

Noah D. Alper's Brief Cases

"INSTITUTE TO STUDY TWO KINDS OF TAXES"

The St. Louis Post-Dispatch, and possibly other newspapers as well, noted the fact that "economic impacts of two kinds of property taxes are to be studied by the Urban Land Institute of Washington, D.C." following the awarding of a grant of \$19,335 to this Institute by the Lincoln Foundation of Cleveland.

The research study, to be completed this year, will be carried on in Milwaukee by Professor M. Mason Gaffney of the University of Wisconsin-Milwaukee. Professor Gaffney is a land economist who distinguished himself as professor of agricultural economics at the University of Missouri. He joined U.W-M. in 1962 as an instructor in urban land economics and related courses in their newly designed program.

It is good to see that this research is to be done by Professor Gaffney who is well qualified. He graduated from the Henry George School of Chicago while still a student in high school.

WHY NOT DO THE FULL JOB?

Juan Bosch, the Dominican Republic's president-elect said his Revolutionary party was pledged to divide the estates of ex-dictator Rafael Trujillo among 75,000 peasant families, as reported in the January 17th Cooperative Builder (Superior, Wisconsin). This will mean an average of 16 acres to a family, and it will, he feels, encourage a shift away from a one-crop economy.

But what of the land highly enriched with rent-of-land in towns and villages, and the natural resource areas of this country so in need of land and tax reform? Why the 'agrarian' mind in 1963? Though greatly interested in cooperatives, President-elect Bosch may see the merits of land value taxation and untaxed production if helped to do so. Why not write to him?

TAX COMPLEXITY AND TEMPTATION—ONE PACKAGE

"Testifying before the House Ways and Means Committee in 1958, Professor Mortimer Caplin argued in favor of reforms to tidy up the tax mess. 'We must recognize,' he said, 'the hodgepodge fashion in which special relief has been granted to various groups and how favors to one have led to many balancing favors to others. Our tax laws have become unbelievably complex. They are riddled with exceptions and preferences. Because of the complexities and inequities of the tax code we have reached a danger point which strongly evidences an undermining of the tax morality of large numbers of people. They appear to be developing a lethargy over tax enforcement, reminiscent of the former widespread attitude under the Volstead Act.'" according to a recent issue of Time Magazine.

The achievement of making the income tax complex and having a host of other taxes ranging from somewhat simple to a high degree of complexity, is all the more amazing when the science of economics and the facts of life say to us—"how did you do it when, at the bottom of the pile, you can only tax the value of land or the values which attach to that which to enjoy we must first make?"

TRICKS OF THE TRADE

"A Chickasaw Indian delegate made a hit in Congress when he concluded his argument against a bill by saying, 'in my boyhood when I was sent from my paternal wigwam to the white man's college for book-learning, I studied in Virgil's Aeneid, or somewhere, the sharp Yankee trick played by the Phoenician Princess Dido on the Chotaws and the Chickasaws of North Africa—how she bought as much of the land as a bull's hide would cover, then cut it up into strings so fine it encompassed the site of ancient Carthage, 23 miles in circumference.'"—Through the Years, 75 years ago, from the files of the Globe-Democrat.