

electors on Jan. 1st, 1922. As there was no demand for this action on the part of the electors, the aldermen defeated this reactionary motion by 13 to 4 votes. S. T.

National Executive Committee Single Tax Party Meets

A MEETING of the National Executive Committee of the Single Tax Party was held Sunday, February 5, at Party Headquarters in this city. There were present Messrs Wallace and Loew, of New Jersey; Messrs Macaulay, Robinson, Haug and Dix, of Pennsylvania, and Messrs Van Veen and Miller of New York. Others who came from Philadelphia, not members of the Committee were Messrs Hetzel and Schaeffer.

A message of congratulation was sent to the Ohio State committee on the nomination of a State ticket, and a similar congratulatory message to Rhode Island where a movement to the same end is on foot.

A communication was sent to Arthur Griffith, Provisional President of the Irish Free State, urging the adoption of the taxation of the rent of land, and indicating the way out of her economic difficulties. This letter is accompanied by a copy of Henry George's Land Question and the Open Letter to De Valera, by Joseph Dana Miller.

A suggestion for holding an International Conference in Geneva this summer was well received, but the proposal was laid over for fuller discussion at the next executive meeting to be held three weeks from date.

Texas Notes

TEXAS is still on the Single Tax map and will continue to be the scene of activity until a large measure of the Single Tax principle is written into our Constitution. What I mean by a large measure of the principle can be understood better by a statement of our programme. Our Constitution now reads, "all property" shall be assessed for taxation. The change proposed is that "all land" shall be assessed for taxation and to make it more definite the amendment will recite that no taxes shall be assessed against improvements in or on land, or against personal property. We shall leave the power to the Legislature to impose an inheritance tax, taxes on incomes of natural persons and corporations, and occupation taxes on businesses that come within the police powers.

It is probable that the next Legislature may pass an income tax law to meet the growing needs of the State. The next Legislature will be elected this year and I believe will be a very much more progressive and courageous one than the present. It will be solidly Democratic but our progressive fights in this State are made in the primaries held in July. There are between 200,000 and 300,000 independent voters made up of farmer groups and organized labor that will come into the Democratic primaries with an agreed programme wherever they are strong enough to

control by holding the balance of power. The main effort of this big vote will be centered on Legislative candidates.

The press of the State is opening its columns to Single Tax letters and articles as never before. We encourage letters to the press on every possible occasion. Some of our people have finally realized how easily the people can be reached in this way. Every city and town has some local problem at issue. Almost all of them lend themselves to a discussion of taxation, whether it is the location of a factory, adjustment of a public utility, improvements of streets or what not. They are all touched by the tax question.

Opportunities to address business organizations are increasing. Women's Clubs also are calling for information on the Single Tax. We have a profound and determined move to improve our public schools. That movement is shot through and through with the tax problem, how to raise more revenues and how to reach the big property owners that have long stood in the way of educational development. I am to speak to the Manufacturers Association of San Antonio this evening. Two weeks ago I spoke before the Kiwanis Club of Waco and had more than half a column of excellent reports in each of the two daily papers. Fifteen Labor papers in the State carry an article on the Single Tax every week. Trade papers of the State request articles written with special reference to the interests of the trade they represent.

The Single Taxers of the country are entitled to know what we are doing in Texas and how we are doing it. We are using and directing the thought engendered by these troublous times. We are giving the people an opportunity to discover how simple and practical are the fundamental laws that must finally control and to which our statutory laws must conform if we hope for peace and prosperity.

WM. A. BLACK.

NEWS—FOREIGN

Single Tax Initiative In Brazil

FROM the *Journal of Commerce* (Jornal do Commercio) of Sao Paulo, Brazil, of October 12, 1921, we take the following significant items of news:

"*Land Tax.*—In its meeting of yesterday, the Agricultural Society of Sao Paulo approved unanimously a motion of Messrs. Octaviano Alves de Lima and Joaquin Bento de Lima, congratulating the President of the State on his appointment of Dr. Luis Silveira for an investigation of the practical means of applying this Tax. The motion was drafted as follows:

"To the Hon. Dr. Washington Luis Pereira de Souza, President of the State of Sao Paulo:

"Whereas, the newspapers of the city publish the notice that Your Excellency has intrusted to Dr. Luis Silveira the task of putting into practical shape all the information which is available in our country up to date on the Land Tax,

"Therefore, this Society which, for some time past, has been fighting in the name of Labor for the establishment of this rational and equitable tax in our State, feels rejoiced at this judicious decision of Your Excellency. We feel that, once converted into a reality, it will mark a new era in the history of the fiscal life of our country.

