



I read with interest and appreciation the letter of J. J. Pot of Slikkerveer, Holland commenting on "Many Taxes—Two Sources" in (Nov.) HGN. I consider the exclusive use of rent-of-land to support government to be the ideal. In this I do not compromise. Furthermore I think this can be achieved when costs go down, production goes up and rent-of-land increases, as I believe it will. Aside from this, Mr. Pot and I have, at the moment, different viewpoints.

Where we collect some rent-of-land, either as part of the general real estate tax or as specific location value taxes, we do not support all government or take all the rent-of-land. I accommodate myself to the facts as they are and I seek a beginning and an increase in the use of this source we should use—and I realize it is not a tax. I see an advantage in using today's terminology and will strive for full education in spite of this. Further, in by-passing the idea of "single tax," I find we break down resistance, especially among economists — many of whom will approve higher taxes on land values. But on the basis of limited application we can seek an understanding of the basic facts of economic science regarding two sources of revenue and the effects of using one or the other or both, directly or indirectly. Mr. Pot's viewpoint is that of a scholar and differs from mine; since I seek to educate for application under today's conditions. I want the nose of the camel in the tent; may-be more of the camel (land value taxation) will get in in time—then perhaps all.

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Replying to Mr. J. J. Pot's letter (Nov. HGN), free-enterprise-minded Georgists should not object to direct payment for direct services — fire and police protection proportionate to the value of personal property and improvements—or for the use of streets, roads and highways measured in a practical way by gasoline consumption as a close approximation, or for street lighting and sewer service.

Land value taxation is a social problem. People-created land rent should be collected publicly for two reasons: 1) to eliminate land and resource speculation which causes industrial crisis; and 2) to distribute the amount collected in equal shares to all citizens (shares to minors to be used for their education).

Otherwise Georgists will have to be able to convincingly answer in one sentence this question asked in any taxpayers' meeting, "you (Georgists) mean to say that the man with the \$5,000 house pays the same tax as the man with the \$50,000 house, both houses on equal-sized lots side by side?"

However, all I have to say is I don't want any spend-happy public officials to squander *my* share.

With a suggested limitation of one per cent of market value on the property tax (excluding land), each property owner will pay a small amount according to the value of tangible property. And each owner of land will pay the economic value of his land. Fair?

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My wife and I are visiting our daughter and her family here in Ethiopia. The sun shines every day, the climate is excellent, and it is 1500 miles above sea level. After the Italian occupation (1941) America and other countries tried to help, but there is as yet no orderly registration here of the population or of land ownership. Agri-