

change—a subject becoming every day more complicated—Dr. Justo says: "The property question presents its most important and urgent aspect in the property of land."

"This problem," he further adds, "is obscured by the attitude of the political parties before the millions of rural proprietors already existing in democratic countries—an electoral mass which they appeal to and attract, not precisely with the truth. Not only do they gloss over their privileged position as proprietors, but they stimulate their self-interest as proprietors, by giving them in the form of customs duties an additional profit at the expense of the whole mass of workers. . . . We Argentine Socialists must maintain before the European Socialists the necessity of abolishing private property in land as a source of private rent, rather than demand its individual expropriation as a means of production. The nationalization of the soil will everywhere and for a long time be incompatible with different forms of agricultural working; whereas the reform which we propose is immediately and progressively realizable, simply by means of taxation. A similar declaration would meet with opposition among Socialists of Western Europe; but it would be a wise contribution to the proper social evolution of Europe and America."

These words of the Argentine leader may be recommended to the consideration of Socialist and Labor leaders in this country.

Mr. Carlos G. Antola, of Buenos Aires, author of a work, "The Agrarian Collectivism of Rivadavia," received from Max Nordau a letter acknowledging receipt of a copy and making the following comments on the land policy of the great Argentine statesman:

"The programme of Rivadavia—the land belongs to the State, to the Nation, that is to say, to all; it is inalienable, but is given in usufruct to whoever works it with his own hands, on a perpetually renewable lease, for an equitable contribution to the public treasury; if the leaseholder gives it up, his improvements are to be paid for in their full value—this programme was, half a century later, to make Henry George famous.

"This programme is the salvation of all young peoples which still have uncultivated territory and vast private domains, and is probably for all countries without distinction, the remedy for the poverty of the disinherited, the way back to the country for the urban populations without homes of their own.

"I congratulate you most heartily for having shown this to me so clearly."

In the month of October, a committee representing the Argentine Single Tax League and the Georgist Society of Cordoba held a conference with the President of the Republic, Dr. Irigoyen, acquainting him with the project prepared by both institutions for application of the Single Tax in relief of the federal finances.

The *Impuesto Unico* of Rosario, in its issue of Oct. 5, reproduces from the *Impuesto Unico* of Malaga, Spain, the article on the Economic Basis of the New Jewish State

by Mr. M. W. Norwalk, which is published in pamphlet form by the Zionist Organization of America. In these modern days, ideas wing their way swift and far.

Dr. Joaquin Castellanos, Governor of the Province of Salta, has submitted to the legislature a bill designed to combat the evil of large undeveloped landholdings. He proposes, in addition to the existing tax of 5 mills on the dollar, to levy a sur-tax on the following sliding scale: 5 mills upon landholdings of 25,000 to 37,000 acres; 8 mills on holdings not exceeding 50,000 acres; and 10 mills upon any single holdings beyond the last amount.

The question of independent political action is being seriously agitated by the Single Tax associations in the Argentine. The debate is raging from one end of the country to the other, from Buenos Aires to Cordoba. For the moment the policy of complete abstention from party politics seems to prevail. It is argued that the regular parties have shown themselves accessible to the new economic ideas and ideals, and that the policy of a purely educational propaganda has been justified.

## Brazil

WE have received from the South American Single Tax Committee a copy of the laws which have definitely established the Single Tax on unimproved land values, in the fiscal system of State and municipality in Santa Catharina, one of the southern States of Brazil. Accompanying the copies of the laws are the speeches of the deputy, Marcos Kondor, author of both reforms.

The State law was signed by the President of the State, Hercilio Pedro da Luz, on Oct. 29, 1918. The change in municipal taxation was introduced in the Municipality of Itajahy by two laws affecting respectively the urban and rural districts of the municipality, and signed on the 10th and 12th of December, 1918.

The State law contains 23 articles, covering every financial and administrative provision for the just application of the law. The first three and the twenty-first, however, will suffice to show the real character of the changes:

ART. 1. The actual capital tax on rural properties is hereby converted into a land tax.

ART. 2. The land tax shall fall exclusively on the land, being exempt therefrom all other fixed property, improvements and immovables, and the machinery and vehicles used by the agriculturists.

ART. 3. The annual rate of this tax shall be 1% (one per cent.) on the land value.

ART. 21. As soon as the amount collected under the land tax within the year exceeds seven hundred thousand milreis, the export duties shall be reduced by one half on the following goods: rice, sugar, manioc flour and beans.

The Municipal laws are two: Urban and Rural, which are in force in the Municipality of Itajahy.

The Urban law contains the following, out of 17 articles:

ART. 1. The actual taxes known as Property Decimas (Tithes), Street Conservation and Improvements, collected in the urban district, shall be transformed into a single tax called the Urban Land Tax.

