Noah D. Alper's Brief Cases

LAND REFORM - IRELAND 1887

The St. Louis Globe-Democrat, on January 9, 1887, called the offer of the British Viceroy of Ireland and Lord Templeton to sell their tenants the farms they were occupying, at the double market price, "a refined instrument of cruelty, adding insult to injury."

LAND REFORM - IRAN 1962

A proposed land reform law in Iran "would split up huge estates of landlords who own entire villages. [Wall Street Journal, January 11.] Landlords would be permitted to retain ownership of only one village each. Some currently own scores of villages. The law would affect 10,000 hamlets: land would be sold to peasants."

LAND REFORM, EXPORT - USA

President Kennedy said, on his recent Central and South American trip, that there must be land and tax reform. He referred to "agrarian land reform"—gifts of land out of state-owned areas (or sales), or sale of land by big holders, and sharing of the "hard work" land. Land in urban or natural resource areas is not affected. By tax reform the inference is to close the "loopholes" through better tax-collection administration, making the rich pay more—not land reform via tax-reform, which abolishes taxes on the efforts of labor and collects the publicly earned rental value of land for public use. What a sheer travesty on the words so vital to man's freedom and well being—"land and tax" reform!

FORMULA FOR SAVING LATIN AMERICA FROM CASTRO?

Tax and land questions are appearing on the front pages of newspapers today, whether in reference to President Kennedy or the Governor of Puerto Rico, and it's time to stress the economic-science way of land and tax reform while this kind of talk is in the air.

In This Week magazine [Dec. 17, 1961] The Puerto Rican Governor outlined his formula of land reform (breaking up of large holdings and setting up farm cooperatives in which workers shared in the profits; and tax reform to "make certain that everyone bore a fair share of the tax load."

So this is reform? Share the land, but not the great urban values—not the mineral, oil and timber values. The poor land—the hard work land—the marginal land, this is the basis of the land and tax reform. The method—buy the farm land of large holders, divide it among workers and get them to pay the bad taxes so all can carry a fair share of the burden.

TAXES AND REHABILITATION

"With growing speculation that tax assessments contribute to property deterioration, or conversely, that neglected property offers a tax dodge, a definitive study is needed by the Board of Aldermen. The Board seems to be of one mind on the study, judging by its 27-0 approval of a resolution offered by Alderman Harold I. Elbert and John A. Satorius" as reported in an editorial in the St. Louis Globe-Democrat.

"Critics say the present system seems to operate against the property owner, whose assessment is raised as soon as he makes improvements . . .

"Real estate and neighborhood associations, sociologists and tax authorities, recently have become insistent on the need for changes in state and local tax procedures. The present tax formula is based on the assessed valuation of property—and this includes land plus improvements.

"Undoubtedly some tax exemption on improvement would encourage rehabilitation of deteriorated property. This would necessitate a change in the laws which require an equal tax on land and improvements. To base new values mainly on the worth of added improvements, seems unjust and ignores the socio-economic importance of the land to a neighborhood or community."