

proposing separate valuation of all land values, with a view to changing the real estate taxes to land values taxes. This has not been carried, as the former Landsting, then ruled by land monopolists, opposed the bill, but it is expected to be taken up presently.

The whole land question will loom up in connection with the tariff revision, which normally should take place next year. The large majority of our people are absolute free traders and the abolition of duty taxes necessitates considering the taxation of land values. The difficulties of the present situation, which requires strong co-operation of all parties for the preservation of peace, keeps the government from urging, at present, such measures as would be likely to break into present party arrangements and result in new party alignments. Therefore it is quite possible that the whole question, land and tariff reform, will have to wait until conditions outside are more favorable.

But since our new charter amendment, which was given this June 5th, has deprived the large landowners of their special political privileges and given equal suffrage to all men and women, we can afford to wait until the time is ripe, always hoping that we may prove ourselves worthy of the peace we are having by faithful adherence to just principles and consistent progress toward the light of freedom.

THE MOVEMENT IN SOUTH AMERICA.

C. MACINTOSH.

Progress here is now being made along satisfactory lines.

The oldest of the present day advocates of the reform is Dr. Felix Vitale, of Montevideo, followed by Dr. Manuel Herrera y Reissig, also of Montevideo.

In Argentine, the movement is of recent date—but its progress has been very gratifying. Propaganda work was being carried on by Mr. Robert Balmer, a Canadian and Mr. Charles N. Macintosh, a New Zealander. The work done by these two began to take root. Later the late Joseph Fels kindly placed, through the Spanish League, literature in Spanish and the sum of £30, at the disposal of the latter. The outcome was the formation of the "Liga Argentina para el Impuesto Unico."

This organization has its headquarters in Buenos Aires, at 56 Calle San Martin.

The outstanding features of the South American movement are:

1. The steady support given to the taxation of land values in the Brazilian Province of Rio Grande do Sul. The Governor of that Province, Dr. Borges de Madeira, is a staunch and declared supporter of land value taxation.
2. The adoption by the Chambers of the Legislature of Uruguay of a law taxing the Dept. of Montevideo on the value of land, as distinct from

the value of land and improvements, thus applying the same system of taxation to the Capital as rules in the rural areas of Uruguay, i. e.: The land tax is there levied on land values only.

3. The adoption for the year 1916 of Taxation of Land Values in the rural parts of the Province of Cordoba as the basis of raising the provincial revenue required to replace the amounts derived in former years from taxes on cattle, grains, skins, etc. The Minister of Finance of the Province of Cordoba, in introducing the bill, already approved, promised that during 1915-1916 the valuation of the land as apart from improvement will be made in the municipalities of the Province and that for the 1917 income, the provincial authorities will be able to levy the provincial tax in rural and municipal areas on the basis of the value of the land as apart from improvements.

In Buenos Aires, the Liga Argentina para el Impuesto Unico has promoted meetings of the representatives of most of the leading organizations with the object of taking joint action in elections for the Municipal Council and for representatives in the Legislature. The League is well organized, directed by men who understand the question and its difficulties; while each Sunday public meetings are addressed by various members of the Society.

With a view to operating in a wider sphere on this continent, the *Comite Sud Americano para el Impuesto Unico* has been formed, with headquarters in Buenos Aires. Dr. Felix Vitale is president, with Ingeniero Angel Silva (Argentina), Ingeniero Luis Lavadenz (Bolivia), Sr. Octaviano Alves de Lima (Brazil), Dr. Manuel Herrera y Reissig (Uruguay), as vice presidents, with Sr. A. de Queiros Telles, Jr., as secretary. This committee is pushing the discussion of fiscal systems in the various republics of South America and endeavors to form Leagues in each Republic.

THE MOVEMENT IN SOUTH AUSTRALIA.

E. J. CRAIGIE.

The Single Tax League of South Australia desires me to convey fraternal greetings to the Single Taxers who will assemble at San Francisco, and trusts that the gathering will be very successful, and be the means of providing a source of inspiration for all those who are privileged to attend.

The propaganda on our part takes various forms. Chief among them is the writing of letters to the daily papers, a weekly letter to the country press, open air meetings each Sunday afternoon in the Botanic Park, and addresses in halls before members of literary, debating and trade societies. The newspaper work is very important, as in this way we reach a lot of people, and the requests which we get for literature and for further information on the Single Tax question is sure proof that the letters are read, and doing good work.