

THE October issue of the *Revista del Impuesto Unico* comes out in a new cover, the front page of which is taken up with a striking symbolical picture, showing the terrestrial globe being pushed by two human figures, man and woman, toward a rising sun, the Single Tax.

This number contains many items of interest for Single Taxers.

Accompanied by a photograph of the house where Henry George was born is the following notice:

“COMMEMORATION OF RIVADAVIA AND GEORGE”

“On September 2, the anniversary of the birth of Henry George and of the death of Bernardino Rivadavia, a public meeting was held in the headquarters of the Argentine Single Tax League in honor of these two great men.

Dr. Andres Maspero Castro delivered an interesting address on Henry George. He dwelt in general terms on his work, and brought out the immense importance of the great reform advocated by the Prophet of San Francisco. “The latter must be considered undoubtedly as the greatest man of the last century, since, with the inevitable triumph of his doctrine, he will pass to posterity as the founder of The Kingdom of Justice.”

WE have just received the first issue of *Land and Liberty* (Tierray Libertad), of Nov. 3, 1921, the official organ of the Georgist Liberal Party of the Argentine. It is of newspaper size and contains six pages of matter and is published fortnightly. We wish our Argentine brothers the best of success in their enterprise.

ROSARIO MAYOR PROPOSES SINGLE TAX

FROM the *Revista del Impuesto Unico* for October organ of the Argentine Single Tax League, we take the following editorial note:

“The Mayor of Rosario, Cecilio Juanto, has sent to the city Council a message and draft of by-laws proposing the adoption of the Single Tax.

“A few years ago the then City Councillor, Daniel F. Perez, presented to the same body a Single Tax project which was never taken into consideration; and it is to be hoped that the project of the present Mayor will have a better fate, if, only in deference to the serious and detailed study which it reveals.

“The tax capacity of the ground in Rosario, even if the valuation were put at a quarter or a fifth of the amount named by the Mayor, is so great that a reduced rate of 4 or 5 mills would be sufficient to cover amply all the budget requirements of this, the second city in the Republic.

“The system of zone valuation is proposed in the project, in a form similar to that recently discussed in our own City Council. The tax, instead of being a rate of so many mills on the land value, would be uniformly distributed (within each zone and class into which the municipal area is divided) at so much per square metre. This was probably done in obedience to some constitutional scruple.

“In this work, our old associate, Dr. Oscar P. Rubino,

actual secretary of the Municipality of Rosario, has co-operated most effectively.

“The economic work of Bernardino Rivadavia was the subject of an address by Juan B. Bellagamba. The Argentine statesman was presented as a true precursor of George. Rivadavia’s initiative of the enfiteusis or leasehold system of land tenure under the State was described. Had it been finally established, it would have made of the Argentine the richest and freest country in the world. The speakers were frequently applauded by the large audience.”

## Brazil

From the October issue of the *Revista del Impuesto Unico* we take the following item of news:

### THE TAX SYSTEM IN BRAZIL. THE BRAZILIAN RURAL SOCIETY AND THE LAND TAX IN SAN PAULO

“IN the Legislature of San Paulo, Fernando Costa has presented an important bill, proposing the progressive substitution of a single tax on land values, free of improvements, for all the old taxes.

“In reference to this proposal of Deputy Costa, we see by the important newspaper, *The State of San Paulo*, that the Rural Society of Brazil, an important institution containing in its membership the most prominent agriculturists and coffee planters, has memorialized the said deputy as follows:

‘Hon. Dr. Fernando Costa: The Brazilian Rural Society begs to assure you of its support and warmest congratulations for your timely and patriotic initiative of presenting to the Congress of our State your valuable Bill No. 8, which substitutes the progressive land tax for our present anachronous and anti-economic tax regime, which oppresses those who are producers. For coffee planters particularly it is highly advantageous, because, notoriously, they are unjustly burdened with the many export taxes, super-taxes, etc. which enormously increase the cost of their products in comparison with those of other countries; and besides, their properties are so loaded with transfer dues that realty transactions are becoming more and more difficult.

“The land tax is one of the most important elements in the permanent defensive program of the coffee industry, because it will make possible the cheapening of our product, thus enabling us, not only to extend its consumption, but also to surpass our competitors in the economic field.

“Therefore, with our prayer that your Bill be accepted and made law by the public authorities, as in the State of Minas Geraes and other units of the Federation, we beg to assure you of our highest esteem and respect.”

ANTONIO M. ALVES DE LIMA, President.

THE poor ye have with ye always. The landlord insists on keeping them poor.—H. M. H.

“IN the sweat of thy brow shalt thou eat bread,” so says the Bible, but the landlord makes the tenant sweat for it.

·H. M. H.