

## INTERNATIONAL NEWS

## BRAZIL

## Progress of Land Value Taxation.

We have been gratified to receive the first issue (January 1925) of the new REVISTA DO IMPOSTO UNICO or "Single Tax Review," edited by Sr. Aurelio Porto, and published at 288 Rua Demetrio Ribeiro, Porto Alegre, Rio Grande do Sul, Brazil.

The journal tells a most interesting story of the growth of land value taxation in the Brazilian States and Municipalities, and we are indebted to our correspondent, the Rev. Mervyn J. Stewart, for the following summary of the valuable information given.

The great State of Rio Grande do Sul has been worthily controlled since 1903 by Dr. Borges de Medeiros, who is one of the greatest living Georgeists. It was only in 1913 that he was able to procure exemption of improvements from the State land tax, and progress has been continuous since then, further reductions and abolitions of labour taxes being recorded to 1921, and are in progress.

An instructive table shows us that twelve of the United States of Brazil have now adopted taxation of land values. Rio Grande, with total receipts of 80,000 "contos of reis," raises 4,500 contos by the land value tax. Sta. Catharina, her sister northward, so raises 1,200 contos of her 9,700 contos of tax revenue. Pará, away on the Amazon, so raises 1,500 of her 10,650—and so down to smaller land value tax-revenue in Pernambuco and Piahy.

Even more valuable are the detailed statistics of Municipal Land Value Tax in the State of Rio Grande. The city of Garibaldi was the first to adopt Land Value Taxation in South America, dating from January 1917, and a close report on its flourishing condition is in preparation. Its next successor was Montenegro, which (November 1920) substituted a land value tax for five classes of taxes, namely: on all urban pro-

perty (a tithe), on 33 named industries and 20 named callings, on business premises (8 kinds), miscellaneous taxes and licences, and registration tax on products.

There is another comparative table showing that Montenegro in 1923 set up 121 houses for its 6,000 people, six times the proportion of any of the seven largest towns in the State, and only exceeded in number by the capital (Porto Alegre) with 208,000 people.

Another statistical table shows that sales of real estate continued, that improved properties found ready sale and idle lands were forced into the market.

Next came Pinhero Machado, in 1922, which raises two-thirds of its tax-revenues from land values.

For this year the town of Caxias is making the change, and the necessary steps are being taken in the town of Itaquy. Prospects are also most promising at Alegrete, and at Porto Alegre, the State Capital, where strong Georgeists are in control.

The sense of a tide of success in this Portuguese daughter nation is wonderful to experience, page after page. "Our programme," "Henry George and his Work," "The Single Tax, what it is," "The Housing Problem in Brazil," all describe standard type articles: but an announcement from the State "Bulletin of Agriculture, Commerce, and Industry" (June 1924), explaining the official adoption of the tax on land values in the Great State of Bahia (as big as France!) is a refreshing novelty. Its arguments and objects are purely Georgeist.

There is the usual appeal to local patriotism in the advice of a physiocratic Naval Governor before Napoleon, how the Single Tax rather than slavery was the hopeful policy for Brazil.

A frank account is given of local obstacles in the State of Sao Paulo, and horrid details of unreformed taxes. A striking item is an advertisement by Dr. de Fontoura, a civil engineer, who has wide practical

## LAND VALUE TAXATION IN THE FEDERAL STATES OF BRAZIL

COMPILED FROM THE SUMMARY OF VARIOUS STATISTICS PUBLISHED IN 1924 BY THE GENERAL DIRECTION OF STATISTICS OF BRAZIL

(The main statistics are here given. The values are stated in "Contos of Reis." At the present foreign rate of exchange a "conto" is worth about £25 but the internal purchasing power of a conto is certainly much higher)

The REVISTA DO IMPOSTO UNICO remarks that in this table the figures for Rio Grande do Sul give the general receipts instead of the receipts from tax-revenue. As the actual tax revenue in 1923 was 34,723 contos, the yield of the land value tax was equivalent to 12.9 per cent of the total tax revenue.

State	Revenue	Yield of Land Value Tax.	Per cent of Total Tax Revenue	Capital Value of Land apart from Improvements	Rate of Land Value Tax (per 1,000)	Population
Rio Grande do Sul ..	Contos 80,211	Contos 4,500	5.6	Contos 1,943,605	2.3	1,182,713
Santa Catharina ..	9,794	1,200	12.3	149,708	8.3	668,743
Pará .. .. .	10,650	1,500	14.1	141,747	6.1	983,507
Paraná .. .. .	12,247	600	4.9	244,358	2.4	685,711
Minas Geraes .. ..	64,555	4,900	7.6	1,630,509	0.2	5,888,174
Matto Grosso .. ..	4,765	200	4.2	202,542	0.9	246,612
Piahy .. .. .	2,051	48	2.3	69,426	6.9	609,003
Rio de Janeiro .. ..	20,188	728	3.6	322,454	2.2	1,559,371
Pernambuco .. .. .	28,202	100	0.3	306,479	3.2	2,154,835
Sao Paulo .. .. .	189,181	1,500	0.8	2,237,008	0.6	4,592,188
Goyaz .. .. .	2,585	82	3.2	200,148	0.4	511,919
Maranhao .. .. .	6,784	40	0.6	38,222	1.0	879,337

see p 159

experience and offers his services to local bodies desirous to organize the Single Tax within their jurisdiction.

