

in its proper field—if it were not constantly bedeviled and exploited by the landowners and the tax collectors and if we had free trade and the single tax—making a living would be so simple that public servants would not be constantly tempted to betray their trusts. Then government would serve the people instead of conspiring with vested interests to exploit them, and the public ownership and operation of public services would solve the monopoly problem.

URQUHART ADAMS  
Peace River, Alberta

Many Georgists would agree with Noah D. Alper that there are three direct taxes: land-value, inheritance and income. But this is not quite true, since the corporation income tax is a "cost of production" and must be recovered in prices.

Furthermore, a little analysis will show that in the long run a considerable part of our personal income tax finds its way into prices. For all taxes increase the pressures for higher salaries and wages, and all labor costs must be passed on into prices.

As to economic rent and taxes on

it—although competition prevents a tax on rent from being passed on, nevertheless all economic rent is a cost of production (just as labor and capital expenses are) and is an integral part of price. Oscar Geiger and other Georgist theoreticians have denied this and reached an unrealistic conclusion; for regardless of whether the rent is taken or shared by the government or the landowner, all of it enters into the value of the product.

HOWARD L. BUCK  
2309 32nd Street  
National City, Calif.

Money used to fight the causes of poverty is better used than that given to charity. Since the Henry George School is the leader in the war against the causes of poverty, I am enclosing herewith a contribution in memory of Benjamin F. Butler, Jr.

ROBERT SAGE  
Brooklyn, New York

[Other friends of the Henry George School have also kindly contributed funds in memory of departed friends and relatives. This is a very thoughtful way both of memorializing a person and helping the school.]

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Readers of HGN will learn with interest that Dr. Rolland O'Regan of Wellington, New Zealand is lecturing in the United States under the auspices of the Robert Schalkenbach Foundation. His talks are built around New Zealand's experience with land value taxation, a subject on which he is expert. In use for half a century, a majority of New Zealand's cities, towns and shires now benefit from this method of raising local tax revenue.

Mrs. O'Regan is accompanying her husband. They left Wellington on April 2nd, made a brief stop in Honolulu, and arrived in San Francisco on the sixth. Dr. O'Regan's West Coast itinerary has taken him to Portland, Oregon, and, in California, to San Francisco, Fresno, Sacramento, Los Angeles, San Diego and Claremont. In these cities he has spoken to college faculties and students, and has addressed other substantial audiences. The good reception he has been accorded is most encouraging.

On April 22nd the O'Regans headed for Washington, D. C. when, on the 24th, Dr. O'Regan addressed 500 members of the National Homebuilders Association of America. Engagements in Erie, Pennsylvania, Chicago, St. Louis and New York followed. On May 13th Dr. O'Regan's speaking tour will end with a return to Washington, D. C. for a seminar and lecture at George Washington University and a talk entitled "Property Taxes and Housing" before members of the National Association of Mutual Savings Banks. His address at the annual banquet of the Henry George School in New York on May 8th will be covered in the June HGN.