

It is encouraging to find, that even in the midst of these terrible days, the forward looking men of all the nations are beginning to recognize the necessity of opening up the land for the use God intended.

A VISITOR FROM NEW YORK

A short while ago, James F. Morton, Jr., of New York, paid a visit to Washington. We had been in the habit of telling ourselves that when it came to inventing unique methods for securing public attention we had every other organization backed off the map. We know better now. Mr. Morton followed a plan here that only a man of wide intellectual interests could have undertaken. He delivered many addresses in the few days he was here; one to the Bahaists, one to the Esperanto Society, then spoke at a High School, and closed with a talk on Single Tax. Most of those Single Taxers who come to Washington to lecture, have to content themselves with talking to the "dyed-in-the-wool" Single Taxers, but when Mr. Morton spoke, the room was packed with strangers, those who had heard him on other subjects, and who were so well pleased with his talks, that they came to hear him again when he spoke on the "real question." As a publicity "stunt" it was one of the most effective pulled off here in a long time.

B. F. LINDAS

Progress in Michigan

THE Michigan Site Value Tax League is now vigorously pushing its campaign for a constitutional amendment that will allow of taking off half or all of all taxes on improvements and personal property and increasing taxes on site values sufficiently to meet all the expenses of State, county and municipality.

There are something over 2,000 voting precincts in Michigan. A search is being made for one or more voters in each one of these who will agree to circulate petitions for the contemplated change in the tax system of the State. One of the methods which has met with considerable success is to circularize postmasters, asking them for the names of those in their vicinity who are "thoughtfully interested in tax reform." Hundreds of names have been sent in from localities where the discussion of site value taxation is a new subject. The result is that requests are pouring in for further information, and the secretary is kept busy sending out literature and writing personal letters.

One of the most effective pieces of literature handled and being sent to Boards of Commerce members and the manufacturing and mercantile classes is a leaflet prepared by the Manufacturers and Merchants Taxation League of Newark, N. J., on "Proof" that "Site Value Taxation has advanced Beyond the Experimental Stage," and has been a great economic success.

Another leaflet, prepared by the secretary, deals with "Site Value Taxation: What It Is and What It Will Accomplish in Michigan." This shows the intimate relation between the Single Tax, Land Value Taxation and Site Value Taxation—terms for practically the same thing when land value and site value taxation is carried to its ultimate.

The League is compelled to obtain the signatures of 65,000 legal voters by the first of next July, in order to have the proposed constitutional amendment placed on the official ballot at the next general election in November, 1918. This number is 10 per cent. of the voters who exercised their right to vote at the last general election.

The volunteer solicitors uniformly report that there is no difficulty in inducing electors to sign; the difficulty with the League is in finding enough volunteer workers to collect at least 300 signatures a day—and all have to be sworn to—the average number required in order to obtain the needed 65,000 four months before election day.

Taxation Reform in the State of Minas Geraes (Brazil)

(GOVERNMENT COMMISSION RECOMMENDS THE SINGLE TAX ON LAND VALUES)

THE important State of Minas Geraes, with a population of 5,000,000 inhabitants, is proposing to reform its tax system. With the object of studying the most modern and most suitable method, Congress nominated a mixed Commission from amongst its members.

In the interval since the last period of sessions, this Commission made a general study of the economic situation of the State and issued the report, which we reproduce below, and in which is outlined a very clear conception of the principles to which fiscal action should be confined.

REPORT

TO THE HONORABLE MEMBERS OF CONGRESS

The Mixed Commission nominated last year by Congress to examine the tax legislation of Minas Geraes and to suggest to the Legislature the reforms and measures which it believes desirable for the economic and financial interests of the State, distributed in the following manner the subjects submitted for its study, after its first meeting:

Property Transfer, Virgilio de Mello Franco; Exports and Consumption, Enrique Diniz; Stamp Tax, Baeta Neves; Industries and Professions, Nelson de Senna; Land Tax, Alberto Alvarez.

In the interval between the last session and the present, the Commission set itself to study all the principal points of the important subject submitted for its examination, with the object of fulfilling the mandate with which it was invested by Congress, and endeavoring, as far as possible, to collaborate in the speedy and effective solution of the tax problem, which preoccupies, with such reason, the public authorities of the State of Minas Geraes.

Unfortunately, this solution cannot yet be indicated by this Commission, for the following reasons, which it herewith wishes to detail:

Every alteration of our defective tax regime must undoubtedly have as its principal object, on the one hand, to alleviate production and export from the heavy taxes they now bear, to the prejudice of the very economy of the State; and, on the other hand, to give greater stability to

the public estimates, hitherto subject to oscillations of every kind, always to the evident disadvantage of the good working of the administration.

