ity, that palaces do not justify hovels but are indicted by them, and that a full and satisfying life for all can only be based on adequate opportunity for each.

-John J. Murphy.

In another part of this issue will be found what is perhaps the last article that came from his pen. It shows the influence that the writings of Henry George exercised on the development of his thought. Mr. Quick was long a friend of Land and Freedom, and was hospitable to every form of agitation for the cause. He had a good word to say for the Commonwealth Land party and might have been induced, had it not been for the poor state of his health, to take a more active part in its campaign. He wrote in favor of the party policy in one of his syndicated letters that must have been read by millions. His own inclination was probably toward less militant methods but he was philosopher enough to realize the value of the party method as a mode of propaganda, and had a good word to say in its favor.

A very able writer, a devoted and clear-sighted soul has gone from among us.

The Revolt Against Tax Methods

THE people of Oregon will vote at the next general or special election, upon a proposed constitutional amendment, recently passed by the legislature, prohibiting any income or inheritance taxes and further providing that no change in this section shall be submitted to the people before 1940. The effectiveness of this last proviso is doubtful, but it indicates the temper of the legislature.

This proposal follows the adoption last November, by the people of Florida, of a constitutional amendment similarly prohibiting income and inheritance taxes.

Oregon has an inheritance tax, but the state income tax enacted by the legislature of 1923, was repealed by popular vote last November.

A further indication of the revolt against present tax methods is that Nevada has repealed its inheritance tax.

Lecture Work of Organizer Robinson

JAMES A. ROBINSON has made Ohio the field of his operations during the last few months. He addressed the Kiwanis Club, at Youngstown, on May 2. About 250 were present, and Mr. Robinson's lecture was well received. On May 4 he addressed the Hellenic American Association before an audience of about 200. The audience was very responsive.

On May 5 George Edwards talked before the City Planning Commission in the Council Chambers of the City Hall and at his request the Mayor of Youngstown who pre-

sided gave Mr. Robinson the floor, and the latter was able to state our objective without reserve.

On May 10 Mr. Robinson returned to Cleveland to debate the question, "Resolved, that the solution of our economic problem is the Single Tax," with David S. Reisig before the Cleveland Public Forum at Goodrich Settlement House. There was a lively session before a good audience.

Mr. J. Bruce Lindsay addressed the Central Labor Union, of Cleveland, the week before and was ably seconded in his argument for our cause by Max Hayes, editor of the Cleveland *Citizen*.

Mr. Robinson has made other addresses, one before the Kiwanis Club at Warren, and before the Rosicrucians at Youngstown. George Edwards and Joseph Gottlieb of the latter city, have been of great assistance in securing lecture dates for Organizer Robinson and there are many others to come.

Mr. Robinson writes us: "The interest manifested by the various bodies addressed indicates an eager desire to hear our proposition. It is gratifying to be able to report that unqualified statement of our objective, viz, the collection by the government of the rent of land in lieu of taxation, aroused no formidable objection. Excessive taxation, burdensome and inquisitional, seems to be provoking resentment and opening the public mind to suggestions remedial. Never has our proposition had so favorable a time for presentation."

Mr. Virgil D. Allen reports that Mr. David Gibson is making efforts through his newspaper published in Lorain to discover the names of the 11,000 in Ohio who voted the Commonwealth Land Party ticket. This effort will be duplicated by other papers in the State.

Brazil

A GRATIFYING evidence of the existence in Brazil of organized, intellectual and aggressive Georgism has come into our hands, in the shape of the second monthly issue of the Revista do Imposto Unico (Single Tax Review). It is published in Porto Alegre, Rio Grande do Sul, the southernmost State of Brazil. Like its Argentine colleague, it is artistically presented and also well supported by advertisements. We note on the back cover a full-page advertisement of a Ford Motor. The inside of the same sheet contains a full-page advertisement of a Royal Typewriter.

The most important article in this issue of the Revista do Imposto Unico is one showing the growth of a State Land Tax from 1902, when a tax of 10 reis per hectare of area and 0.2 per cent. of value was imposed. In 1913, improvements were separated from land values and exempted.

"The practical results of this reform, it is said, were shown at once. The selling value of land and property which, under the system of taxing improvements, rose from 408,000 contos (in 1903) up to 975,000 contos in 1913,

