Protection, however, is a most insidious doctrine, confirming the eternal mirage of human illusion."

From a news-item in Land & Freedom, January-February, 1932: "Mrs Anna George de Mille has just returned from Hollywood, where she spent the holidays. Ever on the alert for an opportunity to interest young people, she found time to deliver three lectures. The first was on 15th December at the Junior College, Santa Monica. Prof. Charles E. Stickle, Professor of Economics, heard Mrs de Mille speak at a summer session of another college and wrote to her asking her whether she would not speak before his students. There were about 300 students and faculty members present. The next day she spoke before 175 students of the University of Southern California. Prof. Leonard and the Head of the Economics Department, Dr McClung, arranged this meeting, and the students, who were economics and sociology students, were most attentive and intelligent listeners."

In a recent letter to 94 Petty France, Mrs de Mille sends greetings to all friends on this side. She hopes to visit London with her daughter, Agnes, during the year.

Our old friend, Billy Radcliffe, 81 years of age, recently got a Single Tax printer to publish 5,000 copies of the leaflet "Tom Johnson's Advice to Farmers," the leaflet being adorned by a picture of Tom in his declining years. The leaflet carries an advertisement of *Progress and Poverty* as published from 94 Petty France, London, S.W.1.

Frank Stephens, of Arden, Delaware, standing for $Free\ Trade$ and Peace, writes, 24th March:—

"Congratulations on the courage and ability with which you keep up your good work in these bitter and disastrous times. Conditions here as to unemployment and poverty are indescribably bad, with no political leadership and utter hopelessness among the so-called 'intellectuals.' Nevertheless, the future will justify our wisdom in standing for the Single Tax as the one thing needful."

Other civilizations have cradled and nurtured privilege—and they have fallen. The truth that could have saved them was unknown. To-day, we understand the basic principles of political economy, we have the key to the problem of making access to the earth and socially created values possible for all. How growing populations with their labour-saving machinery and complex organization can still experience the economic freedom that was enjoyed by primitive man in simpler conditions is no longer an enigma. The truth is known, and with time and patience it can be made the foundation of our social structure, the basis of our legal measures. We are not on the downward path of Babylon and Rome. We are fully prepared to work out our own salvation of economic freedom and true prosperity whenever we are willing to abandon the old road of special privilege and land monopoly.—Stoughton Cooley, of Los Angeles, in his New Year greetings for 1932.

UNEMPLOYMENT AND THE LAND

By W. R. LESTER, M.A.

Deserving this special advertisement for its short, simple and persuasive argument and claiming YOUR co-operation in its wide circulation.

It is a masterly exposition of the case for Land Value Taxation—Third Edition of one of the most popular of our series of pamphlets.

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BULGARIA

The Work of the Henry George Movement

In a special communication to Land & Liberty, which also gives much information about the land tenure in Bulgaria, Mr Gudulev reports what is being done by him and his associates in Sofia to promote public sentiment for the Taxation of Land Values. The Henry George Movement in Bulgaria grew out of the activities of the group of Tolstoyans who, in 1900, began to publish the works of Tolstoy, including The Great Iniquity, To the Working People, etc. They produced also articles on the Henry George teaching and had translations issued of two of the addresses by Henry George, Thou Shalt Not Steal and Thy Kingdom Come. From that time to the present day the Single Tax philosophy has been faithfully upheld, explained and advocated in the books and periodicals issued by the disciples of Tolstoy, and notably in their journals—the monthly Vozrajdane (Renaissance) and the weekly Svoboda (Freedom).

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Immediately after the European War, a group of Georgeists established in the town of Philippolis a Henry George Foundation (in which Mr Boyan Botusharoff took a leading part—see Land & Liberty of October, 1921), the object of which was to translate and publish the works of Henry George. Thanks to the co-operation of the journals Vozrajdane and Jivot (Life) the Foundation were able to publish during the first few years after the war The Condition of Labour, The Land Question, Social Problems and The Crime of Poverty. A short biography of Henry George was also issued, written by A. Najivina, in which was embodied a brief explanation of the Henry George teaching by S. D. Nicolaev, well known as the translation of Progress works into Russian. The Bulgarian translation of Progress and Poverty was completed some time ago but, failing success in obtaining a publisher, it has not yet appeared.

