

Argentine

SIX THOUSAND SINGLE TAXERS PARADE IN CORDOBA

WE have received from Dr. A. Maspero Castro, leader of the Reform Party in the Argentine and a prominent Georgist, a budget of interesting items of news regarding the progress of the Single Tax movement in that country.

On the three days ending Sept. 2, the First Georgist National Convention was celebrated in the city of Cordoba, capital of the province of the same name. The Second Georgist Congress is to be held in Buenos Aires, on May 20, 1920.

On July 20th the Georgists of Cordoba organized a demonstration, with the co-operation of delegations from Buenos Aires and Rosario, in support of the Single Tax measure introduced in the provincial legislature by Senator Alberto Durrieu. A procession of about 6,000 persons, headed by prominent leaders of the movement proceeded to Government House, where they were received by the Governor, Dr. Nunez, who assured the meeting of his support and approval for the measure, and referred to his own services in initiating, as Finance Minister, the legislation which a few years before had relieved improvements from taxation and concentrated about 50% of the State taxes upon ground values. The present measure abolishes "all licenses upon businesses, professions, art, legitimate industries and every class of consumption and prime necessities." Besides lowering by 50% the existing stamp tax, the measure provides, one year after it has become law, that "municipal and other local governments shall not levy any form of tax upon agricultural commerce and industries and the related ones of weaving mills, tanneries, shoe factories, clothing factories, flour mills, bakeries, marketing and sale of fruits, vegetables, fish, milk and the manufacture and sale of all its derivatives."

The rate of the tax is fixed at $1\frac{1}{2}\%$ on the official assessment of the land. One half of the amount collected within municipal areas will be returned to the municipal authorities.

We are indebted to Dr. Maspero Castro for several copies of *The Georgian Evolution* (La Evolucion Georgista), the official organ of the Georgist Society (Sociedad Georgista) of Cordoba, a fortnightly Review, of some 20–30 pages. The Review is well supported by the business houses of Cordoba, being crowded with advertisements.

From the same source we also received several copies of a weekly journal, *The Single Tax*, published by the Single Tax League of Rosario, the second city of the Argentine.

The guaranteed circulation of this journal is given as 5,000 per issue. It is admirably edited, and seems to have the generous support of advertisers. It is interesting to note that the first vice-president of the Rosario league is a woman, Senora Ana A. C. de Montalvo, a distinguished intellectual publicist of repute.

"Without desiring," she says, "to depreciate the august mission of women in mitigating by the practice of Charity

the hardships which the struggle for life imposes on the human caravan groaning under the lash of poverty, I believe it would be more logical and more just if, instead of perpetuating by palliatives the economic inequalities which in turn give rise to the institutions of beneficence, woman came into the struggle, contributing with her intelligence and her action to create a better economico-social organization, which would make unnecessary the humiliating device of alms-giving."

It is also interesting to find the Vice-President of the Argentine Single Tax League, Engineer Silva, recalling to an audience in Cordoba the warning of "the great American statesman," ex-President Roosevelt, during his visit to the Argentine, against the "large areas of land undivided and uncultivated, as diminishing the national production and hindering the national progress and welfare."

We have received a card from the Reform Party of the Argentine, which will interest all Georgists. On one side it has a photographic reproduction of a bust of Henry George, executed by the Italian sculptor, Mario Giovanetti, and occupying a prominent place in the central committee rooms of the Party. On the other side of the card is an admirably brief statement of the principles and programme of the Party:

"PRINCIPLES. The value of land, apart from improvements, being a social product, belongs by right to the community by whom it has been created, increased and sustained."

"PROGRAMME—To secure the progressive and systematic change of our fiscal system—in the municipality, the province and the nation—until we obtain complete freedom from taxation for commerce, industry, agriculture, the professions and other useful factors in the economic life of the people, including its food and other necessities, it being provided, moreover, that the public administration shall be maintained solely by the value of land (apart from improvements) and other natural sources of wealth."

Our latest information from Buenos Aires is to the effect that the project of the Mayor, Dr. Llambias, demanding from the National Government a new city charter, has the support of the majority of the City Council, composed of Radicals and Socialists. It is a straight Single Tax measure, as readers of the document, already published in this REVIEW, will remember.

In the Argentine, there are two Socialist parties, one the International, the other the National. The latter has already adopted Rivadavia as its patron saint and preaches a fiscal doctrine and programme hard to distinguish from that of Henry George. At the same time, Dr. Juan B. Justo, leader of the International section, and member of the National Congress, has issued a report upon his action at the Socialist congresses recently held at Berne and Amsterdam. After pointing out the doctrinal confusion of the European Socialists and the great practical difficulties of their plans for the socialization of production and ex-

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, man-dioca 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: