

# Noah D. Alper's Brief Cases

## WHAT GIVES VALUE TO LAND?

"Chief ingredients in Howard Johnson's image-building, money-making recipe: careful selection of sites . . . best spot—one with access to two prime highways and a substantial local clientele."

—Newsweek, Spotlight on Business

## ON LOOKING FOR TROUBLE

"The heavier the taxes grow," stated The Wall Street Journal, "the greater the distortions become. This is exactly what we can see in the current proposal for tax credits to spur business investment and thus economic growth. It is the total burden of taxes that slows this growth, but the Administration prefers to sidestep that problem. So it's dropping a new gimmick into a tax law that's already full of them. And what does it matter that the tax credits would help manufacturers more than utilities? What are a few more inequities among such an abundance of inequities? Why look for the basic trouble?"

And why not? Tax chaos and economic problems will be with us until we do.

## LVT TAXATION REFORM—A RISING TIDE

"We must make the idea of the public collection of the publicly earned rental value of land (land value taxation) and untaxing of improvements come to full tide in the thinking of man, and untaxing of all products of human effort as well," said Robert Williams, Vancouver representative of a Seattle planning firm. Speaking before the annual meeting of the British Columbia division of the Community Planning Association of Canada, he said home owners who try to improve their property are penalized by tax increases under the present taxation system, which aids and abets the poor use of land. Many of the worst houses are on the most valuable sites, he said, and owners of valuable land are not required to develop it properly, with the result that land speculators are tying up hundreds of acres of valuable land as slum housing areas and downtown parking lots.

—Quoted from Vancouver B.C. Sun

## COURAGE COMRADES, AND FORWARD!

Vannevar Bush, honorary chairman of Massachusetts Institute of Technology, was quoted as follows in The Wall Street Journal of August 2nd, about an "Old Boogeyman":

"When the Industrial Revolution really struck England, the land of its birth, in the early years of the 19th Century, the outcry against it was enormous, and no phrase of protest was more memorable than 'the dark Satanic mills' against which William Blake so eloquently raised his poet's voice. The factory was the focus of evil: poverty, exploitation, misery. The cotton mills of Manchester stood as worldwide symbols of Paradise Lost.

"It took a 20th Century English philosopher, Alfred North Whitehead, to point out that most of the terrible sufferings of the Industrial Revolution were in fact unnecessary and were not caused by the steam engine or the power loom; they were instead the consequence of a giant step achieved in technical innovation with no corresponding step at all in social, political or economic innovation."

And did the scientist offer any specific solution, such as opening up land or making better use of wealth and services? No, his reply was just a rhetorical, social-studies generality: "A massive and intensely courageous investment in all America, by all America, for all America is the prescription for these times. It is this which can permit us to surmount Automation's Awkward Age and proceed thenceforward to nontechnical innovations which will place us well beyond the worries of the present day." Now you have it!