Any other program would certainly not justify an initiative in tax law reform, nor respond, we are sure, to the thought of any legislator in the State of Minas Geraes, called, as he is constantly, to reflect upon the subject by the just and repeated protests of the producing classes of the State.

This implies that the deliberations and agreements of the Commission must be subordinated to the purpose of elaborating the whole plan of reform entrusted to it, principally in connection with the land tax, the basis of the future tax regime.

But an equitable and rational reform of this tax can only repose upon the sound criterion of a survey and assessment of the land of the State, as far as the conditions of the moment will permit. Without having, if only in a summary form, this primary factor, the land survey, the approximate value, extent and classification, according to its selling value, it will not be possible to decree a tax reform, with any certainty of success.

Accordingly, the judgment of the Commission is that, before all, a land survey and register of the State should be made out, within the limits, naturally, imposed by the necessity of realizing the tax reform within the shortest term possible.

In order to carry out this preliminary work, it is desirable that the Executive be given the special means for the work, and that Congress draw up the general rules to be followed in making the land census, so that the interests of the State and the legitimate interests of the proprietors may be entirely safeguarded.

Amongst these regulations, the Commission considers absolutely essential that the proprietors be represented in the land valuations, and in the courts of appeal against classifications and assessments carried out by those whom the law may designate.

Other regulations there are which will have to be adopted by the legislator, when the subject comes up for treatment.

The Commission awaits, therefore, the resolution of the Legislature, authorizing the land census to be carried out, in order that it may be able to carry to completion the task already begun and to fulfil the mandate with which it was invested.

It is quite certain that Congress will proceed forthwith to take the measures it may judge best for the purpose indicated, so that, in the shortest time possible, the just aspirations of the people of Minas Geraes may be translated into realities and the tax system established upon equitable basis of protection for capital and labor, and of stability for the estimates of the public treasury, all in accord with the permanent interests of the State.

(Signed) VIRGILIO DE MELLO FRANCO,

ENRIQUE DINIZ,

BAETA HEVES,

NELSON DE SENNA,

ALBERTO ALVAREZ,

(Informing member of Commission).

Dr. Alberto Alvarez, in accordance with the conclusions of the Mixed Commission of Tax Reform, presented in the Legislature the following amendments to the estimates:

ART. . . . With a view to the reform of the tax regime in force, the Executive shall proceed with the land census of the State, according to the dispositions of this law.

ART. . . . The land census referred to in the preceding article, shall be made by the official assessor of the municipality and by one of the ten largest contributors of the land tax, in each respective classification.

ART. . . . In the calculation of the areas of land and the selling prices, it is necessary to take into account the records of property transfers *inter-vivo* or *causa mortis* in the past ten years.

PARAGRAPH APART. The valuations within a given rural property shall be made, taking into account the different characteristics of each section, which in value may be different.

ART. . . . The computation of landed property shall be stated in hectares ($2\frac{1}{2}$ acres), with corresponding metrical measurements, and without taking into account the value of improvements.

ART. . . . Against the valuations carried out under the present law appeal will be granted before the Finance Secretary of State, within the first three months after notification to the parties interested.

The members of Congress forming the above Commission presented a bill, granting a credit of one hundred contos for the execution of the land census. The sum was immediately voted.

Significant Argentine Initiatives

FIVE conspicuous members of the Radical or Government Party in the Argentine National Congress (Carlos J. Rodriguez, Melo, Reibel, Riu and Bonifacio), have introduced a bill modifying the existing tax regulations in the Federal capital and the National Territories:

"All land held as private property in the capital of the Republic (the City of Buenos Aires), and the National Territories shall pay so many mills on the dollar, on its value exclusive of improvements, according to the following scale:

Eight mills on the dollar up to a value of 50,000 dollars; 12 mills from that to 250,000 dollars; 16 mills from that to 500,000 dollars; 20 mills from that to 1,000,000 dollars; and 25 mills upon all value above that amount.

From the product of this tax in the Federal capital, 20 per cent. shall be deducted and handed over to the municipal treasury.

From the First of January, 1918, Sections 1, 3, 4, 22 and 23 of the first article of the existing law, which fixes the sources of the revenue of the municipality, shall be derogated."

The proposed Land Tax is to take the place of the present General property Tax, the present rate of which is only 6 mills on the dollar. The rate is increased progressively in the bill, beginning at 8 mills. The extra revenue antici-