

# Noah D. Alper's Brief Cases

## AND YOU MIGHT STRIKE OIL!

Did you know that nearly a third of the acreage of the United States is still in the public domain and may be leased or bought from the government in tracts of five acres or less for home or camp sites? This is in accordance with a small tract act of June 1, 1938 and you can read about it in a 15 cent booklet issued by the Government Printing Office, Box 2353, Washington, D. C. entitled "Small Tracts."

Who knows, there may even be land somewhere that can be had for nothing. But how do you get there?

## TAX LESSON SIMPLIFIED

In 1922 a Minnesota amendment permitted higher rates on iron ore producers than on others. For years it didn't really matter. "We had a lock on ore, and passed the tax increase on to our customers," said a mining company official. "Steel makers just raised their prices a bit."

Now times have changed as reported in The National Observer. There seems to be an open range on iron ore. "It's just everywhere." Also a new process which converts "Taconite" into pellets can cause a harvest of what has heretofore been waste in Minnesota, and there seemingly are endless supplies. So there is an amendment on the ballot to repeal the 1922 ruling and treat steel producers like others as far as state tax rates are concerned. If the amendment fails this pellet-making operation might move to Michigan or other states, and Minnesota land holders would not like this.

The amazing, compounded tax-confusion of our people, with its costly and crazy-complex operation, demands a quicker and more widespread propagation of the Henry George idea.

## HOW MAJOR IS THIS BREAKTHROUGH?

"A major breakthrough is now being made in efforts to solve America's problems of urban sprawl," we are told by the National Association of Home Builders. "Five years of intensive land use research and experimentation," we read, "have begun to produce effective ways of developing better communities and at the same time of conserving land." This involves density zoning to check residential costs, cluster plans to preserve recreational areas, and diversified development of entire communities.

"Though solutions have been discovered," the Builders state, "the problem still largely remains of inducing local government—city and county, with state legislative support—to cooperate in throwing off shackles and turning to the attractive and efficient new concepts."

But this "breakthrough" fails to touch the land speculators, the real makers of urban sprawl, and so the results are bound to be disappointing.

## EXCISE THE EXCISE TAXES

Our playboy politics men heard many complaints about excise taxes, especially those levied as a wartime measure. These run from 5 to 20 per cent of the item's cost and were levied on a hodge-podge assortment of manufactured products and services such as automobiles and parts, luggage, gasoline, telephone calls, electric clothes dryers, liquor, television sets, concerts and plays. Those on jewelry, furs and cosmetics are sometimes called luxury taxes.

A National Observer article queried "More Money in the Wallet?"—and pointed out that the consumer will take the rap for about \$14.6 billion this year. The proposed cuts amount to only about \$1.7—but should we count on it?

Odd, isn't it, that after some 150 years of tax education in our schools, during which time our leading business men and industrialists have been exposed to the economic facts of life, they have failed to learn two things: that all taxes (pumps) draw from land or labor values, and that a tax on one is a tax on all? How they resist taxes on "me" and seek to put them on "him."