

# Noah D. Alper's Brief Cases

## AMERICAN LAND REFORM

Land distribution took place in the United States 101 years ago, as reported in files of the St. Louis Globe-Democrat, to wit: "The federal government ordered the sale of all confiscated land in Virginia, South Carolina, Florida and Tennessee on January 19 (1863).

## MORE RECENT POLITICS

From results of a questionnaire on city government published in a newsletter of the 25th Ward Republican Organization of St. Louis:

"A slight majority favored a revamping of the property tax to stress land value more than improvements as a way to encourage better land use. This is a field which must be considered because of the present difficulties which most cities are having in financing their services."

## BOOMING CANBERRA

"Canberra, the national capital, is Australia's boomingest boom town. It has a faster rate of population growth and a higher building rate than any other town or city in the country," according to the Chicago Tribune's press service and released through the St. Louis Globe-Democrat.

"Still following closely the plans made by the American architect, Burley Griffin [a Georgist], Canberra is nearing the 100,000 mark and has almost unlimited space to spread, yet real estate prices are doubling every few years, circumstances.

"No land is owned privately in the federal capital territory, and new regulations are designed to prevent land speculation. Those who lease land from the government must use it themselves and can sell their lease only under special

"However, residential blocks are still valuable. In the more exclusive areas of the Garden City the cheapest home is \$20,000. Others, without being elaborate, sell for \$40,000. Land in Mort Street was auctioned in 1946 for \$450 because of its 'limited industrial use.' Recently a single-story garage built on two such blocks in Mort Street changed hands at \$250,000."

This may be one more indication that the people are being "short changed" on the public collection of the publicly earned rental value of land.

## TO TAX IS TO DESTROY

"The Outlook for the State Taxpayer," as outlined by John F. Sly, director of the Princeton University Project in State and Local Government in the Tax Foundations Tax Review in May, is that "property taxes are bearing a continuing lower ratio of state and local service support. This means tax pressures at the state level, local non-property taxes at the local level, and ultimately increased federal aid."

He stated there are only four tax bases, or combinations, most of which are a permanent part of our life. We create others, which, when authorized become prolific revenue sources, such as fees, licenses and permits. Others sometimes begin as regulatory devices—"gaming, liquor, cigarettes, pari-mutuals, wire services, lotteries (not yet here, but closing in), amusements of all kinds, and the anomaly of estate and inheritances." These, he believes, may shape new economies and new patterns of wealth distribution, all of which confuse the layman when reading the report of the state comptroller, for "taxation is no longer mainly a matter of service support (if it ever was)—it also regulates, protects, distributes, stabilizes and develops."

Not to be overlooked is Dr. Sly's warning that "we cannot tax a base that for a good reason or for no reason constituents do not want; and we should never tax a base so as to impair the productivity of that base, unless, for regulatory or distributive purposes, we intend to impair it."