### A South American "United Committee"

The REVISTA DO IMPOSTO UNICO publishes the names of the South American Committee for the Single Tax. The Committee is an influential body with office at Esmeralda 91, Buenos Aires and Sr. Juan B. Bellagamba as Secretary. The president is the Uruguayan diplomat Dr. Manuel Herrera y Reissig, and the vice-presidents number 50, representing Argentina, Bolivia, Brazil, Colombia, Costa Rica, Cuba, Equador, Paraguay, Peru and Uruguay. Among the best known of these overseas co-workers are perhaps Dr. Felix Vitale (Uruguay), Dr. Borges de Medeiros, Dr. Barbosa Lima (Brazil), A. Alves de Lima, Dr. Rodolfo Rivarola and Dr. Ignacio Ferrer (Argentina), and Rodolfo Ritter (Paraguay); but of the fifty there must be many worthy to compare with those who are devoting their best energies to the cause in all parts of the world. It will be remembered it was Sr. Bellagamba who sent an inspiring message to the International Conference in behalf of his South American colleagues and the South American movement.

The objects of the South American "United Committee" include the initiation of tax reform in each and all of the South American nations so as to promote the adoption of land value taxation and the relief of capital and labour from all the taxes that now repress and restrict their employment; to found committees and leagues for these objects; to translate and publish books and pamphlets on land value policy and see to their distribution; to hold inter-State Congresses in Buenos Aires and other capital cities; to press for the repeal of all tariffs that impede international trade.

We heartily congratulate our co-workers in Brazil on their excellent REVISTA DO IMPOSTO UNICO, and welcome its encouraging and inspiring news. We hope the journal will have sound support throughout the great territory of Brazil, and a wide influence in the advancement of our common cause.

### ARGENTINA

The monthly REVISTA DEL IMPUESTO UNICO ("Single Tax Review") is the journal of the movement for Land Value Taxation in the Argentine, and is now in its fourth year of publication. It is edited at Esmeralda 91, Buenos Aires.

The January issue is of unusual interest. It has a detailed examination from "El Atlantico" the leading daily paper of Bahia Blanca, of the great estates which are crossed by the national railway system and reap the benefit for which the public pay. Sections considered are from Rosario to Puerto Belgrano, from Dos Hermanos to Coronel Suarez, and from Bathurst to Bahia Blanca. The effect of these costly railways has been to intensify concentration of landowning, the great estates being nearly all unused and not inhabited. This necessitates very heavy freights and fares, leading even to depopulation of most fertile and developed areas.

The leading article shows another phase of the same conditions. Argentina has ten million inhabitants on three million square kilometres, mostly apt for production; yet two of every five immigrants who seek "Land and Liberty" within her limits return broken to whence they came. One of their early statesmen, Alberdi, is quoted as teaching "To govern is to people."

Another interesting item is the proposed motor road of 500 miles from Buenos Aires to Rosario and Cordoba. The only possible means of payment for this urgent national need is the land value it will create; but there is no official surrender or progress in sight.

There is a full reprint of Henry George's "Moses" with a large illustration of Michelangelo's statue, and a close examination of the Russian New Economic Policy, concluding that the dying Communist despotism will attempt the policy of Stoliepin, the hangman, in setting up small freeholds as their last hope against Georgeism, their real danger.

There are very edifying speeches by Mr. Winston Churchill, duly dated to 1909 and 1912.

The notices from the local Press include a complete adoption of the "Georgeist formula," by LA VANGUARDIA, the national Socialist organ. Our colleagues drily hope that this last reconversion will not be liable to invasion by schemes of graduated taxes and Increment sharing, as in the past. The monthly is an excellent specimen of a strong and perfectly independent sister movement to which European Georgeists may look with fullest sympathy, hope, and affection.

### HOLLAND

We have received from Mr. Sevenster, Wier, Holland, a pamphlet he has written on the land question entitled "De nood van onze tijd en het middel tot verbetering,"—the present need and the way to improvement. It is published by J. Kuiken, St. Annaparochie, price 25 cents. The pamphlet opens with a translation of the Manifesto to the Rulers of the World that was issued by the International Conference on the Taxation of Land Values, held at Oxford, England, August 1923.

### DENMARK

The Parliamentary Committee on the Government's Bill for the Local Taxation of Land Values has been giving long consideration to the details of the measure. Before the Committee can report to Parliament it has to discuss counter proposals that have been put forward by the members of the Moderate Liberal party. These proposals would mean an entire recasting of the Bill, and would provide for two taxes on real estate—one on land value and the other on the value of the improvements. The Moderate Liberal plan is a land value tax of given (but not stated) amount in the towns, counties and parishes, and a tax on improvement values whose rate shall not be more than two-thirds of the tax on land value. A given amount of improvement value shall be exempt from taxation—from 3,000 crowns to 6,000 crowns according to the decision of the local authority concerned. The proposal is also that the new land value tax and improvement tax shall take the place of a number of old-fashioned land and building taxes in both town and country. These taxes were described in January LAND & LIBERTY. The Government proposal was to commute them into a fixed charge and institute land value taxation of such amount that it would be possible to reduce the local income taxes. We await reports on the attitude of the Committee and of Parliament itself to these alternative schemes.

Mr. S. Berthelsen had a public debate in Kalundborg on 24th February with Mr. Aksel Jensen, the chief opponent in Denmark of land value taxation. The meeting was held under the auspices of the Association of Housemen, or small peasant proprietors, and the speeches were fully reported in the local daily paper. The report has since been published by Mr. Berthelsen in pamphlet form for general distribution. We are indebted to Mr. Berthelsen for a copy of this, and for cuttings from the RANDERS DAILY PAPER with very persuasive articles from his pen.

THE POLITICAL YEAR BOOK AND ALMANACK of the Radical Liberal party shows what a prominent position the Taxation of Land Values holds in the programme