The work of the Foundation was suspended in 1925. Thereafter some of its members began the publication of the journal Svoboda which, as already stated, embraced the economic ideas of Henry George. At the present time it is in this journal and in the review Vozrajdane—both belonging to the Tolstoyan movement in Bulgaria—that the ideas of Henry George find a voice in public print. The annual conferences of the Tolstoyans are also the opportunity to advance the Henry George teaching, but within the severe limits set by the Tolstoyans in that they strictly withhold themselves from any political party or any political activity.

Among the politicians who have interested themselves in the Henry George reform are M. D. Zankov, leader of the Radical Party; M. D. Draguiev, ex-leader of the Agricultural Party, and the Minister, M. R. Daskalov, who was a member of Stambolisky's Cabinet until 9th June, 1923. It was M. Daskalov who, as a warm partizan of the Single Tax policy, organized the visit of Dr Damaschke to Bulgaria in 1922 and translated Damaschke's book, Die Bodenreform (Land Reform), a translation that has not, however, been published. As it happened, in the coup d'état which took place a few years after, M. Daskalov was killed.

The industrial depression is severe in Bulgaria as in other countries, and more and more people are now looking for the causes and the remedy. The followers of Henry George, the advocates of Land Value Taxation and Free Trade, are incited to strengthen their propaganda and do more for it than has been done in past years. Articles are being published in the Press. Conferences and meetings are being arranged with the help of associations allied to the movement, such as the Vegetarian Society in Sofia and Peasants' Co-operative Society, which this year at its Annual Congress is to discuss "Collectivism or the Single Tax according to Henry George." An example of the work that is going on in the country districts is the petition from one of the villages, signed by 85 of the 115 electors, demanding the abolition of all taxes on trade and industry, direct and indirect, and the introduction of taxation on the value of land alone. An immediate aim of the movement is to publish new editions of a number of pamphlets and especially to issue as soon as possible the

translation of Progress and Poverty that is already in manuscript.

Land Tenure in Bulgaria and the Tax System

Bulgaria has an area of 25,441,000 acres, of which 6,990,000 acres are under forest and 11,472,000 acres are devoted to agriculture. It is predominantly a country of small peasant proprietors. The total number of agricultural holdings is 807,309, and of these only 4,800 exceed 75 acres in size. There are altogether 624,523 holdings of 25 acres or less. Almost without exception the land is owned by the occupier.

The widespread distribution of the land dates from the liberation of the country from the Turks in 1878. The State expropriated the big estates and parcelled them out. A further subdivision took place after the war by breaking up estates or properties of more than 75 acres in extent and dividing amongst the small peasants and landless labourers not only that land, but also land belonging to the religious Orders, the State and the local authorities.

In Bulgaria there is a "land tax," altogether arbitrary in incidence. For its assessment the land is classified into three large classes: (1) fields and uncultivated lands; (2) vineyards and tobacco plantations; and (3) orchards. The amount of the tax depends on the area and on the class to which the land belongs. Although the yield is not large (scarcely 6 per cent of the total tax revenue), it is an unjust impost, because it has no relation whatever to the value of the land.

The great grievance of the cultivators is the cruel burden of indirect taxation by which the Government seeks to meet the enormous public debts and the payment of reparations. A few years have sufficed to show how foelish and futile has been the policy of land distribution that has completely ignored this question of justice in taxation. The land has been distributed instead of the rent of the land. The land has been subdivided among people who cannot possibly make a living from their holdings because of the penalizing taxes, direct and indirect, that overwhelm industry and trade at every turn. Only a small proportion of the new owners got land in the neighbourhood of towns and this minority is now appropriating to themselves the ever-growing value of the land. It is significant that among this section, when tax reform is discussed, the demand is for income tax, or a levy on capital, or anything, in fact, but a tax on land values.

But among the great mass of the peasantry the followers of Henry George in Bulgaria see the hope and chance of powerful support for their ideas and their principles. The present fiscal system gives favours to some and robs the others. It has reduced agriculture to penury and ruin, so much so, that many cultivators are abandoning their land and are seeking other means of subsistence. It is for the Henry George movement, as Mr Gudulev writes, to prove to the Bulgarian people that agriculture and other occupations are in distress because they are crushed by tariffs and taxes, and these taxes on the people ought to be replaced by "the nationalization of the value of the land."

