

Wrong Source – Wrong Result

THE president of the Public Revenue Education Council, Noah D. Alper, met with the National Commission on Urban Problems in St. Louis recently and gave his views about taxation for urban communities. Senator Paul E. Douglas was the chairman.

Of the two basic sources of public revenue, rent of land or rewards of human effort – which should be used first to provide revenue for public use, he asked. The more we use rent of land to support government the lower the price of food, clothing, shelter and the cost of government services will be, making it easier for people to make a living.

Indirect or hidden taxes, and taxes on wages, interest and other income, on the other hand, increase the prices of food, clothing and shelter. Yet the trend has been to lay heavy burdens on the rewards of labor and to favor the title holders to land, making labor an active and land a passive factor of

production.

The claim is made that the federal government leaves revenue from the land to state and local governments for their use, but the fact is that both state and local governments are rapidly deserting this source, and in whose interest? They seem to persist in using the wrong source of public revenue. It is increasingly evident that the more we try to bail out bad state and city situations by use of federal-type non-land value taxes the worse their condition becomes.

This is primarily a matter of tax education, and the National Commission on Urban Problems could be of great service in calling attention to the facts. Mr. Alper underscored proper use of the factors and principles of economic science and analysis of their cause and effect in the operation of a free enterprise economy, as this could do much to cure and prevent the pressing problems at the urban level as well as at the state and federal levels.



WILLIAM E. CLEMENT

The group of Georgists at Philadelphia on October 29th would have been sad if they had known that on that day a long-time friend of the movement, William E. Clement, had died at his home in New Orleans. There was about him for all readers of his books, the matchless grace of the Old South — of Iberville Parish and the Bayou country. There, as a happy child, he lived the life characterized by responsible individualism, hospitality, dignity, self reliance, resourcefulness and good manners. This storied time was described in his book *Plantation Life on the Mississippi*.

In *Winston Churchill's Anti-Depression Proposal* he saw LVT as offsetting communist "agrarian reforms," and suggested the use of land clinics drawn from local representatives of capital, labor and landowners. His life was long enough to overlap the period when America was a republic, and the turn of the tide into socialism and the welfare state. He pleaded in 1962 for a rebirth of patriotism. Perhaps it is well that he did not live to experience its rapidly escalating decline.

For Georgists the mention of New Orleans has always brought to mind William Clement. He will be missed. Sympathy is extended to Mrs. Clement who survives him. His contribution to the cause of land reform was significant and memorable.

Mr. Clement's *Winston Churchill* book is available from the Henry George School, 50 E. 69th St., New York, N. Y. 10021, for \$3.50.