

Death of Charles N. Macintosh

A SOUTH AMERICAN PIONEER

A BRIEF cable from Sao Paulo, Brazil, announced the death, on Sunday, the 17th of Sept., of this pioneer of Georgism in South America.

Far from New Zealand, his native country, and faced with the difficulties of a foreign language and new social customs and different economic and fiscal conditions, Mr. Macintosh, with a rare faith and still rarer zeal, undertook the task of preaching economic justice and organizing the human and material means for its triumph.

Under circumstances that would discourage the ordinary man and excuse temporizing with the obligations we all owe to our conscience and our time, he resolutely laid aside ease and planned a far-reaching campaign, and himself took up the burden. Such was his passion for this gospel, such his longing for economic justice among his fellow men, that the cross he carried, involving business and sometimes social sacrifice, seemed a joy to him. He thoroughly realized that the truth must be made clear in the terms of the market place, the trade or occupation of his hearers. It mattered not what his audience—statesman, laborer, manufacturer, business man, agriculturist, architect—his illustrations fitted the knowledge and experience of his hearers. He became, through his extensive travels through the Argentine, Brazil, Uruguay and Paraguay, probably the best informed authority on economic and fiscal conditions in those countries, and their bearing upon every phase of productive enterprise, upon the life of the people and the functioning of governments.

It was at his instigation and at the most opportune moment, that the South American Single Tax Committee and the Argentine Single Tax League were formed. These two associations, which unify and distribute so effectively Single Tax activities throughout South America, are in themselves a monument to the faith, zeal and consummate skill of this Anglo-Saxon pioneer of the Single Tax in Latin America.

Like Henry George, his great teacher, he was a profoundly religious man, with a spiritual outlook not bounded by any earthly span. To him, death meant only the opportunity for new, perhaps larger, but ever welcome labors in the divine plan.

A letter from Mr. Macintosh to Mr. James R. Brown, President of the Manhattan Single Tax Club, written from Buenos Aires as late as March 9 of this year, gives a brief but interesting sketch of the origin of the Single Tax movement in South America and his estimate of its present position.

"When I commenced propaganda here thirteen years ago," he says, "I knew of no one who even knew of the Single Tax idea. I commenced hammering away, and later on, some years ago, got into touch with a Mr. Balmer through some of my writings. Later, I found out that Dr. Felix Vitale, in Montevideo, was a Single Taxer, and that one of Vitale's converts was Dr. Herrera y Reissig. I made the acquaintance of these gentlemen, some two or

three years ago. At that time, the only Single Taxers here were the four of us, as far as I knew.

"My work was that of a commercial traveler and wherever I went I tried to inoculate some one. During these years I got into touch with the late Joseph Fels. We became regular correspondents; and he, to back up my work, on my suggestion allowed me to give subscriptions to the Spanish review *Impuesto Unico* (published by Antonio Albendin, in Malaga, Spain), to those whom I considered it was worth while trying to interest in our doctrine. As a result of many of the leading merchants being Spanish, when I sent them the *Impuesto Unico* often without saying a word about my doing so, they read the paper, as it came from Spain. Well, the next year when I called round, my conversation turned on the same subject, and almost invariably I found that the man knew more or less about the Single Tax doctrine. Then I got him to pay me for the past year and often for a year in advance, and used up what Mr. Fels allowed me in sending copies to other merchants. Thus for four years I worked on those lines, spreading the doctrine all over the Republic, as also in Uruguay.

"As our adepts grew, Balmer, Vitale, Herrera and the writer formed the Single Tax League. Now there are organizations in nine or ten of the cities of the interior, quite a number of newspapers supporting our ideas, while in Parliament we have had the satisfaction of seeing leading men on the Radical and Conservative sides both supporting the taxation of land values as the only source of revenue. In addition to this, the Socialists have supported an attempt to increase the land tax, but they are openly opposed to what we understand as the Single Tax, as they know their power to provoke strikes, etc., would be gone, and with that their positions as leaders of the illiterate masses of labor in these South American Republics.

"Amongst the masses of the tax payers, that is, the commercial sections, the Single Tax is well understood insofar as its effects on the results of their businesses are concerned. Were it possible to separate ideas from men in politics down here, and were we able to provoke a vote, I believe we would show that about 50% of the voters would be with us. But unfortunately, here, as yet, ideas do not count; all that does are names. . . .

"Nevertheless, we Single Taxers are gaining ground, and that very rapidly. The youth, the students of the universities and colleges, are with us, in their great majority; and from these will come the future legislators of this Republic. I do not consider that we will get anything but municipal and State reforms for years to come; but the former two we will get in various forms, and that before long. . . .

"Where results will be first obtained will be in Uruguay. There, I believe, results will come rapidly, or would, were the group there able to carry on a little more effective propaganda work. There the leader of the great Colorado Party is said to have recently embraced our creed; and, should that be so, we will see great developments there in the course of a year or so."

No one knew better than Mr. Macintosh that the establishment of the Single Tax regime in Buenos Aires was on the eve of becoming a fact. However, in the month of March the mayor's proposed application of that system to the city's finances had not yet been made public. Yet, in less than three months, the order of the Mayor to the Department of Public Works to proceed with the land valuation was issued and soon followed by the radical measure of reform in the city's charter reproduced elsewhere in this number of the REVIEW. It is only another case where a prophet was honored most in the failure of his prophecy.

South American Single Tax has, in a sense, lost in Mr. Macintosh its Moses; but it has its Joshuas in many a native leader, imbued with a passionate desire to bring their people to the Promised Land, visioned long ago by the first and greatest of Argentine presidents, Bernardino Rivadavia. Rivadavia, unlike Henry George, learned the great fundamental truth of economic righteousness from the physiocrats of Revolutionary France. The Single Tax has now become a truly Argentine national issue.

Canada

THE last session of the Manitoba legislature adopted a tax of five mills on vacant land. In Saskatchewan the vacant land tax has been changed from a flat rate to ten mills on the value, which is a great improvement.

The Single Taxers of Winnipeg are working with the returned soldiers' organizations to demand a federal land value tax of one cent on all land value and one cent on all vacant land including coal, mineral and timber land. They believe if this can be secured that it, together with the tax on vacant land in the three prairie provinces, will settle the speculative landlord in that part of Canada.

New Zealand Progress

IN 1896 the raising of *some* municipal rates from land values was made optional, and by 1911, 105 local authorities were rating partially on the new principle. By 1914 the number had increased to 131 and in 1917, 154 local authorities were reported as raising municipal revenue under the reformed system—many of these had taken advantage of the amending act of 1911 and were raising *all* their municipal revenue from rates on land values only.

Roumania

THE Roumanian Chamber, composed largely of land-owners, almost unanimously voted a recent grant to the peasants of 80 per cent. of the land. This was in recognition of the peasant army which fought so gallantly for Roumania's existence.

THERE could be no coercive labor unions under the Single Tax because every worker would be his own all-sufficient union.—TOM L. JOHNSON.

Hungary

THE Danish Single Tax journal, *Ret*, reports, in its issue of May–June, 1918, that, beginning on January 1, 1919, a land values tax of one-half per cent. will be imposed in Buda Pesth and in Arad, in Hungary. A valuation of the land has been made for the purpose which will hold good in Buda Pesth for three years and in Arad for two years. The object is two-fold—to break land speculation and to remit part of the taxes on house rent. It is further stated that legislation is being drafted for land values taxation in the towns of Szeged, Gyongyos, Nagyvarad, Debrecen and Szombathely.

Land Values, London, August, 1918.

Preaching Single Tax to Women Voters

THE *Woman Citizen*, of this city, published during August and September articles from representatives of existing parties, Democrat, Republican, Socialist, Prohibition. In the issue of Sept. 7, Mrs. Ellen G. Lloyd, Single Tax candidate for Secretary of State, speaks for the Single Tax Party, and does it in a way that leaves little to be desired. The *Woman Citizen* is an influential paper and reaches thousands of thoughtful women. We quote the concluding paragraphs from Mrs. Lloyd's article:

"The Single Tax Party is not a political party of the hustings. It strives to satisfy the spiritual hunger for justice that animates the hearts of all those who look forward to the coming of that 'Kingdom on earth which is in Heaven.' Who of those that heard shall ever cease to remember the ringing message that Henry George and Father McGlynn thundered forth in their never-to-be-forgotten call under the 'Cross of the New Crusade'? Within that message lies the straight and narrow path to freedom. For the truth shall make men free and that truth is the natural law that will give to labor all it produces and to the community the rent of land.

"Here then is the solution offered by the Single Tax Party to those who would have justice come on earth and through such a simple change, viz., the removal of every tax now levied on the product of labor and the taking with one tax that which is produced by, and therefore belongs to, the community, the rent of land.

"To all those who will but read the wonderful call to arms of Henry George will come the knowledge that 'all things have been well ordered,' but it is man who stumbles, in that he fails to realize that 'the profit of the earth (economic rent) is for all' and the taking of which for the welfare of all will bring on earth the Kingdom that expresses the Fatherhood of God and the Brotherhood of Man."

Something for Our Free Traders to Remember

WE might stave off the attack on Free Trade, we might carry Free Trade further and build a lasting League of Nations on its foundations, we might discharge the debt and all its incidents. But what would all that count for if nothing had been done to settle the land question?

Land Values, London, Eng.