

A Distinguished Single Taxer Uruguay's Agent to Portugal

IT is a pleasure to announce that Dr. Manuel Herrera y Reissig, of Montevideo, has been appointed by the Uruguayan government Charge d'Affaires in Portugal. Dr. Herrera is well known in South America and Spain as the author of a notable book, "The Land Tax," published in 1913 and widely circulated amongst the intellectuals, being probably the immediate cause of the really remarkable movement toward the Single Tax form of taxation now spreading over the southern continent. Dr. Herrera's arrival at Lisbon will undoubtedly mean an accession of strength to the same movement in Spain, where intellectuals of the highest standing have already adhered openly to the Georgian economic doctrine and plan. It will be recalled by readers of the SINGLE TAX YEAR BOOK that Dr. Herrera's uncle was minister of government in Uruguay at the time when that little country withstood heroically the onslaught of the tyrant Rosas, and saved South America from a disastrous reaction into a dictatorship and the loss of political democracy. While the Minister of Government defended his country militarily, it was his envoy to Brazil, Dr. Andres Lamas, whose diplomatic victory in separating Brazil from its alliance with the Argentine dictator, really broke the latter's power and drove him into exile. It is a singular coincidence that Dr. Lamas was also author of a small work reviving the memory of the great economic conception that had inspired the first Argentine President, Bernardino Rivadavia. That conception, inherited from his physiocratic teachers in Paris, and put into practice for two years in the new republic, was a substantial anticipation of the economic teaching of Henry George. It was Dr. Herrera's book that brought again to notice the forgotten work of Dr. Andres Lamas and gave to the Single Tax movement in the Argentine its truly national credentials and character.

CAPTAIN DR. ALFREDO SOARES DO NASCIMENTO, Mayor of Rio Grande, principal city of the State of Rio Grande do Sul, Brazil, has brought before his city Council in the Budget for 1920 a 2 per cent. tax on land values, with exemption of all improvements. A long list of taxes on other property, businesses, carts, automobiles and factories of various kinds are abolished. The same system, already adopted by the State, is also in force in the municipality of Garibaldi. The proposal for the City of Rio Grande has, we understand, the approval of the Governor of the State, Dr. Borges de Niendeiros, who, by the way, is a vice-president of the justly celebrated South American Single Tax Committee.

IN Esthonia," says the *N. Y. Times* editorially, in its issue of Nov. 28, "80 per cent. of the arable land and 84 per cent. of the forests belonged to 755 nobles. In consequence, when the Esths got control of their own country, they passed severe measures of expropriation which split

up most of the estates. . . . It is apparent that the Balts are afraid of something of the sort today, now that the German filibustering expedition, which received at least moral support from the land-owning classes, has collapsed. . . . All this, however, is not Bolshevism, nor anything like it. It is a solution of the agrarian problem, such as is going on in Czechoslovakia and Rumania and is about to occur in Jugoslavia—somewhat more extreme and attended by harsher feeling, since local conditions were more oppressive, but it is not Bolshevism."

As the campaign proceeds for ending the absurd fiscal anomalies which have favored unproductive landholding in our own country, and caused thereby grave economic distress and disorder, we trust the *N. Y. Times* will stand by its own definition that the agrarian problem is not Bolshevism.

Spain

WE have received from Spain a very striking work which is being widely circulated in that country. It is entitled "Before the Avalanche." Its author, bearing the *nom-de-plume* of Juan Sin Tierra, is one of the militant Georgists of Spain. The book has 211 pages of matter, is well presented, with a handsomely designed paper cover, and sells at the price of three pesetas, worth 60 cents in normal times.

In an introductory note of 16 pages, Julio Senador Gomez points out the timeliness and significance of the work. "Once again, I repeat what all know: that the revolution is inevitable. Either it will be made from below, or it will be made from above. It is when it is made from below that great violence is perpetrated. Let our directing classes make the revolution from above, if they wish to avoid disaster."

"Before the Avalanche" is an eloquent appeal for the rectification of elemental social wrongs and is calculated to rouse considerable passion amongst a warm-blooded people, already in the throes of the great economic upheaval. If we had to make any suggestion for future editions, we should recommend a chapter or two on the fiscal procedure to be adopted in applying the Georgian principles to the political and administrative conditions of Spain. Analyses of the budgets of the national government, that of a single province and that of a city like Barcelona or Madrid, might suggest immediate lines of action in one or other of these spheres of government.

An Italian Plan for Settling The Returned Soldier

FROM *La Nacion*, of Buenos Aires, we take an item of news which does not seem to have reached the press of New York. We recommend its consideration to those of our governments which have shown an interest in the problem of securing for our returned soldiers a fair share in the soil of their own country. The item of news is dated from Rome on Oct. 12th, and reads as follows: