 yards strip above mentioned."

The total sum involved in the project of the Secretary of Public Works is vast, covering, as it does, the development of highways through the island, and the enlargement and improvement of Havana itself. It will be of interest to know how the landed interests of Cuba will receive the proposal to make them pay direct the cost.

Abstract of The Russian Agricultural Tax Law

OBJECTS OF THE LAW

1. To satisfy the peasants.
2. To strengthen the union between the peasants and the industrial workers.
3. To remove the hindrances to agricultural reconstruction.

METHOD OF ACCOMPLISHING THESE OBJECTS

1. No tax on village improvements except on commercial orchards.
2. No tax on field improvements.
3. No tax on farm implements.
4. No tax on furniture and household goods.
5. No tax on poultry or farm animals, except on cattle over 1½ years old and horses over 3 years old. Nomads having herds of sheep, goats, cattle, camels or horses pay taxes on these herds.
6. If the area of the holdings of a family, divided by the number of consumers in the family, gives a certain small quotient, the holding will be exempt from taxation. It is estimated that this provision will exempt 20% of the farms for the year 1925. On all other holdings the tax will be in proportion to this quotient.
7. A deduction of from 10% to 25% will be made from the taxes of those peasants who combine their holdings and work them cooperatively.

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.