

ment in this country. An increasing number of men and women will want to know what is being done.

To save postage and labor, cheques in contribution to the sustention fund and in renewal of subscriptions will be acknowledged only upon request. We are sure our friends will, in view of all circumstances, grant us this indulgence.

CHAS. H. INGERSOLL has contributed fifty dollars toward placing the SINGLE TAX YEAR BOOK in public libraries in New Jersey and vicinity that have not already subscribed for the work. Here is an example from this always generous and helpful friend of the cause that some well-to-do Single Taxers may wish to emulate. This is a form of propoganda whose permanence assures its value.

The SINGLE TAX YEAR BOOK is having a good sale. It is gratifying that much of this is outside the Single Tax ranks. If your local library has not ordered the work induce the librarian to do so. In many cases a mere request is sufficient. See advertisement in this number of the SINGLE TAX REVIEW.

W. H. KAUFMAN, of Bellingham, Wash., whose contributions to the REVIEW seeking to reconcile the teachings of Karl Marx and Henry George will be remembered, desires to hear from those who at the time urged the printing of these articles in pamphlet form for propoganda among Socialists.

## BOOK NOTICES

THE NATIONAL BUDGET SYSTEM, By CHAS. W. COLLINS

The purpose of this useful little book is to tell briefly and in plain terms what is meant by a budget system, and to show the need of adopting this plan for federal finances. There is nothing new in the idea of a budget. The principle is simple. It is that before any legislative body acts upon appropriations a tabulation shall be prepared showing the purposes for which the money is to be spent, and the total required to meet all governmental needs. In recent years several States and many cities have adopted the budget plan. Every national government, except ours, has a budget.

Mr. Collins gives an outline of the budget systems of various countries. Most of the book, however, points out the wastefulness and inefficiency of the existing procedure of the federal government. This is the more important part of the book. It will not be hard to devise some workable budget plan when there is a sufficient demand for one.

In the United States Congress there are eleven separate committees that report out measures that make demands on the treasury, and there are eighteen other committees that report out appropriations. There is no way of comparing these amounts and judging their relative importance. There is not even available an official statement of the aggregate demands. Everything is haphazard and guesswork, kept within bounds only by the personal efforts and rule-of-thumb knowledge of a few leaders.

It is this lack of system that leaves room for the "log rolling" methods—the voting for an appropriation that one member desires in order to get his vote for the appropriation that another wants; and for the "pork barrel"—the consolation appropriations for elaborate and often unnecessary public buildings in remote districts, or the dredging of unnavigable creeks. The Congressmen are not to blame for this. Here again the people get the kind of government they deserve. Just so long as the reelection of a Congressman depends far more upon his ability to get some money "out of the Treasury" to be spent in his district than upon his services to the nation as a whole, these extrava-

(\*The Macmillan Company, N. Y.: Clo. 150 pp. \$1.25.)

gances will continue. Mr. Collins well says: "No other country in the world could endure these terrific onslaughts on the public treasury, without going forthwith into national bankruptcy. Our apparent complacency in the face of such legalized brigandage is due to the fact that our resources are so great that they have never been strained."

They are being overstrained now. The enormous expenditures of the federal government make the present chaos a matter of vital importance to the people who have to pay the bills.

The book has a timely interest. Congressman McCormick of Illinois, introduced March 14th a series of bills and resolutions intended to establish a national budget system for the United States, and he gives credit for preparing these in large degree to Mr. Collins.

A. C. P.

THE LAND TAX IN THE RIO-PLATE: By DR. LUIZ SILVEIRA

We have before us a remarkable, and probably unique work, one of the class which is bound to interest more and more that increasing section of tax reformers who are beginning to recognize that academic discussion of principles must not absorb all of their time and energies, to the exclusion of such practical issues as the best technical and administrative methods for carrying their doctrines into effect.

The work we allude to is the report of Dr. Luis Silveira, special delegate of the government of the State of Sao Paulo (Brazil), charged with an investigation of the systems of assessment, registration and taxation of real estate in the republics of Argentine and Uruguay. The report is a handsomely bound volume of 170 (9 in. x 22½ in.) pages, full of maps, and photographic reproductions of the actual assessment forms, classifications and receipts.

The report, which is an exhaustive one, gains additional importance from two circumstances:

1. The assessment and registration system of Uruguay, which had been investigated previously by the British government, drew from Lloyd George, then Finance Minister, a letter to his colleague of Uruguay, stating that the Uruguayan system was the most perfect that the British government was at that date acquainted with.

2. The report of Dr. Silveira has been adopted by his government and presented by the Finance-Minister, Dr. Jose Cardoso, to the Almeida legislature as the expression of the conclusions to which the financial policy of the government would be adapted.

The conclusion to which Dr. Silveira arrives is that, for the sake of its progressive forces and in order to secure an equitable distribution of fiscal burdens, the State must modify its present financial system in the direction of a Single Tax on land values. As preliminary measures to that end, he recommends changes in the legal requirements of realty transfers and the preparation of a scientific realty assessment throughout the State.

The report is published in Portuguese.

A LITTLE pamphlet from the pen of Alfred Bishop Mason, "The Abolition of Poverty," has been received. Mr. Mason desires to see the Single Tax introduced gradually—and "without confiscation." His plan is to let the landlord fix his own valuation upon his land, he to continue to pay the present rate of taxation upon this valuation. The community is then to take five per cent. upon any increase in land value above the value the owner has fixed. Mr. Mason is a former president of the Manhattan Single Tax Club, is the translator of Von Holst's "Constitutional Law of the United States" in two volumes, a "Primer of Political Economy" and a series of books for boys.

"DR. EDWARD MCGLYNN," by Sylvester Malone, is a work shortly to be issued by the McGlynn Monument Association, 47 West 42nd St., New York. It will contain a sketch of the life of Dr. McGlynn, incidents in his career, passages from his speeches and writings, and many tributes in prose and verse. The work will contain forty full page portraits, will consist of 165 pages, large octavo, gilt top, bound in cloth, and will be sold for \$2. We have waited a long time for this work and know that it will be all we have anticipated.