

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Oregon has an inheritance tax, but the state income tax enacted by the legislature of 1923, was repealed by popular vote last November.

A further indication of the revolt against present tax methods is that Nevada has repealed its inheritance tax.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

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.