"In general, the creation of new taxes is not viewed with approval by the taxpayers. But in the present case an exception is made, since it is the conviction of all that it is the intention of the honorable administrator, who with clear vision is directing the destinies of our State, not to create a new super-tax upon the laboring classes, but to substitute the present objectionable method of taxation by a more just system, which the land tax (upon the value of the land) is; a tax in force for some time past in countries of advanced civilization.

A Protest From the "Diplomatic Mission of the Irish Republic In the Argentine

THE November issue of the *Revista del Impuesto Unico* the organ of the Argentine Single Tax League, contains the following interesting items of news—under the caption: "Ireland and the Land League—A Diplomatic Protest":—

"Following the publication, in our last number, of the notable article by Eca de Queiroz, entitled 'Ireland and the Land League,' we have received the following note from the 'Diplomatic Mission of the Irish Republic':—

"To the Director of the *Revista del Impuesto Unico*:

The attention of the Special Envoy of the Irish Republic has been called to an article published in your October number, entitled 'Ireland and the Land League,' written in the year 1886.

"I have been instructed to inform you that the statements and suppositions were incorrect at the time the article was written and that the agrarian situation in Ireland has been changed so much since that time that the article is no longer pertinent to the present situation and is therefore a misrepresentation. A proof of its deceptive power lies in your own note prefacing the article. The doctrines of Henry George were known and rejected in Ireland.

"Presuming that the object of your publication is the truth, I ask you to publish this rectification.

"Thanking you for your courtesy. Yours truly,
N. GONZALEZ REVILLA, Private Secretary.

Commenting on the above note, the *Revista del Impuesto Unico* adds:—

"We shall not trouble to defend the great Portuguese writer, who was so valiantly able to combat with inimitable irony the errors and iniquities of his epoque. The memory of Eca de Queiroz needs no defender. But we should like to

make it clear that the one who is not well informed as to the agrarian situation is Ireland (which, by the way, is not much different from that of other countries) is the 'Special Envoy of the Irish Republic' himself. This we do not consider at all extraordinary, since we are sure that in the same position as regards our own country are almost the whole phalanx of Ambassadors, Charges d' Affairs and Consuls representing us abroad.

"Accordingly, we do not interpret the above note as a rectification of the ideas and facts given in the article referred to, but as a very natural patriotic gesture of anyone believing the affairs of his country treated with irreverence. In the same way, if any European newspaper should expose the exploitation of which settlers in the Argentine are victims, our diplomats would certainly protest indignantly, saying that this is a beautiful land of liberty, etc. But the reality of the facts would not be changed thereby; just as the declaration of the Envoy of Ireland cannot modify the unfavorable conditions of life of the agriculturists of his nation and the iniquitous exploitation exercised there, as everywhere, by those who call themselves 'owners of the land.'"

The note in the October issue of the *Revista del Impuesto Unico* which provoked the protest of the "Diplomatic Mission of the Irish Republic," above quoted, ran as follows:

"We consider," it said, "of great actuality the reproduction of a little known article by Eca de Queiroz, upon the land question in Ireland, whose complicated situation it is usual to attribute solely to political or religious causes. Henry George already in his work, 'The Land Question,' had luminously handled this point of view; and it is interesting to find that a literary man of the prestige of the great Portuguese writer, on studying the same question, arrives at almost identical conclusions, affirming that exploitation by land owners is the fundamental cause of Irish unrest."

CORRESPONDENCE

REASONS FOR NOT TRADING

EDITOR SINGLE TAX REVIEW:

Here in Canada we dare not have free trade with the United States because it is too rich, nor with Italy because it is too poor, nor with China because it has a famine, nor with Russia because they have Soviet government, nor with Great Britain because of its slums, though God knows, they are probably no worse than those in Montreal. So we have all come to the conclusion that the only chance to do business here is to find a neutral country—one that is neither hot nor cold, rich or poor, red, yellow or white—a sort of indefinite type of eunuch that will be absolutely harmless to this or any other country.
Calgary, Alta., Can. R. J. DEACHMANN

FROM CALIFORNIA'S SUPERINTENDENT OF PUBLIC INSTRUCTION

EDITOR SINGLE TAX REVIEW:

I wish to thank you for a marked copy of the SINGLE TAX REVIEW for November and December, 1921. I note on page 163 thereof that you have written an article concerning a recent action of mine in reference to essay contests in the public schools dealing with the Single Tax.