ART. 2. This tax shall fall exclusively on the land, remaining exempt all other fixed property and improvements.

ART. 3. The annual rate of this tax shall be 1% (one per cent.) on the selling price of the land, whether built on or not, within the urban district—it being understood that it may be increased, if necessary to cover the amount of the taxes suppressed.

The Rural law contains the following, out of 12 articles:

ART. 1. The actual Improvement tax collected in the rural district is substituted by a tax called Rural Road Tax.

ART. 2. This tax shall fall exclusively on the land and shall be collected at the rate of  $\frac{1}{4}\%$  (one quarter per cent.) on the selling price of the land outside of the urban district.

ART. 3. Until the survey map of the rural district has been organized, the tax shall be levied on the selling price taken as base for the State Land Tax.

ART. 10. As soon as the amounts from this Road Tax in one year exceed the sum of ten thousand milreis, a proportionate reduction shall be made in the taxes and dues on train tickets, bakeries, meat shops, horse-gear, agricultural vehicles, etc., and as the tax goes on increasing in the amount collected, the other taxes mentioned shall be suppressed, as well as those affecting the exercise of industries and professions.

## Brilliant Speech by a Brazilian Congressman

WE regret that we cannot reproduce the whole of the very striking speech of Marcos Konder in introducing the Single Tax reform measure for Santa Catharina, State of Brazil, on October 21, 1918, and which is now law. We have space only for a few paragraphs:

Mr. Chairman," he said, "the modern State, under the influence of more advanced democratic ideas—face to face with an unrest urgently demanding solution, under the necessity of a definite settlement of the labor problem, which is the most important question for the present and future, and obliged to apply to all these social infirmities a sure and infallible remedy—has no other resource but to abandon the archaic and vexatious fiscal system, which has caused misfortune for man and State, and to adopt what is the only rational and economical system and the salvation of the whole social organization—the taxation of land values.

"Thirty years ago, Henry George, like a new apostle, preached these ideas. They were then heard with indifference and perhaps contempt; but the doctrine of the great economist did not die with its author. On the contrary, after his death, his ideal took new life, and like a ray of light piercing the darkness of a dungeon, it is extending and

diffusing itself throughout the world, and will finally conquer and win all consciences. In the ancient and traditional land of feudalism and aristocracy, it is the authoritative voice of Lloyd George, the plebian minister, that indicates the taxation of ground values as the only means of settling the land question and satisfying the just and legitimate aspirations of the Labor Party. In Canada, Australia, New Zealand, the Argentine, Uruguay, Bolivia, the idea has taken concrete form, developing magnificent fruits; cities have risen over night, hitherto abandoned regions have become peopled and cultivated, and wealth and happiness have been the lot of their inhabitants.

"Nor has Brazil escaped the influence of this current of ideas.

"Rio Grande do Sul, one of the States which in the economic sense has occupied one of the first places in the Federation, has for years substituted the land tax for the export duties on products grown or produced in the State. And the example of Rio Grande has been imitated not only by some of its municipalities but by other States, such as Rio de Janeiro, Sao Paulo, Parana and Minas Geraes.

"This noble and generous movement, let me say in passing, is gaining volume and intensity among us, thanks to a phalanx of fearless champions, such as Dr. Luiz Silveira, who, by order of the Sao Paulo government, went to Uruguay to study the subject and published a notable work; and Dr. Jose Custodio Alves de Lima who has just issued an eloquent pamphlet on the Land Tax—a work that drew from the great Ruy Barbosa a prefatory epistle, in which that consummate master crystallizes the merits of the land tax in the following memorable phrase: 'The establishment of this tax amongst us will be our greatest and most beneficent revolution.' . . . .

"This Bill, when put into practice, will be the first stroke of the pickaxe in the bulwarks of our pernicious fiscal system. It will be the foundation stone of the majestic edifice which must rise from those ruins in testimony to the capacity and intelligence of the public administration of Santa Catharina. If his Excellency, the President of the State, Dr. Hercilio Luz, succeeds in laying firmly and energetically the basis for our economic regeneration, he will have another title of honor, and be pointed out to posterity as one of the great and meritorious servants of the State—great as Vidal Ramos, the organizer of our primary education, great as Felipe Schmidt, who incorporated and pacified the Con-testado territory. And I am certain that this reform will be implanted, because the idea developed by me has been approved and revised by my distinguished colleagues of the Committee, and has the unconditional support of the head of the Executive, who has made of this problem one of the main planks in his programme.

"It will also certainly be welcomed with enthusiasm within and outside of this chamber, because the only ones not convinced of the advantages of this tax, from the economic, social and moral point of view, are those who do not know it or have not given it due study. Because, indeed, to study it and to know it, is, as Tolstoy said, to accept it."