Our Bulgarian co-workers have the sympathy and encouragement of their associates in all lands in their fine endeavour, but the outstanding regrettable thing in this illuminating statement of prospects in Bulgaria is that Progress and Poverty, translated and ready for the printer, can get no further, manifestly for want of the necessary financial support. This is where our International Union should function, but it is only one of many duties that cannot be undertaken for similar reasons.

FORM OF BEOUEST

I bequeath (free of duty) to the United Committee for the Taxation of Land Values, Limited, the sum of £ and I declare that the receipt of the Treasurer or Treasurers for the time being of that Company shall be a sufficient discharge to my Trustees, who shall not be concerned to see the application of such legacy.

CANADA

Mr A. C. Campbell, Ottawa, writes: "I am delighted to know that the sales of the Henry George books keep up. This wider sowing of the strong seed must have good results. It is work that can go ahead in spite of misunderstandings, divisions, and even treacheries, and it is sure preparation for the opportunities that the future is sure to offer. I am always keenly expectant of Land & Liberty and am never disappointed in its contents."

Mr Campbell has been cogitating over a new departure in the agitation and is busy on a book entitled The Gospel of Plenty. "To prove that there is plenty," he writes, "is not enough. The reader must be urged and moved to do something about it. My book, which I am writing in bits and snatches, will take the fact of plenty for granted and will go ahead from there. The people are right in what they see, but, in the first place, they ought to be told, and told again and again, that what they see is really there, and, in the second place, that they must adjust their thinking to this tremendous fact of plenty, which now they know only as an unrelated phenomena. I would have started this writing long ago but that it took so long to prove that plenty exists. Now everybody knows it. This cancels all proposals on scarcity—which means all proposals except the Single Tax." Mr Campbell has an informing letter on the Dawn of Plenty, with its revolutionary thought, in the Ottawa Citizen of 20th February, 1932.

SPAIN

M. J. S. writes :-

The International Union has recent news from Spain of a promising nature. The General Secretary of the Andalusian section of the Spanish Georgeist Association, Sr. Emilio Lemos Ortega, San Miguel 20, Sevilla, sends the cordial adhesion of his organization to the I.U., with assurances of goodwill which are heartily returned. His President, Don Rafael Ochoa Vila (who is also President of the Employer Confectioners' Society) has been asked to lay before the Twelfth Assembly of the Spanish Gremial Confederation in Madrid on 24th to 27th February, 1932, a full Georgeist statement and programme; and in this effort most weighty support is given by Srs. Baldomero Argente, the leading Georgeist in Spanish political life, and Senador Gomez, a well-known and talented authorlawyer of untiring zeal. An interesting account is given of the formation of this Andalusian section on 28th January, 1932, with a large attendance from a score of named centres about Seville itself.

The support of our colleagues Argente and Gomez is given in form of open letters to Sr. José Ayats, the General Secretary of the Gremio, which merit reproduction in full; this organization of more than 600 branches is the principal grouping of small employers and business men in Spain. It affirms legal equality of all citizens and full political liberty, against proletarian dictatorship; full economic liberty in every aspect, against State socialism; and absolute respect for legitimate property, against communism. If this great body of employers and small industrialists, whose attitude is already so sympathetic, decide to throw their weight into the claim for taxation of land values and free trade, their action may have as great results as the Köge, 1902, Resolution of the Danish smallholders (to whom they expressly refer) and their progress will be watched with affectionate anxiety.

M. J. S. adds: "Julio Senador Gomez has added notably to his services to Georgeism in *Taxation and the Poor*, which is No. 35 of the third section (Economics) of a series of pamphlets issued by Marin Civera of Valencia. A copy is available for interested readers at the I.U. offices.

"None of our publicists has set out more clearly the appalling and ruinous destructive effort of taxation levied on industry; mitigated for a time, however, by incurring public permanent debt to meet current needs, turning any and all profit to private third parties; and no one has explained the process more clearly to the poor, who are, as a rule, utterly indifferent to their ruinous state being 'stabilized.'

"A further matter of much interest to a British reader is the wide range of apt references to Spanish, French and