

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